

**INTERNAL REVENUE SERVICE**

Number: **INFO 2002-0274**

Release Date: 12/31/2002



CC:PSI:1-GENIN-159557-02

Nov 18 2002

X = [redacted]

UILC: 1362.00-00

Dear [redacted]

We are responding to correspondence, submitted on your behalf by J [redacted]  
[redacted], requesting relief in order to establish S corporation status for X, effective January 1, 2002.

Our office has intervened on your behalf and requested that the Internal Revenue Service update your account to reflect S corporation status as of the requested effective date. Within the next 60 days, you should receive a letter from the Ogden Service Center confirming this update. Please feel free to contact our office if you fail to receive an acceptance letter or if you encounter any related problems.

Incidentally, since your corporation's principal business office is located in Texas, your corporate tax returns should be filed at the IRS Ogden Service Center, Ogden, UT, 45999.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

**/s/ Dianna K. Miosi**

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)