

INTERNAL REVENUE SERVICE

Number: **INFO 2002-0016**

Release Date: 3/29/2002



CC:PSI:1-GENIN-165308-01

December 31, 2001

UILC 1362.00-00

**[REDACTED]**:

This letter responds to an inquiry submitted on your behalf by **[REDACTED]**, CPA, requesting information about an S corporation election for your company. It appears that an improper sole proprietor Employer Identification Number was used on an S corporation election and related material, resulting in rejection letters from the Internal Revenue Service. Your proper corporate EIN is **[REDACTED]** and should be used on all forms and correspondence relating to **[REDACTED]**.

The account for your correct corporate EIN has reflected an S election effective date of April 8, 1997 (date of incorporation), since acceptance pursuant to Revenue Procedure 97-48 in mid-1999. Please be assured that any Forms 1120S filed using the proper EIN will be accepted by the Internal Revenue Service.

Further, the IRS has a small business website which provides specific tax information and various links to useful non-IRS sites. Visit this new site at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

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

Sincerely yours,

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