

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

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Person to Contact:

Telephone Number:

Refer Reply To:

CC:DOM:P&SI:1-COR-109880-00

Date:

June 26, 2000

[REDACTED]

This responds to your April 17, 2000 letter submitted on behalf of one of your clients concerning a late entity classification election.

[REDACTED]

Shannon Cohen of this office left several messages for you regarding this matter, but never received a return telephone call. As Ms. Cohen indicated in her messages, without an executed power of attorney, we cannot disclose to you any taxpayer return information regarding your client. However, the following general information is provided concerning entity classification elections.

An election specifying an entity's classification for Federal tax purposes (Form 8832) can take effect no more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date on which the election is filed. To obtain relief to file a late election, a private letter ruling request is required. A copy of Revenue Procedure 2000-1, which describes the procedures for submitting a private letter ruling request, is enclosed.

Please note that § 301.9100-3 of the Procedure and Administration Regulations governs requests for relief for late filed entity classification elections. In addition, please note the default classifications detailed in § 301.7701-3 of the Procedure and Administration Regulations. If your client's desired tax treatment is its default classification, no election is required.

CC:DOM:P&SI:1-COR-109880-00

If you have any further questions, please contact Shannon Cohen of this office at (202) 622-3050.

Sincerely,

/s/Dianna K. Miosi

Dianna K. Miosi

Chief, Branch 1

Office of the Assistant Chief Counsel

(Passthroughs and Special Industries)

Enclosure (Rev. Proc. 2000-1)