

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC: INTL:Br1 – PLR-108389-05

Date: July 21, 2005

In Re:

A =  
TIN:

Year 1 =

Country B =

Dear :

This is in reply to your letter dated January 24, 2005, requesting an extension of time under Treas. Reg. § 301.9100-3 for A to request a ruling under I.R.C. § 877 that A's expatriation in Year 1 did not have for one of its principal purposes the avoidance of U.S. taxes. The information submitted for consideration is substantially as set forth below.

The ruling contained in this letter is predicated upon facts and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. This office has not verified any of the material submitted in support of the request for a ruling. Verification of the factual information, representations, and other data may be required as a part of the audit process.

A is a citizen of Country B and was a former long-term resident of the United States. A's green card expired in Year 1. A did not renew the green card and did not know that the loss of the green card would be treated as an expatriation pursuant to I.R.C. § 877(e). A was also unaware that A could have, within one year of expatriation, requested a ruling that the expatriation did not have for one of its principal purposes the avoidance of U.S. taxes.

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Treas. Reg. § 301.9100-1(b) provides that an election includes an application for relief in respect of tax, and defines a regulatory election as an election whose due date is prescribed by a regulation, a revenue ruling, revenue procedure, notice, or announcement.

Section IV of Notice 97-19, 1997 C.B. 394, as modified by Notice 98-34, 1998-2 C.B. 29, fixes the time for a former long-term resident to submit a request for a ruling under I.R.C. § 877. Therefore, requesting a ruling that a former long-term resident's expatriation was not tax motivated is a regulatory election within the meaning of Treas. Reg. § 301.9100-1(b).

Treas. Reg. § 301.9100-1(c) provides that the Commissioner has discretion to grant a taxpayer a reasonable extension of time, under the rules set forth in Treas. Reg. § 301.9100-3, to make a regulatory election under all subtitles of the Internal Revenue Code, except subtitles E, G, H, and I.

Treas. Reg. § 301.9100-3(a) provides that requests for relief subject to this section will be granted when the taxpayer provides the evidence (including affidavits described in Treas. Reg. § 301.9100-3(e)) to establish to the satisfaction of the Commissioner that the taxpayer acted reasonably and in good faith, and the grant of relief will not prejudice the interests of the Government.

Based on the facts and information submitted, we conclude that Taxpayer satisfies Treas. Reg. § 301.9100-3(a). Accordingly, A is granted an extension of time of 45 days from the date of this ruling letter to file a request for a ruling under I.R.C. § 877 that A's expatriation did not have for one of its principal purposes the avoidance of U.S. taxes.

The granting of an extension of time is not a determination that Taxpayer is otherwise eligible to request a ruling under I.R.C. § 877. Treas. Reg. § 301.9100-1(a).

A copy of this ruling letter should be associated with the request for a ruling under I.R.C. § 877.

This ruling is directed only to the taxpayer who requested it. I.R.C. § 6110(k)(3) provides that it may not be used or cited as precedent. No ruling has been requested, and none is expressed, as to the application of any other section of the Code or regulations to the facts presented.

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Pursuant to a power of attorney on file in this office, a copy of this ruling letter is being furnished to A's authorized representatives.

Sincerely,

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Karen A. Rennie  
Senior Technical Reviewer  
CC:INTL:Br1

Enclosure:  
Copy for 6110 purposes

CC:

CC:

CC: