

**Internal Revenue Service**

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Department of the Treasury

Washington, DC 20224

Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01

GENIN-121042-08

Date:

June 03, 2008

**LEGEND**

Taxpayer =

D1 =

D2 =

Dear :

We are responding to a Form 8832 (Entity Classification Election), dated D2 and submitted on behalf of Taxpayer, by which you attempted to elect to classify Taxpayer as a corporation effective D1. Pursuant to § 301.7701-3(c)(1)(i) of the Procedure and Administration Regulations, Form 8832 must be received by the service center no later than 75 days after the effective date of the election. However, Taxpayer may use the private letter ruling process to obtain relief to file a late entity classification election. Section 301.9100-3 provides the standards the Commissioner will use to determine whether to grant an extension of time to make an entity classification election.

The procedures for requesting a private letter ruling are set out in Revenue Procedure (Rev. Proc.) 2008-1. Section 7 of Rev. Proc. 2008-1 describes the information that must be included in the request. Requests for letter rulings must be accompanied by a user fee in an appropriate amount. The standard user fee for a private letter ruling is \$11,500. However, taxpayers with gross income (as determined under Appendix A of Rev. Proc. 2008-1) of less than \$1 million and more than \$250,000 qualify for a reduced user fee in the amount of \$2,100 and taxpayers with gross income of less than \$250,000 qualify for a reduced user fee in the amount of \$625. If Taxpayer qualifies for the reduced fee, the ruling request must include a statement certifying Taxpayer's gross income for the last 12-month taxable year. For details, see Appendix

A of Rev. Proc. 2008-1. Refer to Appendix B of Rev. Proc. 2008-1 for a sample format for a letter ruling request.

Requests for letter rulings should be sent to the following address:

Internal Revenue Service  
Attn: CC:PA:LPD:DRU  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044

We hope that the above information proves helpful.

Sincerely,  
*David R. Haglund*

David R. Haglund  
Senior Technician Reviewer, Branch 1  
Office of Associate Chief Counsel  
(Passthroughs and Special Industries)