

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

Number: **201012019**  
Release Date: 3/26/2010

Third Party Communication: None  
Date of Communication: Not Applicable  
Person To Contact:

Index Number: 7701.00-00, 9100.00-00,  
9100.31-00

, ID No.  
Telephone Number:

Refer Reply To:  
CC:PSI:B02  
PLR-124215-09  
Date:  
October 30, 2009

X =

Country =

Date 1 =

Date 2 =

Year =

Dear :

This letter responds to a request, dated May 7, 2009, and subsequent correspondence, submitted on behalf of X by its authorized representative, requesting an extension of time under § 301.9100-3 of the Procedure and Administration Regulations to file an election to be classified as a disregarded entity for federal tax purposes.

The information submitted states that X was formed under the laws of Country on Date 1. X's default status was as an association taxable as a corporation for federal tax purposes. X was a foreign entity eligible to be classified as a disregarded entity for federal tax purposes effective Date 2 but inadvertently failed to timely file a Form 8832, Entity Classification Election.

Section 301.7701-3(b)(2) provides guidance on the classification of a foreign entity for federal income tax purposes. Generally, a foreign eligible entity is treated as

an association taxable as a corporation if all members have limited liability, unless the entity makes an election to be treated otherwise. If the foreign eligible entity has one owner, it may elect to be treated as a disregarded entity pursuant to the rules in § 301.7701-3(c).

Section 301.7701-3(c) provides that an entity classification election must be filed on Form 8832 and can be effective up to seventy-five (75) days prior to the due date the form is filed or up to twelve (12) months after the date on which the form is filed.

Section 301.9100-1(c) provides that the Commissioner may grant a reasonable extension of time to make a regulatory election, or a statutory election (but no more than 6 months except in the case of a taxpayer who is abroad), under all subtitles of the Internal Revenue Code except subtitles E, G, H, and I. Section 301.9100-1(b) defines the term "regulatory election" as an election whose due date is prescribed by a regulation published in the Federal Register or a revenue ruling, revenue procedure, notice, or announcement published in the Internal Revenue Bulletin.

Sections 301.9100-1 through 301.9100-3 provide the standards the Commissioner will use to determine whether to grant an extension of time to make the election. Section 301.9100-2 provides the rules governing automatic extensions of time for making certain elections. Section 301.9100-3 provides the standards the Commissioner will use to determine whether to grant an extension of time for regulatory elections that do not meet the requirements of § 301.9100-2. Under § 301.9100-3, a request for relief will be granted when the taxpayer provides evidence to establish to the satisfaction of the Commissioner that (1) the taxpayer acted reasonably and in good faith, and (2) granting relief will not prejudice the interests of the government.

Based solely on the information submitted and the representations made, we conclude that the requirements of § 301.9100-3 have been satisfied. Accordingly, X is granted an extension of time of 60 days from the date of this letter to file a Form 8832 with the appropriate service center to elect to be treated as a disregarded entity for federal tax purposes effective Date 2. A copy of this letter should be attached to the Form 8832. As a condition for this late election relief, X and any affected taxpayers must file, within 60 days of the date of this letter, any necessary tax and information returns and amended tax and information returns for Year through the present consistent with X having made a timely election to be treated as a disregarded entity effective Year. Copies of this letter should be attached to any returns or amended returns.

Except as specifically set forth above, no opinion is expressed or implied concerning the federal tax consequences of the facts described above under any other provision of the Code.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Internal Revenue Code provides that it may not be used or cited as precedent.

Pursuant to a power of attorney on file with this office, a copy of this letter is being sent to X's authorized representative.

Sincerely,

Curtis G. Wilson  
Associate Chief Counsel  
(Passthroughs & Special Industries)

Enclosures (2):

Copy of this letter  
Copy for § 6110 purposes

cc: