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**From:**

**Sent:** Thursday, May 12, 2011 5:27:13 PM

**To:**

**Cc:**

**Subject:** A different question

First I am assuming your taxpayer is not abroad. Second, I do not concur that the taxpayer's attempted election comes under the automatic 6-mos. extension provision (section 301.9100-2(b)). The taxpayer did not file its return or request the election within 6 months of the due date of the return if you don't take into account extensions. The taxpayer would have to qualify for 9100 relief under 301.9100-3, which is not that easy to do. I do agree that the election to use installments under section 6166 is the type of election that could be extended under the general provisions of 9100 though.