

**Internal Revenue Service**

Number: **201405001**  
Release Date: 1/31/2014  
Index Number: 9100.31-00

Department of the Treasury  
Washington, DC 20224

Third Party Communication: None  
Date of Communication: Not Applicable

Person To Contact: \_\_\_\_\_, ID No. \_\_\_\_\_

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Refer Reply To:  
CC:PSI:02  
PLR-111655-13  
Date:  
September 03, 2013

**LEGEND**

Y1 =

Y2 =

Y3 =

Y4 =

Y5 =

Y6 =

Y7 =

Y8 =

Country =

Date =

Dear \_\_\_\_\_ :

This responds to a letter dated August 24, 2010 and subsequent correspondence, submitted on behalf of Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8 requesting an extension of time under § 301.9100-3 of the Procedure and Administration to file entity classification elections to be treated as partnerships for federal tax purposes.

The information submitted states that Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8 represent that they are foreign entities eligible to elect to be treated as partnerships for federal tax purposes. Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8 further represent that all required U.S. tax and information returns of each affected person (as defined in Section 4.01(2) of Rev. Proc. 2009-41) were filed timely or within 6 months of the due date of the respective return (excluding extensions) in accordance with their intended classification. However, Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8 failed to timely file valid Form 8832, Entity Classification Elections.

Section 301.7701-3(a) provides in part that a business entity that is not classified as a corporation under § 301.7701-2(b)(1), (3), (4), (5), (6), (7), or (8) (an eligible entity) can elect its classification for federal tax purposes. An eligible entity with at least two members can elect to be classified as either an association or a partnership. An eligible entity with a single owner can elect to be classified as an association or disregarded as an entity separate from its owner.

Section 301.7701-3(b)(2) provides guidance on the classification of a foreign eligible entity for federal tax purposes. Unless the entity elects otherwise, a foreign eligible entity is treated as an association if all members have limited liability. A foreign eligible entity with a single owner may elect to be treated as a disregarded entity pursuant to the rules under § 301.7701-3(c). A foreign eligible entity with two or more members is treated as a partnership if at least one member does not have limited liability. A foreign eligible entity with two or more members may elect to be treated as a partnership pursuant to the rules under § 301.7701-3(c).

Section 301.7701-3(c)(1)(i) provides that an eligible entity may make an entity classification election by filing Form 8832 with the appropriate service center. Under § 301.7701-3(c)(1)(iii), this election will be effective on the date specified by the entity on Form 8832 or on the date filed if no such date is specified. The effective date specified on Form 8832 cannot be more than 75 days prior to the date on which the election 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 six 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 including an election whose due date is prescribed by a regulation published in the Federal Register.

Sections 301.9100-1 through 301.9100-3 provide the standards by which the Commissioner will determine whether to grant an extension of time to make an election. Section 301.9100-2 provides the rules governing automatic extensions of time for making certain elections. Section 301.9100-3 describes the conditions under which the Commissioner will grant requests for relief that do not meet the requirements of § 301.9100-2. Requests for relief under § 301.9100-3 will be granted when the taxpayer provides evidence to establish 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 §§ 301.9100-1 and 301.9100-3 have been satisfied. As a result, Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8 are each granted an extension of time of 120 days from the date of this letter to elect to be treated as a partnership for federal tax purposes, effective Date, by filing a valid Form 8832 with the appropriate service center.

This ruling is contingent on Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8 filing within 120 days of this letter all required returns and amended income tax returns consistent with the relief granted. To the extent appropriate these returns must include, but are not limited to, Form 8865, Information Return of U.S. Persons With Respect to Certain Foreign Partnerships.

Except as expressly provided herein, no opinion is expressed or implied concerning the tax consequences of any aspect of any transaction or item discussed or referenced in this letter. The rulings contained in this letter are based upon information and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent. In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

Sincerely,

Bradford R. Poston  
Senior Counsel, Branch 2  
(Passthroughs & Special Industries)

Enclosures (2)

Copy of this letter

Copy for § 6110 purposes