

## Internal Revenue Service

Number: **201606007**  
Release Date: 2/5/2016  
Index Number: 9100.09-00

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:ITA:B04  
PLR-119803-15

Date:  
November 02, 2015

### Legend:

Taxpayer =  
Date 1 =  
Date 2 =  
Date 3 =

Dear :

This letter ruling is in reference to Taxpayer's Form 1128, *Application to Adopt, Change, or Retain a Tax Year*, requesting permission to change its accounting period, for federal income tax purposes, from a taxable year ending Date 1, to one ending Date 2, effective Date 3. Taxpayer has requested that the Form 1128 be considered timely filed under the authority in § 301.9100-3 of the Regulations on Procedure and Administration.

The information furnished indicates that Taxpayer did not file its Form 1128 by the due date of the return for the short period required to effect the change (including extension). However, Taxpayer requested an extension of time to file its Form 1128 under § 301.9100-3 shortly after the required time for filing the return.

Section 301.9100-3(a) provides that requests for extensions of time for regulatory elections that do not meet the requirements of § 301.9100-2 (automatic extensions), such as the instant case, must be made under the rules of § 301.9100-3. Requests for relief subject to § 301.9100-3 will be granted when the taxpayer provides evidence to establish that the taxpayer acted reasonably and in good faith, and that the granting of relief will not prejudice the interests of the government.

Based on the facts and information submitted and the representations made, we conclude that you have acted reasonably and in good faith, and that the granting of relief will not prejudice the interests of the government. Accordingly, Taxpayer has satisfied the requirements of the regulations for the granting of relief, and Taxpayer's late filed Form 1128 requesting to change from a tax year ending Date 1, to a tax year ending Date 2, effective Date 3, is considered timely filed.

This ruling is based upon facts, representations, and affidavits that Taxpayer submitted, and accompanied by penalty of perjury statements executed by the appropriate party. This office has not verified any of the material submitted in support of the request for a ruling. However, as part of an examination process, the Service may verify the factual information, representations, and other data submitted.

This ruling addresses the granting of § 301.9100-3 relief only. We express no opinion regarding the tax treatment of the instant transaction under the provisions of any other sections of the Code or regulations that may be applicable, or regarding the tax treatment of any conditions existing at the time of, or effects resulting from, the instant transaction. Specifically, we express no opinion as to whether you are permitted under the Code and applicable regulations to change to the tax year requested in the Form 1128.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent. Enclosed is a copy of the letter ruling showing the deletions proposed to be made when it is disclosed under § 6110.

In accordance with the Power of Attorney on file with this office, we are sending a copy of this letter to your authorized representative.

Sincerely,

Michael J. Montemurro  
Chief, Branch 4  
Office of Associate Chief Counsel  
(Income Tax & Accounting)