

## Internal Revenue Service

Number: **201712012**  
Release Date: 3/24/2017

Index Number: 9100.09-00

Department of the Treasury  
Washington, DC 20224

Third Party Communication: None  
Date of Communication: Not Applicable

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PLR-133048-16

Date:  
December 19, 2016

TIN =  
Year =  
Date =

Dear :

This letter refers to a Form 1128, *Application to Adopt, Change, or Retain a Tax Year*, by the taxpayer, a partnership, filed on Date requesting to adopt, for federal income tax purposes, a taxable year ending April 30, effective April 30, Year. Under the authority contained in § 301.9100-3 of the Procedure and Administration Regulations, Taxpayer requests that the Service consider its Form 1128 timely filed.

Section 6.02(1) of Rev. Proc. 2002-39, 2002-1 C.B. 1046, provides that a taxpayer must file a Form 1128 no earlier than the day following the end of the first effective year and no later than the due date (not including extensions) of the federal income tax return for the first effective tax year.

Taxpayer did not file its Form 1128 by the due date of the return for the short period (not including extensions) required to effect such change. However, Taxpayer requested an extension of time to file its Form 1128 under § 301.9100-3 soon after becoming aware that it was required to file a Form 1128 to adopt its requested tax year end.

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 Taxpayer 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 the Service considers Taxpayer's late filed Form 1128 requesting permission to change to April 30, effective April 30, Year, timely filed.

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.

Before processing Taxpayer's Form 1128, we will request, in a separate correspondence, the additional user fee required by Appendix A of Rev. Proc. 2016-1, 2016-1 I.R.B. 1. After receiving the user fee, we will begin processing the Taxpayer's application.

This ruling addresses the granting of § 301.9100-3 relief only. We express no opinion regarding the tax treatment of the this transaction under the provisions of any other sections of the Code or regulations that may be applicable thereto, 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 the Code and applicable regulations or Rev. Proc. 2002-39 permit the taxpayer to change to the tax year requested in the subject Form 1128.

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

Under the provisions of a power of attorney currently on file, we are sending a copy of this ruling letter to the taxpayer's authorized representative.

Sincerely,

Donna Welsh  
Senior Technician Reviewer  
Office of Associate Chief Counsel  
(Income Tax and Accounting)

Enclosures