

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:ITA:B01
PLR-123819-21

Date:
December 06, 2021

Dear _____ :

On February 28, 2020, _____ (Taxpayer) submitted a request for an extension of time, under §§ 301.9100-1 and 301.9100-3 of the Procedure and Administration Regulations, to make the safe harbor election for success-based fees described in Rev. Proc. 2011-29, 2011-18 I.R.B. 746. In a letter dated July 28, 2021 (PLR-107578-20), this Office granted Taxpayer's request and extended Taxpayer's time to make the election to 60 days from the date of PLR-107578-20.

Due to a clerical error, PLR-107578-20 was issued under an incorrect date. This supplemental letter modifies and corrects the effective date of PLR-107578-20 and extends the time for Taxpayer to make the election to 60 days from the date of this letter. This supplemental letter also corrects an error in the Legend of PLR-107578-20. The Legend is corrected as follows:

Date 3:

In accordance with the power of attorney on file with this office, we are sending a copy of this letter ruling to Taxpayer's authorized representative.

Sincerely,

/S/

Sean M. Dwyer
Senior Technical Reviewer, Branch 1
Associate Office of Chief Counsel
Income Tax & Accounting

PLR-123819-21

2

cc: