

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Number: **202505019**
Release Date: 1/31/2025

Third Party Communication: None
Date of Communication: Not Applicable

Index Numbers: 7701.00-00, 9100.00-00,
9100.31-00

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PSI:B03
PLR-119884-24
Date:
November 4, 2024

Dear :

This letter supplements and modifies PLR-110110-23, issued February 23, 2024 (Previous Letter).

The legend of the Previous Letter is modified to read as follows:

X =

A =

Country =

Date =

Because of the amendments made to the previous ruling letter by this supplemental ruling letter, X is granted an extension of time of 60 days from the date of this supplemental ruling letter to file Form 8832 with the appropriate service center to elect to be disregarded as an entity separate from its owner effective Date. X is also granted an extension of time of 60 days from the date of this supplemental ruling letter

to file all required federal income tax and information returns (including amended returns) for all open years consistent with the requested relief. A copy of the previous ruling letter and this supplemental ruling letter should be attached to the election and any required returns.

Sincerely,

Associate Chief Counsel
(Passthroughs & Special Industries)

By: _____
Richard T. Probst
Senior Technician Reviewer, Branch 3
Office of the Associate Chief Counsel
(Passthroughs & Special Industries)

Enclosure:

Copy of this letter for § 6110 purposes

cc:-