

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

Number: **202536011**

Release Date: 9/5/2025

Index Number: 9100.00-00, 442.00-00

Third Party Communication: None  
Date of Communication: Not Applicable

Person To Contact:  
, ID No.

Telephone Number:

Refer Reply To:  
CC:ITA:B4  
PLR-106149-25

Date:  
June 05, 2025

Legend:

Taxpayer =  
Year 1 =

Dear :

This letter refers to a Form 1128, *Application to Adopt, Change, or Retain a Tax Year*, filed by Taxpayer on , Year 1, to change its annual accounting period, for federal income tax purposes, from a taxable year ending to a taxable year ending , effective for the tax year ended , Year 1, under Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. 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.

Rev. Proc. 2002-39, section 6.02(1), 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 the requested change. However, Taxpayer submitted the request for discretionary administrative relief under § 301.9100-3, as well as the Form 1128, within 90 days from the due date for filing Form 1128.

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. The requirements of § 301.9100-3 have been satisfied in this case. Accordingly, the Service will consider Taxpayer's Form 1128 requesting permission to change to a tax year ending \_\_\_\_\_, effective for taxable year ended \_\_\_\_\_, Year 1, timely filed. Since the separate "user fee" required to process Taxpayer's Form 1128 has been paid, we will begin processing Taxpayer's application immediately.

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 section of the Code or the 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, this ruling expresses 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 Form 1128.

This ruling is based upon facts and representations submitted by the Taxpayer and accompanied by a penalty of perjury statement executed by an 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 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 representatives.

Sincerely,

Angella L. Warren  
Chief, Branch 4  
Office of Associate Chief Counsel  
(Income Tax & Accounting)

cc: