

**Internal Revenue Service**

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CC:PT&E:01  
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PLR-115226-25

Date:  
January 15, 2026

LEGEND

X =

Y =

State =

Date 1 =

Date 2 =

Dear :

This letter responds to your letter dated July 25, 2025, and subsequent correspondence, submitted on behalf of X and Y by their representatives, requesting an extension of time under § 301.9100-3 of the Procedure and Administration Regulations to file elections under § 301.7701-3(c) to be treated as associations taxable as corporations for federal tax purposes.

### FACTS

X and Y were formed as limited liability companies under the laws of State. X and Y intended to be treated as associations taxable as corporations for federal tax purposes effective Date 1 and Date 2, respectively. However, X and Y failed to file timely Forms 8832, Entity Classification Election, effective Date 1 and Date 2, respectively.

X and Y represent that granting relief will not prejudice the interests of the government and that hindsight is not involved in seeking relief to file late elections. X and Y further represent that the relief would not result in a lower tax liability in the aggregate for all years to which the request applies than if the elections had been timely filed. Finally, X and Y represent that they acted reasonably and in good faith.

### LAW

Section 301.7701-3(a) provides that a business entity that is not classified as a corporation under § 301.7701-2(b)(1), (3), (4), (5), (6), (7) or (8) (an eligible entity) can elect its classification for federal tax purposes as provided in § 301.7701-3. Under § 301.7701-3(a), an eligible entity with at least two members can elect to be classified as either an association (and thus a corporation under § 301.7701-2(b)(2)) or a partnership, and an eligible entity with a single owner can elect to be classified as an association or to be disregarded as an entity separate from its owner.

Section 301.7701-3(b)(1) provides that except as provided in § 301.7701-3(b)(3), unless the entity elects otherwise, a domestic eligible entity is (i) a partnership if it has two or more members; or (ii) disregarded as an entity separate from its owner if it has a single owner.

Section 301.7701-3(c)(1)(i) provides, in part, that an eligible entity may elect to be classified other than as provided under § 301.7701-3(b), or to change its classification, by filing Form 8832, Entity Classification Election, with the service center designated on Form 8832.

Section 301.7701-3(c)(1)(iii) provides that this election will be effective on the date specified by the entity on Form 8832 or on the date filed if no such date is specified. The date specified on Form 8832 cannot be more than 75 days prior to the date on which the election is filed and no more than 12 months after the date the election is filed.

Sections 301.9100-1 through 301.9100-3 provide the standards that the Commissioner will use to determine whether to grant an extension of time to make an election. Section 301.9100-2 provides automatic extensions of time for making certain elections. Section 301.9100-3 provides rules for requesting extensions of time for regulatory elections that do not meet the requirements of § 301.9100-2.

Section 301.9100-1(c) provides that the Commissioner may grant a reasonable extension of time under the rules set forth in §§ 301.9100-2 and 301.9100-3 to make a regulatory election, or a statutory election (but no more than six months except in the case of a taxpayer who is abroad), under all subtitles of the Code except subtitles E, G, H, and I. Section 301.9100-1(b) provides that the term “regulatory election” includes an election whose due date is prescribed by a regulation published in the Federal Register or a revenue ruling, revenue procedure, notice, or announcement published in the Internal Revenue Bulletin.

Under § 301.9100-3, a request for relief will be granted when the taxpayer provides the evidence (including affidavits described in § 301.9100-3(e)) to establish to the satisfaction of the Commissioner that (1) the taxpayer acted reasonably and in good faith, and (2) the grant of relief will not prejudice the interests of the Government.

### CONCLUSION

Based solely on the facts submitted and the representations made, we conclude that the requirements of § 301.9100-3 have been satisfied. Accordingly, X and Y are granted an extension of time of 120 days from the date of this letter to elect to be classified as associations taxable as corporations for federal tax purposes effective Date 1 and Date 2, respectively. The elections should be made by filing Forms 8832 with the appropriate service center and a copy of this letter should be attached to the elections.

This ruling is contingent on X and Y filing within 120 days of this letter all required returns or amended returns consistent with the relief granted in this letter.

Except for the specific ruling above, we express or imply no opinion concerning the federal tax consequences of the facts of this case under any other provision of the Code. In addition, § 301.9100-1(a) provides that the granting of an extension of time for making an election is not a determination that the taxpayer is otherwise eligible to make the election.

The ruling contained in this letter is based upon information and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the ruling request, it is subject to verification on examination

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.

In accordance with a power of attorney on file with this office, we are sending a copy of this letter to your authorized representatives.

Sincerely,

Jeffrey A. Van Hove  
Acting Associate Chief Counsel  
(Passthroughs, Trusts, and Estates)

By: \_\_\_\_\_  
Joy C. Spies  
Senior Technician Reviewer, Branch 1  
Office of Associate Chief Counsel  
(Passthroughs, Trusts, and Estates)

Enclosure: Copy for § 6110 purposes

cc: