

**Internal Revenue Service**

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Date:  
January 26, 2026

LEGEND

<u>X</u>	=	
<u>Y</u>	=	
<u>Country</u>	=	
<u>Date 1</u>	=	
<u>Date 2</u>	=	

Dear \_\_\_\_\_ :

This letter responds to your request dated May 14, 2025, submitted on behalf of X and Y by their authorized representatives, requesting an extension of time under §301.9100-3 of the Procedure and Administration Regulations to file elections under § 301.7701-3 to be classified as a partnership and a disregarded entity, respectively, effective Date 2.

## FACTS

According to the information submitted, X was formed under the laws of Country on Date 1 and its classification became relevant for U.S. tax purposes on Date 2. X represents that it is a foreign eligible entity that may elect to be treated as a partnership for federal tax purposes. However, X failed to timely file Form 8832, Entity Classification Election, electing to classify X as a partnership effective Date 2.

Y was formed under the laws of Country on Date 1 and its classification became relevant for U.S. tax purposes on Date 2. Y represents that it is a foreign eligible entity that may elect to be disregarded as an entity separate from its owner for federal tax purposes. However, Y failed to timely file Form 8832, Entity Classification Election, electing to classify Y as a disregarded entity effective Date 2.

## LAW AND ANALYSIS

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. An eligible entity with at least two members can elect to be classified as either an association 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)(2)(i) provides that, except as provided in § 301.7701-3(b)(3), unless the entity elects otherwise, a foreign eligible entity is (A) a partnership if it has two or more members and at least one member does not have limited liability; (B) an association if all members have limited liability; or (C) disregarded as an entity separate from its owner if it has a single owner that does not have limited liability. Section 301.7701-3(b)(2)(ii) provides that, for purposes of § 301.7701-3(b)(2)(i), a member of a foreign eligible entity has limited liability if the member has no personal liability for the debts of or claims against the entity by reason of being a member.

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

Section 301.7701-3(c)(1)(iii) provides, in part, that an election made under § 301.7701-3(c)(1)(i) will be effective on the date specified by the entity on Form 8832 or on the date filed if no date is specified on the election form. The effective date specified on Form 8832 cannot be more than 75 days prior to the date on which the election is filed and cannot be more than 12 months after the date on which the election is filed.

Section 301.9100-1(c) provides that the Commissioner may grant a reasonable extension of time to make a regulatory election, or a statutory election (but no more than

6 months except in the case of a taxpayer who is abroad), under all subtitles of the Internal Revenue Code except subtitles E, G, H, and I. Section 301.9100-1(b) defines the term “regulatory election” as 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.

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

Under § 301.9100-3, a request for relief will be granted when the taxpayer provides 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) granting relief will not prejudice the interests of the government.

### CONCLUSION

Based on the facts submitted and the representations made, we conclude that the requirements of §§ 301.9100-1 and 301.9100-3 have been satisfied. As a result:

X is granted an extension of time of 120 days from the date of this letter to file Form 8832 with the appropriate service center to elect under § 301.7701-3 to be classified as a partnership for federal tax purposes effective Date 2.

Y is granted an extension of time of 120 days from the date of this letter to file Form 8832 with the appropriate service center to elect under § 301.7701-3 to be classified as a disregarded entity for federal tax purposes effective Date 2.

A copy of this letter should be attached to each Form 8832.

This ruling is contingent upon X and Y filing, within 120 days from the date of this letter, all required federal income tax returns and information returns (including amended returns) for all open years consistent with the relief granted in this letter. These returns include but are not limited to Forms 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships and Forms 8858, Return of U.S. Persons with Respect to Foreign Disregarded Entities, for all required taxable years consistent with X and Y having made timely elections effective Date 2, to be treated as a partnership and a disregarded entity, respectively, for U.S. federal income tax purposes. If this condition is not met, then this ruling is null and void. A copy of this letter should be attached to any such returns.

Except as specifically set forth above, we express or imply no opinion concerning the federal tax consequences of the facts described above under any other provision of the Code. Specifically, we express or imply no opinion regarding whether the taxpayer is otherwise eligible to make the election.

Further, we express or imply no opinion concerning the assessment of any interest, additions to tax, additional amounts, or penalties for failure to file a timely income tax or information return with respect to any taxable year that may be affected by this ruling. For example, we express or imply no opinion as to whether a taxpayer is entitled to relief from any penalty on the basis that the taxpayer had reasonable cause for failure to file timely any income tax or information returns.

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) of the Internal Revenue Code provides that it may not be used or cited as precedent.

In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

Sincerely,

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

By: \_\_\_\_\_ /s/  
Caroline E. Hay  
Senior Technician Reviewer, Branch 1  
Office of Associate Chief Counsel  
(Passthroughs, Trusts, and Estates)

Enclosure:

Copy of this letter for § 6110 purposes

cc: