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PLR-117866-25
PLR-117867-25
PLR-117868-25
PLR-117869-25

Date:
February 26, 2026

LEGEND

A =

B =

C =

D =

Country =

Date 1 =

Date 2 =

Date 3 =

Date 4 =

Date 5 =

Dear :

This letter responds to a letter dated September 30, 2025, and subsequent correspondence, submitted on behalf of A, B, C, and D by their authorized representatives, requesting an extension of time under § 301.9100-3 of the Procedure and Administration Regulations for A, B, C, and D to file an entity classification election pursuant to § 301.7701-3 of the Procedure and Administration Regulations to be treated as entities disregarded as separate from their owners.

FACTS

The information submitted states that A was formed on Date 1, B was formed on Date 2, C was formed on Date 3, and D was formed on Date 4, all under the laws of Country. A, B, C, and D represent they intended to be treated as entities disregarded as separate from their owners for federal tax purposes effective on Date 5. However, A, B, C, and D inadvertently failed to timely file Forms 8832, Entity Classification Election, electing to be treated as entities disregarded as separate from their owners for federal tax purposes.

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 as provided in § 301.7701-3. 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)(2)(i) provides that, 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, in part 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, 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 with the service center designated on Form 8832.

Section 301.7701-3(c)(1)(iii) provides 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 such 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 has discretion to grant a reasonable extension of time to make a regulatory election under all subtitles of the Internal Revenue 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.

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 extensions of time for making elections that do not meet the requirements of § 301.9100-2.

Under § 301.9100-3, requests 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) the granting 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. As a result, A, B, C, and D are granted an extension of time of 120 days from the date of this letter to each make an election to be treated as an entity disregarded as separate from its owner for federal tax purposes effective Date 5. A copy of this letter should be attached to the elections.

This ruling is contingent on A, B, C, D, and their owners filing all outstanding required federal income tax returns and information returns (including amended returns) for all open years consistent with the requested relief within 120 days from the date of this letter. A copy of this letter should be attached to any such returns.

Except as specifically ruled upon above, we express or imply no opinion concerning the federal tax consequences of any facts discussed or referenced in this letter. Specifically, we express or imply no opinion regarding whether A, B, C, and D are otherwise eligible 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, B, C, D, or their owners are 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

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by an appropriate party. While this office has not verified any of the material submitted in support of the requested ruling, it is subject to verification on examination.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

Sincerely,

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

By: _____
Christiaan T. Cleary
Senior Technician Reviewer
Office of the Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosure: Copy for § 6110 purposes

cc: