Internal Revenue Service

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Department of the Treasury
Washington, DC 20224

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

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CC:PT&E:B01
PLR-101964-26
PLR-101966-26
PLR-101967-26
PLR-101968-26

Date:
May 20, 2026

LEGEND

W =

X =

Y =

Z =

State =

Date =

Dear :

This letter responds to your request dated December 18, 2025, submitted on behalf of W, X, Y, and Z by their authorized representatives, requesting extensions of time under § 301.9100-3 of the Procedure and Administration Regulations to file elections under § 301.7701-3 to be treated as associations taxable as corporations, effective Date.

FACTS

According to the information submitted, W was organized as a professional limited liability company under the laws of State on Date. W intended to elect to be treated as an association taxable as a corporation for federal tax purposes effective Date. However, W inadvertently failed to timely file Form 8832, Entity Classification Election, effective Date.

X was organized as a professional limited liability company under the laws of State on Date. X intended to elect to be treated as an association taxable as a corporation for federal tax purposes effective Date. However, X inadvertently failed to timely file Form 8832, effective Date.

Y was organized as a professional limited liability company under the laws of State on Date. Y intended to elect to be treated as an association taxable as a corporation for federal tax purposes effective Date. However, Y inadvertently failed to timely file Form 8832, effective Date.

Z was organized as a professional limited liability company under the laws of State on Date. Z intended to elect to be treated as an association taxable as a corporation for federal tax purposes effective Date. However, Z inadvertently failed to timely file Form 8832, effective Date.

LAW AND ANALYSIS

Section 301.7701-3(a) provides, in part, 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)(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 with the IRS Service Center designated on the form.

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 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. If an election specifies an effective date more than 75 days prior the date it was filed, it will be effective 75 days prior the date it was 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. Treas. Reg. § 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.

Section 301.9100-2 provides the rules governing automatic extensions of time for making certain elections. Treas. Reg. § 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 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 information submitted and the representations made, we conclude that the requirements of § 301.9100-3 have been satisfied. Accordingly, W, X, Y, and Z are granted extensions of time of 120 days from the date of this letter to file Forms 8832 with the appropriate service center to elect to be treated as associations taxable as corporations for federal tax purposes, effective Date. A copy of this letter should be attached to the Forms 8832.

This ruling is contingent on W, X, Y, and Z and their owners filing, within 120 days from the date of this letter, any income tax or information returns that would have been required to be filed under the Internal Revenue Code for any taxable year consistent with the requested relief being effective Date. 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 any aspect of any transaction or item discussed or referenced in this letter. 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.

This ruling is directed only to the taxpayer requesting it. According to § 6110(k)(3) of the Internal Revenue Code, this ruling may not be used or cited as precedent.

Under powers of attorney on file with this office, we are sending copies of this letter to W, X, Y, and Z 's authorized representatives.

Sincerely,

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

By: ____________/s/______________

Christiaan T. Cleary
Branch Chief, Branch 3
Office of Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosure
Copy of letter for § 6110 purposes

cc: