

INTERNAL REVENUE SERVICE  
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**Department of the Treasury**

**P.O. Box 7604**  
**Ben Franklin Station**  
**Washington, DC 20044**

**Person to Contact:**

**Telephone Number:**

**Refer Reply To:**

CC:DOM:P&SI:4 - PLR-112660-98

**Date:** December 17, 1998

Re:

Legend:

Decedent =  
General Partnership =

Dear

This is in response to your letter of November 24, 1998, and prior correspondence in which you request an extension of time under § 301.9100-1 of the Procedure and Administration Regulations to make an election under § 2032A of the Internal Revenue Code.

The decedent died owning an interest in General Partnership, a ranching partnership, for which an election under § 2032A could be made. On the federal estate tax return as filed, the estate did not make an election under § 2032A to specially value the ranch property.

The executors of the estate request an extension of time under § 301.9100-1 to make an election under § 2032A with respect to the ranch property.

Section 2032A provides that, if certain conditions are met, the executor of an estate may elect to value real property used as a farm that is included in the gross estate, on the basis of its actual use, rather than based on its highest and best use.

Section 2032A(d)(1) provides that the election must be made on the return of tax imposed by § 2001. The election, once made, is irrevocable.

Under § 301.9100-1(c) of the Procedure and Administration Regulations, 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, if the taxpayer demonstrates to the satisfaction of the Commissioner that the taxpayer has acted reasonably and in good faith, and granting relief will not prejudice the interests of the government.

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 301.9100-1(a).

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.

Requests for relief under § 301.9100-3 will be granted when the taxpayer provides the evidence to establish that the taxpayer acted reasonably and in good faith, and granting relief will not prejudice the interests of the government. Section 301.9100-3(a).

In this case, the standards of §§ 301.9100-1 and 301.9100-3 have been satisfied. Consequently, an extension of time is granted until February 28, 1999, for making an election under §2032A to specially value qualified real property.

However, the burden is on the estate to establish to the Service's satisfaction that all of the requirements of § 2032A are met.

This ruling is directed only to the taxpayer who requested it. Section 6110(j)(3) provides that it may not be used or cited as precedent.

Sincerely yours,

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Paul F. Kugler  
Assistant Chief Counsel  
(Passthroughs and Special  
Industries)

Enclosure

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