

## 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:

Refer Reply To:  
CC:PSI:B03  
PLR-127624-18

Date:  
March 18, 2019

### LEGEND

X:

Country:

Date 1:

Date 2:

Year:

Dear :

This letter responds to your letter dated September 14, 2018, and subsequent correspondence, submitted on behalf of X by X's authorized representative, requesting a ruling under § 301.9100-3 of the Procedure and Administration Regulations that X be granted an extension of time to file an election under § 301.7701-3(c).

### Facts

According to the information submitted, X was formed on Date 1 under the laws of Country as a foreign entity. X represents that X is a foreign entity eligible to elect to be treated as a disregarded entity. However, X inadvertently failed to timely file a Form 8832, Entity Classification Election, electing to treat X as a disregarded entity effective Date 2.

### Law and Analysis

Section 301.7701-3(b)(2) provides guidance on the classification of a foreign eligible entity for federal tax purposes. Generally, a foreign eligible entity is treated as an association taxable as a corporation if all members have limited liability, unless the entity makes an election to be treated otherwise. If the foreign eligible entity has only one owner, it may elect to be treated as a disregarded entity pursuant to the rules in § 301.7701-3(c).

Section 301.7701-3(c) provides that an entity classification election must be filed on Form 8832 and can be effective up to seventy-five (75) days prior to the date the form is filed or up to twelve (12) months after the date on which the form 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) 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 the Commissioner will use to determine whether to grant an extension of time to make the election.

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 to establish to the satisfaction of the Commissioner that the taxpayer acted reasonably and in good faith, and that granting relief will not prejudice the interests of the government.

### Conclusion

Based solely on the facts submitted and representations made, we conclude that the requirements of § 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 make an entity classification election to be treated as disregarded as an entity separate from its owner by filing a Form 8832, effective Date 2, with the appropriate service center. A copy of this letter should be attached to the election. A copy of this letter is attached for this purpose.

This ruling is contingent upon the filing within 120 days of this letter any and all required Federal income tax and information returns from Year to the present consistent with the requested relief.

Except as expressly provided herein, no opinion is expressed or implied concerning the tax consequences of any aspect of any transaction or item discussed or referenced in this letter.

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.

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

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.

Sincerely,

Associate Chief Counsel  
(Passthroughs & Special Industries)

By:                     /s/                      
Richard T. Probst  
Senior Technician Reviewer, Branch 3  
(Passthroughs & Special Industries)

Enclosures (2)  
A copy of this letter  
A copy for § 6110 purposes