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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:ITA:B04  
PLR-117513-22  
Date:  
February 14, 2023

Taxpayer =  
Year =  
Date =

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

This letter is in response to Taxpayer's request, filed on Date, for an extension of time under the authority contained in § 301.9100-3 of the Procedure and Administration Regulations, to file Form 1128, *Application to Adopt, Change, or Retain a Tax Year*. Taxpayer is requesting to change its accounting period for federal income tax purposes from a taxable year ending \_\_\_\_\_ to a taxable year ending \_\_\_\_\_, effective \_\_\_\_\_, Year.

Section 6.02(1) of Rev. Proc. 2002-39, 2002-1 C.B. 1046, provides that a taxpayer must file a Form 1128 no earlier than the day following the end of the first effective year and no later than the due date (not including extensions) of the federal income tax return for the first effective tax year.

Taxpayer did not file its Form 1128 by the due date of the return for the short period (not including extensions) required to effect such change. However, Taxpayer requested an extension of time to file its Form 1128 under § 301.9100-3 soon thereafter. Taxpayer has represented that it was not under examination on Date when it requested relief under § 301.9100-3.

Section 301.9100-3(a) provides that requests for extensions of time for regulatory elections that do not meet the requirements of § 301.9100-2 (automatic extensions), such as the instant case, must be made under the rules of § 301.9100-3. Requests for relief subject to § 301.9100-3 will be granted when the taxpayer provides evidence to establish that the taxpayer acted reasonably and in good faith, and that the granting of relief will not prejudice the interests of the government.

Based on the facts and information submitted and the representations made, we conclude that Taxpayer acted reasonably and in good faith and that the granting of relief will not prejudice the interests of the government. Accordingly, Taxpayer has satisfied the requirements of the regulations for the granting of relief. Taxpayer's Form 1128, requesting permission to change to a taxable year ending \_\_\_\_\_, effective \_\_\_\_\_,

Year, must be filed under the provisions of Rev. Proc. 2002-39 within 45 days of this letter. A copy of this letter must be attached to Taxpayer's Form 1128.

Pursuant to section 7.04 of Rev. Proc. 2023-1, 2023-1 IRB 1, a taxpayer may submit the Form 1128 by mail, facsimile or by compressed and encrypted email attachments using the electronic submission procedures described in section 7.04 of Rev. Proc. 2023-1 (including electronic images of the Acknowledgement of Risks of Email as provided in Appendices G and H of Rev. Proc. 2023-1). Taxpayer may submit the Form 1128 through facsimile at (877) 773-4950, or Taxpayer may submit the Form 1128 as an encrypted email attachment to Userfee@irs.counsel.treas.gov. If Taxpayer wishes to mail the Form 1128, mail the request to:

Internal Revenue Service  
Associate Chief Counsel (Income Tax & Accounting)  
Attention: CC:PA:LPD:DRU  
Kyle Walker (CC:ITA)  
Post Office Box 7604  
Benjamin Franklin Station  
Washington, D.C. 20044

Please note that a user fee of \$5,000 is required for an application filed under Rev. Proc. 2002-39. The \$5,000 user fee specified in Appendix A of Rev. Proc. 2023-1, 2023-1 I.R.B. must be paid in U.S. dollars and made through [www.pay.gov](http://www.pay.gov).

This office has not verified any of the material submitted in support of the request for a ruling. However, as part of an examination process, the Service may verify the factual information, representations, and other data submitted.

This ruling addresses the granting of § 301.9100-3 relief only. We express no opinion regarding the tax treatment of this transaction under the provisions of any other sections of the Code or regulations that may be applicable thereto, or regarding the tax treatment of any conditions existing at the time of, or effects resulting from, the instant transaction. Specifically, we express no opinion as to whether the Code and applicable regulations or Rev. Proc. 2002-39 permit the taxpayer to change to the tax year requested in the subject Form 1128.

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

Under the provisions of a power of attorney currently on file, we are sending a copy of this ruling letter to the taxpayer's authorized representative.

Sincerely,

Lisa Mojiri-Azad  
Senior Technician Reviewer  
Branch 4  
Office of Associate Chief Counsel  
(Income Tax and Accounting)

cc: