

**Internal Revenue Service**

Department of the Treasury

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Washington, DC 20224

Person to Contact:

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Refer Reply To:  
CC:PSI:6--PLR-152905-01  
Date:  
November 16, 2001

Taxpayer =

Plant =

D1 =

D2 =

D3 =

D4 =

D5 =

Dear :

This letter responds to your request dated D1, submitted on behalf of Taxpayer, requesting under §301.9100-3 of the Procedure and Administration Regulations an extension of time to file a request for a revised schedule of ruling amounts for Plant under §1.468A-3(i)(1)(i) of the Income Tax Regulations for the period beginning D2 and ending D3.

Taxpayer was required to file the request for a revised schedule of ruling amounts for Plant under §1.468A-3(i)(1)(i) on or before D4. Taxpayer did not file the request until D5. Taxpayer has submitted a new request for a schedule of ruling amounts for the period beginning D2 and ending D3 at the same time that it submitted this request for an extension of time.

Section 301.9100-1(c) provides that the Commissioner has discretion to grant a reasonable extension of time under the rules set forth in §§301.9100-2 and 301.9100-3 to make a regulatory election. Section 301.9100-1(b) defines a regulatory election as 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.

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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 301.9100-2 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 section 301.9100-2.

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

Based solely on the facts and the representations made, the requirements of §§301.9100-1 and 301.9100-3 have been met. Consequently, Taxpayer's request, dated D1, for a revised schedule of ruling amounts for Plant under §1.468A-3(i)(1)(i) for the period beginning D2 and ending D3 will be treated as timely filed.

Except as specifically ruled upon above, no opinion is expressed or implied concerning the Federal income tax consequences of the transaction described above.

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

We are sending a copy of this letter to the Industry Director, Natural Resources (LM:NR). In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your representative.

Sincerely yours,  
PAUL F. KUGLER  
Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosures:

Copy of this letter  
Copy for section 6110 purposes