

ID: CCA\_2022121407553343

[Third Party Communication:

UILC: 6221.01-00

Date of Communication: Month DD, YYYY]

Number: **202312001**

Release Date: 3/24/2023

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**From:** [REDACTED]

**Sent:** Wednesday, December 14, 2022 7:55:33 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: delinquent election invalid?

Yes. An election out of BBA can only be made on a timely filed return (including extensions).

Jenni Black (she/her)  
Senior Counsel  
CC:PA:07  
Phone: (202) 317-5216