

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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1400Z.02-00

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:ITA:B04
PLR-101402-24

In Re:

Date:
March 13, 2024

Dear _____ :

This letter supplements and modifies PLR-101926-23, dated July 24, 2023 (Previous Letter).

Due to events outside of the control of Taxpayer, Taxpayer is granted an extension of time of 21 days from the date of this supplemental letter ruling to file a Form 8996, *Qualified Opportunity Fund*, to make the election to self-certify as a QOF under § 1400Z-2 and § 1.1400Z2(d)-1(a)(2)(i). The election must be made on a completed Form 8996 attached to the Taxpayer's amended Year 1 tax return or administrative-adjustment request (as applicable).

A copy of this letter and the Previous Letter must be attached to any tax return, or administrative-adjustment request, to which they are relevant. Alternatively, taxpayers filing their returns electronically may satisfy this requirement by attaching a statement to their return that provides the date and control number of this letter ruling and the Previous Letter.

In accordance with the Form 2848, *Power of Attorney and Declaration of Representative* on file with this office we are sending a copy of this letter to Taxpayer's authorized representative.

Sincerely,

James Yu
Senior Counsel, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)