

**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-119391-00  
Date:  
Feb. 6, 2001

**Legend:**

Taxpayer =

r =  
s =  
t =  
u =

Industry Director =

Dear :

This letter responds to a letter dated u, requesting an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations for Taxpayer to file a copy of a Form 3115, Application for Change in Accounting Method, with the Internal Revenue Service (IRS) national office.

**Facts**

On s, Taxpayer timely filed its federal income tax return for the taxable year ending r, along with the signed original of the Form 3115 filed under Rev. Proc. 99-49, 1999-52 I.R.B. 725, for automatic consent of a change in method of accounting for depreciation. However, no copy of this Form 3115 was filed with the IRS national office until t.

**Law and Analysis**

Rev. Proc. 99-49 provides the procedures by which a taxpayer may obtain automatic consent to change certain methods of accounting. A taxpayer complying with all the applicable provisions of this revenue procedure has obtained the consent of the

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Commissioner to change the taxpayer's method of accounting under section 446(e) of the Internal Revenue Code and the regulations thereunder.

Section 6.02(2)(a) of Rev. Proc. 99-49 provides that a taxpayer changing a method of accounting pursuant to Rev. Proc. 99-49 must complete and file a Form 3115 in duplicate. The original must be attached to the taxpayer's timely filed (including extensions) original federal income tax return for the year of change, and a copy (with signature) of the Form 3115 must be filed with the national office no earlier than the first day of the year of change and no later than when the original is filed with the federal income tax return for the year of change.

Section 301.9100-1(c) provides that the Commissioner has discretion to grant a reasonable extension of time under the rules set forth in sections 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.

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 section 301.9100-3 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. Section 301.9100-3(a).

### **Conclusions**

Based solely on the facts and representations submitted, we conclude that the requirements of sections 301.9100-1 and 301.9100-3 have been satisfied. Accordingly, the copy of Taxpayer's Form 3115 filed with the IRS national office on t will be considered timely filed for purposes of section 446(e) and the regulations thereunder, and section 6.02(2)(a) of Rev. Proc. 99-49. A copy of this letter should be sent to the Industry Director. A copy is enclosed for that purpose.

Except as specifically ruled upon above, no opinion is expressed or implied concerning the federal income tax consequences of the facts described above. Specifically, we express no opinion concerning whether Taxpayer meets all the requirements of section 2.01 of the Appendix of Rev. Proc. 99-49.

Pursuant to the power of attorney on file with this office, a copy of this letter is being sent to Taxpayer and the second authorized representative listed. We are also sending a copy of this letter to the Industry Director.

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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.

Sincerely yours,  
Paul F. Kugler  
Associate Chief Counsel  
(Passthroughs and Special industries)

Enclosures (2): Copy of this letter  
Copy for section 6100 purposes