

**Internal Revenue Service****Department of the Treasury**

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Washington, DC 20224

**Person to Contact:**

**Telephone Number:**  
(202) 622-4920

**Refer Reply To:**  
CC:ITA:4 – PLR-134485-01

**Date:**  
October 22, 2001

Dear

This letter is in reference to a Form 1128, Application to Adopt, Change, or Retain a Tax Year, submitted for the taxpayer named above, requesting permission to change the taxpayer's accounting period from a taxable year ending September 30, to a taxable year ending March 31, effective March 31, 2000. The taxpayer has requested that the Form 1128 be considered timely filed under § 301.9100-3 of the Procedure and Administration Regulations.

Section 1.442-1(b)(1) of the Income Tax Regulations provides that the taxpayer must file Form 1128 with the Commissioner on or before the 15<sup>th</sup> day of the second calendar month following the close of the short period. Section 6.02(2) of Rev. Proc. 2000-11, 2000-1 C.B. 309, states that a Form 1128 filed pursuant to this revenue procedure will be considered timely filed for purposes of § 1.442-1(b)(1) only if it is filed on or before the time (including extensions) for filing the return for the short period required to effect such change.

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 the granting of relief will not prejudice the interests of the government.

The taxpayer is not able to prove that its Form 1128 was timely filed, however, its Form 1128 was filed within 90 days of the due date. Based on the facts and information submitted and the representations made, we conclude that the taxpayer has acted reasonably and in good faith, and that the granting of relief will not prejudice the interests of the government.

A copy of this letter ruling and the taxpayer's Form 1128 are being forwarded to the service center where the taxpayer files its federal income tax returns with instructions that the Form 1128 be considered timely filed, and processed in accordance with established procedures under Rev. Proc. 2000-11.

A copy of this letter ruling must be attached to any income tax return to which it is relevant. We enclose a copy of the letter ruling for this purpose. Also enclosed is a copy of the letter ruling showing proposed deletions under § 6110 of the Internal

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Revenue Code, which relates to the disclosure of written determinations . As requested in a power of attorney on file, we are sending to the taxpayer's representative, a copy of this letter ruling and a copy of the letter ruling with proposed deletions.

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,  
Robert Berkovsky  
Branch Chief, Branch 4  
Associate Chief Counsel  
(Income Tax & Accounting)

Enclosures:

Copy of this letter  
Copy of this letter with proposed deletions