

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

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Person to Contact:

Telephone Number:

Refer Reply To:

CC:INTL:Br1:PLR-120241-98

Date:

February 4, 1999

LEGEND

Corp Y =

Corp Z =

Dear:

This replies to a letter dated October 23, 1998, in which Corp Y and Corp Z (sometimes collectively referred to as "the Taxpayers") request a supplemental ruling with respect to a ruling letter issued to Taxpayers on July 23, 1998 ("prior ruling letter").

In the prior ruling letter, we granted Corp Y and Corp Z each an extension of time under § 301.9100-3 to September 14, 1995, the date each filed Form 5712 (Election To Be Treated as a Possessions Corporation Under Section 936), effective for the tax year beginning January 1, 1994, with the Philadelphia Service Center.

The prior ruling letter states in paragraph 4 on page 2 that the Tax Department filed Taxpayers' 1994 tax returns with the Philadelphia Service Center, and a Form 5712, electing possession corporation status for 1994, was attached to the respective tax returns. Forms 5712 were not filed separately from Taxpayers' 1994 tax returns and, therefore, you are concerned that the ruling provided in the prior ruling letter did not grant the extension of time requested.

This supplemental ruling clarifies the extension of time ruling provided in the prior ruling letter by replacing the second sentence in paragraph 1 on page 4 of the prior ruling letter with the following sentence:

Accordingly, Corp Y and Corp Z each are granted an extension of time under § 301.9100-3 until 30 days from the date of this supplemental ruling letter to separately file Form 5712 for the 1994 tax year with the

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Philadelphia Service Center.

No ruling is expressed as to the application of any other section of the Code or regulations to the facts presented.

A copy of this supplemental ruling letter together with a copy of the prior ruling letter should be attached to each Form 5712 filed with the Philadelphia Service Center.

This ruling is directed only to the taxpayer who requested it. I.R.C. § 6110(j)(3) provides that it may not be used or cited as precedent.

Pursuant to a power of attorney on file in this office, a copy of this ruling letter is being sent to your authorized representative.

Sincerely,

Associate Chief Counsel
(International)

By: _____
Allen Goldstein
Reviewer