

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:INTL – PLR-138196-03

Date:

August 12, 2003

In Re:

**LEGEND**

Taxpayer =

Date One =

Dear :

This replies to a letter dated June 19, 2003, in which Taxpayer requests a ruling letter to supplement PLR-128563-01 issued to Taxpayer on December 26, 2002. PLR-128563-01 granted Taxpayer an extension of time under Treas. Reg. § 301.9100-3 to file the following: (1) agreements pursuant to § 1.1503-2A(c)(3)(ii); (2) agreements pursuant to § 1.1503-2(g)(2)(i); (3) annual certifications pursuant to § 1.1503-2A(c)(3)(v); (4) annual certifications pursuant to § 1.1503-2(g)(2)(vi)(B), and (5) agreements pursuant to § 1.1503-2(g)(2)(iv)(B)(2)(iii). These filings were to be made in accordance with Schedule A that was attached to PLR-128563-01.

The ruling contained in this letter is predicated upon facts and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. This office has not verified any of the material submitted in support of the request for a ruling, including the information submitted on Schedule A-1. Verification of the factual information, representations, and other data may be required as a part of the audit process.

In re: PLR-138196-03

Schedule A did not include the entities listed on Schedule A-1, which is attached and made a part of this supplemental ruling letter. Because these entities were inadvertently not included on Schedule A, Schedule A did not indicate that agreements under § 1.1503-2(g)(2)(i) as required by § 1.1503-2(g)(2)(iv)(B)(2)(iii) would be filed with respect to those entities for the tax year ended on Date One.

Accordingly, Taxpayer is granted an extension of time under § 301.9100-3 until 45 days from the date of this ruling letter to supplement PLR-128563-01 by filing agreements under § 1.1503-2(g)(2)(i) as required by § 1.1503-2(g)(2)(iv)(B)(2)(iii) in accordance with Schedule A-1 for the tax year ended on Date One.

As provided in § 301.9100-1(a), the granting of an extension of time is not a determination that Taxpayer is otherwise eligible to file the agreements.

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

A copy of this ruling letter should be associated with the agreements.

No ruling has been requested, and none is expressed, as to the application of any other section of the Code or regulations to the facts presented. Furthermore, no opinion is expressed as the accuracy of the dual consolidated losses listed on Schedule A-1.

Pursuant to a power of attorney on file in this office, a copy of this ruling letter is being furnished to Taxpayer and the other authorized representative.

Sincerely,

Associate Chief Counsel (International)

By: /s/ Allen Goldstein  
Allen Goldstein  
Reviewer

Attachment


