

**Internal Revenue Service**

Department of the Treasury  
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Person To Contact: \_\_\_\_\_, ID No. \_\_\_\_\_

Telephone Number: \_\_\_\_\_

In Re:

Refer Reply To:  
CC:PSI:B05  
PLR-128604-17  
Date:  
December 19, 2017

**LEGEND**

Taxpayer =

Project =  
N =  
BINs =

Agency =

Dear \_\_\_\_\_ :

This letter responds to Taxpayer’s authorized representative’s letter dated September 7, 2017, and subsequent correspondence, requesting an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to elect to treat all of the buildings in Project identified by building identification numbers (BINs) as part of a single, multiple-building project under § 42(g)(3)(D) of the Internal Revenue Code (Code) on Taxpayer’s Forms 8609, Low-Income Housing Credit Allocation and Certification.

According to information submitted and representations made, Taxpayer intended that Project consist of N buildings identified by BINs. Taxpayer, through inadvertence, failed to elect to treat all N buildings in Project identified by BINs for which Forms 8609 were issued by Agency, as part of a single, multiple-building project under § 42(g)(3)(D).

Section 42(g)(3)(D) provides that a project will consist of only one building unless, prior to the end of the first calendar year in the project period (as defined in § 42(h)(1)(F)(ii)), each building that will comprise the project is identified in the form and manner that the Secretary provides.

Section 42(l)(1) sets forth the certifications for the first year of the credit period regarding any qualified low-income building that a taxpayer must certify to the Secretary (at such time and in such form and in such manner as the Secretary prescribes).

Section 1.42-1(h) of the Income Tax Regulations requires that a building owner (i.e., taxpayer) must file a completed Form 8609 with the Internal Revenue Service in accordance with the form instructions. The election under § 42(g)(3)(D) to treat a building as part of a multiple-building project is made on Part II of Form 8609 and requires the inclusion of an accompanying informational statement.

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 301.9100-1(b) defines the term “regulatory election” as including 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.

Under § 301.9100-1(c), the Commissioner has discretion to grant a reasonable extension of time under the rules set forth in §§ 301.9100-2 and 301.9100-3 to make a regulatory election, or a statutory election (but no more than six months except in the case of a taxpayer who is abroad), under all subtitles of the Code, except E, G, H, and I. 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 §301.9100-2.

Requests for relief under § 301.9100-3(a) will be granted when the taxpayer provides evidence to establish that the taxpayer acted reasonably and in good faith and that granting relief will not prejudice the interests of the government.

Based solely on the facts submitted and representations made, we conclude that the requirements of §§ 301.9100-1 and 301.9100-3 have been met. Accordingly, Taxpayer is granted an extension of time to elect to treat under § 42(g)(3)(D) all N buildings in Project identified by BINs as part of a single, multiple-building project by filing within 120 days from the date of this letter amended Forms 8609, and accompanying information statement(s), that include this intended election. The amended Forms 8609 and statement(s) (along with a copy of this letter) are to be filed with the Philadelphia Service Center at the address provided for the Service Center in that form. A copy of this letter is enclosed for this purpose.

Except as specifically set forth above, we express or imply no opinion concerning the federal tax consequences of the facts described above under any provisions of the Code or regulations. In particular, we express or imply no opinion on whether any of the Forms 8609 for the N buildings in Project identified by BINs were timely or correctly

filed, the effect of Taxpayer's election to treat under § 42(g)(3)(D) the N buildings in Project as a single, multiple-building project for any closed year, or whether the N buildings in Project otherwise qualify for the low-income housing credit under § 42.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

The ruling contained in this letter is based on the information submitted and representations made by Taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for ruling, it is subject to verification on examination.

Sincerely,

Holly Porter  
Associate Chief Counsel  
(Passthroughs and Special Industries)

By: \_\_\_\_\_  
Jian H. Grant  
Senior Technician Reviewer, Branch 5  
Office of Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosures:  
Copy of this letter  
Copy for section 6110 purposes

cc: