

Internal Revenue Service

Number: **202521002**

Release Date: 5/23/2025

Index Number: 9100.15-00, 754.00-00

Department of the Treasury

Washington, DC 20224

Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PT&E:B03

PLR-101628-25

Date:

February 14, 2025

Dear

This letter supplements PLR-118257-23, dated March 19, 2024 (Previous Letter).

The date to file the election referenced in the Previous Letter is extended to 60 days from the date of this supplemental ruling letter.

Sincerely,

Robert D. Alinsky
Branch Chief, Branch 3
Office of the Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosures

Copy for § 6110 purposes

PLR-101628-25

2

Cc: