

**Internal Revenue Service**

Number: **202524002**

Release Date: 6/13/2025

Index Number: 1362.04-00

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-103020-25

Date:

March 13, 2025

Dear :

This letter supplements and modifies PLR-107710-24, dated October 18, 2024 (Previous Letter).

The date to file the elections and any original or amended returns for all open years consistent with the relief in the Previous Letter is extended to 60 days from the date of this supplemental ruling letter. A copy of the Previous Letter and this supplemental ruling letter should be attached to the election and any required returns.

Sincerely,

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

Enclosure

Copy for § 6110 purposes

PLR-103020-25

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cc: