

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PT&E:B01
PLR-111397-25

Date:
June 25, 2025

RE:

Dear :

This letter supplements and modifies PLR-111847-24, issued January 24, 2025 (Previous Letter).

The legend of the Previous Letter is modified to read as follows:

X =

Y =

IRA =

Date 1 =

Date 2 =

Date 3 =

Date 4 =

Date 5 =

a =

n =

Additionally, pursuant to a letter sent from this office on May 19, 2025, X, Y, and IRA are granted an extension of time to file all required returns consistent with the relief provided in Previous Letter. Accordingly, the second paragraph of the Conclusion section of Previous Letter is modified to read as follows:

This letter is contingent on, within 240 days of the date of this letter, X, Y, and IRA filing with the appropriate service center any original or amended returns for the taxable year including Date 3 and all subsequent years and making adjustments to properly reflect the treatment of the a shares as if IRA distributed the a shares to Y on Date 3. A copy of this letter should be attached to each return.

In accordance with a power of attorney on file with this office, we are sending a copy of this letter ruling to your authorized representatives.

Sincerely,

Laura Fields, Chief
Branch 1
Office of the Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosures:

Copy for § 6110 purposes

cc: