

## Instructions for Form 9100

### Notice of Late Election/Consent to Extend the Time to Assess Tax

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#### General Instructions

##### Purpose of Form

Form 9100 is used by a taxpayer (or the consolidated group of which the taxpayer is a member) that is filing a late regulatory election pursuant to Rev. Proc. 2018-XX, XX CB XX. Rev. Proc. 2018-XX provides a streamlined method for taxpayers that satisfy the requirements of sections 301.9100-1 and 301.9100-3 of the Procedure and Administration Regulations to obtain an extension of time under section 301.9100-3 to make the late regulatory elections that are specified in section 5 of the revenue procedure. This form must be attached to the taxpayer's original or amended return required to be filed pursuant to section 4 of the revenue procedure and, if separate from the return, also to the election. The form gives notice to the IRS service center(s) that a late election has been made and ensures that the return will be processed. In addition, the form must be used by the taxpayer to consent to extend the period of limitations on assessments under section 6501 of the Internal Revenue Code if required under Rev. Proc. 2018-XX. The form is also used by an affected taxpayer, as defined in Rev. Proc. 2018-XX, to consent to extend the period of limitations on assessments if required under the revenue procedure. A form for each affected taxpayer consenting to extend the period of limitations must be attached to the Form 9100 for the electing taxpayer.

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#### Specific Instructions

##### Line 2

An "IC-DISC" means an interest charge domestic international sales corporation, which is a DISC as defined in section 992 that is subject to the interest charge provisions of section 995(f). "Related supplier" is defined in section 1.994-1(a)(3). For purposes of this line, ownership includes both direct and indirect ownership. For this purpose, a trust for the benefit of a family member is considered to be such family member.

##### Line 3

If the election has no specific effective date, enter the date that is the beginning of the first taxable year to which the election is intended to apply.

### **Line 7**

The electing taxpayer or affected taxpayer enters its name only if it must consent to extend the period of limitations on assessments for one year as required under Rev. Proc. 2018-XX. Entering your name constitutes your signature for consent to establishing an extended period for assessing tax. The expiration of the extended period may be suspended or otherwise affected by the operation of law in the same manner as the original period. For example, if a notice of deficiency in tax covered by this consent is issued, the period for assessing tax will not end prior to the end of the suspension period provided for by section 6503(a), plus any time that remains in the assessment period, as extended, at the time the suspension takes effect. Under no circumstances will this consent reduce the period of time otherwise provided by law for making an assessment. Although you have the right to refuse to extend the period of limitations under the terms and conditions provided in this form, failure to do so will invalidate any request for relief under Rev. Proc. 2018-XX. If the taxpayer or affected taxpayer is someone other than an individual, line 7 is signed by someone who has the authority to act for the taxpayer. In the case of a consolidated group, see section 1.1502-77.

### **Line 8**

Enter the date to which the period of limitations on assessments under section 6501 is extended. The electing taxpayer or affected taxpayer (or the common parent of the consolidated group of which the taxpayer or affected taxpayer is a member) must, if required under section 4 of Rev. Proc. 2018-XX, consent to an extension of the period of limitations pursuant section 6501(c)(4) for a period of at least one (1) year from the date that the time to assess tax would otherwise expire. The taxpayer or affected taxpayer must extend the period of limitations by filing this Form 9100. Leave this line blank if no consent to extend the period of limitations on assessments is required under Rev. Proc. 2018-XX.

#### **Privacy Act and Paperwork Reduction Act Notice**

This information is solicited under authority of 5 U.S.C. 301, 26 U.S.C. 7801 and 26 U.S.C. 7803. The primary purpose of this form is to help the IRS to determine whether a taxpayer has met the requirements of section 4 of Revenue Procedure 2018-XX and whether the taxpayer has reasonable cause for failing to make an election.

Providing this information is required to obtain benefit.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form

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or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Preparing and sending the form to the IRS should involve 10 hours.** If you have comments concerning the accuracy of the time estimate or suggestions for making this form simpler, we would be happy to hear from you.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/Forms](https://www.irs.gov/forms). Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address.