

Form **9100****Notice of Late Election**

OMB No. 1545-XXXX

Department of the Treasury
Internal Revenue Service**(Attach this form to the original or amended return required to be filed
pursuant to section 4 of Rev. Proc. 2017-XX and, if separate from the return, to the election)****2017**Attachment
Sequence No. **XXX**

Taxpayer name

Taxpayer identification number

Taxpayer address

Taxpayer has sought relief for a late regulatory election under Rev. Proc. 2017-XX

- 1** Identify the election for which you are seeking a late regulatory election by filing this form.
- a** Enter the applicable Internal Revenue Code section for the regulatory election for which you are seeking a late election.
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- b** Enter the applicable regulation published in the Federal Register or the applicable revenue ruling, revenue procedure, notice, or announcement published in the Internal Revenue Bulletin for the regulatory election for which you are seeking late election relief.
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2 Date election is effective (MM/DD/YYYY): **3** Original due date for the election: **4** Date of filing of original return for first taxable year for which election applies: **5** Taxable year for which election is effective: or fiscal year beginning:
ending: **6** Date to which the period of limitation on assessments under section 6501 is extended (see instructions):

- By checking this box the taxpayer (or if the taxpayer is a member of a consolidated group, the parent of the consolidated group) understands that in making the election for which this Form 9100 is being filed, certifies under penalties of perjury that it satisfies all of the requirements for late election relief under Rev. Proc. 2017-XX and Regulations sections 301.9100-1 and 301.9100-3. If the taxpayer (or the consolidated group of which the taxpayer is a member) is required to extend the period of limitations pursuant to section 2 of Rev. Proc. 2017-XX, this form, properly completed in accordance with its instructions, is deemed to have been executed by the Commissioner of Internal Revenue pursuant to section 6501(c) and Regulations section 301.6501(c)-1(d) on the date on which the IRS receives this form.

Failure to check this box will invalidate any request for relief.**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 23249D

Form **9100** (2017)