

Form **9100**

Notice of Late Election/Consent To Extend the Time To Assess Tax

OMB No. 1545-1488

2018Attachment
Sequence No. **XXX**Department of the Treasury
Internal Revenue Service

**(Attach this form to the original or amended return required to be filed
under section 4 of Rev. Proc. 2017-XX or, if separate from the return, also to the election.)**

Check which applies: Taxpayer Affected taxpayer

Name and address of taxpayer or affected taxpayer

Identifying number

If member of a consolidated group, name and address of common parent

Identifying number of common parent

A. Electing taxpayer seeking 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 of the regulatory election for which you are seeking a late election.

- 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.

- 2** For an election to be treated as an Interest Charge Domestic International Sales Corporation (IC-DISC), check this box if at least one of the following conditions applies.
- The IC-DISC is owned by a Roth IRA.
 - There is a familial relationship between the owners of the IC-DISC and the owners of any related suppliers of the IC-DISC, and the ownership interest of any such family member in the IC-DISC is disproportionate to its ownership interest in any such related supplier.
- 3** Date election is effective (MM/DD/YYYY): ____ / ____ / ____
- 4** Original due date of the election: ____ / ____ / ____
- 5 a** Tax year the election is effective: ____ or fiscal year beginning: ____ / ____ / ____
ending: ____ / ____ / ____
- b** Enter the type of tax due on the return (for example, Income): _____
- 6** Date of filing of the original return for the first tax year the election applies: ____ / ____ / ____

B. Electing taxpayer or affected taxpayer consenting to extend the time to assess tax

- 7** The taxpayer or affected taxpayer (or the consolidated group of which the taxpayer or affected taxpayer is a member) listed above consents to extend the time to assess tax for the type of tax and the tax year entered on line 5 for a period of 1 year from the date that the time to assess tax would otherwise expire. Under penalties of perjury, I declare I have examined this consent, and to the best of my knowledge and belief, it is true, correct, and complete.



Your name entered here constitutes your signature for purposes of this consent.

If an extension is required, failure to sign this consent will invalidate any request for relief.

- 8** Date to which the period of limitations on assessments under section 6501 is extended (see instructions): ____ / ____ / ____

I, Commissioner of the Internal Revenue, consent to extend the period of limitations under Regulations section 301.6501(c)-1(d) for the type of tax and the tax year entered on line 5 of this form upon the IRS's receipt of a properly completed election and Form 9100 (including all required Forms 9100 for affected taxpayers), signed under penalties of perjury, filed in accordance with the provisions of Rev. Proc. 2017-XX and the applicable guidance for making the election.