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Part III Method of Cost Allocation (continued) See instructions.

**Section C - Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

metho	d for these costs.)			
		Present method	Propose	ed method
1	Marketing, selling, advertising, and distribution expenses			
2	Research and experimental expenses not included in Section B, line 26			
3	Bidding expenses not included in Section B, line 22			
4	General and administrative costs not included in Section B			
5	Income taxes			
6	Cost of strikes			
7	Warranty and product liability costs			
8	Section 179 costs			
9	On-site storage			
10	Depreciation, amortization, and cost recovery allowance not included in Section B,			
	line 11			
11	Other costs (Attach a list of these costs.)			
Sche	dule E - Change in Depreciation or Amortization. See instructions.			
	ants requesting approval to change their method of accounting for depreciation or amortization complete this	section.		
Applica	ants <i>must</i> provide this information for each item or class of property for which a change is requested.			
Note:	See the Summary of the List of Automatic Accounting Method Changes in the instructions for informations	ation regarding		
automa	atic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. <b>Do not</b> file Form 311:	5 with respect to		
certain	late elections and election revocations. See instructions.			
1	Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?		Yes	☐ No
	If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).			
2	Is any of the depreciation or amortization required to be capitalized under any Code section such as,			
	section 263A?		Yes	No
	If "Yes," enter the applicable section ▶		_	_
3	Has a depreciation, amortization, expense, or disposition election been made for the property such as,			
	the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)?		Yes	No
	If "Yes," state the election made		□ .00	
	To the extent not already provided, attach a statement describing the property subject to the change. Include	de in the description	`	
та	the type of property, the year the property was placed in service, and the property's use in the applicant's ti			
	income-producing activity.	aue or business or		
<b>h</b>	If the property is residential rental property, did the applicant live in the property before renting it?		Yes	☐ No
b	Is the property public utility property?		=	=
c			∐ Yes	∐ No
5	To the extent not already provided in the applicant's description of its present method, attach a statement e			
6	property is treated under the applicant's present method (for example, depreciable property, inventory prop			
	under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a curre			
	If the property is not currently treated as depreciable or amortizable property, attach a statement of the fac	ts supporting the		
	proposed change to depreciate or amortize the property.			
7	If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the	e following		
	information for both the present (if applicable) and proposed methods:			
а	The Code section under which the property is or will be depreciated or amortized (for example, section 16	8(g)).		
b	The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under sec	tion 168 (MACRS)	or	
	under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset d	epreciated under		
	former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset	set class has not		
	been identified by the applicant.			
С	The facts to support the asset class for the proposed method.			
d	The depreciation or amortization method of the property, including the applicable Code section (for example	e, 200% declining		
	balance method under section 168(b)(1)).	3		
е	The useful life, recovery period, or amortization period of the property.			
f	The applicable convention of the property.			
g	Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k	), 168(J), 168(m)		
9	168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation a		I	
	depreciation allowance was or will be claimed.	110 000014	•	
	doproduction and wallow was or will be dialined.			

h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

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