

Application for Change in Accounting Method

Information about Form 3115 and its separate instructions is at www.irs.gov/form3115.

Name of filer, Identification number, Principal business activity code number, Number, street, and room or suite no., Tax year of change begins/ends, City or town, state, and ZIP code, Name of contact person, Name of applicant(s), Contact person's telephone number

If the applicant is a member of a consolidated group, check this box
If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the type of applicant.
Individual, Corporation, Controlled foreign corporation, 10/50 corporation, Qualified personal service corporation, Exempt organization, Cooperative, Partnership, S corporation, Insurance co., Other

Check the appropriate box to indicate the type of accounting method change being requested.
See instructions.
Depreciation or Amortization, Financial Products and/or Financial Activities of Financial Institutions, Other

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

The taxpayer must attach all applicable statements requested throughout this form.

Part I Information for Automatic Change Request
1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.
a (1) DCN: (2) DCN: (3) DCN: (4) DCN: (5) DCN: (6) DCN:
(7) DCN: (8) DCN: (9) DCN: (10) DCN: (11) DCN: (12) DCN:
b Other Description
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation
3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions
Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.

Part II Information for All Requests
4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)?
If "No," go to line 6a.
If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.

Sign Here
Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.
Signature of filer (and spouse, if joint return) Date Name and title (print or type)

Preparer (other than filer/applicant)
Print/Type preparer's name Preparer's signature Date
Firm's name