

Application for Change in Accounting Method

Go to www.irs.gov/Form3115 for instructions and the latest information.

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, 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.
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.

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.
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures?
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?

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?
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)?

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.

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