

<b>3115</b>	<b>Application for Change in Accounting Method</b>		OMB No. 1545-0379																		
(Rev. December 2016) Department of the Treasury Internal Revenue Service		► Go to <a href="http://www.irs.gov/Form3115">www.irs.gov/Form3115</a> for instructions and the latest information.																			
Name of the parent or parent corporation of a consolidated group (see Instructions) ►		Identification number (see Instructions) ►																			
Number, street, and room or suite no. If P.O. box, see the instructions.		Principal business activity code number (see Instructions) ►																			
Tax year of change begins <u>MM/DD/YYYY</u> Tax year of change ends <u>MM/DD/YYYY</u> Name of contact person (see Instructions) ►																					
City or town, state, and ZIP code																					
Name of applicant(s) (if different than filer) and identification number(s) (see instructions) ►		Contact person's telephone number																			
<p>If the applicant is a member of a consolidated group, check this box ► <input type="checkbox"/></p> <p>If Form 2848, Power of Attorney and Declaration of Representative, is attached (see Instructions for when Form 2848 is required), check this box ► <input type="checkbox"/></p> <p><b>Check the box to indicate the type of applicant.</b></p> <table border="0"> <tr> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> Cooperative (Sec. 1381)</td> <td><b>Check the appropriate box to indicate the type of accounting method change being requested. See Instructions.</b></td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Depreciation or Amortization</td> </tr> <tr> <td><input type="checkbox"/> Controlled foreign corporation (Sec. 967)</td> <td><input type="checkbox"/> S corporation</td> <td><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</td> </tr> <tr> <td><input type="checkbox"/> 10/50 corporation (Sec. 908(d)(2)(E))</td> <td><input type="checkbox"/> Insurance co. (Sec. 815(a))</td> <td><input type="checkbox"/> Other (specify) ► _____</td> </tr> <tr> <td><input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))</td> <td><input type="checkbox"/> Insurance co. (Sec. 831)</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Exempt organization. Enter Code section ► _____</td> <td><input type="checkbox"/> Other specified ► _____</td> <td></td> </tr> </table>				<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)	<b>Check the appropriate box to indicate the type of accounting method change being requested. See Instructions.</b>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Depreciation or Amortization	<input type="checkbox"/> Controlled foreign corporation (Sec. 967)	<input type="checkbox"/> S corporation	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions	<input type="checkbox"/> 10/50 corporation (Sec. 908(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 815(a))	<input type="checkbox"/> Other (specify) ► _____	<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)		<input type="checkbox"/> Exempt organization. Enter Code section ► _____	<input type="checkbox"/> Other specified ► _____	
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)	<b>Check the appropriate box to indicate the type of accounting method change being requested. See Instructions.</b>																			
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Depreciation or Amortization																			
<input type="checkbox"/> Controlled foreign corporation (Sec. 967)	<input type="checkbox"/> S corporation	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions																			
<input type="checkbox"/> 10/50 corporation (Sec. 908(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 815(a))	<input type="checkbox"/> Other (specify) ► _____																			
<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)																				
<input type="checkbox"/> Exempt organization. Enter Code section ► _____	<input type="checkbox"/> Other specified ► _____																				
<p><b>Caution:</b> 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.</p> <p>The taxpayer must attach all applicable statements requested throughout this form.</p>																					
<p><b>Part I. Information for Automatic Change Request</b></p> <p>a 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.</p> <table border="0"> <tr> <td>1 DCN: <u>      </u></td> <td>2 DCN: <u>      </u></td> <td>3 DCN: <u>      </u></td> <td>4 DCN: <u>      </u></td> <td>5 DCN: <u>      </u></td> <td>6 DCN: <u>      </u></td> </tr> <tr> <td>(10/50) <u>      </u></td> <td>(S) <u>      </u></td> <td>(Insurance Co.) <u>      </u></td> <td>(S Corp) <u>      </u></td> <td>(Dep) <u>      </u></td> <td>(Coop) <u>      </u></td> </tr> </table> <p>b Other <input type="checkbox"/> Description ► _____</p> <p>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. _____</p> <p>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.</p> <p>Note: Complete Part II and Part IV of this form, and Schedule A through E, if applicable.</p>				1 DCN: <u>      </u>	2 DCN: <u>      </u>	3 DCN: <u>      </u>	4 DCN: <u>      </u>	5 DCN: <u>      </u>	6 DCN: <u>      </u>	(10/50) <u>      </u>	(S) <u>      </u>	(Insurance Co.) <u>      </u>	(S Corp) <u>      </u>	(Dep) <u>      </u>	(Coop) <u>      </u>						
1 DCN: <u>      </u>	2 DCN: <u>      </u>	3 DCN: <u>      </u>	4 DCN: <u>      </u>	5 DCN: <u>      </u>	6 DCN: <u>      </u>																
(10/50) <u>      </u>	(S) <u>      </u>	(Insurance Co.) <u>      </u>	(S Corp) <u>      </u>	(Dep) <u>      </u>	(Coop) <u>      </u>																
<p><b>Part II. Information for All Requests</b></p> <p>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.</p> <p>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)(3) or 1.381(c)(5)-1(d)(3)?</p> <p>If "No," go to line 6. If "Yes," the applicant cannot file a Form 3115 for this change. See Instructions.</p>																					
<p><b>Sign Here</b></p> <p>Under penalties of perjury, I declare that I have carefully read this form, including accompanying schedules and statements, and to the best of my knowledge and belief, its 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 information furnished by the applicant and is true and correct.</p> <p>Signature of filer (or spouse, if married) _____ Date _____ Name and title (print or type) _____</p>		<p>Preparer (other than applicant) Preparer's name _____ Preparer's signature _____ Date _____</p> <p>Filer's name: _____</p>																			
<p>For more information about this form, see the instructions.</p> <p>Form 3115 (Rev. 10-2016)</p>																					