

## Part IV - Items of General Interest

### Revision of Form 3115

#### Announcement 2010-32

#### DECEMBER 2009 REVISION OF FORM 3115

The Internal Revenue Service has revised Form 3115, Application for Change in Accounting Method, and its instructions. The Form 3115 (Rev. December 2009) is the *current* Form 3115 and replaces the December 2003 version of the Form 3115.

Ordinarily, a taxpayer applies for consent to change a method of accounting for federal income tax purposes by completing and filing a *current* Form 3115. For automatic change requests procedures, see section 6.02(1)(a) of Rev. Proc. 2008-52, 2008-36 I.R.B. 587 (as amplified, clarified, and modified by Rev Proc. 2009-39, 2009-38 I.R.B. 371). For non-automatic change request procedures, see section 8.06 of Rev. Proc. 97-27, 1997-1 C.B. 680 (as modified and amplified by Rev. Proc. 2002-19, 2002-1 C.B. 696, as amplified and clarified by Rev. Proc. 2002-54, 2002-2 C.B. 432, as modified by Rev. Proc. 2007-67, 2007-2 C.B. 1072, and as clarified and modified by Rev. Proc. 2009-39, 2009-38 I.R.B. 371).

To allow a reasonable transition to the December 2009 Form 3115, the IRS will accept either the December 2009 Form 3115 or the December 2003 Form 3115 through May 30, 2010, except where the use of the December 2009 Form 3115 is specifically

required in guidance published in the Internal Revenue Bulletin. Taxpayers filing Forms 3115 after May 30, 2010, must use the December 2009 Form 3115. The IRS encourages taxpayers to use the December 2009 Form 3115 prior to June 1, 2010.

Section 6.02(3) of Rev. Proc. 2008-52 requires a taxpayer filing a request for an automatic change to file its original Form 3115 with its return and a duplicate of that Form 3115 with the national office. If prior to June 1, 2010, a taxpayer filed its duplicate copy of Form 3115 with the national office using the December 2003 Form 3115, the taxpayer may file its original Form 3115 with its return on either the December 2003 Form 3115 or the December 2009 Form 3115.

Taxpayers may download the December 2009 Form 3115 and its instructions from the IRS website, [www.irs.gov](http://www.irs.gov), or order them by calling 1-800-TAX FORM (1-800-829-3676).

For further information regarding this announcement, contact Karla Meola at (202) 622-4930 or Brenda Wilson at (202) 622-4800 (not toll-free calls).