

## Part III – Administrative, Procedural, and Miscellaneous

### Announcement 2023-12

The Internal Revenue Service (IRS) has revised Form 3115, Application for Change in Accounting Method, and its instructions. The Form 3115 (Rev. December 2022) is the current Form 3115 (December 2022 Form 3115) and replaces the December 2018 version of the Form 3115 (December 2018 Form 3115). Consistent with sections 3.07 and 6.01 of Rev. Proc. 2015-13, 2015-5 I.R.B. 419, as clarified and modified by Rev. Proc. 2015-33, 2015-24 I.R.B. 1067, and as modified by Rev. Proc. 2021-34, 2021-35 I.R.B. 337, Rev. Proc. 2021-26, 2021-22 I.R.B. 1163, Rev. Proc. 2017-59, 2017-48 I.R.B. 543, and section 17.02 of Rev. Proc. 2016-1, 2016-1 I.R.B. 1; and with § 601.602 of the Statement of Procedural Rules, a taxpayer generally must apply for consent to change a method of accounting for federal income tax purposes by completing and filing a current Form 3115 with the Commissioner of Internal Revenue.

The IRS encourages all taxpayers to use the December 2022 Form 3115. However, to allow for a reasonable period for taxpayers to transition to the December 2022 Form 3115, the IRS will accept either the December 2022 Form 3115 or the December 2018 Form 3115 if filed by a taxpayer on or before April 18, 2023, unless the

use of the December 2022 Form 3115 is specifically required by guidance published in the Internal Revenue Bulletin. Taxpayers filing Forms 3115 after April 18, 2023, must use the December 2022 Form 3115. Regardless of the version of Form 3115 used, taxpayers must provide all the information required by Rev. Proc. 2015-13. See section 6.02(2) of Rev. Proc. 2015-13.

Section 6.03(1)(a)(i) of Rev. Proc. 2015-13 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 IRS in Ogden, Utah. See the Address Chart for Form 3115 on page 2 of the Instructions for the December 2022 Form 3115. For duplicate Forms 3115 that are mailed, the address is:

Internal Revenue Service  
Ogden, UT 84201  
M/S 6111

For duplicate Forms 3115 that are delivered by private delivery service, the address is:

Internal Revenue Service  
1973 N. Rulon White Blvd.  
Ogden, UT 84201  
Attn: M/S 6111

For duplicate Forms 3115 that are delivered by facsimile, the number is (844) 249-8134.

Delivery by encrypted electronic mail is not available for automatic change requests.

If prior to April 19, 2023, a taxpayer filed its duplicate copy of Form 3115 with the IRS in Ogden, Utah, using the December 2018 Form 3115, the taxpayer may file its original Form 3115 with its return using either the December 2018 Form 3115 or the December 2022 Form 3115, even if the taxpayer files the completed original Form 3115 after April 18, 2023. See, however, section 6.03(1)(e) of Rev. Proc. 2015-13 for correspondence regarding a previously filed Form 3115.

Taxpayers may download the December 2022 Form 3115 and its instructions from the IRS website, <https://www.irs.gov/forms-pubs/about-form-3115>, or order them from the IRS website [www.irs.gov/orderforms](http://www.irs.gov/orderforms).

The principal author of this announcement is Christian Lagorio of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this announcement contact Mr. Lagorio at (202) 317-7005 (not a toll-free number).