

26 CFR 601.204: Changes in accounting periods and in methods of accounting.  
(Also Part I, §§ 446, 481; 1.446-1, 1.481-1, 1.481-4.)

Rev. Proc. 2015-33

## SECTION 1. PURPOSE

This revenue procedure modifies the procedures in Rev. Proc. 2015-13, 2015-5 I.R.B. 419, for obtaining the consent of the Commissioner of Internal Revenue (Commissioner) to change a method of accounting for federal income tax purposes under § 446(e) of the Internal Revenue Code and § 1.446-1(e) of the Income Tax Regulations. Specifically, this revenue procedure (1) modifies the transition rules under section 15.02(1)(a)(ii) of Rev. Proc. 2015-13 to provide additional time to file Forms 3115 under Rev. Proc. 2011-14, 2011-4 I.R.B. 330, as clarified and modified by Rev. Proc. 2012-39, 2012-41 I.R.B. 470; (2) clarifies when the automatic change procedures do not apply if the taxpayer engages, within the requested year of change, in a transaction to which § 381(a) applies; (3) clarifies the meaning of "three-month window" under section 8.02(1)(a)(ii) of Rev. Proc. 2015-13 for a taxpayer with a 52-53 week taxable year; and (4) discusses a clarification to the applicable Ogden, UT, address provided in section 9.05 of Rev. Proc. 2015-1, 2015-1 I.R.B. 1.

## SECTION 2. BACKGROUND

.01 Rev. Proc. 2015-13 updates and revises the general procedures under § 446(e) and § 1.446-1(e) to obtain the consent of the Commissioner to change a method of accounting for federal income tax purposes. Specifically, Rev. Proc. 2015-13 provides general procedures to obtain the advance (non-automatic) consent of the Commissioner to change a method of accounting and provides the procedures to obtain the automatic consent of the Commissioner to change a method of accounting described in Rev. Proc. 2015-14, 2015-5 I.R.B. 450, (or successor) (List of Automatic Changes).

.02 Section 15.02(1)(a)(ii) of Rev. Proc. 2015-13 provides that a taxpayer may file a Form 3115 to request the Commissioner's consent to change a method of accounting for a taxable year ending on or after May 31, 2014, and on or before January 31, 2015, until the due date of the taxpayer's timely filed (including any extension) original federal income tax return for the requested year of change for an automatic change under the procedures of Rev. Proc. 2011-14 or Rev. Proc. 2015-13. The current provision does not allow taxpayers with taxable years ending after January 31, 2015, to request an automatic change under the procedures of Rev. Proc. 2011-14. In September 2013 the Treasury Department and the Internal Revenue Service (IRS) issued final regulations under §§ 1.162-3, 1.162-4, 1.263(a)-1, 1.263(a)-2, and 1.263(a)-3 (T.D. 9636, 2013-43 I.R.B. 331, 78 Fed. Reg. 57686) and in August 2014 issued final regulations under §§ 1.168(i)-1, 1.168(i)-7, and 1.168(i)-8 (T.D. 9689, 2014-36 I.R.B. 456, 79 Fed. Reg. 48661) (together the final tangible property regulations). The final tangible property regulations generally apply to taxable years beginning on or after

January 1, 2014. This revenue procedure extends the transition procedures of section 15.02(1)(a)(ii) of Rev. Proc. 2015-13 to all taxpayers for their first taxable year in which the final tangible property regulations apply. In particular, section 3 of this revenue procedure modifies section 15.02(1) of Rev. Proc. 2015-13 to allow a taxpayer to request an automatic change under the procedures of Rev. Proc. 2011-14 or Rev. Proc. 2015-13 for a taxable year ending on or after May 31, 2014, and beginning before January 1, 2015. This revenue procedure provides that a signed copy of an original Form 3115 filed under the revised transition rules should be filed with the IRS in Ogden, UT, despite the requirement of Rev. Proc. 2011-14 that certain copies be filed with the IRS national office.

.03 Sections 5.01(1)(c) and 5.02 of Rev. Proc. 2015-13 provide rules that limit application of the automatic change procedures in certain instances when, within the year of change, the taxpayer engages in a liquidation or reorganization transaction to which § 381(a) applies. These rules are intended to provide that a taxpayer that engages in a § 381(a) transaction within the year of change may not use the automatic change procedures to request a change to a principal method (because, as prescribed by §§ 1.381(c)(4)-1(d)(1) and 1.381(c)(5)-1(d)(1), in general, an acquiring corporation does not need to secure the Commissioner's consent to use a principal method). The rules in sections 5.01(1)(c) and 5.02 inadvertently exclude from the automatic change procedures certain changes other than a change to a principal method prescribed by § 1.381(c)(4)-1(d)(1) or § 1.381(c)(5)-1(d)(1). Accordingly, section 4 of this revenue procedure modifies sections 5.01(1)(c) and 5.02 of Rev. Proc. 2015-13 to exclude from

the automatic change procedures only changes prescribed by § 1.381(c)(4)-1(d)(1) or § 1.381(c)(5)-1(d)(1).

.04 Section 8.02(1)(a)(ii) of Rev. Proc. 2015-13 provides that a “three-month window” is the period beginning on the fifteenth day of the seventh month of the taxpayer’s taxable year and ending on the fifteenth day of the tenth month of the taxpayer’s taxable year. It is unclear how this provision applies to a taxpayer using a 52-53 week taxable year because the rule is not expressed in terms of a taxable year beginning, including, or ending with reference to the first or last day of a specified calendar month, as provided in § 1.441-2(c)(1). Accordingly, section 5 of this revenue procedure modifies section 8.02(1)(a)(ii) of Rev. Proc. 2015-13 to provide that for determining the “three-month window” the taxable year begins on the first day of the calendar month nearest to the first day of the 52-53 week taxable year.

.05 Additionally, several provisions of Rev. Proc. 2015-13 provide that a signed copy of the original Form 3115 must be filed with the IRS in Ogden, UT (Ogden copy), at the applicable address in section 9.05 of Rev. Proc. 2015-1 (or successor). The U.S. Post Office no longer accepts the Ogden, UT, zip code provided in Rev. Proc. 2015-1 for certified mail. While mail sent to the Ogden, UT, address provided in Rev. Proc. 2015-1 will be received by the IRS processing facility in Ogden, UT, to send certified mail through the U.S. Post Office to this location, taxpayers should use the following mailing address:

Internal Revenue Service

1973 Rulon White Blvd.

Mail Stop 4917

Ogden, UT 84201-1000

### SECTION 3. MODIFICATION TO TRANSITION RULES

.01 The heading of section 15.02(1) of Rev. Proc. 2015-13 is modified to read as follows:

(1) Additional time to file Forms 3115 under Rev. Proc. 97-27, Rev. Proc. 2011-14, or this revenue procedure.

.02 Section 15.02(1)(a)(ii) of Rev. Proc. 2015-13 is modified to read as follows:

(ii) ending on or after May 31, 2014, and beginning before January 1, 2015 (“applicable taxable year”), until the due date of the taxpayer’s timely filed (including any extension) original federal income tax return for the requested year of change for an automatic change under the procedures of Rev. Proc. 2011-14 or this revenue procedure. Any application filed under the transition rule provided in this paragraph must be filed with the IRS in Ogden, UT (Ogden copy), and not with the national office despite the requirement in section 6.02(3)(a)(ii) of Rev. Proc. 2011-14 that certain copies of the application be filed with the national office.

### SECTION 4. CLARIFICATION OF AUTOMATIC CHANGE PROCEDURES

#### FOLLOWING A § 381 TRANSACTION

.01 Section 5.01(1)(c) is modified to read as follows:

(c) the requested change is not required to be made under § 1.381(c)(4)-1(d)(1) or § 1.381(c)(5)-1(d)(1);

.02 Section 5.02 is modified to read “Reserved.”

### SECTION 5. CLARIFICATION OF THREE-MONTH WINDOW

Section 8.02(1)(a)(ii) of Rev. Proc. 2015-13 is modified to read as follows:

(ii) Three-month Window. (A) A “three-month window” is the period beginning on the fifteenth day of the seventh month of the taxpayer’s taxable year and ending on the fifteenth day of the tenth month of the taxpayer’s taxable year.

(B) For purposes of paragraph (a)(ii)(A), a 52-53 week taxable year begins on the first day of the calendar month nearest to the first day of the 52-53 week taxable year.

(C) If the taxable year is a short taxable year that ends before the fifteenth day of the tenth month after the short taxable year begins, the “three-month window” is the period beginning on the first day of the second month before the month in which the short taxable year ends and ending on the last day of the short taxable year.

#### SECTION 6. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2015-13 is clarified and modified.

#### SECTION 7. EFFECTIVE DATE

This revenue procedure is effective for Forms 3115 filed on or after January 16, 2015, for a year of change ending on or after May 31, 2014.

#### DRAFTING INFORMATION

The principal author of this revenue procedure is Neville Jiang of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure, contact Mr. Jiang at (202) 317-7007 (not a toll-free call).