

Application for Change in Accounting Period

► **For Paperwork Reduction Act Notice, see page 1 of separate instructions.**

Please Type or Print

Name of applicant (if joint return is filed, also show your spouse's name)	Identifying number (See Specific Instructions)
Number and street (P.O. box number if mail is not delivered to street address)	Service Center where return will be filed
City or town, state, and ZIP code	Applicant's telephone number ()
Name of person to contact (see Specific Instructions)	Telephone number of contact person ()

- Check one:**
- Individual
 - Partnership
 - Estate
 - Trust
 - Corporation
 - S Corporation
 - Personal Service Corporation
 - IC-DISC
 - Cooperative (Sec. 1381(a))
 - Tax-Exempt Organization
 - Controlled Foreign Corp.
 - FSC
 - Foreign Corp.

DO NOT FILE FORM 1128 IF YOU MEET ANY OF THE EXCEPTIONS UNDER GENERAL INSTRUCTION B.

DO NOT CHANGE YOUR TAX YEAR UNTIL THE COMMISSIONER HAS APPROVED YOUR REQUEST.

SECTION A.—All Filers

1a Present tax year ends	1b Permission is requested to change to a tax year ending	1c Permission is requested to adopt a tax year ending
1d Permission is requested to retain a tax year ending (see items (e) and (f) in Exceptions under General Instruction B).		

2 The tax year change or adoption will require a return for a short period beginning, 19 ending, 19

3 Nature of business or principal source of income

4 What is your overall method of accounting? Cash receipts and disbursements Accrual
 Other (explain) ►

5 Are you an individual requesting a change from a fiscal year to a calendar year under Rev. Proc. 66-50, 1966-2 C.B. 1260? (If "Yes," file Form 1128 with the applicable Service Center.)	Yes	No

6 In the last 6 years have you changed or requested permission to change your accounting period, your overall method of accounting or the accounting treatment of any item?		
If "Yes" and there was a ruling letter issued granting permission to make the change, attach a copy. If a copy of the ruling letter is not available, explain and give the date permission was granted. If a ruling letter was not required, e.g., corporations using Rev. Proc. 84-34, 1984-1 C.B. 508, or Regulations section 1.442-1(c), explain the facts and give the date the change was implemented. If a change in accounting period was granted within the last 6 years, explain in detail the unusual circumstances requiring this change.		

7 Do you have pending any accounting method, accounting period, ruling, or technical advice request in the National Office? If "Yes," attach a statement explaining the type of request (method, period, etc.) and the specific issues involved in each request.		

8 Enter the taxable income* or (loss) for the 3 tax years immediately before the short period and for the short period. If necessary, estimate the amount for the short period.		
Third preceding year Second preceding year First preceding year Short period		
\$ _____ \$ _____ \$ _____ \$ _____		
*Individuals enter adjusted gross income. Partnerships and S corporations enter ordinary income. Section 501(c) organizations enter unrelated business taxable income.		

9 Are you a U.S. shareholder in a controlled foreign corporation (CFC)?		
If "Yes," attach a statement for each CFC stating the name, address, identifying number, tax year, your percentage of total combined voting power, and the amount of income included in your gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		

10 Are you a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, or a shareholder of an Interest Charge Domestic International Sales Corporation (IC-DISC) or a shareholder in a Foreign Sales Corporation (FSC)?		
If "Yes," attach a statement showing the name, address, identifying number, tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC and the amount of income received from each partnership, trust, estate, S corporation, IC-DISC, or FSC for the first preceding year and the short period.		

SECTION A.—All Filers (continued)

Table with 2 columns: Question, Yes, No. Contains questions 11, 12a, 12b, 13a, 13b, 13c, and 14 regarding tax year changes and partnership status.

SECTION B.—Partnerships

Table with 2 columns: Question, Yes, No. Contains questions 1, 2, 3, and 4 regarding partnership details and accounting periods.

SECTION C.—All Corporations

Table with 2 columns: Question, Yes, No. Contains questions 1, 2, 3, 4, and 6 regarding incorporation, consolidated returns, and dividends.

SECTION D.—S Corporations

	Yes	No
1 Date of election ▶		
2 Attach a statement showing each shareholder's name, address, identifying number, tax year, percentage of ownership, and type of entity (e.g., individual, estate, trust, or qualified Subchapter S Trust as defined in section 1361(d)(3)).		
3 Has the newly electing S corporation filed Form 2553 , Election by a Small Business Corporation, to adopt, retain, or change its accounting period? If "Yes," do not file this form.		

SECTION E.—Tax-Exempt Organizations

1 Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
2 Date of organization ▶		
3 Code section under which you are exempt ▶		
4 Are you required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL?		
5 Date exemption was granted ▶ Attach a copy of the ruling letter granting exemption. If a copy of the letter is not available, attach explanation.		
6 If a private foundation, is the foundation terminating its status under section 507?		
7 Are you requesting a change for a tax-exempt organization under Rev. Proc. 85-58, 1985-2 C.B. 740, or Rev. Proc. 76-10, 1976-1 C.B. 548? (If "Yes," see instructions for Section E.)		

SECTION F.—Interest Charge Domestic International Sales Corporations or Foreign Sales Corporations

1 Date of election ▶		
2 Attach a statement stating the name, address, identifying number, tax year, and the percentage of ownership and percentage of voting power of each shareholder.		

SECTION G.—Controlled Foreign Corporation

1 Enter the tax year that was used for tax purposes ▶		
2 Attach a statement for each U.S. shareholder (as defined in section 951(b)) stating the name, address, identifying number, tax year, percentage of total combined voting power, and the amount of income included in the gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		

SIGNATURE—All Filers (See Specific Instructions)

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 it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Applicant's name	Date
Signature	Title
Signing official's name (Please print or type)	Date
Signature of officer of the parent corporation, if applicable	Title
Signature of individual or firm (other than applicant) preparing the application	Date
Firm or preparer's name	