



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **2011-0030**

Release Date: 6/24/2011

Date: May 3, 2011

Person to Contact and ID Number:

Contact Telephone Number:

UIL: 442.00-00

Dear _____ :

I am responding to your written inquiry dated February 24, 2011, regarding how to change the annual accounting period for your organization. I have enclosed a copy of Revenue Procedure 85-58, which explains the procedures by which an organization exempt under section 501(a) of the Internal Revenue Code may change its annual accounting period. Please review the revenue procedure for details as to how it applies to the specific circumstances of your organization.

Generally, an organization may change its accounting period by filing the applicable information return, such as a Form 990 or Form 990-EZ, by the fifteenth day of the fifth month following the close of the short period. On subsequent information returns, please use your new accounting period to complete the form and indicate the accounting period at the top of the return. Exempt organizations that have previously changed their accounting period within the last ten years must use Form 1128. You may go to our website at www.irs.gov/formspubs to directly obtain these documents.

I hope that this information is helpful. If you have any questions about this letter, please call _____.

Sincerely,

David L. Fish
Manager, Exempt Organizations
Guidance

Enclosure