

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact:  
, ID No.  
Telephone Number:

Refer Reply To:  
CC:ITA:B01  
PLR-141328-15  
Date:  
May 25, 2016

Attn:

Re:

Taxpayer =  
Date1 =

Dear :

This ruling responds to a letter dated December 17, 2015, submitted by Taxpayer, requesting an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file original Form 3115, Application for Change in Accounting Method, to change Taxpayer's method of accounting for advance payments to the Deferral Method described in Rev. Proc. 2004-34, 2004-1 C.B. 99, for the taxable year ending Date1.

**FACTS**

Taxpayer represents that the facts are as follows:

Taxpayer timely filed its federal income tax return for the taxable year ending Date1 through an electronic filing. Taxpayer timely filed the duplicate copy of the Form 3115 to change Taxpayer's method of accounting for advance payments to the Deferral Method described in Rev. Proc. 2004-34 for the taxable year ending Date1 under section 15.07 of the Appendix of Rev. Proc. 2011-14, 2011-4 I.R.B. 330, with the Internal Revenue Service National Office. Taxpayer's federal income tax return for the taxable year ending Date1 reflected a change in Taxpayer's method of accounting for advance payments to the Deferral Method described in Rev. Proc. 2004-34 for the taxable year ending Date1 under section 15.07 of the Appendix of Rev. Proc. 2011-14,

as reflected on the duplicate filing of the copy of the Form 3115. However, Taxpayer inadvertently failed to attach the original Form 3115 to its electronically filed federal income tax return for the taxable year ending Date1.

Taxpayer engaged an accounting firm to prepare and electronically file Taxpayer's federal income tax return and the Form 3115 for the taxable year ending Date1. After timely filing such federal income tax return and the signed duplicate copy of such Form 3115, Taxpayer's accounting firm discovered that the accounting firm had inadvertently not attached the required original Form 3115 to the federal income tax return when such federal income tax return was electronically filed.

#### RULING REQUESTED

Taxpayer requests an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file the original Form 3115 to change Taxpayer's method of accounting for advance payments to the Deferral Method described in Rev. Proc. 2004-34 for the taxable year ending Date1.

#### LAW AND ANALYSIS

Rev. Proc. 2011-14 provides the procedures by which a taxpayer may obtain automatic consent to change certain methods of accounting. A taxpayer complying with all the applicable provisions of this revenue procedure has obtained the consent of the Commissioner of Internal Revenue to change the taxpayer's method of accounting under § 446(e) of the Internal Revenue Code and the Income Tax regulations thereunder.

Section 6.02(3)(a) of Rev. Proc. 2011-14 provides that a taxpayer changing a method of accounting pursuant to Rev. Proc. 2011-14 must complete and file a Form 3115 in duplicate. Section 6.02(3)(a)(i) of Rev. Proc. 2011-14 provides that the original must be attached to the taxpayer's timely filed (including extensions) original federal income tax return implementing the change in method of accounting for the year of change.

Under § 301.9100-(c)(1), the Commissioner has discretion to grant a reasonable extension of time under the rules set forth in §§ 301.9100-2 and 301.9100-3 to make a regulatory election.

Sections 301.9100-1 through 301.9100-3 provide the standards the Commissioner will use to determine whether to grant an extension of time to make an election. Section 301.9100-2 provides automatic extensions of time for making certain elections. Section 301.9100-3 provides extensions of time for making elections that do not meet the requirements of § 301.9100-2.

Section 301.9100-3(a) provides that requests for relief under § 301.9100-3 will be granted when the taxpayer provides evidence to establish to the satisfaction of the Commissioner that the taxpayer acted reasonably and in good faith, and the grant of relief will not prejudice the interests of the government.

## CONCLUSIONS

Based solely on the facts and representations submitted, we conclude that the requirements of § 301.9100-3(a) have been satisfied. Accordingly, Taxpayer is granted 60 calendar days from the date of this letter to file the original Form 3115 (with signature) to change Taxpayer's method of accounting for advance payments to the Deferral Method described in Rev. Proc. 2004-34 under section 15.07 of the Appendix of Rev. Proc. 2011-14, 2011-4 I.R.B. 330, for the taxable year ending Date1, with an amended federal income tax return for the taxable year ending Date1.

Except as specifically set forth above, no opinion is expressed or implied concerning the federal income tax consequences of the facts described above under any other provisions of the Code. Specifically, no opinion is expressed or implied concerning (i) whether the change in method of accounting made by Taxpayer that is the subject of such Form 3115 qualify under section 15.07 of the Appendix of Rev. Proc. 2011-14; or (ii) whether Taxpayer otherwise meets the requirements of Rev. Proc. 2011-14 to make the change in method of accounting using Rev. Proc. 2011-14. Further, no opinion is expressed or implied on the propriety of Taxpayer's present and proposed methods of accounting for advance payments.

In accordance with the power of attorney, we are sending copies of this letter to Taxpayer's authorized representatives. We are also sending a copy of this letter to the appropriate Service official.

The ruling contained in this letter is based upon information and representations submitted by Taxpayer and accompanied by a penalty of perjury statement. While this office has not verified any of the material submitted in support for a ruling, it is subject to verification on examination.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) provides that it may not be used or cited as precedent.

Sincerely,

Tajuana Nelson Hyde

Tajuana Nelson Hyde  
Assistant Branch Chief, Branch 1  
Office of Associate Chief Counsel  
(Income Tax and Accounting)

Enclosures (2):  
copy of this letter  
copy for 6110 purposes