

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact: ID No.

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Refer Reply To:  
CC:ITA:B7  
PLR-100741-22  
Date: May 12, 2022

In re: Request for Extension of Time to File a Duplicate Copy of  
Form 3115, *Application for Change in Accounting Method*

**LEGEND**

Partnership =  
Firm =  
Date1 =  
Date2 =  
Date3 =  
Date4 =  
Date5 =  
Taxable Year =  
Year of Change =

Dear :

This ruling letter responds to a letter dated January 11, 2022, submitted by your authorized representative on behalf of Partnership. In that letter, Partnership requests the consent of the Commissioner of Internal Revenue (Commissioner) to grant an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file a duplicate copy of a Form 3115, *Application for Change in Accounting Method*, (Ogden copy) with the Ogden, UT office of the Internal Revenue Service (Service) to change its method of accounting described below, effective for the Taxable Year, as required under section 6.03(1)(a)(i)(B) of Rev. Proc. 2015-13, 2015-5 I.R.B. 419, 432. This letter ruling is being issued electronically in accordance with section 7.02(5) of Rev. Proc. 2022-1, 2022-1 I.R.B. 1, 35. A paper

copy will not be mailed.

## FACTS

Partnership represents that the facts are as follows:

Partnership is a partnership for federal income tax purposes. Partnership files a Form 1065, *U.S. Return of Partnership Income* on a calendar year basis. Partnership's overall method of accounting is the accrual method. The due date of Partnership's Form 1065 (including extensions) for the Taxable Year was Date4.

On Date1, Partnership engaged Firm to compute its U.S. federal tax depreciation for the Taxable Year using Firm's depreciation software. As part of the engagement, Firm also assisted Partnership with the preparation of a Form 3115, *Application for Change in Accounting Method*, requesting automatic consent from the Commissioner to make the method change described in section 6.01 of Rev. Proc. 2019-43, 2019-48 I.R.B. 1107, 1115 (designated automatic change number (DCN 7), for the assets subject to the Form 3115, effective for the Year of Change (the Form 3115).

On Date3, Firm provided the completed Form 3115 to Partnership. On Date4, Partnership filed its Form 1065, including the Form 3115. Partnership's Form 1065 for the Taxable Year implemented the change in method of accounting described on the Form 3115. The Ogden copy, however, was not filed, as required under section 6.03(1)(a)(i)(B) of Rev. Proc. 2015-13.

On Date5, Firm requested confirmation from Partnership that both the original and Ogden copy of the Form 3115 had been timely filed. On Date5, Firm and Partnership discovered that due to an inadvertent miscommunication between Firm and Partnership, whereby each thought that the other was going to file the Ogden copy, the Ogden copy had not been filed.

## RULING REQUESTED

Accordingly, Partnership requests an extension of time pursuant to § 301.9100-3 to file the Ogden copy of the original Form 3115, *Application for Change in Accounting Method*, to obtain the consent of the Commissioner to make the accounting method change DCN7 for the assets subject to the Form 3115.

## LAW AND ANALYSIS

Rev. Proc. 2015-13 provides the procedures by which a taxpayer may obtain automatic consent to change certain accounting methods. Section 9 of Rev. Proc. 2015-13 provides that consent of the Commissioner to change its accounting method under § 446(e) of the Internal Revenue Code and § 1.446-1(e) of the Income Tax Regulations is granted only if the taxpayer complies with all the applicable provisions of the revenue procedure and implements the change in method on its federal income tax

return for the requested year of change to which the original Form 3115 is attached pursuant to section 6.03.

Section 6.03(1)(a)(i) of Rev. Proc. 2015-13 provides that a taxpayer changing an accounting method pursuant to Rev. Proc. 2015-13 must complete and file a Form 3115 in duplicate. The original Form 3115 must be attached to the taxpayer's timely filed (including any extension) original federal income tax return for the year of change, and a copy (with signature) of the Form 3115 must be filed with the Ogden, UT office of the Service no earlier than the first day of the year of change and no later than when the original is filed with the federal income tax return for the year of change.

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 301.9100-1(b) defines a regulatory election as an election whose due date is prescribed by a regulation published in the Federal Register, or a revenue ruling, revenue procedure, notice, or announcement published in the Internal Revenue Bulletin.

Section 301.9100-1(c) provides that 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 certain regulatory elections.

Section 301.9100-3(a) provides that requests for relief subject to § 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 that the granting of relief will not prejudice the interests of the Government.

Section 301.9100-3(c)(2) imposes special rules for accounting method regulatory elections. This section provides, in relevant part, that the interests of the Government are deemed to be prejudiced except in unusual and compelling circumstances when the accounting method regulatory election for which relief is requested is subject to the procedure described in § 1.446-1(e)(3)(i) or the relief requires an adjustment under § 481(a) (or would require an adjustment under § 481(a) if the taxpayer changed to the accounting method for which relief is requested in a taxable year subsequent to the taxable year the election should have been made).

## CONCLUSION

Based solely on the facts and representations submitted, we conclude that the requirements of § 301.9100-3 have been satisfied in Partnership's case. Accordingly, Partnership is granted 60 calendar days from the date of this letter to file the Ogden copy of the Form 3115 for the Taxable Year. Partnership must attach a copy of this letter ruling to the Ogden copy. A copy of this letter ruling is enclosed for that purpose.

Provided Partnership meets these filing requirements, we will consider the Ogden copy for the Taxable Year to be timely filed under the procedures of Rev. Proc. 2015-13.

Except as expressly set forth above, we express no opinion concerning the federal tax consequences of the facts described above under any other provision of the Code or regulations. Specifically, no opinion is expressed or implied, concerning: (1) whether the accounting method changes that Partnership has made are eligible to be made under section 6.01 of Rev. Proc. 2019-43 and Rev. Proc. 2015-13; (2) whether Partnership otherwise meets the requirements of Rev. Proc. 2015-13 to make its accounting method changes using the procedures of Rev. Proc. 2015-13; or (3) whether Partnership's classification, depreciation method, convention, or recovery period of the assets subject to Form 3115 are correct.

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

In accordance with the Power of Attorney on file with this office, we are sending a copy of this letter to Partnership's authorized representatives. We also are sending a copy of this letter ruling to the appropriate IRS operating division official.

Sincerely,

ELIZABETH R. BINDER  
General Attorney (Tax), Branch 7  
Office of Associate Chief Counsel  
(Income Tax & Accounting)

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

cc: