

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
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PLR-115069-25
Date:
February 02, 2026

LEGEND:

<u>CPA</u>	=	
<u>Taxpayer</u>	=	
<u>Subsidiaries</u>	=	
<u>Year</u>	=	
<u>Date A</u>	=	
<u>Date B</u>	=	
<u>Month</u>	=	

Dear :

This ruling responds to a recent letter submitted by CPA, Taxpayer's authorized representative, on behalf of Taxpayer and its Subsidiaries. CPA has requested that the Commissioner of the Internal Revenue Service give Taxpayer an extension of time pursuant to §§ 301.9100-1 and 301-9100-3 of the Procedure and Administration Regulations to file two original Forms 3115, Application for Change in Accounting Method for Year.

FACTS

Taxpayer represents the following facts:

Taxpayer is a corporation and the parent of an affiliated group of corporations that files a U.S. federal consolidated income tax return.

Taxpayer engaged CPA to prepare and file a consolidated federal income tax return for Year and to prepare and file two Forms 3115, Application for Change in Accounting Method, for Year to change the methods of accounting used by Taxpayer and its Subsidiaries for identifying and allocating costs to inventory under § 263A using the automatic consent procedures under Rev. Proc. 2015-13 and Rev. Proc. 2024-23, 2023-28 I.R.B. 1207. CPA prepared both Forms 3115 using the automatic consent procedures of Rev. Proc. 2015-13 and Rev. Proc. 2023-24, 2023-28 I.R.B. 1207.

In completing its duties, CPA mailed the duplicate copy of both Forms 3115 to the appropriate location in Ogden, UT on Date A. CPA timely and electronically filed Taxpayer's consolidated federal income tax return by its due date, Date B. See section 6.03(1)(a)(i) of Rev. Proc. 2015-13. The return was filed on a basis consistent with Taxpayer's method changes, and those of Subsidiaries, having been properly implemented. However, in Month, Taxpayer discovered that, through inadvertence, CPA had failed to upload both original Forms 3115 to Taxpayer's timely electronically filed federal income tax return. See section 6.03(1)(a)(i)(A) of Rev. Proc. 2015-13. CPA subsequently submitted this request for an extension of time to file Taxpayer's and Subsidiaries' original Forms 3115.

RULING REQUESTED

Taxpayer requests an extension of time pursuant to §§ 301.9100-1 and 301.9100-3 to file both original Forms 3115 required by Rev. Proc. 2015-13 to change its methods of accounting, and those of Subsidiaries, for identifying and allocating costs to inventory under §§ 263A and 446(e).

LAW AND ANALYSIS

Rev. Proc. 2015-13 provides the procedures by which a taxpayer may obtain automatic consent to change certain accounting methods. A taxpayer complying with all the applicable provisions of this revenue procedure has obtained the consent of the Commissioner to change its method of accounting under § 446(e) and the Income Tax Regulations thereunder.

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 must be attached to the taxpayer's timely filed (including any extensions) original federal income tax return for the year of change, and a copy (with signature) of the Form 3115 must be filed with the appropriate office of the Internal Revenue 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.

Section 301.9100-1(c) provides that the Commissioner has discretion to grant a reasonable extension of time under rules set forth in §§ 301.9100-2 and 301.9100-3 to make certain regulatory elections.

Sections 301.9100-1 through 301.9100-3 provide the standard 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 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.

CONCLUSION

Based solely on the representations submitted, this office concludes that the requirements of §§ 301.9100-1 and 301.9100-3 have been satisfied in this case. Accordingly, Taxpayer is granted 45 calendar days from the date of this letter to file the original Forms 3115 (identical to the duplicate copies already filed with the Internal Revenue Service) changing Taxpayer's methods of accounting, and those of Subsidiaries, for identifying and allocating costs to inventory for Year. Please attach a copy of this letter ruling to the amended return.

Except as expressly set forth above, this office neither expresses nor implies any opinion concerning the tax consequences of the facts described above under any other provision of the Code or regulations. Specifically, we have no opinion, either expressed or implied, concerning whether the accounting method changes Taxpayer has attempted to make on behalf of itself and Subsidiaries are eligible to be made under the automatic consent procedures of Rev. Proc. 2015-13 and Rev. Proc. 2023-24, or whether Taxpayer and Subsidiaries otherwise meet the requirements of Rev. Proc. 2015-13 to make accounting method changes using Rev. Proc. 2015-13. We express no opinion regarding either Taxpayer's accounting methods or Subsidiaries' accounting methods for any specific items under the proposed methods.

The ruling contained in this letter ruling is based upon facts and representations submitted by CPA on behalf of itself and Taxpayer, with accompanying penalties of perjury statements executed by appropriate parties. While this office has not verified any of the material submitted in support of this request for an extension of time to file the required Form 3115, all material is subject to verification on examination.

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

In accordance with the power of attorney on file with our office, we will send a copy of this letter to each of Taxpayer's authorized representatives.

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Sincerely,

ELIZABETH A. BOONE
Assistant to the Branch Chief, Branch 6
Office of Associate Chief Counsel
(Income Tax & Accounting)

cc: