

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:B06
PLR-115148-25
Date:
February 12, 2026

LEGEND:

- Taxpayer =
- CPA =
- Year =
- Date A =
- Date B =

Dear :

This ruling responds to a recent letter that was submitted by Taxpayer's representative, CPA. 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 the original Form 3115, Application for Change in Accounting Method.

FACTS

Taxpayer represents the following facts:

Taxpayer is a partnership. Taxpayer engaged CPA to prepare and file its federal income tax return for Year and to prepare and file its Form 3115, Application for Change in Accounting Method, for Year to change Taxpayer's method of accounting for capitalizing costs to self-constructed assets under § 263A 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 the Form 3115 to the appropriate location in Ogden, UT on Date A and timely filed Taxpayer's federal income tax return electronically on 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 change having been properly implemented. However, subsequent to Date B, Taxpayer discovered that, through inadvertence, CPA had failed to upload the original Form 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 original Form 3115.

RULING REQUESTED

Taxpayer requests an extension of time pursuant to §§ 301.9100-1 and 301.9100-3 to file the original Form 3115 required by Rev. Proc. 2015-13 to change its method of accounting for capitalizing costs to self-constructed assets under § 263A.

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 Form 3115 (identical to the duplicate copy already filed with the Internal Revenue Service) changing Taxpayer's method of accounting for capitalizing costs to self-constructed assets under § 263A 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 change Taxpayer has attempted to make is eligible to be made under the automatic consent procedures of Rev. Proc. 2015-13 and Rev. Proc. 2023-24, or whether Taxpayer otherwise meets the requirements of Rev. Proc. 2015-13 to make this accounting method change using Rev. Proc. 2015-13. We express no opinion regarding the propriety of the Taxpayer's proposed method of accounting under § 263A that is reflected in the Form 3115.

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.

Sincerely,

Elizabeth A. Boone
Assistant to the Branch Chief, Branch 6
(Income Tax & Accounting)

cc: