Internal Revenue Service

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Department of the Treasury
Washington, DC 20224

Third Party Communication: None
Date of Communication: Not Applicable

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, ID No.

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CC:ITA:B06
PLR-120178-25

Date:
June 02, 2026

LEGEND

Taxpayer =

CPA =
Date A =
Date B =
Date C =
Year 1 =

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 copies of two Forms 3115, Applications for Change in Accounting Method.

FACTS

Taxpayer represents the following facts:

Taxpayer engaged CPA to prepare and file its federal income tax return for Year 1. While preparing the return, CPA determined that Taxpayer was likely using improper methods of accounting under §§ 168, 174, and 263A. Subsequently, CPA was engaged to prepare Forms 3115 to change Taxpayer's methods of accounting under §§ 168, 174, and 263A using the automatic consent procedures of Rev. Proc. 2015-13 and Rev. Proc. 2024-23.

On Date A, Taxpayer timely filed Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, to file its federal income tax return for Year 1.

In completing its duties, CPA prepared two Forms 3115 and sent them to Taxpayer to review and sign. Taxpayer mailed the duplicate copies of both Forms 3115 to the appropriate location in Ogden, UT on Date B, prior to Date C, the extended due date for Taxpayer to file its federal income tax return. See section 6.03(1)(a)(i)(B) of Rev. Proc. 2015-13. CPA filed Taxpayer's Form 1120-S and Forms 3115 for the year at issue one day following the extended due date. CPA subsequently submitted this request for an extension of time to file the original copies of Taxpayer's Forms 3115.

RULING REQUESTED

Taxpayer requests an extension of time pursuant to §§ 301.9100-1 and 301.9100-3 to file the original copies of the Forms 3115 required by Rev. Proc. 2015-13 in order to change Taxpayer's methods of accounting under §§ 168, 174, and 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 two original copies of the Forms 3115 changing its methods of accounting under §§ 168, 174, and 263A for Year 1 with an amended federal income tax return for that year. A copy of this ruling should be attached to the amended federal income tax return for Year 1.

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 are eligible to be made under the automatic consent procedures of Rev. Proc. 2015-13 and 2024-23, or whether Taxpayer otherwise meets the requirements of Rev. Proc. 2015-13 to make accounting method changes using Rev. Proc. 2015-13. Further, we express no opinion regarding the propriety of Taxpayer's proposed methods of accounting under §§ 168, 174, and 263A.

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 Forms 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)

Enc.: Copy for § 6110 purposes

cc: