DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
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INTERNAL REVENUE SERVICE NATIONAL OFFICE FIELD SERVICE ADVICE

MEMORANDUM FOR THOMAS G. SCHLEIER
ASSOCIATE AREA COUNSEL (LMSB) CC:LM:CTM:SF

FROM: ASSOCIATE CHIEF COUNSEL
CC:ITA

SUBJECT:
This Chief Counsel Advice responds to your memorandum dated June 7, 2001. In accordance with I.R.C. § 6110(k)(3), this Chief Counsel Advice should not be cited as precedent.

LEGEND

Taxpayer =
Account A =
General Accounts =

$A =
$B =
$C =
$D =
$E =
$F =
Date =
Year1 =
Year2 =
Year3 =
Year4 =
Year5 =
W =
X =
Y =

Z =

ISSUES

1. Whether taxpayer qualified for an automatic change in accounting method as provided for in Rev. Proc. 96-31, 1996-1 C.B. 714?

2. Whether taxpayer qualifies for the negative § 481(a) adjustment it claimed on its Form 3115?

CONCLUSIONS

1. The taxpayer does not qualify for an automatic change in accounting method under Rev. Proc. 96-31, 1996-1 C.B. 714.

2. The taxpayer does not qualify for the negative § 481(a) adjustment it claimed on its Form 3115.

FACTS

APPLICATION FOR CHANGE IN ACCOUNTING METHOD

On Date, taxpayer filed a timely Form 3115 under Rev. Proc. 96-31, proposing a negative § 481(a) adjustment (decrease in taxable income) in the amount of $A to be taken entirely in the year of change. Rev. Proc. 96-31, Secs. 5.03, 5.04(3).[1] Company's negative § 481(a) adjustment was based on its proposed reclassification, under § 168(e) of the Internal Revenue Code, of certain depreciable assets that were placed in service from approximately Year1 to Year4, a ten year period. The negative § 481(a) adjustment resulted from the taxpayer changing to a more accelerated method of computing depreciation for the assets at issue.

In its Form 3115, taxpayer stated that from Year1 through Year4 it placed in service equipment that it tracked under a variety of accounts. The taxpayer stated in applying Rev. Proc. 87-56, 1987-2 C.B. 674, it had incorrectly classified certain telecommunication and related equipment, tools, laboratory equipment, trucks, automobiles, and computers placed in service during those years. Specifically, it

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[1]Rev. Proc. 96-31 was superseded by Rev. Proc. 97-37, 1997-2 C.B. 455, on August 18, 1997. However, section 13.02(2)(a) of Rev. Proc. 97-37 provided a transition rule for tax years ending on or after August 18, 1997, to allow taxpayers to elect to apply the provisions of Rev. Proc. 96-31 if the application is filed "no earlier than the first day of the year of change, and no later than the earlier of December 31, 1997, or when the original application is filed with the timely filed original federal income tax return (including extensions) for the year of change."

stated that these assets were classified under § 168(e) as 10, 15, or 20-year property and should have been classified as 5 or 7-year property.

Taxpayer had numerous ongoing construction projects in each of those years. It maintained a detailed project reporting system that is used to control and manage its projects. Expenditures incurred during the construction process were recorded as construction work in progress ("CWIP"). As part of the CWIP system, a job order or work authorization document was used to define a specific piece of work to be done under a particular project. The job orders were used to accumulate costs for each construction job or project. Under the job order system, taxpayer tracked the nature of each addition, the total costs therein, the source of the cost and the account to be charged. Then, on the in-service date of the construction job, these costs are transferred from CWIP to the relevant asset account.

After the assets at issue are placed in service, Taxpayer does not retain specific asset-by-asset identification in the accounts. Such assets are identified solely by the aggregate amount of assets for each vintage year. Taxpayer did not elect to use general asset accounts under § 168(i)(4) for the assets at issue.

Project assets are disposed of over the asset's recovery period. Under its current accounting system, taxpayer cannot confirm whether specific items of property placed in service in connection with the above projects were still held by the taxpayer as of the beginning of the year of change. Taxpayer's tax accounting followed book accounting of these project assets.

Taxpayer states that those assets to be reclassified held at the time of the proposed change were placed in service from approximately Year1 to Year4.

Based on its review of documents provided to the Service, the LMSB Team determined that taxpayer had in fact reclassified the subject assets as 5, 7, and 15-year property under § 168(e).

To support its negative § 481(a) adjustment, taxpayer conducted a non-statistical, stratified sampling of accounts containing assets it sought to reclassify. Taxpayer utilized its judgment, rather than a random selection process, in choosing samples to extrapolate from.

With regard to the assets proposed for reclassification, the taxpayer limited the population sampled to Year2 through Year3, a five year period. For some assets, the population was further limited. This was done despite the fact that the assets to be reclassified were placed in service from Year1 to Year4, a ten year period.

Under the taxpayer's methodology, the sampling unit was a job order that contained individual project billings to various asset accounts. From these job orders, the taxpayer conducted a job cost report to segregate actual expenditures between various accounts. Each job order was analyzed for the type of job, origin of the job, and assets purchased to complete the job. For purposes of preparing Form 3115, Company conducted a Job Sheet Analysis for selected sample jobs to reclassify assets into certain categories.

Company conducted its sampling methodology under the following steps:

1. population determined for each asset account - Although taxpayer proposed to reclassify assets placed in service from Year1 to Year4, it only sampled assets placed into service from Year2 to Year3.
2. stratified population - Taxpayer stratified each population into two categories: (i) jobs over $F and (ii) jobs under $F;
3. sample determined from stratified population - Taxpayer determined its sample for each population by selecting a small number of jobs from the two stratified categories.
4. Taxpayer modified its sample - Taxpayer reduced the sample size for certain populations when it could not locate substantiation for the selected jobs;
5. Taxpayer conducted its analysis of the modified sample - For both populations, taxpayer conducted its reclassification analysis from the revised sample only and determined the percentage of assets to be reclassified to various property classes under § 168(e);
6. Taxpayer extrapolated the reclassification results - Taxpayer extrapolated the ratio from its reclassification analysis of the jobs from the modified sample to all assets in the accounts proposed for reclassification. In its reclassification analysis, taxpayer did not give any weight to the samples that it had excluded for lack of substantiation.

The populations from which the taxpayer had drawn its samples included assets that had been disposed of on or before the close of each taxable year. With respect to these disposed assets, the taxpayer could not identify the specific assets or quantify the number of assets that it included in the population or the sample for each account in the years tested.

For each population selected for review, the taxpayer conducted non-statistical sampling. Descriptions of the taxpayer's sampling technique are as follow:

Account A: the population for this account was limited to jobs from Year2 to Year3 (X job files). The taxpayer stratified the population and determined that it would sample only certain jobs over $F (Y job files) and a smaller number of jobs under $F (Z job files) based on non-statistical sampling.

The taxpayer failed to locate substantiating documentation for approximately one third of the jobs selected over $F. The taxpayer then reduced the size of the sample of jobs by the number it could not substantiate. The total modified sample consisted of approximately 6.5% of the population chosen (35 job files < $F; and 357 job files > $F) totaling $B. The taxpayer conducted its reclassification analysis of job files from this modified sample.

Of the years subject to non-statistical sampling, the taxpayer concedes that both the sample and the population included assets disposed of, prior to the beginning of the year of change.

Based on the facts submitted, the total assets on hand in Account A in the year of change was $C. From Year2 to Year3, the taxpayer placed in service approximately $D in assets. Of the assets in this Account placed in service from Year2 to Year3, approximately $E were on hand in the year of change. Out of the total assets on hand in the year of change, approximately one-third were not included in the population sampled. None of the assets placed in service prior to Year2 and after Year3 were sampled. The facts also demonstrate that the taxpayer only sampled approximately 6.5% of the jobs relating to Account A for Year2 through Year3.

General Accounts **-** The taxpayer performed the same non-statistical, stratified sampling for the general accounts. The total number of job files in the General Account population could not be determined. However, Company stated that it conducted its analysis from a sample of W job files from the General Accounts.

Based on its non-statistical sampling of the various accounts, the taxpayer computed the ratios of assets in certain property classes. From that ratio, the taxpayer then extrapolated the ratios to the amount of assets it reported as being held as of the beginning of the year of proposed change for each account for all years proposed in its Form 3115.

The Service is arguing that the sampling method used by the taxpayer is flawed in several respects: First, the taxpayer limited the population to assets in only five out of the ten years to be reclassified; Second, the samples chosen made up a very small percentage of the population; Third, the sample size was further

reduced when substantiation was unavailable. Finally, the samples were not chosen using a random method, but were chosen using the taxpayer's judgment.
LAW AND ANALYSIS

Issue 1: Whether taxpayer qualified for an automatic change in accounting method as provided for in Rev. Proc. 96-31, 1996-1 C.B. 714?

Section 446(a) provides that taxable income shall be computed under the method of accounting on the basis of which the taxpayer regularly computes his income in keeping his books. Section 446(e) provides that, except as expressly provided elsewhere, a taxpayer who changes the method of accounting on the basis of which he regularly computes his income in keeping his books shall, before computing his taxable income under the new method, secure the consent of the Secretary.

Rev. Proc. 96-31 provides an automatic consent procedure that generally permits a taxpayer who has claimed less than the allowable amount of depreciation to change the taxpayer's method of accounting to claim allowable depreciation.

Section 6 of Rev. Proc. 96-31 provides that the Commissioner will not grant consent if the property proposed for reclassification "appears to be outside the scope" of the revenue procedure.

Section 3.01 of Rev. Proc. 96-31 provides that this revenue procedure applies to any taxpayer changing to a permissible method of accounting for depreciation for any item of property that: (1) under the taxpayer's present method of accounting, the taxpayer has not taken into account any depreciation allowance or has taken into account some depreciation but less than the depreciation allowable; (2) is subject to § 167, § 168, § 197, or § 168 prior to its amendment in 1986 (former § 168); and (3) **is held by the taxpayer as of the beginning of the year of change.** (emphasis added).

Section 4.02 of Rev. Proc. 96-31 provides that the consent granted does not constitute an opinion of the Commissioner regarding the propriety of a taxpayer's proposed method of accounting. Consequently, if the proposed method of accounting is an impermissible method of accounting, the Service may change the taxpayer's proposed method of accounting to a permissible method of accounting in any open year.

Section 6 of Rev. Proc. 96-31 provides that the Form 3115 will be subject to review by the national office. In addition, the facts underlying the method change, including the amount of any § 481(a) adjustment and any § 1016(a)(2) adjustment to the basis of the property, will be subject to verification by the director. If the Form

3115 is reviewed and the taxpayer's proposed method of accounting appears to be an impermissible method of accounting for depreciation or the taxpayer or property appears to be outside the scope of this revenue procedure, the national office or the director will notify the taxpayer, in writing, that consent is not granted under Rev. Proc. 96-31. The taxpayer then may complete and file a new Form 3115 under Rev. Proc. 96-31 or Rev. Proc. 97-27 (or any successor), as applicable. The year of change for this new Form 3115 will be determined in accordance with the requirements of such revenue procedure.

Account information submitted by the taxpayer in support of its Form 3115 casts doubt on the accuracy of the taxpayer’s asset figures (relating to the assets proposed for reclassification). Additionally, the taxpayer cannot confirm whether the specific items of property to be reclassified were still held by the taxpayer as of the year of change. Based on discrepancies in the taxpayer’s accounting figures and its inability to confirm whether specific items of property were still held, the taxpayer does not appear to qualify to use the procedure set forth in Rev. Proc. 96-31.

Issue 2: Whether taxpayer qualifies for the negative § 481(a) adjustment it claimed on its Form 3115?

Section 481(a) generally provides that in computing the taxpayer's taxable income for any taxable year (year of change), if such computation is under a method of accounting different from the method under which the taxpayer's taxable income for the preceding year was computed, then there shall be taken into account those adjustments which are determined to be necessary solely by reason of the change in order to prevent amounts from being duplicated or omitted, except there shall not be taken into account any adjustment in respect of any taxable year to which § 481 does not apply unless the adjustment is attributable to a change in the method of accounting initiated by the taxpayer.

Section 6.04(2) of Rev. Proc. 96-31 provides that the § 481(a) adjustment under Rev. Proc. 96-31 is a negative § 481(a) adjustment (decrease in taxable income) to prevent the omission of the allowable but unclaimed depreciation for open and closed years prior to the year of change. This negative § 481(a) adjustment equals the difference between the total amount of depreciation taken into account in computing taxable income for the property under the taxpayer's present method of accounting, and the total amount of depreciation allowable for the property under the taxpayer's proposed method of accounting (as determined under section 7 of Rev. Proc. 96-31) for any taxable year prior to the year of change. The amount of the negative § 481(a) adjustment, however, must be offset by any allowable but unclaimed depreciation that is required to be capitalized under any provision of the Code (for example, § 263A) as of the beginning of the year of change.

Section 4.02 of Rev. Proc. 96-31 provides that the consent granted does not constitute an opinion of the Commissioner regarding the propriety of a taxpayer's proposed method of accounting. Consequently, if the proposed method of accounting is an impermissible method of accounting, the Service may change the taxpayer's proposed method of accounting to a permissible method of accounting in any open year.

Section 6 of Rev. Proc. 96-31 provides that the Form 3115 will be subject to review by the national office. In addition, the facts underlying the method change, including the amount of any § 481(a) adjustment and any § 1016(a)(2) adjustment to the basis of the property, will be subject to verification by the director. If the Form 3115 is reviewed and the taxpayer's proposed method of accounting appears to be an impermissible method of accounting for depreciation or the taxpayer or property appears to be outside the scope of this revenue procedure, the national office or the director will notify the taxpayer, in writing, that consent is not granted under Rev. Proc. 96-31. The taxpayer then may complete and file a new Form 3115 under Rev. Proc. 96-31 or Rev. Proc. 97-27 (or any successor), as applicable. The year of change for this new Form 3115 will be determined in accordance with the requirements of such revenue procedure.

Section 6001 states that taxpayers are obligated to keep sufficient records to establish the amount of tax owing, and thus the amount of deduction claimed. I.R.C. § 6001; Treas. Reg. § 1.6001-1(a). Section 1.446-1(a)(4) provides that the taxpayer's accounting records must be maintained in such a manner as to enable the taxpayer to file a correct return of his taxable income for each taxable year. Accounting records include:

> the taxpayer's regular books of account and such other records and data as may be necessary to support the entries on the taxpayer’s books of account and on his return... .Treas. Reg. § 1.446-1(a)(4).

Deductions are a matter of legislative grace and the burden of clearly showing the right to claimed deductions rests with the taxpayer. INDOPCO, Inc. v. Commissioner, 503 U.S. 79, 84 (1992). Moreover, the taxpayer’s burden of proof extends not only to legal entitlement to the deduction, but also to the actual amount of the deduction. Helvering v. Taylor, 293 U.S. 507, 514 (1935). For examples of situations in which the tax court denied a taxpayer’s additional depreciation deduction, see Wilkerson v. Commissioner, T.C. Memo 1998-68 (denying depreciation deduction where taxpayer failed to provide proof of ownership of the property); Terry v. Commissioner, T.C. Memo 1979-289 (denying depreciation deduction for washing machines due to lack of adequate records). See Treas. Reg.

§ 1.167(b)-0(a) which states that “it is the responsibility of the taxpayer to establish the reasonableness of the deduction for depreciation claimed. Generally, depreciation deductions so claimed will be changed only where there is a clear and convincing basis for such change.”

The Cohan rule is often cited by taxpayers who ask the court to use estimates where specific proof of the amount of the claimed deduction is absent. Cohan v. Commissioner, 39 F.2d 540, 543-544 (2d Cir. 1930). In Cohan, the appellate court remanded to the Board of Tax Appeals with instructions to make some estimate of George M. Cohan’s deductible entertainment expenses in light of the Board’s express finding that Cohan had spent “considerable sums” and that such amounts were allowable expenses. The court noted the inconsistency in the Board’s finding that considerable allowable expenditures had been made, while at the same time disallowing a deduction entirely because of the lack of specific proof.

However, courts will not apply the Cohan rule where the taxpayer fails to establish the essential proof necessary for the court to make an estimate. Coloman v. Commissioner, 540 F.2d 427 (9th Cir. 1976), aff'g T. C. Memo. 1974-78; see also Vanicek v. Commissioner, 85 T.C. 731 (1985) ("there must be sufficient evidence from which an estimate may be made"); Masterson v. Commissioner, T.C. Memo. 1981-681 ("If the taxpayer can present evidence which is both convincing and susceptible of estimation, we can in appropriate circumstances estimate the allowable deductions."); Kennedy v. Commissioner, T.C. Memo. 1983-591 ("we are neither required nor entitled under that [Cohan] decision to create estimated deductions based on pure guesswork"). In Raleigh v. Illinois Department of Revenue, 120 S.Ct. 1951 (2000), the Supreme Court explained the importance of the burden of proof as follows:

> the very fact that the burden of proof has often been placed on the taxpayer indicates how critical the burden rule is, and reflects several compelling rationales: the vital interest of the government in acquiring its lifeblood, revenue, see Arkansas v. Farm Credit Servs. of Central Ark., 520 U.S. 821, 826 (1997); the taxpayer’s readier access to the relevant information, see United States v. Rexach [73-2 U.S.T.C. ¶9527], 482 F.2d 10, 16 (CA-1), cert. denied, 414 U.S. 1039 (1973); and the importance of encouraging voluntary compliance by giving taxpayers incentives to self-report and to keep adequate records in case of dispute, see United States v. Bisceglia [75-1 U.S.T.C. ¶9247], 420 U.S. 141, 145 (1975). These are powerful justifications not to be disregarded lightly.

See also Lerch v. Commissioner, 877 F. 2d 624 (7th Cir. 1989), aff'g T.C. Memo. 1987-295 ("[t]he present trend, while not to repudiate the Cohan rule entirely, is to not invoke it where the claimed but unsubstantiated deductions are of a sort for which the taxpayer could have and should have maintained the necessary records").

Additionally, courts have scrutinized taxpayers' use of methods infused with its own judgment. See, e.g., Dayton Hudson Corp. v. Commissioner, 153 F.3d 660 (8th Cir. 1998), rev'g T.C. Memo. 1997-260 (taxpayer's accounting method failed to clearly reflect income where taxpayer's largely undocumented process of ascertaining shrinkage rates injected so many subjective considerations that consistent application of the process from year-to-year was difficult, if not impossible); Burlington Northern Inc. v. United States, 676 F. 2d 566 (Ct. Cl. 1982) (holding that taxpayer could not depreciate railroad grades and tunnel bores due to the injection of the taxpayer's analyst's subjective judgment as to results of the useful life estimates of railroad grading and tunnel bores which provided a type of "unsubstantiated proof" and plaintiff's failure to corroborate its useful life estimates with any objective means); compare Wal-Mart Stores, Inc. v. Commissioner, 153 F.3d 650 (8th Cir. 1998), aff'g T.C. Memo. 1997-1 (finding that the Commissioner abused her discretion in changing the taxpayer's method of accounting where the taxpayer set its shrinkage accrual rates for its existing stores based solely on well-documented and objective factors - a three-year rolling average of verified shrinkage which did not leave room for manipulation from year to year); Exxon v. United States, 45 Fed. Cl. 581 (1999) (approving the use of a sample of transactions that is “sufficiently large and diverse enough to discount variations and offset errors in computing an integrated producer’s [percentage] depletion deduction in accordance with Treas. Reg. §1.613-3(a)).

Even where taxpayers have been allowed to deduct estimates of expenses, courts have required the presence of objective factors as safeguards. ESCO Corporation v. United States, 750 F. 2d 1466 (9th Cir. 1985) (addressing "all events" test of Treas. Reg. § 1.461-1(a)(2)); Kaiser Steel Corp. v. United States, 717 F.2d 1304 (9th Cir. 1983) (same). In ESCO Corp., the Court of Appeals held that an accrual method taxpayer that maintained a claims reserve to reflect the estimated future costs of benefits payable to its injured employees for workers’ compensation claims was allowed to deduct its incurred but unpaid expenses because such expenses were determined with reasonable accuracy. The taxpayer adopted a more sophisticated forecasting methodology that allowed the taxpayer to estimate its workers’ compensation claim expenses accurately and to deduct workers’ compensation claim expenses in the current year. The court held that the taxpayer had not changed its method of accounting when it–

> deducted only a portion of its accrued expenses . . . because of insufficient statistical data and forecasting methodologies, the use of more sophisticated techniques . . . cannot be considered a change in

> accounting method. The new techniques more accurately predicted . . . [the taxpayer's] expenses and allowed it to avoid the under accruals it had been experiencing. [Id. at 1470.]

In its decision, the Ninth Circuit emphasized that the commercial and scientific reasonableness, as well as industry acceptance, of the taxpayer's methodology were important considerations in determining reasonable accuracy. ESCO Corp., 750 F. 2d at 1470. None of these safeguards exist in the instant case.

Non-statistical sampling, commonly referred to as "judgment sampling", possesses none of the scientific safeguards inherent in statistical sampling. The only assurance of accuracy stems from the judgment of the sampler. Thus, the projection of results from non-statistical sampling would only be correct by purest chance. Where, as here, the taxpayer seeks to reclassify assets based purely on subjective methodology, the Commissioner's denial of the Form 3115 does not constitute an abuse of discretion. See, e.g., Dayton Hudson, 153 F.3d 660 (8th Cir. 1998); Burlington Northern, 676 F. 2d 566 (Ct. Cl. 1982). The Second Circuit's opinion in RCA Corporation v. United States, 499 F. Supp. 507 (S.D.N.Y. 1980), rev'd and remanded, 664 F.2d 881 (2d Cir. 1981), cert. denied, 457 U.S. 1133 (1982), is instructive. In RCA, the trial court held that the taxpayer "was entitled to use a deferral method of accounting based on reliable statistical projections [of the percentage of all service calls expected to be made under varying length service contracts] in computing its income for tax purposes." In reversing the decision of the lower court, the Second Circuit held:

> the vice of the systems treated in AAA [367 U.S. 687 (1967)] and Schlude [372 U.S. 128 (1963)] was their tendency to subject government revenues to the uncertainties inherent in prognostications about the rate at which customers would demand services in the future. RCA's system shared this vice. Although RCA's predictions may have been more accurate than those of the taxpayers in AAA and Schlude, they were predictions nonetheless, and the Commissioner was not required to accept them as determinants of the federal revenue."

While there are situations in which non-statistical sampling may be proper, the taxpayer's sampling method, in this case, is flawed. The taxpayer seeks to reclassify assets placed into service from Year1 to Year4, a ten year period. However, the taxpayer only sampled work orders from a five year period. Additionally, the samples in this case were not selected in a random fashion, but were selected using only the taxpayer's subjective judgment. Finally, the number of work orders to be sampled represented only a very small percentage of the total relevant work orders. The fact that this amount was further reduced whenever the taxpayer was unable to substantiate a work order does not add to the method's reliability.

Accordingly, the taxpayer should not be permitted to use non-statistical sampling to reclassify assets placed in service from Year1 through Year4 and should not be able to extrapolate the ratio of property classes under § 168(e) it determined under a subjective non-statistical sampling method. The use of the taxpayer's method of sampling calls into question the accuracy of its § 481 adjustment.

CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS

[redacted]

Also, if Taxpayer did, in fact, change to the methods of accounting for depreciation stated in its Form 3115, Taxpayer has changed to an impermissible method of accounting for depreciation for certain items of property subject to its Form 3115 thereby resulting in Taxpayer not qualifying to use Rev. Proc. 96-31. Specifically, Taxpayer states in its Form 3115 that it will reclassify certain assets in Account A and certain assets in General Accounts to the "default category" under § 168(e)(3)(C)(ii), that is, property that does not have a class life and is not otherwise classified under § 168(e)(2) or (3). Because such assets are used by Taxpayer in its utility business, Taxpayer's original classification of these assets was proper and its proposed reclassification is not proper. Also, Taxpayer states in its Form 3115 that it will reclassify certain assets in Account A to asset classes 48.121, 48.13, or 48.14 of Rev. Proc. 87-56. These asset classes apply to a taxpayer that is engaged in the business of providing commercial and contract telephonic services. Because Taxpayer is not engaged in that business, reclassification of assets by Taxpayer to these asset classes is not proper.

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Please call (202) 622-4970 if you have any further questions.

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