

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:ITA:B6

PLR-107174-25

Date:

June 17, 2025

Legend

Taxpayer =

CPA =

Date A =

Year of Change =

Return =

Dear :

This ruling responds to a letter that was submitted by Taxpayer's representative, CPA. CPA has asked 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 duplicate copy of two Forms 3115, Application for Change in Accounting Method.

FACTS

CPA and Taxpayer represent the following facts:

Taxpayer is a partnership for federal income tax purposes. Taxpayer files a federal income tax return on a calendar-year basis.

Taxpayer engaged CPA to prepare its Return for the Year of Change and to include two Forms 3115 with the Return for two automatic method changes for the Year of Change. In the first Form 3115, Taxpayer was requesting permission to change its method of

accounting for capitalizing inventory under § 263A. In the second Form 3115, Taxpayer was requesting permission to change its method of accounting for valuing inventory under § 471.

CPA timely electronically filed Taxpayer's Return and the original Forms 3115 on Date A, attaching the original Forms 3115 to the Return. Date A was the final day Taxpayer could timely file its Return and the Forms 3115 for the Year of Change. One day prior to Date A, CPA provided Taxpayer copies of the Forms 3115 and instructed Taxpayer to sign and appropriately file these copies no later than Date A. On Date A, duplicate copies of the Forms 3115 were transmitted via fax to the Service, but these copies were not signed by Taxpayer.

Taxpayer did not successfully file the Forms 3115 because Taxpayer did not sign the duplicate copies that were faxed to the Service. See section 6.03(1)(a)(i)(B) of Rev. Proc. 2015-13, 2015-5 I.R.B. 419. CPA later submitted this request for an extension of time for Taxpayer to appropriately file the duplicate copies of the Forms 3115.

RULING REQUESTED

Taxpayer requests an extension of time pursuant to §§ 301.9100-1 and 301.9100-3 to file the duplicate copies of the Forms 3115 required by Rev. Proc. 2015-13 in order to:

1. Change Taxpayer's method of accounting for capitalizing inventory under § 263A; and
2. Change Taxpayer's method of accounting for valuing inventory under § 471.

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 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 with the appropriate Service location the required duplicate copies of the Forms 3115 (identical to the original copies already filed with the Service) changing:

1. Taxpayer's method of accounting for capitalizing inventory under § 263A; and
2. Taxpayer's method of accounting for valuing inventory under § 471.

Please attach a copy of this letter ruling to each duplicate copy.

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 tried to make are eligible to be made under the automatic consent procedures of Rev. Proc. 2015-13 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 either of Taxpayer's proposed methods of accounting.

The ruling contained in this letter ruling is based upon facts and representations submitted by CPA or 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,

Brinton T. Warren
Special Counsel
Office of Associate Chief Counsel
(Income Tax & Accounting)

cc:

ATTN:

ATTN: