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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, June 30, 2014 11:47 PM  
**To:** Richard Merkin

<http://www.irs.gov/pub/irs-pdf/f3115.pdf> <<http://www.irs.gov/pub/irs-pdf/f3115.pdf>>  
<http://www.irs.gov/pub/irs-pdf/i3115.pdf> <<http://www.irs.gov/pub/irs-pdf/i3115.pdf>>

Once you have set up your accounting method and filed your first return, you must get IRS approval before you change the method. In general, you must file a current Form 3115 to request a change in either an overall accounting method or the accounting treatment of any item.

The following are changes in accounting method that require approval from the IRS:

- \*     Switching from a cash basis method to an accrual basis method;
- \*     Switching from an accrual basis method to a cash basis method;
- \*     Change in method or basis used to value your inventory; and
- \*     A change in depreciation or amortization method (exception: some changes in the straight-line method are permitted without permission from the IRS.)

#### When and Where To File Form 3115

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