



TaxNewsFlash

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IRS's temporary procedure for filing Form 3115, accounting method changes (COVID-19)

The IRS today posted a set of “frequently asked questions” (FAQs) providing a temporary procedure for taxpayers to fax the duplicate copy of Form 3115, “Application for Change in Accounting Method”—a procedure provided in response to the coronavirus (COVID-19) pandemic.

The [IRS release](#) notes that “until further notice,” taxpayers filing Form 3115 are to follow this new procedure. Beginning July 31, 2020, the IRS will accept the duplicate copy of Form 3115 by fax at this number: +1 844 249 8134. Taxpayers are reminded that they still need to submit two copies of Form 3115 to the IRS.

The IRS emphasized that this change applies only to taxpayers requesting consent to make a change in accounting method under the automatic change procedure.

The FAQs (updated July 29, 2020) are provided in full text below (hyperlinks to source documents in the FAQs are not provided below but are available in the IRS release).

1. Does this change affect me?

This change applies only to taxpayers filing Form 3115 for an automatic change in accounting method under the provisions of Rev. Proc. 2015-13. For a definition of an automatic change in accounting method see the instructions for Form 3115. For the List of Automatic Changes, refer to Rev. Proc. 2019-43 (or any successor).

2. If I want to file for an automatic change in accounting method, how do I file the duplicate copy of the Form 3115?

Until further notice, you may fax your duplicate copy of Form 3115 for an automatic change in accounting method to the IRS at 844-249-8134. You must also file the original Form 3115 with your tax return.

3. How was Form 3115 submitted to the IRS prior to this change?

Previously, taxpayers mailed the paper duplicate copy of Form 3115 to the IRS and filed the original Form 3115 with their tax return.

4. If I previously mailed in my Form 3115, can I now fax it to 844-249-8134?

*If you mailed the paper duplicate copy in the 2020 calendar year, you should **not** fax a second duplicate copy.*

5. Will the IRS provide a fax confirmation or receipt?

No. The IRS will not provide a confirmation or receipt. Please check your fax transmission log to verify that all the Form 3115 pages were sent.

6. Where can I go for more information on Form 3115, Application for Change in Accounting Method?

Refer to Instructions for Form 3115.

7. Does this temporary procedure cover Form 3115 for a non-automatic method change?

This temporary procedure does not apply to requests for a non-automatic change in accounting method. For information regarding temporary electronic submission to request a non-automatic change in accounting method, see Rev. Proc. 2020-29.

8. What should I include on the fax cover sheet?

The fax coversheet should include the following:

- *Subject: Form 3115*
- *Sender's name, title, phone number, address*
- *Taxpayer's name*
- *Date*
- *Number of pages faxed (including cover sheet)*

Do not include sensitive information on the cover sheet, such as Employer Identification Number or Social Security number.

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