## Form 3115

**Application for Change in Accounting Method** 

(Rev. November 1992)
Department of the Treasury
Internal Revenue Service

► See instructions specifically for "Automatic Changes in Accounting Method" and "When Not To File Form 3115".

All applicants must complete pages 1 and 2.

OMB No. 1545-0152 Expires 11-30-95

Name	e of applicant (if joint return is filed, also give spouse's name)	Identifying number (see instructions)	
Numb	per, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)	Applicant's area code and telephone number/Fax numb	per
City	or town, state, and ZIP code	District Director's office having jurisdiction	
Name	e of person to contact (If not applicant, power of attorney must be submitted.)	Contact person's telephone number/Fax number	
Che	ck one of the following boxes:	Check the box(es) for other schedules that will be	completed and
	ndividual Partnership	attach only the completed schedule(s) to pages 1 and 2	•
_	Corporation S Corporation	Schedule A-Change in Overall Method of	
	Cooperative Insurance Co. (Sec. 816(a))	Schedule B-Changes Within the LIFO Invent	_
	Sec. 1381)	Schedule C-Change in the Treatment of L	•
	Qualified Personal Service Corporation ☐ Other (specify) ▶	Contracts, Inventories, or Other Section 2	•
_ (	Sec. 448(d)(2))  Exempt organization. Enter code section ▶	Schedule D-Miscellaneous Changes in Mo	
	Tax year of change begins (mo., day, yr.) ▶	•	
b	Enter the 180th day of the tax year ►		
-	on page 2, see Late Applications in the instructions.	If this date is earlier than the date signed by t	πο αρρποαπ
2a	Enter the principal business activity designated on the latest filed incor	ne tax return ▶	
b	Enter business activity code no. (if applicable) (see instructions)		
3	Approval is requested to change (see instructions):		
а	☐ Overall method of accounting from <b>present method</b> ►	to new method ▶	
b	☐ The accounting treatment of (identify item) ▶		
	from <b>present method</b> ▶ to		
	Attach a separate statement of all relevant facts, including a detailed desort the legal basis (statutes, regulations, published rulings, etc.) for mak		ı explanation
С	If a change is requested on Item 3b above, check the present overall r		
	☐ Accrual ☐ Cash ☐ Hybrid If "Hybrid" is checked, attac		Yes No
d	Number of tax years present method has been used by the applicant. (See	Item 3d in the instructions.) ▶	
е	Is the present method a "Designated A" method as defined in section	3.07 of Rev. Proc. 92-20?	
f	Is the present method a "Designated B" method as defined in section	3.09 of Rev. Proc. 92-20?	
	If "Yes" to Item 3e or 3f, indicate the designating document		
g	Is the present method a "Category A" method as defined in section 3.0	06 of Rev. Proc. 92-20?	
h	Has the applicant entered into a transaction to which section 381(c)(4) o		
	the applicant considering this type of transaction during the tax year of	- · · · · · · · · · · · · · · · · · · ·	
4a	Is this the first tax year the applicant is required to change its method of accou		
	If "Yes," state which section is applicable ▶		
b	Does the applicant produce or acquire property for resale subject to se		
_	If "Yes," Schedule C, Part III must be completed if the costs to be cha		
5a	Has the applicant or any member of the affiliated group been contacte schedule an examination of any of its Federal income tax returns, or is a		
	Proc. 92-20)? If "Yes," indicate which window period under section 6 c	• `	
b	If "Yes," has a copy of Form 3115 been sent to the district director? S	* *	
C	Does the applicant have any Federal income tax returns under considera		
	court? See section 4 of Rev. Proc. 92-20		
d	If "Yes," has the applicant attached a written agreement from the appe		
6a	In the last 6 years has the applicant applied for or changed its tax year, its treatment of any item? If "Yes," attach a statement describing the char		
b	If "Yes," has a ruling letter granting approval been received? Attach a		
D	letter was received but the change was not made. Members of an affili		
С	Does the applicant, an affiliated corporation, or any other related corp		
	tax year ruling, or technical advice request in the National Office?		
d	If "Yes," indicate the name(s) of the corporation, type of request (met	noa, tax year, etc.), and the specific issue invo	ived in each

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7a	Enter the net operate	ting loss (N	OL) (if any) to be carri	ied over to	the year of change			. \$		
b	Enter the NOL (if an	ny) that will	expire in the year of o	change .				. \$		
С	Enter the credit care	ryover (if an	y) to this year of char	nge (identify	y)					
d	Enter the credit car	ryover (if an	y) that will expire in the	he year of o	change			. 💲		
		•	•		b, 7c, and 7d on a co	onsolida	ated basis.			
8a	Gross receipts for the	he 4 tax ye	ars preceding the yea	r of change	e. (See instructions.)					
	1st preceding		2nd preceding		3rd preceding		4th preceding			
	year ended: mo.	yr.	year ended: mo.	yr.	year ended: mo.	yr.	year ended: mo	).	yr.	
	\$		\$		\$		\$			
8b	Taxable income for	the 4 tax y	ears preceding the ye	ar of chang	ge. (See instructions.)		1			
	1st preceding year ended: mo.	yr.	2nd preceding year ended: mo.	yr.	3rd preceding year ended: mo.	yr.	4th preceding year ended: mo	n	yr.	
	\$	у	\$	у	\$	у	\$	<u>,</u>	у	
	Ψ		Ι Ψ		ΙΨ		Υ		Yes	No
9a	Does the applicant	have more	than one trade or hus	inecc?						
b					See instructions.) .					
10a			· · · · · · · · · · · · · · · · · · ·		dated return for the ta					
b			= :	_	er, address, tax year, a	-	=			
С	If 10a is "Yes," do a	all other me	mbers of the affiliated	group use	the method of accou	inting be	eing requested?			
d	If 10a is "Yes," are a	ny of the ite	ms involved in determ	ining the ne	et section 481(a) adjust	ment at	tributable to trans	actions		
		-	ted group? If "Yes," a	-						
е	If 10a is "Yes," prov	vide the info	ormation requested in	Items 6a a	and 6b, for each memb	er of th	ne affiliated group			
11	Are any of the item	s involved	in determining the ne	t section 4	81(a) adjustment attril	outable	to transactions b	etween		
			•		s," attach an explanation					
12a	If the change is app	roved, will	the new method be u	sed for fina	ancial reporting purpos	ses? .				
b		•	· ·		e new method of acc	ounting	conforms to GA	AP and		
	whether it will clearl	ly reflect inc	come for Federal inco	me tax pur	poses.					
						1	Year of change	Prec	eding ye	ar
13	Enter the net section 481(a) adjustment for the year of change, and the net section 481(a) adjustment that would have been required if the requested change had been made for the tax year preceding the year of change. (See Item 13 in the instructions.).					rear or change	1160	euilig ye	aı	
							2	\$		
	made for the tax ye	ar precedin	g the year of change.	(See item	13 in the instructions.	).	<u>γ</u>	ΙΨ	Yes	No
14	Has the net adjustm	nent under «	section 481(a) for the	vear of cha	ange been reduced in	anv wav	y hy a nro-1954 ai	mount?		
15	•		, ,	•	e year of change, doe		•			
. •		. ,		•	change?		•			
		· · · ·		Chec						
16	Is Form 2848. Power	er of Attorn	ev and Declaration of		ative, attached to this	applica	tion?	► □ Y	es	No
17	·		•	•	ational Office? (See ins				es 🗌	No
18	* *	-	_		structions on page 1.)		•	\$		
			SignatureAll	Annlica	ants (See instruct	ione )				
					•	-				
Unde and b	r penalties of perjury, I d elief, it is true, correct,	leclare that I hat and complete	nave examined this applic e. Declaration of prepare	ation, includ r (other than	ling accompanying sched applicant) is based on a	ules and : Il informa	statements, and to ti ition of which prepa	ne best of rer has ar	my knov Iy knowl	vledge edge.
				•					-	•
		Applicar	nt		Pare	nt corp	poration (if appli	icable)		
	Office	er's signature	and date		Pa	arent Offi	cer's signature and	date		
	Name	and title (pri	nt or type)			Name a	nd title (print or type	<b>e)</b>		
			ada a Aba a a a Para d							
S	ignature(s) of individual	or tirm prepa	ring the application and	aate	Nan	ne of firm	n preparing the appli	cation		

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	of applicant as shown on page 1					Identifying	
0-1-	adula A. Ohan wain Overvall Makhad at A						
	edule A—Change in Overall Method of A						
Attach copy(ies) of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the				mounts in Part I, oth the profit and			
Pai	t I Change in Overall Method (See in	struc	tions.)				
1	Enter the following amounts as of the end of the breakdown of the items that make up the "Amou					ne, state "None."	Also provide a
	breakdown of the items that make up the Amou	111 101	inies ra tinougi	ı ıg.		low treated on last	vear's return:
			Amount		Included in income deducted as expens	or Exclu	ded from income or educted as expense
а	Income accrued but not received	\$					
b	Income received or reported before it was earned State nature of income ▶						
С	Expenses accrued but not paid	l l					
d	Other (specify) ▶	l l					
е	Prepaid expense previously deducted	- 1					
f	Supplies on hand previously deducted						
g	Inventory on hand \$	-					
	Inventory reported on applicant's						
	return						
	Enter the difference	. —					
h	Net section 481(a) adjustment (add lines 1a—1g)	. \$					
2	Type of inventory ▶						
3	Method used to value inventory:   Cost	☐ Co	st or market, wh	iche	ver is lower		explanation)
4	, 9 ,	•	ecific identification				LIFO _
5a	If changing to the accrual method, is the applican						
ь 6	If "Yes," indicate the system to be used to apply If changing to the accrual method, is the applicant						
	t II Change to the Cash Method (Also						
1	Describe the applicant's trade or business (include				<u>'</u>		
2	Describe the applicant's trade of business (included business) and the policy of the p						·
	between these items and the services performed					,	•
3	Describe inventory items (items that produce inco	ome wl	nen sold), materi	ials a	and supplies used	in carrying out t	he business.
4	Indicate the number of employees, shareholders, applicant's business.	partne	ers, associates, e	etc.,	and describe their	duties in carryir	ng out the
5	Attach a schedule showing the age of receivables						
6 Dat	Attach a profit and loss statement based on the of the Farmers—Change to the Cash M						<del>3</del>
	Is the applicant a corporation or a partnership with		,			,	
1a	or less in each of its tax years beginning after 19		•			•	.□ Yes □ No
b	If "No," is the applicant eligible for any exception						. Yes No
2	Gross Receipts and Inventory Information						
_	1st precedi	ing yr.	2nd preceding	yr.	3rd preceding yr.	4th preceding yr.	. 5th preceding yr.

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Name of applicant as shown on page 1

Identifying number

## Schedule B—Changes Within the LIFO Inventory Method

## Part I LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Check ( $\sqrt{\ }$ ) the appropriate boxes in 1, 2, 3, or 4 showing both the present method and the proposed method. If the present method shown in boxes 1, 2, 3, or 4 is not the same as the method shown on Form(s) 970, attach an explanation. **Note:** Attach the copy(ies) of the **Form 970(s)**, Application to Use LIFO Inventory Method, filed to adopt or expand the use of the method.

	,,		
1	Method for valuing inventories:	Present method	Proposed method
а	Unit method		
b	Dollar value method		
2	Method for pooling:		
а	By line, type, or class of goods (Regulations section 1.472-8(c))		
b	Natural business unit (Regulations section 1.472-8(b)(1))		
С	Multiple pools (Regulations section 1.472-8(b)(3)(i))		
d	Raw material content (Regulations section 1.472-8(b)(3)(ii))		
е	Simplified dollar value method (section 474)		
f	Pooling method authorized by Regulations section 1.472-8(e)(3)(iv)		
g	Other (describe)		
3	Method used to figure the cost of goods in the closing inventory over those in the opening inventory:		
а	Most recent purchases		
b	Earliest acquisitions during the year		
С	Average cost of purchases during the year		
d	Other (describe)		
4	Method for pricing dollar value pools:		
а	Double-extension method		
b	Index method*		
С	Link-chain method*		
d	Inventory Price Index computation method (see instructions)		
е	Other method*		
	* An example of an "other method" is the retail method using the Bureau of Labor Statistics (BLS) department store indexes. If the applicant is requesting to change to one of these methods, submit: (1) a description of the particular method, and (2) the reasons why the use of the double-extension and/or index method(s) is impractical or unsuitable for each pool.		
⊃ar	t II Additional Information		
1	Will the change(s) indicated above apply to all of the applicant's inventory?	🗆	Yes 🗌 No
2	If the change(s) indicated above applies to specific inventory pools, identify the pool(s) and describe	the contents of	each pool.
3	Is the applicant requesting a change in method for its LIFO inventory that is not indicated in Part I at If "Yes," explain. ▶	ove?	Yes
Par	t III Change in Pooling LIFO Inventories		
1	List and describe each dollar value pool and show the base year of each pool under the present and	proposed poo	ling methods.
2	Applicants engaged in the manufacturing or processing of goods <b>and</b> proposing to use natural busin	ess unit (NBU)	pools:
а	Attach a description of the applicant's organization, facilities, manufacturing processes, and product li	nes in sufficient	detail to show
	that each proposed NBU pool complies with Regulations section 1.472-8(b).		
b	Does the applicant have inventories of items purchased and held for resale?	🗆	Yes $\square$ No
	If "Yes," attach a statement indicating that these items will not be included in any proposed NBU po		
С	Are all items, including raw materials, goods in process, and finished goods entering into the entire		V
	investment for each proposed NBU pool, presently valued under the LIFO method?	🖂	Yes L No
_	If "No," attach an explanation.		
3	Applicants engaged in the manufacturing or processing of goods:		
а	If proposing to use the multiple pooling method, attach information to show that each proposed pool	will consist of a	group of items

4 Applicants engaged in the wholesaling or retailing of goods purchased from others:

that are substantially similar.

substantially similar.

**a** Attach information to show that each of the proposed pools is based upon customary business classifications of the applicant's trade or business.

b If proposing to use raw material content pools, attach information to show that each proposed pool will consist of items that are

b If proposing to use natural business unit pools, attach an explanation as to why the natural business unit pooling is appropriate.

Identifying number

	edule C—Change in the Treatment of Long-Term Contracts, Inventorie				
Pai	Change in Reporting Income From Long-Term Contracts (See instraction below.)	ructions. Com	plete this par	t and F	Part III
1	Are the applicant's contracts long-term contracts as defined in section 460?			Yes	☐ No
2	Is the applicant a manufacturer or a processor?			Yes	☐ No
3	Will the applicant elect the simplified cost-to-cost method for determining the degree			Yes	☐ No
4a b	Is the same method used for reporting income from all long-term contracts? If "No," explain other method(s). ▶			Yes	∐ No
5a	Do any (or all) of the applicant's contracts qualify for any of the exceptions under sec				
	certain construction contracts?			Yes	☐ No
b	If "Yes," provide a separate cost allocation worksheet (Part III below) for the contra		ethod used for	compu	ting the
_	percentage of completion method under Regulations section 1.451-3(c)(2), if applicable if "Yes" or "No" to 5a, is the applicant in compliance with section 460?			Yes	□ No
С	If "No," attach an explanation.		⊔	res	
6a	Is the change requested for all contracts that were outstanding at the beginning of the	e tax vear of ch	ange?	Yes	□ No
b	If "No," explain. ▶				_
7a	Are the applicant's contracts either cost-plus long-term contracts or Federal long-term	contracts? .			☐ No
ь 8	If "Yes," answer Items 3 through 6 above for each of those contracts. Also complete In Net adjustment required under section 481(a)	Part III below.	l &		
	t II Change in Valuing Inventories (See instructions and complete Pa	rt III if applic	able.)		
1	Describe inventory goods being changed ▶				
2	Describe inventory goods being changed ►				
3	Does the proposed change involve a change in the treatment of package design costs			Yes	□ No
4	Is the applicant's present inventory valuation method in compliance with section 263A			Yes	☐ No
5a	Check ( / ) the appropriate boxes below that identify the present and proposed				
	inventory identification and valuation methods being changed and the present inventory	Inventory Re	ing Changed		ory Not
	identification and valuation methods not being changed.	inventory be	ing Changed	Being C	hanged
	Identification methods:	Present method	Proposed method	Present	method
	Specific identification				
	FIFO				
	LIFO*				
	Valuation methods:				
	Cost				
	Cost or market, whichever is lower				
	Retail cost				
	Retail, lower of cost or market				
h	Other (attach explanation)				
	*If LIFO, attach the copy(ies) of Form 970 filed to adopt or expand the use of the meth		l		
6	Attach the computation used to determine the section 481(a) adjustment. If the section		stment is based	d on mo	re than
Par	one component, show the computation for each component.  **III Method of Cost Allocation				
	plete this part if the requested change involves either produced or acquire	d for rocalo un	dor soction 263	RA or all	ocatod
	erty subject to section 263A or to long-term contracts to long-term contract				ocaleu
subje	ect to section 460. Check ( $\sqrt{}$ ) the appropriate boxes in checked, it is assume				
	ion A to indicate the allocation and capitalization methods to the extent required. sed under the present and proposed methods. Check ( $\checkmark$ ) explanation. Mark "N				
	appropriate boxes in Sections B and C showing which costs, by the applicant with	respect to its	production, re	sale, or	curred
unde	er both the present and proposed methods, are fully long-term contract a			•	
	ded, to the extent required, in the cost of property				
Sec	tion A—Allocation and Capitalization Methods (See instructions.)		T _	I_	
1	Method of allocating indirect costs:		Present method	Proposed	d method
	Specific identification				
	Standard cost				
	Burden rate (attach explanation)				

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Sec	tion A—Allocation and Capitalization Methods (Continued)		
2	Method of allocating service costs:	Present method	Proposed method
_	Direct reallocation		
	Labor-based simplified service cost		
	Simplified resale service cost		
	Simplified service cost		
	Step-allocation		
	Other (attach explanation)		
3	Method of capitalizing additional section 263A costs (including service costs):		
-	Simplified production		
	Alternative simplified resale		
	U.S. ratio		
	Simplified resale		
	Modified resale		
	Other (attach explanation)		
Sec	tion B—Direct and Indirect Costs Required to be Allocated (See Regulations under sections)	ions 263A and	451.)
1	Direct material		
2	Direct labor		
3	Repairs that relate to a production, resale, or long-term contract activity		
4	Maintenance		
5	Utilities		
6	Rent		
7	Indirect labor and production supervisory wages		
8	Indirect materials and supplies		
9	Tools and equipment		
10	Quality control and inspection		
11	Taxes other than state, local, and foreign income taxes		
12	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
13	Depletion		
14	Administrative costs (not including any costs of selling or any return on capital).		
15	Direct or indirect costs of other administrative, service, or support function or department Officers' compensation (not including selling activities)		
16 17	Insurance		
18	Employee benefits		
19	Research and experimental expenses attributable to long-term contracts		
20	Rework labor, scrap, and spoilage		
21	Bidding expenses incurred in the solicitation of particular contracts ultimately awarded to the		
	applicant		
22	Engineering and design costs (not including section 174 research and experimental expenses)		
23	Storage and warehousing costs including a portion of allocable general and administrative costs* .		
24	Purchasing costs including a portion of allocable general and administrative costs		
25	Handling, processing, assembly, and repackaging costs including a portion of allocable general and		
	administrative costs		
26	Interest		
27	Other costs (Attach a list of such costs.)		
	* Resalers may distinguish between off-site and on-site storage and do not have to capitalize on-site storage costs. Check if the applicant is only allocating off-site storage costs		
Sec	tion C—Other Costs (Not required to be allocated)		
1	Repairs that do not relate to a production, resale, or long-term contract activity		
2	Research and experimental expenses not included on line 19 above		
3	Bidding expenses not included on line 21 above		
4	Marketing, selling, advertising, and distribution expenses		
5	General and administrative costs attributable to the performance of services that do not directly		
•	benefit or are not incurred by reason of a particular production, resale, or long-term contract activity		
6	Income taxes		
7	Cost of strikes		
8	Other costs (Attach a list of such costs.)	1	

Name	e of applicant as shown on page 1	Identifying number
Sch	edule D—Miscellaneous Changes in Method of Accounting	
	t I Change in Reporting Interest on Loans and Other Debt Obligations (See inst	tructions)
1	Change requested for interest on: ☐ Installment loans ☐ Commercial loans ☐ Other loans (attach explanation) ►  Other debt obligations (attach explanation) ►	
2	Amount of earned or realized interest that has not been reported on the applicant's return as of the entax year preceding the year of change	nd of the
3	Amount of unearned or unrealized interest that has been reported on the applicant's return as of the tax year preceding the year of change	🖺
4	Do the applicant's installment loans meet the definition of short-term consumer loans as defined in Re 83-40, 1983-1 C.B. 774?	🗌 Yes 🗌 No
_	If applying to change from the sum of the months digits method (rule of 78's) to the economic accrual o interest (discount) under Rev. Rul. 83-84, 1983-1 C.B. 97, see Rev. Proc. 84-30, 1984-1 C.B. 482.	f interest method for reporting
5	Method of rebating in event of prepayment of loans ▶  Does the applicant's requested method change involve any of the following items? (check appropriate  Points ☐ Service fees ☐ Commitment fees  If any box(es) above are checked, attach a description of any interest and/or fees charged.	e box(es))
a b c	If the "Points" box is checked:  Are the points for the use or forbearance of money (interest)?	
8 9	If more than one box is checked in Item 6, attach the section 481(a) adjustment for the year of change years attributable to each item checked.  Is the applicant's requested method change subject to the rules for bonds, debt instruments, and other of indebtedness under section 1272, 1274, or 1281?	evidence
10a b	If any of the boxes in question 6 are checked and question 9 is checked "No," does the proposed change comply with Rev. Rul. 70-540, 1970-2 C.B. 101?	method Yes . No
Pai	t II Change in Depreciation Under Section 167 (See instructions.)	
	licants requesting approval to change their method of accounting for depreciation under section 167 m information must be supplied for each account for which a change is requested.	ust complete this section.
be f	e: Certain changes in methods of accounting for depreciation may be filed with the service center wher iled. See Rev. Proc. 74-11, 1974-1 C.B. 420 for the methods covered. For information regarding electioer section 168, see the instructions.	
1 2a b 3	Date of acquisition of the property being depreciated ►  Is the applicant the original owner or the first user of the property?	
4 5 6	Is the property public utility property?	
7 8	Cost or other basis of the property and adjustments made to the property (exclude land) Depreciation claimed in prior tax years (depreciation reserve)	\$   \$
9 10 11	Estimated salvage value	\\$

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Par	t III Change in Treatment of Property Used in a Trade or Business (See instructions.)
	Indicate the type of property for which the change in accounting method is requested. For each type of property checked, provide a complete description and a list of items that is representative of that type of property.  Depreciable asset(s) subject to section 167.
	☐ Materials and supplies used in operations and deductible as a deferred expense under Regulations section 1.162-3. ☐ Incidental materials and supplies for which no record of consumption is kept or no physical inventories are taken.
	Parts that are repeatedly repaired and reused.  Parts that are repeatedly repaired and reused that qualify as "standby replacement parts" as defined in Rev. Rul. 69-200,
	1969-1 C.B. 60.  Parts that qualify as "emergency spare parts" as defined in Rev. Rul. 81-185, 1981-2 C.B. 59.  Other (specify)
Par	t IV Change in Reporting Advance Payments (See instructions.)
1 a b	If the applicant is requesting to defer advance payment for services, complete the following:  Provide a description of the income to be deferred, a sample contract and the applicant's authority for deferring the income.  Does the service agreement request that all services be performed by the end of the next succeeding tax year?   Yes No
c d	Is the agreement for contingent services?
	(1) Is the service agreement related to merchandise that is sold, leased, installed, or constructed by the applicant?   Yes No (2) If "Yes," does the applicant offer to sell, build, lease, install, or construct without the service agreement?   Yes No (3) What method will be used to determine the amount of income earned in a tax year? (Check one)  Statistical basis   Straight line ratable basis   Other (attach explanation)
2 a	If the applicant is requesting to defer advance payment for goods, complete the following:  Describe the advance payments as they occur in the normal course of business.
ь 3	Is the deferral in accordance with Regulations section 1.451-5?
a b c d	Is the applicant a public utility?
4	Is the applicant requesting to defer advance payments for prepaid subscription income? (See section 455 and Rev. Proc. 84-76, 1984-2 C.B. 751.)
5 6	Is the applicant requesting to defer advance payments for membership dues under section 456?    Yes No  If the applicant has advance payments for any other item, complete the following:  Describe the income
b	State the legal basis (statutes, regulations, published rulings, etc.) for requesting approval to change the method of reporting advance payments.
Par	Other Changes in Method of Accounting (See instructions.)