



Temporary procedure to fax automatic consent Forms 3115 due to COVID-19

Taxpayers filing **Form 3115, Application for Change in Accounting Method** should follow new procedure.

Until further notice, the IRS is implementing the temporary procedure described below for fax transmission of the **duplicate copy** of Form 3115, Application for Change in Accounting Method.

Starting on July 31, 2020, the IRS will accept the duplicate copy of Form 3115, Application for Change in Accounting Method, via fax to [844-249-8134](tel:844-249-8134). **Important note: This change applies only to taxpayers requesting consent to make a change in accounting method under the automatic change procedure.** This temporary procedure is in effect until further notice.

Taxpayers will still need to submit two copies of the Form 3115 to the IRS. Taxpayers must continue to file Form 3115 with their tax return (including extensions). However, instead of mailing the duplicate paper copy of Form 3115 to the IRS in Ogden, Utah, taxpayers can now fax it to [844-249-8134](tel:844-249-8134).

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, 2015-5, I.R.B. 419 \(PDF\)](#). For a definition of an automatic change in accounting method see the [instructions for Form 3115 \(PDF\)](#). For the List of Automatic Changes, refer to [Rev. Proc. 2019-43, 2019-48, I.R.B. 1107 \(PDF\)](#) (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](tel: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](tel: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 \(PDF\)](#).

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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