**Name of Applicant**

Filer name (hereinafter referred to as the “Applicant”) is requesting to make this change in accounting method for the tax year ended December 31, 2020:

|  |  |  |
| --- | --- | --- |
| **Applicant** | **EIN** | **Principal Business Activity Code** |
| FILER / LEGAL ENTITY NAME | XX-XXXXXXX | XXXXXX |

**Form 3115, Page 1 Type of Accounting Method Change and Miscellaneous Information**

The Applicant is requesting automatic change in accounting method No. 152 for the current taxable period ending December 31, 2020, as described below.

* Method No. 152 is a change to deducting amounts paid or incurred for the installation of energy efficient commercial building property, subject to the limits of section 179D(b), in the year the property is placed in service.

**Part II, Question 7b**

The Applicant is not under examination. No further statement is required.

**Part II, Question 11b**

The Applicant is requesting concurrent automatic change in accounting method No. 7 for the current taxable period ending December 31, 2020. Method No. 7 is a change in depreciation, from an impermissible method to a permissible method. The Applicant reclassified assets originally treated as non-depreciable real property having a 0-year recovery period to 57.0 – Distributive Trades and Services, 00.12 – Information Systems, 00.11 – Office Furniture, Fixtures, and Equipment and 00.3 – Land Improvements.

**OR (for entities with subsidiaries / multiple 3115s for various subsidiaries)**

The following Applicant(s) requested a change in accounting method as follows:

[Entity Name], EIN: ##-#######, Tax year ending 12/31/2016: #184 Repair and Maintenance Costs, #186 Non‐

Incidental Materials and Supplies, & #187 Incidental Materials and Supplies. Applicant received automatic consent.

[Entity Name], EIN: ##-#######, Tax year ending 12/31/2018: #184 Repair and Maintenance Costs, #186 Non‐

Incidental Materials and Supplies, & #187 Incidental Materials and Supplies. Applicant received automatic consent.

**OR (for entities without filed 3115s within the previous 5 years)**

Not applicable.

**Part II, Question 14**

1. The Applicant is requesting permission to change its method of accounting for qualifying energy-efficient property within the meaning of §179D.
2. The Applicant’s present method of accounting for qualifying energy-efficient property described in Line 12(a) is to recover amounts capitalized under section 168 and related regulations.
3. The Applicant’s proposed method of accounting for qualifying energy-efficient property described in Line 12(a) is to deduct eligible amounts under §179D and to properly reflect such deduction as a reduction in the basis of such assets.
4. The Applicant uses the cash / accrual / a hybrid method of accounting.

**Part II, Question 15a**

The Applicant’s trade or business is lessors of nonresidential buildings. The principal business activity code is provided on page 1 of this Attachment to the Form 3115.

**Part II, Question 16**

The Applicant constructed a [describe type] facility located in City, State. The attached certificate of compliance provides the building address, square footage, project date and cost, as well as detailed narrative of the energy efficient building features.

The Applicant is currently depreciating these improvements as buildings over 39 years using the straight-line method. The Applicant wants to change its method of accounting to deduct under §179D amounts paid or incurred for the installation of energy efficient commercial building property as defined in §179D(c)(1).

A taxpayer making this change must attach a certification as required by section 4 of Notice 2006-52, 2006-1 C.B. 1175, or section 5 of Notice 2008-40, 2008-14 I.R.B. 725, to demonstrate the energy efficient commercial building property has achieved the reduction in energy and power costs or in lighting power density necessary to qualify for the §179D deduction. These certifications are attached.

**Part II, Question 17**

If ‘No’

The change of accounting method will not be used for the Applicant’s books, records and financial statements because the change of accounting method is not required or permitted under generally accepted accounting principles (GAAP).

If ‘Yes’

The change of accounting method will be used for the Applicant’s books, records and financial statements; therefore, no response is necessary.

**Part II, Question 18**

If it is tentatively determined that the Applicant has changed its method of accounting without complying with all applicable provisions of Rev. Proc. 2017-30, the privilege of a conference is hereby requested.   
To arrange the time and place of such a conference, please contact the Applicant’s representative:

Name: CPA NAME

CPA COMPANY

Address: ADDRESS

CITY, STATE, ZIP CODE

Phone: (XXX) XXX-XXXX

Email: CPA EMAIL

Fax: (XXX) XXX-XXXX

**Part IV, Question 26**

The §481(a) adjustment was calculated as follows as of December 31, 2019:

|  |  |  |
| --- | --- | --- |
| **Tax Basis Reduction from**  **§179D Deduction** | ***less***  **Accumulated Depreciation as of YE 2019** | **481(a) Adjustment** |
| $XX,XXX | $ XX,XXX | $(XX,XXX) |