Form 3115
(Rev. December 2022)
Department of the Treasury Internal Revenue Service

Application for Change in Accounting Method

OMB No. 1545-2070

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(other than GREGORY L BUHROW GREGORY L BUHROW 4/15/2023	_	Print/T	vne preparer's name		μ	Prenarer's			Date		
	Preparer					-	-			5/2022	ł
	(other than filer/applicant)			ROW CPA PC					4/10	,, LUZJ	

Form 3	115 (Rev. 12-2022) MY MTM TH	RADING LLC	26-1234567	Pa	age 2
Part	Information for All Reque	sts (continued)		Yes	No
6a			in which the applicant was a member during the		
		al income tax return(s) und	er examination (see instructions)?		X
h	If "No," go to line 7a.	ant is requesting to shange	an issue under consideration (with respect to		
b			e an issue under consideration (with respect to in which the applicant was a member during the		
	applicable tax year(s))? See instruction				
с	Enter the name and telephone number				
	Name	Telephone numbe			
d			ent identified on line 6c?		
7a		blicant's requested change i	n method of accounting? See instructions	Х	
b	If "No," attach an explanation. If "Yes," check the applicable box and	attach the required statem	ont		
D	X Not under exam	3-month window	120 day: Date examination ended		
	Method not before director	Negative adjustment	CAP: Date member joined group		
-	Audit protection at end of exam	Other			
8a			in which the applicant was a member during		V
	If "No," go to line 9.		before Appeals and/or a federal court?		X
b	-	cant is requesting to change	e an issue under consideration by Appeals and/or		
	• • • • •		onsolidated group in which the applicant was a		
		ant was a member)? See in	structions		
	If "Yes," attach an explanation.				
С	If "Yes," enter the name of the (check				
	telephone number, and the tax year(s Name	Telephone numbe			
d			er and/or counsel for the government identified		
	on line 8c?				
9	If the applicant answered "Yes" to line	e 6a and/or 8a with respect	to any present or former consolidated group,		
	-		me, (b) identification number, (c) address, and		
		ant was a member that is u	nder examination, before an Appeals office,		
40	and/or before a federal court.				
10			y (including a limited liability company) treated as a method of accounting that is an issue under		
			eral court, with respect to a federal income tax		
			······································		Х
11a	Has the applicant, its predecessor, or	a related party requested of	or made (under either an automatic or		
			ting within any of the 5 tax years ending with the		
					Х
	If "No," go to line 12.				
b	It "Yes," for each trade or business, a (including the tax year of change) and	-	requested change in method of accounting		
с			Consent Agreement granting a change was not		
	,		not made in the requested year of change, attach		
	an explanation.				
12	Does the applicant, its predecessor, c	or a related party currently h	ave pending any request (including any		
			ethod of accounting, or technical advice?		Х
	-		me(s) of the taxpayer, (b) identification number(s),		
		uiing, change in method of a	accounting, or technical advice), and (d) the		
13	specific issue(s) in the request(s).	ite avarall method of actor	Inting?		v
13	If "Yes," complete Schedule A on pag		anung:		X

Form 311	5 (Rev. 12-2022)
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Form 3	115 (Rev. 12-	-2022)	MY MTM TRAI	DING LLC			26-1234567	,	F	Page 3
Par	ill In	formatior	n for All Reques	sts (continued)					Yes	No
14 a b c d 15a	accountin complete The item The appli The appli The appli Attach a	ng and char description (s) being ch cant's prese cant's prese cant's prese detailed and	nging to a special r for each of the for anged. ent method for the osed method for the ent overall method d complete descrip	g its overall metho nethod of accounti lowing (see instruc- item(s) being char ne item(s) being ch of accounting (cas stion of the applican	ing for one or r ctions): nged. anged. sh, accrual, or nt's trade(s) or	nore item hybrid). business	ns, attach a detaile s(es). See section	ed and 446(d).		
b	(i) whether or busine accountine method and Note: If y	er each trad ss and any ng for each is part of thi	le or business is a other types of acti trade or business; s application or a lesting an automat	e or business, as o ccounted for separ vities engaged in t and (iv) which trac separate applicatio tic method change,	ately; (ii) the g hat generate g de or business on.	oods and ross inco is reques	d services provide ome; (iii) the overa sting to change its	d by each trade Ill method of accounting		
16a	detailed a situation	and complet and that de	te description of th monstrates that th	sis supporting the e facts that explain e applicant is autho	ns how the law prized to use th	specifica ne propos	ally applies to the a sed method.	applicant's		
b		-		ns, published rulin	•					
C				ary authorities or a						
17	-	-		g be used for the a , see the instruction					х	
		ttach an exp								
18				ce with the IRS Na	tional Office if	the IRS N	National Office pro	poses an		
		•								Х
19a				overall cash metho			-	-		
				section 263A, any 4, enter the applicar	-	-				
	year of ch				ni o groco rocor		o ax youro prood			
	1st precedir year ended:		yr.	2nd preceding year ended: mo.	yr.		3rd preceding year ended: mo.	yr.		
	\$	Para Ala ala		\$			\$	00 in a daliti an	-	
b				of accounting for a s gross receipts for			-			
	•	ding year e		yr.	•		ang the tax year e	i onango.		
		57			· *			_		
Part				natic Change R					Yes	No
20			•	scribed in any reve	•		•	•		
	-	-		atic change reques ng why the applica						
		rocedures.	cplanation describi	ng why the applica		y its requ		-automatic		
21			locuments related	to the proposed ch	nange (see ins	tructions)).			
22				easons for the prop	•		,-			
23				lidated group for th	-	nge, do a	Il other members of	of the		
				nethod of accounti	ng for the item	being ch	nanged?			
		ttach an exp								
24a				to this application				:		
b	it the app	nicant qualif	ies for a reduced	user fee, attach the	e required infor	mation o	r certification (see	instructions).		

Form **3115** (Rev. 12-2022)

Forn	n 3115 (Rev. 12-2022) MY MTM TRADING LLC 26-1234567		Page 4
Ра	rt IV Section 481(a) Adjustment	Yes	No
25	Does published guidance require the applicant (or permit the applicant and the applicant is electing) to		
	implement the requested change in method of accounting on a cut-off basis?		X
	If "Yes," attach an explanation and do not complete lines 26, 27, 28, and 29 below.		
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in		
	income. \$2,191 Attach a summary of the computation and an explanation of the methodology		
	used to determine the section 481(a) adjustment. If it is based on more than one component, show the		
	computation for each component. If the applicant waived any deductions with respect to the method of		
	accounting pursuant to Regulations section 1.59A-3(c)(6)(i), include a summary of the waived deductions. If more		
	than one applicant is applying for the method change on the application, attach a list of the (a) name, (b)		
	identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.		
27	Is the applicant required to take into account in the year of change any remaining portion of a section 481(a)		
~~	adjustment from a prior change (see instructions)? If "Yes," enter the amount. \$		
28	Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If "Yes," check the box for the applicable elective provision used to make the election (see instructions).		X
	\$50,000 de minimis election Eligible acquisition transaction election		
29	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a		
20	consolidated group, a controlled group, or other related parties?		х
	If "Yes," attach an explanation.		
Sc	hedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be comp	leted)	
1	Change in Overall Method (see instructions) Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.		
	Present method: Cash Accrual Hybrid (attach description)		
•			
2	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, a statement providing a breakdown of the amounts entered on lines 2a through 2g.	attach a	
	statement providing a breakdown of the amounts entered of lines za through zg.	Amoun	
	a Income accrued but not received (such as accounts receivable)		<u> </u>
	b Income received or reported before it was earned (such as advanced payments). Attach a description of		
	the income and the legal basis for the proposed method		
	c Expenses accrued but not paid (such as accounts payable).		
	d Prepaid expenses previously deducted		
	e Supplies on hand previously deducted and/or not previously reported		
	f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II		
	g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the		
	calculation of the section 481(a) adjustment.		
	h Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+)		
	or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26\$		
	line 26	1	
3	Is the applicant also requesting the recurring item exception under section 461(h)(3)?	Yes	No
4	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicab	le as of	
-	the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method use		
	preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with		
	federal income tax return or other return (such as tax-exempt organization returns) for that period. If the amounts in Pa	art I, lines	
	2a through 2g, do not agree with the amounts shown on the balance sheet, attach a statement explaining the difference	ces.	
5	Is the applicant making a change to the overall cash method or to a method in which a taxpayer uses an		
	accrual method for purchases and sales of inventory and uses the cash method for computing all other	٦	<u> </u>
	items of income and expense (see instructions)?	Yes	No
	Art II Change to the Cash Method for Non-Automatic Change Request (see instructions)		
	plicants requesting a change to the cash method must attach the following information:	ia la	
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materi and supplies used in carrying out the business.	ais	
2	An explanation as to whether the applicant is required to use an accrual method under any section of the Code or reg	ulations	
_			

Form 3115 (Rev. 12-2022) MY MTM TRADING LLC 26-1234567 Page 5 Schedule B—Changes Related to the Deferral Method for Advance Payments, Cost Offset Methods, and/or the Applicable Financial Statement Income Inclusion Rule (see instructions) If the applicant is requesting to change to the deferral method for advance payments under Regulations section 1.451-8(c) or (d), as described in the instructions, attach the information specified in the instructions. 2 If the applicant is requesting to change to or within a cost offset method under Regulations section 1.451-3(c) and/or Regulations section 1.451-8(e), as described in the instructions, attach the information specified in the instructions. 3 If the applicant is requesting to change to or within a method to conform to the applicable financial statement (AFS) income inclusion rule under section 451(b) and Regulations section 1.451-3, as described in the instructions, attach a detailed description of the proposed method including the information specified in the instructions. Schedule C—Changes Within the LIFO Inventory Method (see instructions) Part I General LIFO Information Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method. Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items: a Valuing inventory (for example, unit method or dollar-value method). b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.). c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.). d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method). 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation. 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable. 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable. 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method. If changing to the IPIC method, attach a completed Form 970. 6 Part II Change in Pooling Inventories If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, 1 and state the base year for, each dollar-value pool the applicant presently uses and proposes to use. 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2): **a** A description of the types of products produced by the applicant. If possible, attach a brochure. **b** A description of the types of processes and raw materials used to produce the products in each proposed pool. If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the С separate facilities, the location of each facility, and a description of the products each facility produces. d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared. e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool. f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool. g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and

- g A statement addressing whether, within the proposed NBO pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

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Sche	edule D—Change	e in the Treatment of Long-Term Contracts U	nder Section 460	, Inventories, or					
Sect	Section 263A Assets (see instructions)								
		Reporting Income From Long-Term Contrac	ts (Also complete	Part III on pages	7 and 8.)				
1		Iready provided, attach a description of the applicant's							
		long-term contracts. Also, attach a representative actu			e requested				
•		icant is a construction contractor, attach a detailed des							
2a		contracts long-term contracts as defined in section 460			Yes No				
b		contracts qualify for the exception under section 460(e)	(see instructions)?		Yes No				
		ttach an explanation.							
С		uesting to use the percentage-of-completion method u	-						
А	•	n 1.460-4(b)?............................ n computing the completion factor of a contract, will the			Yes No				
d		d described in Regulations section 1.460-5(c)?			Yes No				
е		the applicant requesting to use the exempt-contract pe							
Ŭ		ulations section $1.460-4(c)(2)$?			Yes No				
		attach an explanation of what method the applicant will							
	completion factor.								
	If line 2e is "No," a	ttach an explanation of what method the applicant is us	ing and the authority	/ for its use.					
3a	Does the applicant	have long-term manufacturing contracts as defined in	section 460(f)(2)? .		Yes No				
b		escription of the applicant's manufacturing activities, in	cluding any required	installation					
_	of manufactured go				<u> </u>				
4a		enter into cost-plus long-term contracts?			Yes No				
b	Does the applicant	enter into federal long-term contracts?			Yes No				
Par	II Change in	Valuing Inventories Including Cost Allocatio	n Changes (Also o	complete Part III on	pages 7 and 8.)				
1	Attach a descriptio	n of the inventory goods being changed.							
2		n of the inventory goods (if any) NOT being changed.							
3a	Is the applicant sul	pject to section 263A? If "No," go to line 4a			Vee Ne				
					Yes No				
b	Is the applicant's p	resent inventory valuation method in compliance with s	ection 263A (see ins	structions)?					
b	Is the applicant's p		ection 263A (see ins	structions)?	Yes No				
	Is the applicant's p If "No," attach a de	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No				
b 4a	Is the applicant's p If "No," attach a de Check the appropr	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropr Identification metho	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No				
	Is the applicant's p If "No," attach a de Check the appropr Identification metho Specific identifie	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropr Identification metho Specific identifie FIFO	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropr Identification metho Specific identific FIFO LIFO	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropr Identification metho Specific identific FIFO LIFO Other (attach ez Valuation methods	resent inventory valuation method in compliance with s tailed explanation	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropr Identification metho Specific identific FIFO LIFO Other (attach ex Valuation methods Cost	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market,	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ez Valuation methods Cost Cost or market, Retail cost Retail, lower of	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ez Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ez	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed				
4a	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ez Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ez Enter the value at the second sec	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ez Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ez Enter the value at the second sec	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Cost or market, Retail, lower of Other (attach ex Enter the value at the If the applicant is constructions). Copies of Form(s)	resent inventory valuation method in compliance with s tailed explanation.	Inventory Method Present method	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO UIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ex Enter the value at the If the applicant is c instructions). Copies of Form(s) Only for applicant	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5 a b	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO UIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ex Enter the value at the If the applicant is constructions). Copies of Form(s) Only for applicant method required by	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ex Enter the value at at If the applicant is c instructions). Copies of Form(s) Only for applicant	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5 a b	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ex Enter the value at the If the applicant is constructions). Copies of Form(s) Only for applicant method required by Only for applicant its successor).	resent inventory valuation method in compliance with stailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5 a b	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Cost or market, Retail, lower of Other (attach ex Enter the value at the If the applicant is constructions). Copies of Form(s) Only for applicant method required by Only for applicant its successor). Is the applicant present	resent inventory valuation method in compliance with stailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5 a b c	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO LIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Retail, lower of Other (attach ex Enter the value at the If the applicant is c instructions). Copies of Form(s) Only for applicant method required by Only for applicant its successor). Is the applicant pre 1.451-3(c) and/or t	resent inventory valuation method in compliance with s tailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				
4a b 5 a b c	Is the applicant's p If "No," attach a de Check the appropri Identification methor Specific identific FIFO UIFO Other (attach ex Valuation methods Cost Cost or market, Retail cost Cost or market, Retail, lower of Other (attach ex Enter the value at the If the applicant is c instructions). Copies of Form(s) Only for applicant method required by Only for applicant its successor). Is the applicant pre 1.451-3(c) and/or to or is the applicant of	resent inventory valuation method in compliance with stailed explanation.	ection 263A (see ins	structions)?	Yes No Inventory Method Not Being Changed Present method				

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Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.

Section A—Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, modified simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities		
	placed in service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental		
	expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27			
28	Other costs (Attach a list of these costs)		

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7	Warranty and product liability costs
8	Section 179 costs
9	On-site storage
10	Depreciation, amortization, and cost recovery allowance not included in Section B,
11	line 11
	edule E—Change in Depreciation or Amortization (see instructions)
	cants requesting approval to change their method of accounting for depreciation or amortization complete this section.
	cants <i>must</i> provide this information for each item or class of property for which a change is requested.
	: See the Summary of the List of Automatic Accounting Method Changes in the instructions for information regarding
	natic changes under sections 56, 167, 168, or 197, or former sections 168, 1400I, or 1400L. Do not file Form 3115 with
respe	ect to certain late elections and election revocations. See instructions.
1	Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?
2	Is any of the depreciation or amortization required to be capitalized under any Code section, such as
	section 263A?
	If "Yes," enter the applicable section
3	Has a depreciation, amortization, expense, or disposition election been made for the property, such as
	the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)? Yes Vo
	If "Yes," state the election made
4a	Attach a statement describing the property subject to the change. Include the property's description, type, placed-in-service
	year, and use in the applicant's trade or business or income-producing activity. Also include the type and amount of any
	federal tax credit claimed or grant received, along with any necessary adjustments to basis required under the Internal
	Revenue Code, with respect to the property.
b	If the property is residential rental property, did the applicant live in the property before renting it?
с	Is the property public utility property?
5	To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the
	property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies
	under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
6	If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the
	proposed change to depreciate or amortize the property.
7	If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following
	information for both the present (if applicable) and proposed methods:
а	The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).
b	The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS)
	or under former section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset
	depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an
	asset class has not been identified by the applicant.
С	The facts to support the asset class for the proposed method.
d	The depreciation or amortization method of the property, including the applicable Code section (for example, 200%
	declining balance method under section 168(b)(1)).
е	The useful life, recovery period, or amortization period of the property.
f	The applicable convention of the property.
g	Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m),
	or former section 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to
	why no special depreciation allowance was or will be claimed.

Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

		Present meth
1	Marketing, selling, advertising, and distribution expenses	
2	Research and experimental expenses not included in Section B, line 26	

General and administrative costs not included in Section B

Secti	Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its						
metho	nethod for these costs.)						
		Present method	Proposed method				
1	Marketing, selling, advertising, and distribution expenses						

Part III

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