

## Revision of Form 3115

### Announcement 99-58

**Form 3115**, Application for Change in Accounting Method, and its instructions have been revised. This May 1999 revision replaces the November 1997 version.

The only changes to the Form 3115 (Rev. May 1999) are to question 18 (page 3) to clarify the tax year to which that question relates and to question 28 (page 3) to update the cite to Rev. Proc. 99-1, 1999-1 I.R.B. 6. The instructions were revised to update the list of automatic change procedures and the user fee provisions.

Copies of the revised form and instructions are available at most IRS offices. In addition, they may be downloaded with a personal computer and modem, or ordered by telephone, as follows:

Request by —	Address or Number
Personal computer: World Wide Web File Transfer Protocol Telenet Direct Dial (with modem)	<a href="http://www.irs.ustreas.gov">www.irs.ustreas.gov</a> <a href="ftp://ftp.irs.ustreas.gov">ftp.irs.ustreas.gov</a> <a href="http://iris.irs.ustreas.gov">iris.irs.ustreas.gov</a> (703) 321-8020
Telephone	1-800-TAX FORM (1-800-829-3676)