

# **Request for Comments Regarding Procedures for Automatic Changes in Methods of Accounting Contained in Rev. Proc. 2002-9**

## **Notice 2005-97**

The Internal Revenue Service and the Treasury Department invite public comments on possible changes to Rev. Proc. 2002-9, 2002-1 C.B. 327, as modified and clarified by Announcement 2002-17, 2002-1 C.B. 561, modified and amplified by Rev. Proc. 2002-19, 2002-1 C.B. 696, and amplified, clarified, and modified by Rev. Proc. 2002-54, 2002-2 C.B. 432.

Rev. Proc. 2002-9 sets forth the procedures under § 446 of the Internal Revenue Code and the regulations thereun-

der for taxpayers to request automatic consent from the Commissioner to change to certain methods of accounting. In general, Rev. Proc. 2002-9 grants consent to any taxpayer within the scope of Rev. Proc. 2002-9 to change the taxpayer's method(s) of accounting as described in the APPENDIX of Rev. Proc. 2002-9 if the taxpayer complies with all the applicable provisions of the revenue procedure and implements the change in method of accounting for the requested year of change.

Since its publication, the Service has clarified, modified, and amplified Rev. Proc. 2002-9 in numerous revenue procedures, revenue rulings, notices, and other guidance. The Service and the Treasury Department intend to update Rev. Proc. 2002-9 with a revised revenue procedure that will consolidate this subsequently issued guidance.

## DRAFTING INFORMATION

The principal authors of this notice are Kari Fisher and Cheryl Oseekey of the Office of the Associate Chief Counsel (Income Tax and Accounting). For further information concerning this notice, contact Ms. Fisher or Ms. Oseekey at (202) 622-4970 (not toll-free numbers).

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The Service and the Treasury Department are considering whether to make any other changes to Rev. Proc. 2002-9. This includes the accounting method changes that should be eligible for the automatic consent procedures and changes that should be made to the rules and procedures applicable to automatic accounting method changes.

This notice identifies several issues that may be addressed in the revised revenue procedure. The Service and the Treasury Department request public comments on whether, why, and how these or other issues should be addressed in the revised revenue procedure.

## ISSUES ON WHICH COMMENTS ARE REQUESTED

1. Should any accounting method changes that are currently ineligible for automatic consent be made eligible for automatic consent?
2. Should any accounting method changes that are currently eligible for automatic consent be made ineligible for automatic consent?
3. Should modifications be made to any aspect (such as to the description or scope) of the accounting method changes currently eligible for automatic consent?
4. Should any modifications be made to the general procedures applicable to all automatic accounting method changes?

Comments should be submitted in writing on or before March 27, 2006, and should include a reference to Notice 2005-97. Send submissions to: CC:PA:LDP:PR (Notice 2005-97), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (Notice 2005-97), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC. Alternatively, comments may be submitted electronically directly to the Service via the following e-mail address: [Notice.comments@irs.counsel.treas.gov](mailto:Notice.comments@irs.counsel.treas.gov). Please include "Notice 2005-97" in the subject line of any electronic communication. All materials submitted will be available for public inspection and copying.