



# TaxNewsFlash

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## Rev. Proc. 2023-24: Updated annual list of automatic accounting method changes

The IRS today released an advance version of [Rev. Proc. 2023-24](#) [PDF 1.5 MB] (462 pages), providing an updated annual list of automatic accounting method changes.

Rev. Proc. 2023-24 updates and replaces Rev. Proc. 2022-14, which was the previous list of accounting method changes for which the automatic change procedures of Rev. Proc. 2015-13 apply (the “mass consent procedure”).

Rev. Proc. 2023-24 is effective immediately for Forms 3115, *Application for Change in Accounting Method*, filed on or after June 15, 2023, for a year of change ending on or after October 31, 2022.

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