



TaxNewsFlash

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Rev. Proc. 2024-23: Updated annual list of automatic accounting method changes

The IRS today released [Rev. Proc. 2024-23](#), providing an updated annual list of automatic accounting method changes.

Rev. Proc. 2024-23 updates and replaces Rev. Proc. 2023-24, 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. 2024-23 is effective immediately for Forms 3115, *Application for Change in Accounting Method*, filed on or after April 30, 2024, for a year of change ending on or after September 30, 2023.

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