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From:

Sent: Monday, September 22, 2008 2:36 PM

To:

Cc:

Subject: RE: Need input

Not all of the stuff that came in using the old -9, hybrid to accrual change section, can be shipped in under -52. -52 is a pull back of -9. The pull back is our reaction to the mess we were getting under -9.

Taxpayers can file for an overall change to accrual using -52/section 14.01 and for item changes using -52/section 14.09. To use either section, the taxpayer must determine that it is using the cash method (either overall or for the specific item). Thus, the less interesting cases that were coming in under -9 can still come in under -52/section 14.09.