



TaxNewsFlash

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Rev. Proc. 2025-23: Updated annual list of automatic accounting method changes

The [Internal Revenue Bulletin 2025-24](#) (dated June 9, 2025) includes Rev. Proc. 2025-23, providing an updated annual list of automatic accounting method changes.

Rev. Proc. 2025-23 amplifies and modifies, and supersedes in part, Rev. Proc. 2024-23, 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”). [Read TaxNewsFlash](#)

Rev. Proc. 2025-23 is generally effective for Forms 3115, *Application for Change in Accounting Method*, filed on or after June 9, 2025, for a year of change ending on or after October 31, 2024, that is filed under the automatic change procedures of Rev. Proc. 2015-13.

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