

**[ BIR REVENUE REGULATIONS NO. 9-2011, June 28, 2011 ]**

**AMENDMENT TO REVENUE REGULATIONS NO. 3-2011  
PROVIDING FOR THE POLICIES, GUIDELINES AND PROCEDURES  
ON THE APPLICATION FOR CHANGE IN ACCOUNTING PERIOD  
UNDER SECTION 46 OF THE NATIONAL INTERNAL REVENUE  
CODE (NIRC) OF 1997, AS AMENDED**

**SECTION 1. Scope.** — Pursuant to provisions of Sees. 244-and 245 of the National Internal Revenue Code of 1997, as amended, in relation to Sec. 46 of the same Tax Code, these Regulations are hereby promulgated to amend certain provisions of Revenue Regulations (RR) No. 3-2011 to include the Large Taxpayers Service.

**SECTION 2. Documentary Requirements.** — Sec. 3 (1) of RR No. 3-2011 is hereby amended to read as follows:

"Section 3. DOCUMENTARY REQUIREMENTS. — The following are the documentary requirements which must be submitted when seeking approval for change in accounting period:

1. Letter Request addressed to the Revenue District Officer or appropriate Large Taxpayers (LT) Office having jurisdiction over the place of business of the taxpayer, indicating:

- a. The original accounting period and the proposed new accounting period to be adopted; and
- b. The reasons for desiring to change the accounting period."

**SECTION 3. Processing of Request for Issuance of Certificate Granting Change in Accounting Period.** — Relevant portions of Sec. 5 of RR No. 3-2011 are hereby amended to read, as follows:

"Section 5. PROCESSING OF REQUEST FOR ISSUANCE OF CERTIFICATE GRANTING CHANGE IN ACCOUNTING PERIOD. —

A. APPLICATION AND PRE-EVALUATION BY THE REVENUE DISTRICT OFFICE or LT OFFICE

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