

RV-088
Revised 08/08

Application for Change of Accounting Method

South Dakota Department of Revenue
445 E. Capitol Ave | Pierre, SD 57501-3185 | 1-800-TAX-9188

Name of Person Preparing This Form: _____

Your Tax License Number: _____

I hereby request a change of accounting method to: _____

(cash or accrual)

Owner name: _____

Business name: _____

Mailing address: _____

You will be contacted about whether or not your request is approved and, if so, on what date you should begin using the new accounting method. Change in accounting methods are always scheduled to begin on the first day of the next reporting period.

If mailing this form, please send to:

SD Department of Revenue

Business Tax Division

445 East Capitol Avenue

Pierre, South Dakota 57501