

- Section 481 adjustment for accounting method changes:

A "6 tax year period beginning in the year of change" whether positive or negative.

- Rev. Proc. 2018-44 (8/22/2018) allows "automatic permission for change" in method for eligible terminated S corp:
 - For required change from cash to accrual.
 - For optional change from cash to accrual.
 - Rev Proc. does not apply to other changes.

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