

# Fixing Depreciation Errors by Making a Change in Method of Accounting

Sacramento CPA  
Real Estate Discussion Group  
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*Presented by:*  
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## Fixing Depreciation Errors by Making a Change in Method of Accounting

- In this presentation, I will cover ...
  - Changes in method of accounting – in general
  - “Automatic” versus “Non-automatic” consent changes
  - Distinguishing between a change in method of accounting versus correction of an error
  - Which changes in depreciation are, and are not, changes in method of accounting
  - The rules for filing Form 3115 to request a change in depreciation as a change in method of accounting
  - How to handle the adjustment that results
  - Two examples of changes in depreciation that are changes in method of accounting

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## Fixing Depreciation Errors by Making a Change in Method of Accounting

- Scenario
  - A new client comes into the office to have her tax returns prepared
  - She prepared her own returns for the past 10 years
  - She shows you the returns, and you discover that she never deducted any depreciation for her 3 rentals reported on Schedule E
- What do you recommend regarding the missed depreciation?
  - Amended returns? Limited to 3 years?
  - Can you claim **ALL** of the missed depreciation by making a change in method of accounting?

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## Changes in Method of Accounting In General

- Taxable income must be computed under the method of accounting used in books – IRC §446(a)
- This includes not only the overall method, but the method used for any material item that involves timing – Reg. §1.446-1(e)(2)(ii)(a)
- To see whether timing is involved, look at whether the accounting method affects the taxpayer's lifetime income or only income for the particular year – Rev. Proc. 91-31; Rev. Proc. 2002-9, §2.01(1)

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## Changes in Method of Accounting In General

- In most instances, must use consistent treatment of a material item to establish a method of accounting – Reg. §1.446-1(e)(2)(ii)(a)
  - Consistent treatment = 2 or more consecutively-filed returns – Rev. Rul. 90-38
- To change the method, must obtain consent of the IRS Commissioner – Reg. §1.446-1(e)(2)(i)
- Two types of changes – “automatic consent” and “non-automatic consent”

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## Changes in Method of Accounting In General

- “Automatic consent” changes –
  - May be made by filing Form 3115 with the return, no user fee is required to be paid
  - Are listed in the Form 3115 instructions and also in the annual Rev. Proc. on accounting changes (most recent is Rev. Proc. 2025-23)
  - Each change is represented by a “Designated Change Number” or “DCN”

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## Changes in Method of Accounting In General

- “Automatic consent” changes can’t be made if –
  - Return is being audited
  - Taxpayer has ceased operating the business (except for those changes that are specifically allowed for ceased businesses)
  - Taxpayer made a change for the same item in the prior 5 years (“5-year eligibility rule”)
- “Non-automatic consent” changes –
  - Taxpayer must file Form 3115 and request PLR
  - Must pay the IRS a user fee (\$13,225 per Rev. Proc. 2025-1, Appendix A, \$9,775 if taxpayer’s gross income is below \$1M, \$3,450 if below \$400K)

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## Change in Method of Accounting versus Correction of an Error

- Change in method of accounting isn’t the same as correction of an error
- Correction of an error can only be fixed by filing an amended return, which requires the statute of limitations to be open
- Per Reg. §1.446-1(e)(2)(ii)(b), these are corrections of errors –
  - Mathematical or posting errors
  - Errors that don’t involve timing (such as incorrect classifications, e.g. business v. personal expense)
  - Change in underlying facts

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## Change in Depreciation as a Method of Accounting Change

- These depreciation changes **ARE** changes in method of accounting per Reg. §1.446-1(e)(2)(ii)(d) –
  - From nondepreciable to depreciable, or vice versa
  - Method of depreciation, or MACRS convention, or MACRS recovery period, e.g. cost segregation – *Health Corp. of Am., Inc. v. Commissioner*, 109 T.C. 21 (1997); CCA 199921045
  - Not claiming or claiming 1st-year depreciation, or changing the bonus depreciation percentage
  - Accounting for depreciable assets from a single to a multiple asset account, or vice versa
  - Reallocation of basis from nondepreciable to depreciable or vice versa – CC-2004-007, FSA 200048012, *Pinkston v. Commissioner*, T.C. Memo. 2020-44

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## Change in Depreciation as a Method of Accounting Change

- These depreciation changes **ARE NOT** changes in method of accounting per Reg. §1.446-1(e)(2)(ii)(b), (d); Rev. Proc. 2025-23, §6.01(1)(c)(vi), (xii) –
  - Change in useful life
  - Change in use of the asset, e.g. residential to commercial
  - Making or revoking an election, e.g. IRC §168(k), §179
  - Change in placed-in-service date
  - Change in underlying facts
  - Incorrect calculation of basis, e.g. from a 1031 exchange
  - Taxpayer established method of depreciation but forgot to deduct depreciation on one or more returns

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## Change in Depreciation as a Method of Accounting Change – The Rules

- Impermissible to permissible (e.g. non-depreciable to depreciable) for 2+ consecutive years
  - Must file Form 3115
  - May not file amended returns even if statute of limitations is open for the years – Rev. Rul. 90-38
- Impermissible to permissible (e.g. non-depreciable to depreciable) for only one year
  - Option to file either Form 3115 or amended return
  - Rev. Proc. 2025-23, §6.01(1)(b)

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## Change in Depreciation as a Method of Accounting Change – The Rules

- Missed depreciation (“catch-up” depreciation)
  - Must file Form 3115 with a timely-filed return
  - “Designated Change Number” (DCN) is “7”
  - If claimed for year that the taxpayer disposed of the property, then DCN is “107”
    - ✓ 5-year eligibility rule doesn’t apply to DCN 107
    - ✓ Can’t use DCN 107 to make adjustment for too much depreciation claimed in prior years, must use DCN 7
- Additional depreciation due to cost segregation study
  - Must file Form 3115 with a timely-filed return
  - DCN is “200” (permissible to permissible MACRS)

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## Change in Depreciation as a Method of Accounting Change – The Rules

- The depreciation adjustment is an IRC §481(a) adj. –
  - Missed depreciation (“catch-up” depreciation)
    - ✓ Negative adjustment (reduces taxable income), all claimed in year of change – Rev. Proc. 2015-13
  - Too much depreciation claimed
    - ✓ Positive adjustment (increases taxable income), spread out equally over year of change and next 3 years
    - ✓ If taxpayer disposes of asset during 4-year period, this accelerates the spread to the year of disposition
  - Per Reg. §1.469-2T(c)(5), (d)(7), the adjustment is treated as a passive loss or passive income if the asset is used in a passive activity

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## Change in Depreciation as a Method of Accounting Change – Example #1

- Again, here’s the scenario –
  - A new client comes into the office to have her tax returns prepared
  - She prepared her own returns for the past 10 years
  - She shows you the returns, and you discover that she never deducted any depreciation for her 3 rentals reported on Schedule E
- By not claiming any depreciation, she essentially treated her rental properties as non-depreciable
- Changing the building from non-depreciable to depreciable is a change in method of accounting

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## Change in Depreciation as a Method of Accounting Change – Example #1

- Here's the depreciation that she missed:

Asset Description	Date Acquired	Cost Basis	Method	Recov. Period	Annual Missed Deprec.	Total Missed Deprec.
Property #1 - Building	01/01/2015	275,000	S/L	27.5	10,000	100,000
Property #1 - Land	01/01/2015	125,000				
Property #2 - Building	01/01/2015	137,500	S/L	27.5	5,000	50,000
Property #2 - Land	01/01/2015	62,500				
Property #3 - Building	01/01/2015	275,000	S/L	27.5	10,000	100,000
Property #3 - Land	01/01/2015	275,000				
<b>Totals</b>		<b><u>1,150,000</u></b>			<b><u>25,000</u></b>	<b><u>250,000</u></b>

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## Change in Depreciation as a Method of Accounting Change – Example #1

- Form 3115 – must be included with a timely-filed return and include the following –
  - Detailed description of present and proposed depreciation
  - Description of taxpayer's business and the item(s) of property used in each activity
  - Facts and law supporting the proposed method of depreciation
  - Year in which the taxpayer placed the item(s) of property in service

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# Change in Depreciation as a Method of Accounting Change – Example #1

- Form 3115 – reduced filing requirements for a “qualified small taxpayer” –
  - Avg. annual gross receipts for 3 prior years is less than \$10 million – Rev. Proc. 2025-23, §6.01(3)(b)
  - Complete identification section of page 1 above Part I
  - Complete signature section at the bottom of page 1
  - Complete Part I
  - Complete Part II except lines 13, 15b, 16c, 17, or 19
  - Complete Part IV except line 25
  - Complete all of Schedule E

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## EXAMPLE #1 - "CATCH-UP" DEPRECIATION - RESIDENTIAL RENTALS

<b>Form 3115</b> (Rev. December 2022) Department of the Treasury Internal Revenue Service		<b>Application for Change in Accounting Method</b> Go to <a href="http://www.irs.gov/Form3115">www.irs.gov/Form3115</a> for instructions and the latest information.		OMB No. 1545-2070 Attachment Sequence No. <b>315</b>
Name of filer (name of parent corporation if a consolidated group) (see instructions) <b>MARY B. TAXPAYER</b>		Identification number (see instructions) <b>555-55-5555</b>		
Number, street, and room or suite no. If a P.O. box, see the instructions. <b>1111 Main Street</b>		Principal business activity code number (see instructions) <b>531100</b>		
City or town, state, and ZIP code <b>Anytown, CA 95000</b>		Tax year of change begins (MM/DD/YYYY) <b>01/01/2025</b> Tax year of change ends (MM/DD/YYYY) <b>12/31/2025</b>		
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) Contact person's telephone number <b>(800) 555-5555</b>		
Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
If the applicant is a member of a consolidated group, check this box <input type="checkbox"/>				
If <b>Form 2848</b> , Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box <input type="checkbox"/>				
<b>Check the box to indicate the type of applicant.</b>				
<input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Exempt organization. Enter Code section: _____		<input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation <input type="checkbox"/> Insurance co. (Sec. 816(a)) <input type="checkbox"/> Insurance co. (Sec. 831) <input type="checkbox"/> Other (specify): _____		
<b>Check the appropriate box to indicate the type of accounting method change being requested.</b> See instructions. <input checked="" type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input type="checkbox"/> Other (specify): _____				
<b>Caution:</b> To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115. <b>The taxpayer must attach all applicable statements requested throughout this form.</b>				

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**Part I Information for Automatic Change Request**

1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.

a (1) DCN: 7 (2) DCN: \_\_\_\_\_ (3) DCN: \_\_\_\_\_ (4) DCN: \_\_\_\_\_ (5) DCN: \_\_\_\_\_ (6) DCN: \_\_\_\_\_  
(7) DCN: \_\_\_\_\_ (8) DCN: \_\_\_\_\_ (9) DCN: \_\_\_\_\_ (10) DCN: \_\_\_\_\_ (11) DCN: \_\_\_\_\_ (12) DCN: \_\_\_\_\_

b Other ☐ Description: \_\_\_\_\_

2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation . . . . .

3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions . . . . .

Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.

**Part II Information for All Requests**

4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions . . . . .

5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? . . . . .

If "No," go to line 6a.

If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.

**Sign Here**

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature of filer (and spouse, if joint return)

Date

Name and title (print or type)

**MARY B. TAXPAYER**

**Preparer**  
(other than  
filer/applicant)

Print/Type preparer's name

**John Q. Preparer, CPA**

Preparer's signature

Date

Firm's name **John Q. Preparer & Company, CPAs**

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 19280E

Form **3115** (Rev. 12-2022)

**19****Form 3115 Worksheet - Additional Depreciation due to Building/Land Reallocation**

Form 3115, Schedule E

Form 3115, Part IV

Line 4(a)		Line 7(b)		Line 7(d)		Line 7(e)		Line 7(f)		Line 26			
Property Description	Date Placed in Service	Treatment Under Proposed Method	Rev. Proc. 87-56 Asset Class	Depreciation Method As Filed	Depr. Method Under Proposed Method	Recovery Period As Filed (Years)	Recovery Period Under Proposed Method (Years)	Applicable Convention As Filed	Applicable Convention Under Proposed Method	Cost Basis	Accum. Deprec. Through 12/31/2024 As Filed	Accum. Deprec. Through 12/31/2024 Under Proposed Method	Positive (Negative) IRC §481(a) Adjustment
<b>Adjustments to correct depreciation for assets previously classified as nondepreciable (DCN 7):</b>													
<b>Sch. E - Property #1</b>													
Building	01/01/15	Capitalize	00.3	N/A	S/L	N/A	27.5	N/A	MM	275,000	0	100,000	(100,000)
Land	01/01/15	Non-deprec.								125,000	0	0	0
<b>Sch. E - Property #2</b>													
Building	01/01/15	Capitalize	00.3	N/A	S/L	N/A	27.5	N/A	MM	137,500	0	50,000	(50,000)
Land	01/01/15	Non-deprec.								62,500	0	0	0
<b>Sch. E - Property #3</b>													
Building	01/01/15	Capitalize	00.3	N/A	S/L	N/A	27.5	N/A	MM	275,000	0	100,000	(100,000)
Land	01/01/15	Non-deprec.								275,000	0	0	0
<b>Total Adjustment to Taxable Income</b>										1,150,000	0	250,000	(250,000)

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## Change in Depreciation as a Method of Accounting Change – Example #2

- Here's another example –
  - 7/1/2022 - taxpayer purchased strip mall with several stores, began renting out the stores
  - Cost \$4 million, allocated \$3,250,000 to building, \$750,000 to land, depreciated the building under MACRS using S/L, 39 years
  - 12/15/2024, cost segregation study identified personal property, land improvements, and building systems
  - Reallocating the building assets results in a change in method of accounting, DCN is "200" (permissible to permissible method, MACRS depreciation)
  - See calculations handout

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### Summary of Purchase and Cost Segregation Study

#### Purchase Summary

Type of Property:	2-Story Commercial Mini Mall
Date of Purchase:	07/01/2022
Total Cost:	\$ 4,000,000
Allocated to Land:	\$ 750,000
Allocated to Building:	\$ 3,250,000

#### Cost Segregation Study Summary (Performed 12/15/2024)

Allocations to Building:	Personal Property	Land Improvements	Building and Bldg. Systems
Amount Allocated	\$ 487,500	\$ 162,500	\$ 2,600,000
MACRS Recovery Period	5-Year	15-Year	39-Year
MACRS Depreciation Method	200% DB	150% DB	SL
MACRS Convention	HY	HY	MM

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# EXAMPLE #2 - ADDITIONAL DEPRECIATION - COST SEGREGATION STUDY

<b>Form 3115</b> (Rev. December 2022) Department of the Treasury Internal Revenue Service		<b>Application for Change in Accounting Method</b> Go to <a href="http://www.irs.gov/Form3115">www.irs.gov/Form3115</a> for instructions and the latest information.		OMB No. 1545-2070 Attachment Sequence No. <b>315</b>	
Name of filer (name of parent corporation if a consolidated group) (see instructions) <b>MARY B. TAXPAYER</b>			Identification number (see instructions) <b>555-55-5555</b>		
Number, street, and room or suite no. If a P.O. box, see the instructions. <b>1111 Main Street</b>			Principal business activity code number (see instructions) <b>531100</b>		
City or town, state, and ZIP code <b>Anytown, CA 95000</b>			Tax year of change begins (MM/DD/YYYY) <b>01/01/2025</b> Tax year of change ends (MM/DD/YYYY) <b>12/31/2025</b>		
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)			Contact person's telephone number <b>(800) 555-5555</b>		

Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions ☒ **Yes** ☐ **No**

If the applicant is a member of a consolidated group, check this box ☐

If **Form 2848**, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

## Check the box to indicate the type of applicant.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Individual                                   | <input type="checkbox"/> Cooperative (Sec. 1381)     |
| <input type="checkbox"/> Corporation   | <input type="checkbox"/> Partnership                 |
| <input type="checkbox"/> Controlled foreign corporation (Sec. 957)               | <input type="checkbox"/> S corporation               |
| <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))                   | <input type="checkbox"/> Insurance co. (Sec. 816(a)) |
| <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) | <input type="checkbox"/> Insurance co. (Sec. 831)    |
| <input type="checkbox"/> Exempt organization. Enter Code section: _____          | <input type="checkbox"/> Other (specify): _____      |

## Check the appropriate box to indicate the type of accounting method change being requested. See instructions.

- |   |
|---|
| <input checked="" type="checkbox"/> Depreciation or Amortization                                  |
| <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions |
| <input type="checkbox"/> Other (specify): _____   |

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

The taxpayer must attach all applicable statements requested throughout this form.

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## Part I Information for Automatic Change Request

- |   | Yes                                 | No                                  |
|---|-------------------------------------|-------------------------------------|
| 1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions. |                                     |                                     |
| a (1) DCN: <u>200</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____   |                                     |                                     |
| b Other <input type="checkbox"/> Description: _____   |                                     |                                     |
| 2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation   |                                     | <input checked="" type="checkbox"/> |
| 3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions   | <input checked="" type="checkbox"/> |                                     |

Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.

## Part II Information for All Requests

- |   | Yes | No                                  |
|---|-----|-------------------------------------|
| 4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions |     | <input checked="" type="checkbox"/> |
| 5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)?                                 |     | <input checked="" type="checkbox"/> |

If "No," go to line 6a.

If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature of filer (and spouse, if joint return)

Date

Name and title (print or type)

**MARY B. TAXPAYER**

Preparer (other than filer/applicant)

Print/Type preparer's name

**John Q. Preparer, CPA**

Preparer's signature

Date

Firm's name **John Q. Preparer & Company, CPAs**

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 19280E

Form **3115** (Rev. 12-2022)

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## Form 3115 Worksheet - Additional Depreciation due to Cost Segregation Study

Form 3115, Schedule E										Form 3115, Part IV			
Line 4(a)		Line 7(b)		Line 7(d)		Line 7(e)		Line 7(f)		Line 26			
Property Description	Date Placed in Service	Treatment Under Proposed Method	Rev. Proc. 87-56 Asset Class	Depreciation Method As Filed	Depreciation Method Proposed	Recovery Period As Filed (Years)	Recovery Period Proposed (Years)	Applicable Convention As Filed	Applicable Convention Under Proposed Method	Cost Basis	Accum. Deprec. Through 12/31/2024 As Filed	Accum. Deprec. Through 12/31/2024 Under Proposed Method	Positive (Negative) IRC §481(a) Adjustment
<b>Adjustments to correct depreciation for assets previously classified as building, due to cost segregation study (DCN 200):</b>													
<b>Sch. E - 2-Story Commercial Mini Mall - As Filed</b>													
Building	07/01/22	Capitalize	00.3	S/L		39		MM		3,250,000	211,806		
Land	07/01/22	Non-deprec.								750,000	0		
<b>Totals</b>										<b>4,000,000</b>	<b>211,806</b>		
<b>Sch. E - 2-Story Commercial Mini Mall - Under Proposed Method</b>													
Personal Property	07/01/22	Capitalize	57.0		200 DB	5		HY		487,500	0	347,100	(347,100)
Land Improvements	07/01/22	Capitalize	00.3		150 DB	15		HY		162,500	0	37,456	(37,456)
Building & Building Systems	07/01/22	Capitalize	00.3		S/L	39		MM		2,600,000	211,806	169,444	42,361
Land	07/01/22	Non-deprec.								750,000	0	0	0
<b>Totals</b>										<b>4,000,000</b>	<b>211,806</b>	<b>554,001</b>	<b>(342,195)</b>

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## Fixing Depreciation Errors by Making a Change in Method of Accounting

### Questions?

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