

New Revision of Publication 538, *Accounting Periods and Methods*

Announcement 2004-21

Publication 538, revised March 2004, is now available from the Internal Revenue Service. It replaces the March 2003 revision.

This publication provides information on how to determine the appropriate accounting period and accounting method for your business. It also provides information on how to change your accounting period and accounting method.

You can get a copy of this publication by calling 1-800-TAX-FORM (1-800-829-3676) or by writing to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. The publication is also available on the IRS Internet website at *www.irs.gov*.