

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

Announcement 2001-54

Publication 538, revised April 2001, will be available soon from the Internal Revenue Service. It replaces the April 1999 revision.

This publication provides information on how to determine the appropriate accounting year and accounting method for your business.

You can get a copy of this publication by calling 1-800-TAX-FORM (1-800-829-3676). You can also write 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 web site at *www.irs.gov*.