
26 CFR 601.201: Rulings and determination letters. (Also Part I, § 501; 1.501(a)-1.)

Rev. Proc. 96-40

SECTION 1. PURPOSE

The purpose of this revenue procedure is to modify Rev. Proc. 80-27, 1980-1 C. B. 677, by identifying the one central location where all filers of reports required of group parents to maintain group exemptions should send the required annual reports.

SEC. 2. BACKGROUND

Rev. Proc. 80-27, provides, in § 6.02, for nine separate locations to which group parents should send the annual information required to maintain a group exemption letter. These designations were generally based upon the locations of the service centers closest to the filers. The Service has now centralized the filing of the required information in the Internal Revenue Service Center, Ogden, Utah.

SEC. 3. CHANGES

.01 Rev. Proc. 80-27 is modified by deleting the text of § 6.02 in its entirety and substituting the following:

Filers of the information listed in § 6.01 should send the report to:

Ogden Service Center

Mail Stop 6271

1000 South 1200 West

Ogden, UT 84404-4749

SEC. 4. EFFECTIVE DATE

This revenue procedure is effective for all group exemption filings submitted on or after July 1, 1996, to comply with the requirements of § 6 of Rev. Proc. 80-27.

SEC. 5. EFFECT ON OTHER REVENUE PROCEDURES

Rev. Proc. 80-27 is modified.

SEC. 6. DRAFTING INFORMATION

The principal author of this revenue procedure is E. D. Luft of the Exempt Organizations Division. For further information regarding this revenue procedure, contact Mr. Luft on (202) 622-6488 (not a toll-free number).