

Employee Plans and Exempt Organizations; Requests for Certain Determination Letters and Applications for Recognition of Exemption

Announcement 97-89

Purpose

This is to announce new "Where to File" instructions for applications for employee plan determination and other letters, as well as exempt organization applications for recognition of exemption from federal income tax, previously submitted to the Brooklyn Key District Office of Internal Revenue.

Background

The Internal Revenue Service is in the process of centralizing the filing of requests for determination and other letters and applications for recognition of tax exemption. Announcement 95-51, published in Internal Revenue Bulletin 1995-25 at page 132, announced that centralization will be phased in by district. We previously announced the centralization of determination requests formerly sent to the key district offices in Atlanta, Georgia; Baltimore, Maryland; Chicago, Illinois; Dallas, Texas; and Los Angeles, California. With the addition of the Brooklyn Key District, centralization of the initial processing of all employee plan determination letter requests and exempt organization applications for recognition of exemption is complete.

In addition, the Service is consolidating the employee plan volume submitter and regional prototype programs that are presently maintained by each individual key district office. Plans previously approved by a key district office, whose determination letter processing program is being transferred to Cincinnati, will be reviewed using the same criteria and procedures used by the original district office. New guidelines are being developed that will combine the best features and procedures currently in use by the districts. Guidelines for the revised volume submitter and regional prototype programs will be explained in a future announcement.

Instructions

Beginning October 1, 1997, letter requests and applications previously submitted to the Key District Office in Brooklyn, New York, should be sent to the Internal Revenue Service Center in Covington, Kentucky, at the address shown below. (For a period of time, requests and applications mistakenly sent to the Brooklyn Key District Office will be forwarded.) The new address applies to requests for determination letters, regional prototype notification letters and volume submitter advisory letters, on the qualified status of employee plans under sections 401, 403(a), and 409, and the exempt status of any related trust under section 501 of the Internal Revenue Code, applications for recognition of tax exemption on Form 1023, Form 1024, and Form 1028, and other applications for recognition of qualification or exemption. The affected plan sponsors and organizations are those whose principal office or place of business is located in Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont. These requests and applications as well as those formerly submitted to the Atlanta, Baltimore, Cincinnati, Chicago, Dallas, and Los Angeles Key Districts, should be sent to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Applications shipped by Express Mail or a delivery service should be sent to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Comments or concerns regarding the centralization of the determination process or applications submitted to the Covington address, may be directed to the EP/EO Customer Service Unit in Cincinnati at (513) 241-5199 (not a toll-free number).