

payer's last known address on May 1, 2000. Final regulations will not be effective until all the necessary steps are taken to implement the regulations.

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## **Delay in Finalizing Proposed Regulations Regarding Last Known Address**

### **Announcement 2000-49**

This announcement informs the public of a delay in finalizing proposed regulations (REG-104939-99, 1999-49 I.R.B. 643) under § 6212(b) of the Internal Revenue Code regarding a taxpayer's last known address published in the Federal Register (64 FR 63768) on November 22, 1999. When finalized, the regulations will modify the definition of "last known address" to include an address obtained from the United States Postal Service National Change of Address database (NCOA database). The regulations were proposed to be effective May 1, 2000.

However, all steps necessary to implement the regulations will not be completed by May 1, 2000. Therefore, the Internal Revenue Service will not begin using the NCOA database to update a tax-