

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(35)000-147

July 17, 1997

Subject: Last Known Address Cancellation Date: October 15, 1997

A. **Purpose.** This Notice states the Service's current position that an address obtained from the United States Postal Service (USPS) may not be used as the taxpayer's Last Known Address ("LKA") for purposes of the Internal Revenue Code.

B. **Current law.** Rev. Proc. 90-18, 1990-1 C.B. 491, provides that the address on certain types of the most recently filed and properly processed returns is the taxpayer's LKA, unless the Service has been given clear and concise written notification of a different address by the taxpayer. The revenue procedure follows the general rule set out by the Tax Court in Abeles v. Commissioner, 91 T.C. 1019, 1035 (1988), acq., 1989-2 C.B. 1, AOD CC-1989-009 (July 31, 1989).

C. **Status of the use of the USPS address.** We are working with the Service on whether published guidance should be issued to authorize the use of an address obtained from USPS as the LKA. Until such guidance is issued, the LKA is the address described in Rev. Proc. 90-18.

D. **Contacts.** If you have any questions or comments, please contact John Moran or Margaret Owens by e-mail or telephone. The telephone number is (202) 622-4940.

/s/

JUDITH C. DUNN

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