

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

Announcement 97-20

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 Los Angeles 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. Announcement 96-92, published in Internal Revenue Bulletin 1996-38 at page 151, announced that beginning September 1, 1996, requests formerly sent to the key district offices in Atlanta, Georgia, and Baltimore, Maryland, should be sent to the Internal Revenue Service Center in Covington, Kentucky. Announcement 96-133, published in Internal Revenue Bulletin 1996-53 at page 60, announced that beginning January 1, 1997, requests formerly sent to the key district offices in Chicago, Illinois, and Dallas, Texas, should also be sent to the Covington address.

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 devel-

oped that will combine the best features the EP/EO Customer Service Unit in and procedure s currentl y in use by the Cincinnati at (513) 684-3957 (not a districts . Guideline s for the revised vol- toll-free number).
ume submitte r and regional prototype
program s will be explained in a future
announcement.

INSTRUCTIONS

Beginning April 1, 1997, letter requests and application s previously submitted to the Key District Office in Los Angeles, California , should be sent to the Internal Revenue Service Center in Covington, Kentucky, at the address shown below. (For a period of time, request s and application s mistakenly sent to the Los Angeles Key District Office will be forwarded.) The new address applies to request s for determination letters , regional prototype notification letter s and volume submitte r advisory letter s , on the qualified status of employee plan s under sections 401, 403(a), and 409, and the exempt status of any relate d trust under section 501 of the Internal Revenue Code, application s for recognition of tax exemption on Form 1023, Form 1024, and Form 1028 and other application s for recognition of qualificatio n or exemption . The affected plan sponsor s and organization s are those whose principa l office or place of business is located in Alaska, California, Hawaii, Idaho, Nevada, Oregon, and Washington . These request s and application s, as well as those formerl y submitted to the Atlanta , Baltimore , Cincinnati, Chicago, and Dallas Key Districts , should be sent to:

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

Until furthe r notice, plan s and organization s in all other locations, i.e., those located within the jurisdiction of the Brooklyn Key District Office, will continue to file their request s or application s in accordanc e with the applicable user fee instruction s , currentl y in Section 7 of Revenue Procedur e 97-8, published in Internal Revenue Bulletin 1997-1, at page 187, and the instruction s for Form 8717, User Fee for Employee Plan Determinatio n Letter Request, or Form 8718, User Fee for Exempt Organizatio n Determinatio n Letter Request.

Comment s or concern s regardin g the centralizatio n of the determinatio n process or application s submitte d to the Covington address , may be directe d to
