

Place for Filing Certain Elections, Statements, Returns and Other Documents

Notice 2003-19

SECTION 1. PURPOSE

Certain provisions of Title 26 of the Code of Federal Regulations direct taxpayers to file elections, statements, and other documents with offices or officials that have been eliminated in the recent Internal Revenue Service (Service) reorganization. This notice advises taxpayers of the proper address for filing certain elections, statements, and other documents with the Service as a result of the reorganization, including with respect to offices or officials that no longer exist as part of the reorganization. This notice, however, does not modify any existing delegation order and does not identify Service officials who currently are authorized to perform any action currently provided for in a regulation. Taxpayers should contact the Service if they have questions regarding who within the Service is authorized to perform any action currently provided for in a regulation with respect to a Service official or position that no longer exists as a result of the reorganization.

This notice does not affect any filing prior to its issuance. Furthermore, although this notice does not modify the regulations identified herein, taxpayers should follow the filing instructions contained in the notice in order to ensure the timely receipt and processing of filings made with the Service. However, if a taxpayer files an election, statement, or document as directed in existing regulations, the Service will forward such election, statement, or document to its proper filing location.

The Treasury Department and Service intend to issue revised regulations that will

take into account the recent Service reorganization. In addition, until such time, the Service intends to periodically update taxpayers (through updated notices or other means of communication) regarding where elections, statements, and other documents should be filed.

SECTION 2. BACKGROUND

Section 1001(a) of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 686, requires the Commissioner of Internal Revenue to develop and implement a plan to reorganize the Service. As a result of this reorganization, the Service replaced the national, regional, and district structure with organizational units serving particular industries and groups of taxpayers.

Existing regulations direct taxpayers to file certain elections, statements, and other documents with various national, regional, and district offices, and specify that certain Service officials or positions are authorized to perform certain actions. Some of these regulations pertain to elections, statements, and other documents that, because of a change in the law or other factor, are no longer required to be filed. Other regulations specify outdated places of filing (*e.g.*, the Office of District Director), contain outdated filing instructions, lack specific filing addresses for elections, statements, and other documents that are currently required or permitted to be filed, or specify that certain actions are to be taken by Service officials or positions that no longer exist.

SECTION 3. FORMAT OF THIS NOTICE

This notice lists the affected sections of the regulations, and provides the proper Service office for filing each election, statement, and other document required or permitted by the regulations. Section 4 of this notice is organized according to the Internal Revenue Code section under which the regulations were issued; section 5 provides the mailing addresses for the various Service offices, including the case processing site, listed in the notice; and section 6 provides a telephone number that taxpayers may call to obtain information regarding the location of the nearest Service office.

SECTION 4. REGULATIONS AND
PLACE OF FILING ORGANIZED BY
INTERNAL REVENUE CODE
SECTION

CODE SECTION	REGULATION SECTION AND DESCRIPTION	PLACE OF FILING
Non-Code	50.8 Taxes Imposed on Certain Hydraulic Mining	Cincinnati Submission Processing Center
Non-Code	302.1-3 through 302.1-7 Taxes Under the International Claims Settlement Act	Ogden Submission Processing Center
Non-Code	303.1-4 through 303.1-7 Taxes Under the Trading With the Enemy Act	Ogden Submission Processing Center
43	1.43-3(a)(2) Petroleum Engineer's Certification of a Project	Ogden Submission Processing Center
43	1.43-3(b)(2) Owner's Continued Certification of a Project	Ogden Submission Processing Center
48	1.48-12(d)(7)(ii) Request for Extension of the Period of Limitations	IRS Tax Credit Unit Drop 607 P.O. Box 245 Bensalem, PA 19020
167	1.167(d)-1 Agreement as to Useful Life and Rates of Depreciation	Ogden Submission Processing Center
167	1.167(l)-1(h)(5) Depreciation on Qualified Public Utility Property	Cincinnati Submission Processing Center
169	1.169-4 Election to Revoke Amortization Deduction	Ogden Submission Processing Center
175	1.175-6 Treatment of Expenditures for Soil or Water Conservation	Cincinnati Submission Processing Center
180	1.180-2 Expenditures by Farmers for Fertilizer, etc.	Ogden Submission Processing Center
243	1.243-4 Dividends Received Deduction	Ogden Submission Processing Center
243	1.243-5 Effect of Election	Ogden Submission Processing Center
302	1.302-4 Termination of Shareholder's Interest	<i>Section 302(c)(2)(A)(iii) agreement:</i> attach to return <i>Notice of acquisition:</i> Cincinnati or Ogden Submission Processing Center
332	1.332-4 Liquidations Covering More Than 1 Year	Ogden Submission Processing Center
341	1.341-7 Certain Sales of Stock of Consenting Corporations	Ogden Submission Processing Center
381	1.381(c)(25)-1 Deficiency Dividend of Qualified Investment Entity	Ogden Submission Processing Center
442	1.442-1(b) Change of Accounting Period	Submission Processing Center where return was filed
443	1.443-1(b)(2)(v) Computation of Tax for Short Period Return	Ogden Submission Processing Center
451	1.451-6(b)(2) Requests for Revocation of Election to Include in Gross Income Insurance Proceeds	Ogden Submission Processing Center
503	1.503(c)-1 Future Status of Organizations Denied Exemption	IRS P.O. Box 192 Covington, KY 41012
507	1.507-2 Termination of Private Foundation Status	IRS P.O. Box 192 Covington, KY 41012
547	1.547-2 Deficiency Dividend	Ogden Submission Processing Center
616	1.616-2 Election to Defer Development Expenditures	Submission Processing Center where return was filed

CODE SECTION	REGULATION SECTION AND DESCRIPTION	PLACE OF FILING
642	1.642(g)–1 Disallowance of Double Deduction	Case Processing Site
754	1.754–1(c)(1) Time and Manner of Making Election to Adjust Basis of Partnership Property	Ogden Submission Processing Center
856	1.856–6 REIT Election to Treat Property as Foreclosure Property	Ogden Submission Processing Center
856	1.856–8 Revocation of REIT Election	Ogden Submission Processing Center
860	1.860–2 Deficiency Dividend Deduction for Qualified Investment Entity	Ogden Submission Processing Center
863	1.863–3(b)(1), (3) and (e)(1) Allocation and Apportionment of Income (election to use books and records method)	Philadelphia Submission Processing Center
863	1.863–3(e)(1) Allocation and Apportionment of Income (method change requests)	Philadelphia Submission Processing Center
936	1.936–7(c) Revocation of Section 936 Election	Philadelphia Submission Processing Center
964	1.964–1(c)(3)(ii) Determination of Earnings and Profits of a Foreign Corporation (method change statements)	Philadelphia Submission Processing Center
970	1.970–2 Election as to Date of Determining Investment in Export Assets	Philadelphia Submission Processing Center
1375	1.1375–1(d)(2) Passive Investment Income of an S Corporation	Ogden Submission Processing Center
1441	1.1441–4(b)(2)(v) Exemption from Withholding on Compensation for Independent (and certain Dependent) Personal Services of a Nonresident Alien (filing by withholding agent)	Internal Revenue Service International Section P.O. Box 920 Bensalem, PA 19020–8518
1502	1.1502–75(h)(1) Consolidated Return Made by Common Parent Corporation	Returns should be filed where the common parent would file a separate return
1563	1.1563–3(d)(2)(iv) Election Designating Group in which the Corporation is to be Included	Ogden Submission Processing Center
2016	20.2016–1 Recovery of Death Taxes Claimed as a Credit	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
2031	20.2031–6 Estate Tax–Valuation of Household & Personal Effects	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
2053	20.2053–3 Estate Tax–Deduction for Expenses of Administering Estate	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
2053	20.2053–9 Estate Tax–Deduction for Certain State Death Taxes	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
2053	20.2053–10 Estate Tax–Deduction for Certain Foreign Death Taxes	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
2056A	20.2056A–2 Requirements for Qualified Domestic Trusts	Case Processing Site

CODE SECTION	REGULATION SECTION AND DESCRIPTION	PLACE OF FILING
2056A	20.2056A–11 Filing Requirements & Payment of IRC § 2056A Estate Tax	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
2701	25.2701–4 Accumulated Qualified Payments	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
6012	1.6012–1(a)(5) Individuals Required to Make Returns of Income	Submission Processing Center where return will be filed
6012	1.6012–2 Corporations Required to Make Returns of Income	Ogden Submission Processing Center or to the address specified in the form or instructions.
6032	1.6032–1 Returns of Banks for Common Trust Funds	Ogden Submission Processing Center
6036	301.6036–1 Notice Required of Executor, Receiver, or Other Fiduciary	Case Processing Site
6039	1.6039–2(b)(2) Time for Furnishing Statements (to Participants in Certain Stock Option Plans) See Code section 6039(a) as to nature of participant statements, as 1.6039–2(b)(2) has not yet been amended to reflect current law.	IRS – Martinsburg Computing Center Information Reporting Program Attn: Extension of Time Coordinator 240 Murall Drive Kearneysville, WV 25430
6043	1.6043–1 Returns Requiring Corporate Dissolution or Liquidation	Ogden Submission Processing Center
6044	1.6044–4 Exemption for Certain Consumer Cooperatives	Ogden Submission Processing Center
6050J	1.6050J–1T Information Returns Relating to Foreclosure of Security	Ogden Submission Processing Center
6091	20.6091–1 Estate Tax–Place of Filing of Returns & Documents	Returns and other forms should be mailed to the address specified in the form or instructions. Other documents should be mailed to: <i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center. Hand-carried returns, forms, or other documents should be filed with the local Service office (see section 6 of this notice).
6091	25.6091–1 Gift Tax–Place for Filing Returns and Other Documents	Returns and other forms should be mailed to the address specified in the form or instructions. Other documents should be mailed to: <i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center. Hand-carried returns, forms, or other documents should be filed with the local Service office (see section 6 of this notice).

CODE SECTION	REGULATION SECTION AND DESCRIPTION	PLACE OF FILING
6091	31.6091-1 Place for Filing Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6091	40.6091-1 Excise Tax-Place for Filing Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6091	41.6091-1 Place for Filing Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6091	44.6091-1 Place for Filing Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6091	55.6091-1 Place for Filing Chapter 44 Tax Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6091	156.6091-1 Place for Filing Chapter 54 (Greenmail) Tax Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6091	301.6091-1 Place for Filing Returns or Other Documents	Returns and other forms should be mailed to the address specified in the form or instructions. Other documents should be mailed to the Case Processing Site. Hand-carried returns, forms, or other documents should be filed with the local Service office (see section 6 of this notice).
6091	1.6091-2 Place for Filing Income Tax Returns	Returns should be mailed to the address specified in the form or instructions. Hand-carried returns should be filed with the local Service office (see section 6 of this notice).
6104	301.6104(a)-5(a) Withholding of Information from Public Inspection by Applicant for Tax Exempt Status	IRS P.O. Box 192 Covington, KY 41012
6161	1.6161-1 Extension of Time for Paying Tax or Deficiency	Cincinnati or Ogden Submission Processing Center
6161	20.6161-1(b) Extension of Time for Paying Tax Shown on the Return	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.

CODE SECTION	REGULATION SECTION AND DESCRIPTION	PLACE OF FILING
6161	25.6161-1 Gift Tax-Extension of Time for Paying Tax or Deficiency	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.
6161	20.6161-2 Extension of Time for Paying Deficiency in Tax	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center
6163	20.6163-1 Estate Tax-Extension of Time for Paying Tax	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.
6164	1.6164-1 Extension of Time for Payment of Taxes by Corporation With Carryback	Cincinnati or Ogden Submission Processing Center
6164	1.6164-8 Corporations-Payments on Termination	Cincinnati or Ogden Submission Processing Center
6165	20.6165-1 Estate Tax-Bonds Where Time to Pay has Been Extended	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.
6166A	20.6166A-1 Estate Tax-Extension of Time to Pay	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.
6324B	20.6324B-1 Special Lien for Additional Estate Tax Attributable to Farm Value	Case Processing Site
6325	20.6325-1 Estate Tax-Release of Lien or Partial Discharge of Property	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.
6325	301.6325-1 Application for Certificate of Discharge of Property from Lien	Case Processing Site
6326	301.6326-1 Appeal of Erroneous Filing of Lien	Case Processing Site
6334	301.6334-3 Determination of Exempt Amount	Case Processing Site
6334	301.6334-4 Verified Statements	Case Processing Site
6337	301.6337-1 Right to Redeem Property Before or After Sale	Case Processing Site
6343	301.6343-1 Request for Release of Levy	Case Processing Site
6343	301.6343-2 Request for Return of Property Wrongfully Levied Upon	Case Processing Site
6501	301.6501(o)-2 Special Rules for Partnership Items of Federally Registered Partnerships	Cincinnati or Ogden Submission Processing Center
6679	301.6679-1 Failure to File Returns Regarding Foreign Corporations or Partnerships	Philadelphia Submission Processing Center
6724	301.6724-1 Reasonable Cause	Cincinnati or Ogden Submission Processing Center
6863	301.6863-1 Stay of Collection of Jeopardy Assessments	Case Processing Site
6863	301.6863-2 Collection of Jeopardy Assessment, Stay of Sale of Property	Case Processing Site
7001	301.7001-1 License to Collect Foreign Items	Submission Processing Center where return will be filed.
7101	301.7101-1 Form of Bond and Surety Required	Case Processing Site

CODE SECTION	REGULATION SECTION AND DESCRIPTION	PLACE OF FILING
7102	301.7102-1 Single Bond in Lieu of Multiple Bonds	Case Processing Site
7406	301.7406-1 Disposition of Judgments and Moneys Received	Case Processing Site
7425	301.7425-2 Discharge of Liens, Nonjudicial Sales	Case Processing Site
7430	301.7430-1(d)(1)(i) Exhaustion of Administrative Remedies	Case Processing Site
7432	301.7432-1 Civil Damages for Failure to Release Lien	Case Processing Site
7433	301.7433-1 Civil Damages for Unauthorized Collection Actions	Case Processing Site
7507	301.7507-9 Exemption of Insolvent Banks from Tax	Cincinnati or Ogden Submission Processing Center
7517	301.7517-1 Estate and Gift Tax-Determination of Value	<i>Taxpayers domiciled in the U.S.:</i> Cincinnati Submission Processing Center <i>Taxpayers domiciled outside the U.S.:</i> Philadelphia Submission Processing Center.
7623	301.7623-1 Rewards for Information	Case Processing Site

SECTION 5. MAILING ADDRESSES FOR SERVICE OFFICES LISTED IN THIS NOTICE

Taxpayers required or permitted to file elections, statements, or other documents with the Cincinnati Submission Processing Center should mail the election, statement, or other document to the following address:

Cincinnati Submission Processing Center
Cincinnati, OH 45999

Taxpayers required or permitted to file elections, statements, or other documents with the Ogden Submission Processing Center should mail the election, statement, or other document to the following address:

Ogden Submission Processing Center
P.O. Box 9941
Ogden, UT 84409

Taxpayers required or permitted to file elections, statements, or other documents with the Philadelphia Submission Processing Center should mail the election, statement, or other document to the following address:

Philadelphia Submission Processing Center
P.O. Box 245
Bensalem, PA 19020

Taxpayers required or permitted to file elections, statements, or other documents with a Case Processing Site should mail the election, statement, or other document to the appropriate address indicated in the following chart:

Taxpayers located in:

Maine, Massachusetts, New Hampshire, Vermont, Connecticut, Rhode Island

New York

Pennsylvania and New Jersey

Mail Election, Statement, or Other Document to:

Internal Revenue Service
Case Processing, Stop 41125
P.O. Box 9112
Boston, MA 02203

Internal Revenue Service
Case Processing
10 Metrotech Center
625 Fulton Street
Brooklyn, NY 11201

Internal Revenue Service
Case Processing
P.O. Box 12041
600 Arch Street
Philadelphia, PA 19106

Taxpayers located in:

Delaware, Maryland, Virginia,
North Carolina, South Carolina

Florida

Michigan, Ohio, Kentucky,
West Virginia

Illinois, Indiana, Wisconsin

Georgia, Alabama, Mississippi,
Louisiana, Arkansas, Tennessee

Minnesota, North Dakota, South
Dakota, Iowa, Nebraska, Missouri,
Kansas

Texas and Oklahoma

Montana, Wyoming, Colorado, Utah,
Nevada, New Mexico, Arizona

Northern and Central California except
for Oxnard, including the following
counties:

Alameda, Alpine, Amador, Butte, Calaveras,
Colusa, Nevada, Contra Costa, Del Norte,
El Dorado, Glenn, Humboldt, Lake, Lassen,
Marin, Placer, Mendocino, Modoc, Napa,
Plumas, Sacramento, Shasta, San Francisco,
San Joaquin, San Mateo, Sierra, Siskiyou,
Solano, Sonoma, Sutter, Tehema, Trinity,
Yolo, Yuba, Fresno, Inyo, Kern, Kings,
Madera, Merced, Mono, Monterey, San Benito,
Santa Clara, Stanislaus, Tulare, Tuolumne

**Mail Election, Statement, or Other
Document to:**

Internal Revenue Service
Case Processing
31 Hopkins Plaza, Room 1108
Baltimore, MD 21201

Internal Revenue Service
Case Processing, Stop 4900
400 West Bay Street
Jacksonville, FL 32202

Internal Revenue Service
Case Processing
P.O. Box 330500, Stop 25
Detroit, MI 48232-6500

Internal Revenue Service
Case Processing, Stop 4040CHI
230 S. Dearborn Street
Chicago, IL 60604

Internal Revenue Service
Case Processing, Stop 35
810 Broadway Street
Nashville, TN 37203-3876

Internal Revenue Service
Case Processing, Stop 4020
316 N. Robert Street
St. Paul, MN 55101

Internal Revenue Service
Case Processing, MS:4023 DAL
1100 Commerce Street
Dallas, TX 75242

Internal Revenue Service
Case Processing, Stop 4800 DEN
600 17th Street
Denver, CO 80204

Internal Revenue Service
Case Processing
1301 Clay Street, Suite 880S
Oakland, CA 94612-5210

Taxpayers located in:

Southern California south of Los Angeles, including the following counties: Imperial, Orange, San Diego, San Bernardino, Riverside and the Carson area in Los Angeles

Los Angeles and Oxnard, including the following counties: Los Angeles, San Luis Obispo, Santa Barbara, Ventura

Alaska, Hawaii, Idaho, Washington, Oregon

SBSE Taxpayers outside of the United States

LMSB Taxpayers outside of the United States

Mail Election, Statement, or Other Document to:

Internal Revenue Service
Case Processing
24000 Avila Road
M/S 5735
Laguna Niguel, CA 92607

Internal Revenue Service
Case Processing, Stop 4002
300 N. Los Angeles Street
Los Angeles, CA 90012

Internal Revenue Service
Case Processing, M/S W155
915 2nd Avenue
Seattle, WA 98174

Internal Revenue Service
Case Processing
P.O. Box 12041
600 Arch Street
Philadelphia, PA 19106

Internal Revenue Service
Case Processing
31 Hopkins Plaza, Room 1108
Baltimore, MD 21201

SECTION 6. OBTAINING INFORMATION FOR LOCATION OF SERVICE OFFICES WHERE ELECTIONS, STATEMENTS, RETURNS, AND OTHER DOCUMENTS CAN BE FILED BY PERSONAL DELIVERY

Taxpayers required to file elections, statements, returns, and other documents who are permitted to file by personal delivery

with a Service office may obtain information regarding the location of the nearest Service office by calling the Service’s toll-free number (1–800–829–1040).

SECTION 7. EFFECTIVE DATE

This notice is effective for elections, statements, and other documents filed on or after April 7, 2003.

SECTION 8. DRAFTING INFORMATION

The principal author of this notice is Michael E. Hara of the Office of Associate Chief Counsel (Procedure and Administration).