

Part IV. Items of General Interest

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

Announcement 96-133

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 Chicago and Dallas Key District Offices 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. Currently, plan sponsors and organizations file with a designated district office depending on the geographic location of the plan's or organization's principal office or place of business. 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.

The Service is also 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 January 1, 1997, letter requests and applications previously sub-

mitted to the key district offices in Chicago, Illinois, and Dallas, Texas, 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 Chicago and Dallas Key District Offices 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 Arizona, Colorado, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Utah, Wisconsin, and Wyoming. These requests or applications, as well as those formerly submitted to the Atlanta, Baltimore, and Cincinnati Key Districts, should be sent to:

Internal Revenue Service

P.O. Box 192

Covington, KY 41012-0192

Until further notice, plans and organizations in all other locations will continue to file their requests or applications in accordance with the applicable user fee instructions, currently in Section 7 of Revenue Procedure 96-8, published in Internal Revenue Bulletin 1996-1 at page 187, and the instructions for Form 8717, User Fee for Employee Plan Determination Letter Request, or Form 8718, User Fee for Exempt Organization Determination Letter Request.

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) 684-3957 (not a toll-free number).