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

Announcement 96-92

PURPOSE

This is to announce new "Where to File" instructions for applications for employee plans determination letters and other letters and exempt organizations applications for recognition of exemption from federal income tax, previously sent to the Atlanta and Baltimore 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 one of seven district offices 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.

The Service is also consolidating the volume submitter and regional prototype programs that are presently maintained by each individual region. 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 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 September 1, 1996, letter requests and applications previously sent

to the key district offices in Atlanta, Georgia, and Baltimore, Maryland, 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 Atlanta and Baltimore 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 and Form 1024, and other letter 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 Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Louisiana, Maryland, Mississippi, New Jersey, North Carolina, Pennsylvania, South Carolina, Tennessee, Virginia, or any U.S. possession or foreign country. These requests or applications 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 instructions in Section 7 of Revenue Procedure 96-8, published in Internal Revenue Bulletin 1996-1 at page 187, and the instructions on Form 8717, User Fee for Employee Plan Determination Letter Request, or Form 8718, User Fee for Exempt Organization Determination Letter Request.
