



Where to File Certain Elections, Statements, Returns and Other Documents

This page replaces Treasury Notice 2003-19. It provides a quick guide listing information for the location to send certain elections, statements, returns and other documents.

The table below shows where to send these items. (Code of Federal Regulations (CFR) citations are in numerical order.)

CFR Citation	Required Document	Send To This Address
1.48-12(d)(7)(ii)	Request for Extension of the Period of Limitations	Internal Revenue Service 2970 Market Street 4-E08.141 LIH Unit - Mail Stop E-08.143 Philadelphia, PA 19104
1.167(d)-1	Agreement as to Useful Life and Rates of Depreciation	Obsolete - This was listed in prior Notice 2003-19. The document is no longer required to be filed
1.169-4(b)(1)	Election to Discontinue or Revoke Amortization Deduction	Send to same address taxpayer sends tax return
1.243-5	Effect of Election	File where corporation's return is filed
1.302-4	Termination of Shareholder's Interest	Attach to the shareholder's return. See instructions to shareholder's return for further information
1.332-4	Liquidations Covering More Than 1 Year	Department of the Treasury Internal Revenue Service Ogden, UT 84201
1.341-7	Certain Sales of Stock of Consenting Corporations	Obsolete - This was listed in prior Notice 2003-19. The document is no longer required to be filed
1.443-1(b)(2)(v)	Computation of Tax for Short Return Period	Department of the Treasury Internal Revenue Service Ogden, UT 84201
1.616-(2)(e)(2)	Election to Defer Development Expenditures	Submission Processing Center where return was filed
1.642(g)-1	Disallowance of Double Deduction	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
1.754-(1)(c)(1)	Time and Manner of Making Election to Adjust Basis of Partnership Property	File at IRS Submission Processing Center where partnership's return is filed
1.856-6(c)	REIT Election to Treat Property as Foreclosure Property	Attach to return
1.856-6(g)	Extension of Grace Period to Treat Property as Foreclosure Property	Internal Revenue Service 1973 North Rulon White Blvd M/S 6552 Ogden, Utah 84404
1.863-3(b)(1), (3), and (e)(1)	Allocation and Apportionment of Income (election to use books and records method)	Department of the Treasury Internal Revenue Service Ogden, UT 84409
1.863-3(e)(1)	Allocation and Apportionment of Income (method change requests)	Department of the Treasury Internal Revenue Service Ogden, UT 84409
1.936-7(d) - replaces 1.936-7(c)	Revocation of Section 936 Election	If revoked under the blanket revocation, attach to the return and file at address in the forms and instructions. All other requests filed at: Department of the Treasury Internal Revenue Service Ogden, UT 84201
1.964-1(c)(3)(ii)	Determination of Earnings and Profits of a Foreign Corporation (method change statements)	Attach to the controlling domestic shareholder's tax return and send to address shown in tax return instructions
1.970-2	Election as to Date of Determining Investment in Export Assets	File where the corporation files its return
1.1375-1(d)(2)	Passive Investment Income of an S Corporation	File at IRS Submission Processing Center where return is filed
1.6091-2	Place for Filing Income Tax Returns	File at address listed in the forms or instructions

1.6164-8	Corporations - Payments on Termination	IRS Submission Processing Center where the corporation files its income tax return
20.2016-1	Recovery of Death Taxes Claim as Credit	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.2031-6	Estate Tax - Valuation of Household and Personal Effects	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.2053-3(b)(1)	Estate Tax - Deduction for Expenses of Administering Estate	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.2053-9	Estate Tax - Deduction for Certain State Death Taxes	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.2053-10	Estate Tax - Deduction for Certain Foreign Death Taxes	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.6091-1	Estate Tax - Place of Filing of Returns and Documents	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.6161-2	Extension of Time for Paying Deficiency in Tax	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.6165-1	Estate Tax Bonds Where Time to Pay Has Been Extended	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.6166A-1	Estate Tax - Extension of Time to Pay	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
20.6324B-1	Special Lien for Additional Tax Attributable to Farm Value	IRS Advisory Estate Tax Group, 55 South Market Street, San Jose, CA 94113
31.6091-1	Place for Filing Returns	File at address listed in the forms or instructions. If the instructions state to file with the SSA, then the form should be filed with the SSA
40.6091-1	Excise Tax - Place for Filing Returns	File at address listed in the forms or instructions
41.6091-1	Place for Filing Returns	File at address listed in the forms or instructions
44.6091-1	Place for Filing Returns	File at address listed in the forms or instructions
50.8	Taxes Imposed on Certain Hydraulic Mining	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
55.6091-1	Place for Filing Chapter 44 Tax Returns	File at address listed in the forms or instructions
301.6091-1	Place for Filing Returns or Other Documents	File at address listed in the forms or instructions
301.6326-1(d)(2)	Appeal of Erroneous Filing of Lien	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.6334-3	Determination of Exempt Amount (Form 668-W)	Address shown on page 1 of Form 668-W, "Notice of Levy on Wages, Salary, and Other Income"
301.6334-4	Verified Statements	Address shown on page 1 of Form 668-W, "Notice of Levy on Wages, Salary, and Other Income"
301.6337-1(c)	Right to Redeem Property Before or After Sale	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.6343-1(c)(1)	Request for Release of Levy (Form 9423)	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.6343-2T(b)(1)	Request for Return of Property Wrongfully Levied Upon	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.6501(o)-2(c)(1)	Special Rules for Partnership Items of Federally Registered Partnerships	IRS Submission Processing Center where the partnership files its return
301.6679-1	Failure to File Returns Regarding Foreign Corporations or Partnerships (Forms 5713, 8865)	Reasonable cause for failure to file Form 5713: Attach to Form 5713 return Reasonable cause for failure to file Form 8865: Attach to Form 8865

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301.6724-1	Reasonable Cause	IRS Service Center where the taxpayer filed the return
301.6863-1	Stay of Collection of Jeopardy Assessments	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.6863-2	Collection of Jeopardy Assessment, Stay of Sale of Property	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.7001-1	License to Collect Foreign Items	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.7101-1	Form of Bond and Surety Required	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.7102-1	Single Bond in Lieu of Multiple Bonds	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301-7406-1	Disposition of Judgments and Moneys Received	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301-7425-2	Discharge of Liens, Non-Judicial Sales	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.7430-1(d)(1)(i)	Exhaustion of Administrative Remedies	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301.7433-1	Civil Damages for Unauthorized Collection Actions	IRS Advisory Group. Refer to Publication 4235 to determine the proper Advisory Group
301-7507-9(e)	Exemption of Insolvent Banks from Tax	IRS Submission Processing Center where the return is filed
301.7517-1	Estate and Gift - Determination of Value	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
302.1-3 through 302.1-7	Taxes under the International Claims Settlement Act	Individuals: Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Estate, Gift, or Excise Tax Returns: Department of the Treasury Internal Revenue Service Cincinnati, OH 45999 Others: Department of the Treasury Internal Revenue Service Ogden, UT 84409
303.1-4 through 303.1-7	Taxes under the Trading with the Enemy Act	Individuals: Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 Estate, Gift, or Excise Tax Returns: Department of the Treasury Internal Revenue Service Cincinnati, OH 45999 Others: Department of the Treasury Internal Revenue Service Ogden, UT 84409