

Part III - Administrative, Procedural, and Miscellaneous

Change of Address for the Centralized Insolvency Operation and Further Information Concerning Additional Requirements for the Filing of Requests for a Prompt Determination of Unpaid Tax Liability

Announcement 2011-77

This announcement informs bankruptcy trustees (or debtors-in-possession) of a change of address for the Centralized Insolvency Operation that should be used for the submission of requests for tax refunds under section 505(a) of the Bankruptcy Code or requests for prompt determinations of any unpaid tax liability of the estate incurred during the bankruptcy case under section 505(b) of the Bankruptcy Code. This announcement also describes where further information concerning additional requirements for filing those requests may be found.

Rev. Proc. 2010-27, 2010-2 C.B. 183, informs bankruptcy trustees (or debtors-in-possession) of the application procedure to be followed to properly request a tax refund from the Service under section 505(a) of the Bankruptcy Code. Rev. Proc. 2006-24, 2006-1 C.B. 943, establishes the procedure by which bankruptcy trustees (or debtors-in-possession) may request from the Service a prompt determination of any unpaid tax liability of the estate incurred during the bankruptcy case under section 505(b) of the Bankruptcy Code. Both Rev. Proc. 2010-27 and Rev. Proc. 2006-24 provide that requests must be filed with the Centralized Insolvency Operation. The new address, effective immediately, is: Centralized Insolvency Operation, P.O. Box 7346, Philadelphia, PA 19101-7346.

Further information concerning additional requirements, including updated address information for service of requests, may be found on a webpage on the IRS's website, www.irs.gov. To access this webpage, type *http://www.irs.gov/* into the address box on your internet browser. Once the webpage opens, type "IRS Tips for Bankruptcy Trustees" into the search field in the top right hand corner of the webpage. Then click on the result with that heading. Or you may type *http://www.irs.gov/businesses/small/article/0,,id=240599,00.html* into the address box on your internet browser.

EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2010-27, 2010-2 C.B. 183, and Rev. Proc. 2006-24, 2006-1 C.B. 943, are modified.

The principal author of this announcement is Tammie A. Geier of the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this announcement, contact Tammie A. Geier at (202) 622-3620 (not a toll-free call).