MEMORANDUM FOR: LARGE BUSINESS & INTERNATIONAL (LB&I), TAX EXEMPT/GOVERNMENT ENTITIES (TE/GE), AND SMALL BUSINESS/SELF EMPLOYED (SB/SE) EMPLOYEES AFFECTED BY EMPLOYMENT TAX POLICIES AND PROCEDURES

FROM: Daniel R Lauer  
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Date: 2019.12.12 13:12:59 -05'00'  
Director, SB/SE Specialty Examination Policy

SUBJECT: Interim Guidance on IRM Address Changes

Purpose: The purpose of this memorandum is to provide updated information on recent address changes to the IRMs listed above.

Background/Source of Authority: With the closing of the Covington, KY office, the addresses for Employment Tax – Workload Selection and Delivery (ET-WSD) and railroad processing for Large Corporate/Technical have changed.

Procedural Changes: The corrected address for ET-WSD is:
Internal Revenue Service  
Stop 5702A / Employment Tax  
7940 Kentucky Drive  
Florence, KY 41042
This address will replace the Covington address listed in the following IRM sections:
   IRM 4.23.6.17(1)
   IRM 4.23.8.4.3.(8)
   IRM 4.23.9.13.7(1)
   IRM 4.23.20.14(2)

In addition, IRM 4.23.8.6.1.1(3) is being revised to reflect the address change for Large Corporate/Technical:

   (3) The entire package including all years should be submitted under a cover letter briefly explaining the above to the IRS Campus.
     Internal Revenue Service
     Large Corporate/Technical
     Stop 537G
     Attn: Railroad Processing
     7940 Kentucky Drive
     Florence, KY 41042

Effect on Other Documents: This guidance will be incorporated into IRM 4.23.6.17(1), 4.23.8.4.3.(8), 4.23.8.6.1.1(3), 4.23.9.13.7(1) & 4.23.20.14(2) by December 11, 2021.

Effective Date: December 12, 2019

Contact: If you have any questions concerning this interim guidance, contact Laird MacMillan, Policy Analyst, SB/SE Employment Tax Policy at (763) 347-7383.

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