

Announcement 2013-13

This announcement contains corrections to Revenue Procedure 2013-6, as published on January 2, 2013 (2013-1 I.R.B. 198). In particular, this announcement clarifies that applications for determination letters should continue to be submitted to the Covington, KY address in section 6.15 of Rev. Proc. 2013-6. Comments submitted by interested parties in connection with the determination letter process should be sent to a different address in Cincinnati, OH in section 17.02 of Rev. Proc. 2013-6.

Correction 1:

The third sentence of section 17.02, relating to comments submitted by interested parties, contains a reference to an incorrect address. A portion of the third sentence is revised to read as follows:

“Such comments must be in writing, signed by the interested parties or by an authorized representative of such parties (as provided in section 9.02(11) of Rev. Proc. 2013-4), addressed to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

Comments must contain the following information:”

Correction 2:

The reference to the address in section 17.03(2)(e) and section 18.03(4) is changed from “Section 6.17” to “Section 6.15”.

Correction 3:

The Exhibit: Sample Notice to Interested Parties, Item 7, contains an incorrect address to submit applications for determination letters. The correct address is as follows:

“Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, KY 41012-0192”