

Part III - Administrative, Procedural, and Miscellaneous

Revocation of Notice 2003-19

Notice 2010-53

PURPOSE

This notice revokes Notice 2003-19, 2003-1 C.B. 703.

DISCUSSION

SECTION 1. BACKGROUND

Section 1001(a) of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 686, (“RRA 1998”) required the Commissioner of Internal Revenue to develop and implement a plan to reorganize the Service. As part of this reorganization, the Service replaced the national, regional, and district structure with organizational units that serve particular industries and groups of taxpayers.

At the time the Service was reorganized, existing regulations directed taxpayers to file certain elections, statements, returns, and other documents with various national, regional, and district offices that the Service abolished during the reorganization. Some of those regulations specified what later became outdated places of filing due to the reorganization (*e.g.*, the Office of District Director), contained outdated filing instructions, or lacked specific filing addresses for documents that, at the time, were required or permitted to be filed. Accordingly, the Service published Notice 2003-19,

2003-1 C.B. 703, Place of Filing Certain Elections, Statements, Returns, and Other Documents, to advise taxpayers of the proper addresses to file these documents with the Service as a result of the reorganization.

SECTION 2. DISCUSSION

Since its publication, many of the locations that Notice 2003-19 lists for taxpayers to file documents have changed and are now inaccurate. Accordingly, Notice 2003-19 is revoked and taxpayers should no longer rely on it to determine where to file the documents listed therein. Instead, the location to file many of the documents listed in Notice 2003-19 can be found on the IRS website, [irs.gov](http://www.irs.gov), or in current IRS forms, instructions to forms, and publications. For those documents where the location to file is not listed on an existing IRS webpage, or in an IRS form, instruction, or publication, a new IRS webpage will list where to file that particular document. To access this new webpage, type <http://www.irs.gov/> into the address box on your Internet browser. Once the webpage opens, click "Contact IRS" on the toolbar at the top and click "IRS Mailing Addresses ("Where To File")". Then click "Where to File Certain Elections, Statements, Returns, and Other Documents". Or you may type <http://www.irs.gov/file/article/0,,id=224931,00.html> into the address box on your Internet browser. This webpage describes where to file all of the documents listed in Notice 2003-19, except those documents for which addresses already can be found on [irs.gov](http://www.irs.gov), or in current IRS forms, instructions to forms, or publications. If additional assistance is needed taxpayers may contact an IRS representative at the appropriate telephone numbers listed below.

Type of Taxpayer	Phone number to call for assistance in determining where to file document
Individuals	1-800-829-1040 Monday-Friday: 7:00 AM-10:00 PM your local time (Alaska and Hawaii follow Pacific time)
Businesses	1-800-829-4933 Monday-Friday: 7:00 AM-10:00 PM your local time (Alaska and Hawaii follow Pacific time)
Exempt Organizations, Retirement Plan Administrators, and Government Entities	1-877-829-5500 Monday-Friday: 7:00 AM-5:30 PM Central Time
For people with hearing impairments	1-800-829-4059 (TDD) Monday-Friday: 7:00 AM-10:00 PM your local time (Alaska and Hawaii follow Pacific time)

In addition, taxpayers required to file elections, statements, returns, and other documents may obtain assistance at one of the IRS Taxpayer Assistance Centers.

Information regarding the location of the nearest office can be found at

<http://www.irs.gov/localcontacts/index.html>.

SECTION 3. EFFECTIVE DATE

The notice is effective for elections, statements, returns, and other documents filed on or after August 2, 2010.

EFFECT ON OTHER DOCUMENTS

Notice 2003-19, 2003-1 C.B. 703, Place of Filing Certain Elections, Statements, Returns, and Other Documents, is revoked.

DRAFTING INFORMATION

The principal author of this notice is Melissa Segal of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this notice contact Melissa Segal on (202) 622-7950 (not a toll-free call).