Part IV. Items of General Interest

Processing of Returns Filed by Exemplorganization to be Centralized in the Ogden Service Center

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Internal Revenue Service return processing of information and tax returns filed by tax-exempt organizations is being centralized into the Ogden Service Center. The centralization will be in two stages. Beginning July 1, 1996, the Ogden Service Center will assume the responsibility for processing exempt organization returns normally filed in the Fresno and Cincinnati Service Centers. Also beginning July 1, 1996, the Ogden Service Center will assume responsibility for printing and monitoring the Supplemental Group Ruling Information listings, which are sent to parent organizations to assist them in notifying the Service of changes to their subordinate groups as required by Revenue Procedure 80-27, 1980-1 C.B. 677.

Beginning January 1, 1997, the Ogden Service Center will assume the responsibility for processing exempt organization returns normally filed in all other service centers. The forms that are being centralized in the Ogden Service Center are Form 990, Form 990–C, Form 990–EZ, Form 990–PF, Form 990–T, Form 1041–A, Form 4720, Form 5227, Form 5578, and Form 5768.

Forms 990–BL and 6069 will continue to be filed and processed in the Cincinnati Service Center. Any form not listed above should be filed at the service center listed in the form's instruction as the appropriate service center for the area in which the exempt organization is located.

Exempt organizations that normally file any of the covered forms at the Fresno or Cincinnati Service Centers should, though they are not required to, file at the Ogden Service Center beginning July 1, 1996, using the following address: Internal Revenue Service, Ogden, UT 84201. Exempt organization returns that are filed at the Fresno or Cincinnati Service Centers between July 1, 1996, and January 1, 1997, will be forwarded to the Ogden Service Center. Exempt organization forms and instructions will contain the new submission address when the 1996 editions of the forms and instructions are printed.

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