



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 18, 2011

Clerk of the U.S. Bankruptcy Court
for the District of South Dakota
400 South Phillips Ave, Room 104
Sioux Falls, SD 57104-6851

Re: Notice of Address for Requests Made Pursuant to Bankruptcy Code § 505

Bankruptcy Code § 505(b)(1)(A) provides that the Clerk of the Bankruptcy Court shall maintain a list showing the designated address for service of requests under section 505 and describe where further information concerning additional requirements for filing such requests may be found. Trustees and debtors-in-possession should submit requests for refunds or requests for prompt determinations of any unpaid federal tax liability of the estate made pursuant to Bankruptcy Code § 505 to the Centralized Insolvency Operation (CIO) of the Internal Revenue Service.

This will serve as notice that the designated address to be used for submitting these requests is:
Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

The toll-free telephone number of the CIO is 800-973-0424. The number for facsimile transmission is 267-941-1015.

Trustees and debtors-in-possession should consult Rev. Proc. 2010-27, 2010-31 IRB 183 and Rev. Proc. 2006-24, 2006-1 C.B. 943 for information on additional requirements in making these requests.

If you have any questions or concerns about the content of this letter, please contact us at 800-973-0424.

Sincerely,

A handwritten signature in cursive script that reads "Teresa Harley".

Teresa Harley
Operation Manager, Centralized Insolvency