

Bond Case Briefs

Municipal Finance Law Since 1971

IRS: Mailing Address for Notices of Defeasance and Certain Elections Required by Treasury Regulations.

The following Treasury Regulations - 1.141-12(d)(3), 1.142(f)(4)-1(b)(1), and 1.142-2(c)(2) - require that written notice be given to either the Internal Revenue Service or the IRS Commissioner within 90 days of the establishment of the defeasance escrows under Regs. 1.141-12 and 1.142-2, or the election under 1.141(d)(4)-1.

Treasury Regulations 1.150-5 provides that the notices required by these regulations be filed:

Internal Revenue Service
1111 Constitution Avenue NW
Attention: T:GE:TEB:O
Washington, DC 20224