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

The Treasury Regulations at 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 Commissioner [Internal Revenue Service] or the Internal Revenue Service 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 with the. Internal Revenue Service, 1111 Constitution Avenue, NW, Attention: T:GE:TEB:O, Washington, DC 20224.

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