



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 4, 2020

MEMORANDUM FOR BANKRUPTCY TRUSTEES

FROM: Dominic Lozada
Program Manager, Centralized Insolvency Operation (CIO)

THRU: Executive Office for United States Trustees (EOUST) and
Administrative Office of the United States Courts (AOUSC)

SUBJECT: New Fax Number for Request for Prompt Determination
and/or Request for Prompt Refund

Dear Bankruptcy Trustee,

The Internal Revenue Service (IRS) Revenue Procedures 2006-24 and 2010-27 outline the procedures for trustees to obtaining a prompt determination of any unpaid tax liability of the estate and to request a prompt refund, respectively.

Section 3 of the revenue procedures provides require trustees to mail prompt determination and prompt refund packages to the following Centralized Insolvency Operation (CIO) address, updated in 2011 and shown in Announcement 2011-77.

Centralized Insolvency Operation
PO Box 7346
Philadelphia, PA 19101-7346

The package must be marked "Request for Prompt Determination" or "Request for Prompt Refund".

Effective **October 1, 2020**, trustees can fax prompt determination and prompt refund packages to **(844) 250-2035**. While trustees can still mail prompts, the IRS preferred method to receive the prompts is now via the fax number **(844) 250-2035**. This fax number is only for prompts meaning a trustee should not fax any other items to that number.