

PART III. ADMINISTRATIVE, PROCEDURAL, AND MISCELLANEOUS

Filing Procedure for Early Closing of Courier's Desk

Notice 98-67

SECTION 1. PURPOSE

This notice provides that when the Courier's Desk at the national office of the Internal Revenue Service closes early on the last day prescribed for filing an application to change an accounting method or accounting period with the national office, the Service will consider the application timely filed if it is filed at that desk during the next succeeding day (other than a Saturday, Sunday, or legal holiday) that the national office is open for business.

SECTION 2. BACKGROUND

The Service permits taxpayers to file certain applications for a change in accounting method or accounting period at the Courier's Desk at the national office of the Service, located at 1111 Constitution Avenue, NW, Washington, DC, between 8:15 AM and 5:00 PM. For example, Rev. Proc. 97-27, 1997-1 C.B. 680, as provided in Rev. Proc. 98-1, 1998-1 I.R.B. 3, permits a taxpayer requesting a change in method of accounting to file the Form 3115, Application for Change in Accounting Method, at the Courier's Desk. Similarly, Rev. Proc. 98-60, 1998-51 I.R.B. 16, permits a taxpayer changing its method of accounting automatically to file the copy of the application at the Courier's Desk.

SECTION 3. PROCEDURE

.01 For applications to change an accounting method or accounting period that are permitted to be filed at the Courier's Desk at the national office of the Service, if that desk closes early (before 5:00 PM) on the last day prescribed for filing the application, the Service will consider the application timely filed provided it is filed at that desk during the next succeeding day (other than a Saturday, Sunday, or legal holiday) that the national office is open for business.

.02 In order to obtain the relief provided by this notice, the taxpayer should write at the top of the application "FILED PURSUANT TO NOTICE 98-67."

.03 For an example of the relief provided by this notice, assume that a taxpayer wanting to change its method of accounting for calendar year 1998 under Rev. Proc. 97-27 is required to file a Form 3115 with the Service on or before December 31, 1998. If the Courier's Desk closes before 5 PM on December 31, 1998, the taxpayer may timely file the copy of the Form 3115 at that desk on Monday, January 4, 1999 (because Friday, January 1, 1999, is a legal holiday and January 2 and 3, 1999, are a Saturday and Sunday (see § 7503 of the Internal Revenue Code)).

DRAFTING INFORMATION

The principal author of this notice is Robert A. Testoff of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Mr. Testoff at (202) 622-4800 (not a toll-free call).