

immediately after the language “United States social security number”.

§ 1.897–2 [Amended]

■ **3.** Section 1.897–2 is amended as follows:

■ For each of the paragraphs listed in the first column, remove the language in the second column and add in its place the language in the third column:

Paragraphs	Remove	Add
(g)(1)(i)(B)	Director, Foreign Operations District (“Director”).	Commissioner, Small Business/Self Employed Division (SB/SE).
(g)(1)(i), fourth sentence of concluding text immediately following paragraph (g)(1)(i)(B).	Director	Commissioner.
(g)(1)(iii) heading	Director	Commissioner.
(g)(1)(iii)(A), first, fourth, and last sentences	Director	Commissioner.
(g)(1)(iii)(A), third sentence	Director, Foreign Operations District; 1325 K St. NW; Washington, DC 20225.	Commissioner, Small Business/Self Employed Division (SB/SE); S C3–413 NCFB, 500 Ellin Road, Lanham, MD 20706.
(g)(1)(iii)(B) heading	Director’s	Commissioner’s.
(g)(1)(iii)(B) introductory text	Director	Commissioner.
(g)(1)(iii)(B) concluding text immediately following (g)(1)(iii)(B)(2).	Director	Commissioner.
(g)(1)(iii)(C) both places it appears	Director	Commissioner.
(g)(1)(iii)(D) heading	Director	Commissioner.
(g)(1)(iii)(D)	Director	Commissioner.
(g)(2)(i)(B)	Director	Commissioner.
(g)(2)(iii) heading	Director	Commissioner.
(g)(2)(iii)(A), first, fourth, and fifth sentence (both places it appears).	Director	Commissioner.
(g)(2)(iii)(A), third sentence	Director, Foreign Operations District; 1325 K St. NW.; Washington, DC 20225.	Commissioner, Small Business/Self Employed Division (SB/SE); S C3–413 NCFB, 500 Ellin Road, Lanham, MD 20706.
(g)(2)(iii)(B) heading	Director’s	Commissioner’s.
(g)(2)(iii)(B) introductory text	Director	Commissioner.
(g)(2)(iii)(B) concluding text immediately following (g)(2)(iii)(B)(2).	Director	Commissioner.
(g)(2)(iii)(C), first and second sentences	Director	Commissioner.
(g)(2)(iii)(D) heading	Director	Commissioner.
(g)(2)(iii)(D)	Director	Commissioner.
(g)(2)(iv), fourth sentence	Director	Commissioner.
(h)(2)(v), third sentence	Assistant Commissioner (International), Director, Office of Compliance, OP:I:C:E:666, 950 L’Enfant Plaza South, SW., COMSAT Building, Washington, D.C. 20024.	Director, Philadelphia Service Center, P.O. Box 21086, Drop Point 8731, FIRPTA Unit, Philadelphia, PA 19114–0586.
(h)(4)(ii), first sentence	Assistant Commissioner (International), Director, Office of Compliance, OP:I:C:E:666, 950 L’Enfant Plaza South, SW., COMSAT Building, Washington, D.C. 20024.	Director, Philadelphia Service Center, P.O. Box 21086, Drop Point 8731, FIRPTA Unit, Philadelphia, PA 19114–0586.

4. Section 1.897–3 is amended as follows:

■ **1.** For each of the paragraphs listed in the first column, remove the language in

the second column and add in its place the language in the third column:

Paragraphs	Remove	Add
(c), introductory text	Director of the Foreign Operations District, 1325 K St., NW, Washington, DC 20225.	Director, Philadelphia Service Center, P.O. Box 21086, Drop Point 8731, FIRPTA Unit, Philadelphia, PA 19114–0586.
(c)(1), introductory text, last sentence.	which must set forth	which must contain all the following information.
(d)(1), fourth sentence	Foreign Operations District	Philadelphia Service Center.
(d)(2)(i), penultimate sentence	Director, Foreign Operations District	U.S. Treasury.
(f)(1), second sentence	Director, Foreign Operations District, 1325 K St., NW., Washington, DC 20225.	Director, Philadelphia Service Center, P.O. Box 21086, Drop Point 8731, FIRPTA Unit, Philadelphia, PA 19114–0586.
(f)(1), fifth sentence	Foreign Operations District	Philadelphia Service Center
(g)(1), second sentence	Director of the Foreign Operations District	Director, Philadelphia Service Center.

■ **2.** In paragraph (c)(1)(i), remove the parenthetical “(if any)” after the words “identifying number”.

■ **3.** Paragraph (h) is added to read as follows:

§ 1.897–3 Election by foreign corporation to be treated as a domestic corporation under section 897(i).

* * * * *

(h) *Effective date.* The requirement in paragraph (c)(1)(i) of this section that

the statement making the section 897(i) election contain the identifying number of the foreign corporation (in all cases) is applicable November 3, 2003.

■ **5.** Section 1.897–5 is added to read as follows: