



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

May 23, 2014

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Affected IRM: IRM 7.29.3

Expiration Date: May 23, 2015

MEMORANDUM FOR EXEMPT ORGANIZATIONS TECHNICAL UNIT AND EXEMPT ORGANIZATIONS GUIDANCE UNIT

FROM: Stephen A. Martin /s/ *Stephen A. Martin*
Acting Director, Rulings and Agreements, Exempt Organizations

SUBJECT: Streamlined Processing Guidelines for Cases Extended to All EO R&A Employees

To assist in the processing and review of applications, the streamlined process developed using the LSSO concepts and discussed in [TEGE-07-0214-02](#) (February 28 memo) is now extended to all of Exempt Organizations Rulings and Agreements, including Exempt Organizations Technical (EOT) and Exempt Organizations Guidance (EOG). This modification is made in the interest of fair and efficient tax administration.

Specialists in EOT and EOG will receive training on the streamlined concepts developed during the LSSO process (see attachment to February 28 memo). The training includes assessing risk and using paragraphs in notices developed by the LSSO team (see attachment to February 28 memo). To further assist in the implementation of the LSSO pilot, EOT and EOG employees will follow and implement the following procedures effective upon issuance of this memo:

1. Specialists will use Letter 1312 (with any necessary return address modifications) when corresponding with organizations.
2. Specialists will use the paragraphs as described in the attachment (to February 28 memo) and where appropriate for Letter 1312.
3. The inventory will be allocated among specialists based on the number selected to work the cases.
4. The specialists will work the cases to completion using the LSSO concepts.

The contents of the memorandum will be incorporated into IRM 7.29.3.

Please contact the Senior Manager, Rulings and Agreements, Technical with any questions regarding the application of this memorandum.

cc: www.irs.gov