



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

September 30, 2014

Control Number: TEGE-07-0914-0026
Affected IRM: 7.20.6 and 4.75.35
Expiration Date: September 30, 2016

MEMORANDUM FOR ALL EXEMPT ORGANIZATIONS EMPLOYEES

FROM: Tamera L. Ripperda /s/ *Tamera L. Ripperda*
Director, Exempt Organizations, TE/GE

SUBJECT: The EO Emerging Issue Committee

Interim Guidance Memorandum TEGE-07-0913-17 (September 30, 2013) discussed the expansion of the size and responsibilities of the EO ATAT Committee into a newly formed Emerging Issues Committee (Committee) as part of Exempt Organizations' efforts to ensure potential issues needing coordination are properly handled, decisions are documented, and employees are provided with sufficient guidance, procedures, and training to perform their duties. The creation of the Committee was also discussed during the Emerging Issues Processing training held on September 26, 2013.

As discussed in the prior Interim Guidance, the Committee will act as the central point for referrals of emerging issues and all issues involving potential abusive transactions, fraud, or terrorism as well as large case, complex, or sensitive issues. The Committee will address such issues as they emerge and provide appropriate avenues for prompt disposition or resolution. The Committee will coordinate among EO, TE/GE, Counsel, and other IRS divisions in addition to federal and state agencies. The Committee will help develop an overall strategy for EO emerging issues, and it will serve as a contact for other service areas. The Committee will identify trends and issues and continually assess the effectiveness of the EO emerging issue process.

Attached to this memorandum are a flowchart that illustrates the emerging issue process and the form that will be used to refer issues to the Committee.

The following representatives will co-chair the Committee:

EO Rulings & Agreements: An appointed R&A Senior Manager

EO Examinations: The FIU Area Manager

Agents who discover a potential issue of the type described above will discuss the

matter with his/her manager. If the manager agrees, then the issue should be elevated. The manager will complete and submit the attached form, *Elevation of Issue to the EIC*, to the TE/GE Fraud Specialist. Detailed procedures are forthcoming.

If there are any questions about this memorandum or any assistance is needed on matters related to the EO Emerging Issue Committee, contact a Committee co-chair or a TE/GE Fraud Specialist. Alternatively, questions can be submitted to *TEGE EO Review Staff, for routing to the appropriate individuals for action.

Interim Guidance Memorandum TEGE-07-0913-17 dated September 30, 2013, of the same title, is restated and superseded to reflect editorial changes.

The contents of this memorandum will be incorporated into IRM 7.20.6 and IRM 4.75.35.

Attachments: Flowchart
Referral form

cc: www.irs.gov

Exempt Organizations
Emerging Issue Process
May 7, 2014

Exempt Organizations (EO) Employee identifies potential emerging issue and discusses with manager. If Manager concurs, Manager forwards "Elevation of Issue" document to Emerging Issues Committee (EIC) mailbox

Issue Analyst confers with SME

Subject Matter Expert (SME) prepares Briefing Report and submits within 45 days to EIC

EIC reviews and votes on issue

The Emerging Issue Committee:

- Discusses the issue and makes recommendations within 60 days
- Notifies EO Executives of significant issues
- Updates issue on EIC Submission Form
- Communicates disposition of issue on Intranet for EO internal users

If issue is identified as fraud: Committee refers the issue to the Fraud Coordinator within 15 days

If issue is identified as Terrorism: Committee refers issue to EO FIU Group within 5 days

If potential abusive transaction: Committee refers to Promoter Working Group or SME within 5 days

If issue is identified as routine or systemic: Committee refers originator to intranet site or SME within 15 days

If issue needs project/outreach/guidance consideration: Committee refers to Strategic Planning Workgroup (SPWG) within 15 days

If issue requires technical assistance: Committee refers the issue to appropriate SME/R&A/Counsel within 15 days

| Elevation of Issue to the EIC | | |
|--|--------|---------------------------|
| Agent's name: | | Function: |
| Area: | Group: | Manager's Signature/Date: |
| Phone: | | |
| Email Address: | | |
| Submitted to | | Date Submitted |
| DESCRIPTION of emerging issue identified (Do NOT include taxpayer specific information): | | |
| | | |
| IRC Section(s) potentially impacted by the emerging issue identified: | | |
| | | |
| Describe HOW you identified the potentially emerging issue: | | |
| | | |
| Describe any DOCUMENTATION you may have and HOW you acquired it: | | |
| | | |
| Any additional information you may have to offer (size, marketing, etc): | | |
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