



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

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Affected IRM: IRM 7.20.1, 7.20.2, 7.20.3  
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**MEMORANDUM FOR ALL EMPLOYEES - EXEMPT ORGANIZATIONS RULINGS AND AGREEMENTS**

**FROM:** Matthew Weir /s/ *Matthew Weir*  
Director, Exempt Organizations, Rulings and Agreements

**SUBJECT:** Interim Guidance for Determination Letter Request Case Designation and Processing

On September 30, 2013, Exempt Organizations (EO) issued Interim Guidance Memorandum TEGE-07-0913-15, *Interim Guidance on Initial Classification of Applications*, which provided procedures for classifying applications when merit approval was not an option. This memorandum modifies and supersedes the directives outlined in Interim Guidance Memorandum TEGE-07-0913-15.

The purpose of this memorandum is to clarify that cases are no longer designated or processed as screening, classification, secondary screening, accelerated processing, intermediate processing, full development, or reserved for designated or specialty groups.

EO Rulings & Agreements has and will continue to follow the procedures outlined below for all EO determination letter requests (other than applications for recognition of exemption under IRC Section 501(c)(3) submitted on Form 1023-EZ).

1. After submission, determination requests are assigned to a specialist based on the Case Assignment Guide (CAG) and generally in control date order.
2. The assigned specialist reviews the case and determines if the case can be closed on merit, requires development, or needs to be reassigned to another specialist based on the CAG.
  - If the case can be closed on merit (without contact to the applicant), the specialist will prepare the case for closure according to the applicable case closure procedures.
  - If the case requires development (cannot be closed on merit), the specialist will generally prepare Letter 1312, *Request for Additional Information*, or Letter 4713, *AFP Case Request for Additional Information*, using appropriate pre-written or composed development questions.
  - If the case needs to be reassigned to another specialist based on the CAG, the specialist will discuss the case with the group manager, and if agreed, submit the case to the manager for reassignment.

Any questions regarding this memorandum should be directed to Area Manager, EO Determinations Area 1.

The contents of the memorandum will be incorporated into IRM 7.20.1, IRM 7.20.2, and IRM 7.20.3.

cc: [www.irs.gov](http://www.irs.gov)