

## IRM PROCEDURAL UPDATE

**DATE: 03/30/2015**

**NUMBER: WI-21-0315-0596**

**SUBJECT: Organizations in EO Status 27 or EO Status 36 on IDRS and EO Applications in EDS Status 37**

**AFFECTED IRM(s)/SUBSECTION(s): 21.3.8**

**CHANGE(s):**

**IRM 21.3.8.4.1.5(4) - Specified the purpose of requesting the entity information and clarified that the information can be verified using an appropriate research tool.**

4. Before disclosing information protected under IRC 6103, solicit the name, address, and EIN of the organization/plan (to ensure that you and the caller are talking about the same entity) and verify the information using the available research tools. (See (12) below if the caller fails to provide the correct address of record.) Unless the caller has a valid POA, **the basic question that *must be asked in all* disclosure verifications is: "Are you a current officer legally authorized to act on behalf of the organization /plan?"**

**NOTE:** Using a purpose statement (such as, "In order to protect the organization and the IRS, I need to verify your relationship with the organization before disclosing certain information") before asking the caller the disclosure prompts can help put the caller at ease and can make the assistor feel more comfortable asking the disclosure prompts.

**REMINDER:** Organizations can have varying names for titles of officers. The key is to establish that the person with whom you are in contact is not an outside third party and is legally authorized to act on behalf of the organization. See IRM 21.3.8.4.3.1, "EP Disclosure Explanation of Terms," for information specific to plan administrators.

**CAUTION:** The names of subordinate organizations may appear on the primary name line or on the sort name line, depending on the nature of the group ruling. If the caller is inquiring about a subordinate organization and correctly identifies the name of the subordinate as it appears on the sort name line, it is not necessary for the caller to identify the *exact* name of the central organization as it appears on the primary name line as long as you are reasonably sure the correct subordinate organization has been identified and the other disclosure prompts have been appropriately addressed.

**IRM 21.3.8.5.1.3.1(2) - Added a procedure for organizations in status 27 on IDRS; revised the status 28 procedures to distinguish between organizations that want and are able to be included in the group ruling again and those that do not or cannot; added a cross-reference to IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," for organizations in statuses 31, 36, or 40; and expanded the procedure for organizations in status 97 that do not have favorable post-auto-revocation EDS/TEDS cases to allow for other indications that the organizations' exemption is being restored.**

2. Research to determine whether the organization is recognized tax exempt:

If	Then
<p>INOLES/ENMOD reflects favorable tax-exempt recognition (statuses 01 and 25)</p> <p><b>EXCEPTION:</b> See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual Exemption," before affirming the exemption of an individually-exempt organization that displays all zeroes for its ruling date.</p> <p><b>NOTE:</b> See (3) below the table if the organization's current foundation code is 09 or if it has an expired advance ruling period or has been presumed to be a private foundation.</p> <p><b>CAUTION:</b> Research BMFOLO for a prior foundation code and EDS/TEDS before assuming that an organization with foundation code 04 and Form 990PF-1 filing requirement has been ruled to be a private foundation; it may be a presumptive private foundation, in which case you will need to give special instructions to an authorized caller. If the caller is</p>	<p>1. Provide verbal confirmation that the organization is recognized as tax exempt under IRC 501(c)(X) (substituting the appropriate subsection for "X").</p> <p><b>CAUTION: DO NOT USE PHRASES SUCH AS "IN GOOD STANDING" OR "IN GOOD STATUS."</b></p> <p>2. Confirm deductibility via cc BMFOLO before responding to a direct question about the deductibility of contributions. Remember to use the TEGE P&amp;RG ; refer to IRM 21.3.8.12.4 for additional details.</p> <p><b>NOTE:</b> Grantors and contributors may rely on an advance ruling or determination of termination of private foundation status under 507(b)(1)(B) for purposes of IRC 170. In other words, contributions to a private foundation in status 25 are treated like contributions to a public charity unless it is more than 90 days after the advance ruling period expired and there is no "P" case on EDS that was established after the advance ruling date. See paragraph (3) below for additional information.</p>

<p>unauthorized, tell him/her that the organization is a private foundation (if she/he asks about the foundation classification).</p>	<p>3. If requested and if the organization has an individual ruling of exemption or is the central organization in a group ruling, prepare an appropriate affirmation letter. See IRM 21.3.8.5.1.3.(5).</p> <p><b>NOTE:</b> If the organization is a subordinate in status 01, explain that we cannot prepare a letter of affirmation and advise the caller to contact the central organization; you may reference the section entitled, "How do I verify that an organization is included as a subordinate in a group exemption ruling?," in Publication 4573, <i>Group Exemptions</i>.</p> <p>4. If the caller asks how long the organization has been exempt, you may disclose the ruling date and the status code date. The ruling date is the date the exemption was granted; the status code date is the date the exemption was effective.</p> <p><b>NOTE:</b> If the status code date of an entity in status 01 is later than the ruling date, you cannot rely on that date as being the correct effective date of exemption. If the entity had previously been in a status such as status 21 or status 32 and then updated to status 01, for example, the status code date may still reflect the date of the conversion to status 21 or status 32 and not the original effective date of the exemption. If requested, share only the ruling date in this situation, unless you can verify the correct status code (effective) date on EDS/TEDS. You should also update IDRS accordingly.</p>
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	<p>5. If the caller is authorized and the organization has a filing requirement other than 990-06, 990-13, or 990-14, research for EO return filing compliance and advise the caller accordingly. See IRM 21.3.8.3.8.1, "Compliance with EO Filing Requirements," for additional information.</p>
<p>INOLES/ENMOD shows the entity in status 02 and there is no case closed on EDS/TEDS after the ruling date shown on IDRS</p>	<p>Verify disclosure.</p> <ul style="list-style-type: none"> <li>○ If the caller is authorized <b>and</b> the organization is 501(c)(3), prepare Letter 4162C (Letter Regarding Conditional Exemption). Instruct the caller to send the response to the letter to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201</li> </ul> <p>EEFAX 855-204-6184</p> <p><b><i>Express and Overnight Delivery</i></b> TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202</p> <ul style="list-style-type: none"> <li>○ For all other situations (caller is not authorized <b>or</b> the organization is other than 501(c)(3)), send Form 4442 to the Correspondence Unit.</li> </ul>
<p>INOLES/ENMOD shows the entity in status 71 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS</p> <p><b>CAUTION:</b> Do not rely solely on the closing code when researching EDS. Many FTE cases were erroneously closed</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5 , "Taxpayer Authentication Procedures."</p> <p>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the</p>

<p>in status 01 in the late 1990s, but the cases correctly showed an FTE letter as the last letter created and a Form 1120 filing requirement on the closing information page. Be sure to perform thorough research before determining that IDRS contains erroneous information.</p>	<p>Internal Revenue Code.</p> <p>3. If the caller is authorized, explain that the organization failed to establish its exemption and that it is liable for a taxable return until it completes the application process and receives a letter of determination ruling it to be exempt. See IRM 21.3.8.12.17, "EO Case Development: Cases in Suspense Status (Status 37, EDS Letter 4587) and Cases in Failed to Establish (FTE) Status (Status 11 and Status 12, EDS Letter 1314)," and IRM 21.3.8.12.17.2, "Failed to Establish - Additional Information Letter (1312/1313) Requests and Lost Response to Additional Information Requests on I and S Cases Closed 11 or 12 Prior to July 25, 2010," for additional information.</p>
<p>INOLES/ENMOD shows the entity in status 70 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <p>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code.</p> <p>3. If the caller is authorized, explain that the organization was denied exemption and that it is liable for a taxable return.</p>
<p>INOLES/ENMOD shows the entity in status 41 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <p>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the</p>

	<p>Internal Revenue Code.</p> <p>3. If the caller is authorized, explain that the organization is required to apply for formal recognition of its exemption and that it is liable for a taxable return until it has had its exemption approved.</p> <p><b>NOTE:</b> If the status should be changed to status 31 (because the organization qualifies as a public charity with annual gross receipts averaging \$5000 or less), to status 36 (because the organization qualifies for exemption under a subsection other than IRC 501(c)(3), (c)(9), or (c)(17)), or to status 40 because the organization has an organizing document that is dated within 27 months of the current date or within 27 months of the control date of a pending Form 1023/Form 1023-EZ or Form 1024 (501(c)(9) and 501(c)(17)), prepare a Form 4442 referral to EO Entity (EEFAX 855-214-7520) with the relevant information and request that they update the status of the organization. Inform the caller that the organization may still be subject to auto-revocation if they have not filed at least one EO return or submitted a Form 990-N in the last three tax periods.</p>
<p>INOLES/ENMOD shows the entity in status 12 and with subsection 90, 91, or 92 <b>AND</b> there is no exemption ruling on EDS/TEDS that didn't roll to IDRS</p>	<p>Inform the caller that the entity is filing an information return as a non-exempt charitable trust (NECT). If the caller is authorized and requests a letter affirming the status (<b>subsection 91 only</b>), see IRM 21.3.8.7.3(1)(b).</p> <p>Technical questions on NECTs are out of scope.</p> <p><b>NOTE:</b> Entities in status 12 are</p>

	included in the online EOMF extract.
INOLES/ENMOD shows the organization as an IRC 527 political organization (status 34, subsection 82)	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <ul style="list-style-type: none"> <li>○ If the caller is authorized, explain that our records indicate that the organization identified itself as a political organization described in IRC 527.</li> <li>○ If the caller is unauthorized, advise him/her that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. If the caller specifically asks if the organization is a political organization, refer the caller to the IRS Web site for publicly-disclosed filings. Instruct the caller to type "Search Political Organization Disclosures" in the search box.</li> </ul>
INOLES/ENMOD DOES NOT reflect formal exemption or inclusion in a group ruling	<p>1. Research EDS/TEDS to verify whether a determination has closed favorably and the data did not roll to the Master File.</p> <p>2. See IRM 21.3.8.3.8 (1) for "NO ROLL" procedures if a "no roll" situation has occurred.</p> <p>3. If EDS/TEDS reflects a favorable ruling of exemption, confirm tax exemption recognition as discussed above.</p> <p><b>EXCEPTION:</b> If, based on the filing requirements assigned on</p>

	<p>EDS/TEDS, the organization was required to <i>but did not</i> file its annual information return/notice for three consecutive years for periods beginning after December 31, 2006, explain to the <b>authorized caller</b> about auto-revocation. If the <b>caller is unauthorized</b>, explain that additional research is needed to respond, prepare a Form 4442 referral to the Correspondence Unit (EEFAX 855-204-6184), and tell the caller she/he can expect to be contacted within 30 days.</p> <p>4. If EDS/TEDS does not reflect a favorable ruling, respond as discussed below.</p>
<p>Neither the Master File nor EDS/TEDS reflects a favorable tax-exempt ruling (including, but not limited to, organizations in status 31, status 36, or status 40)</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures. "</p> <p>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code.</p> <p>3. Explain that certain organizations may not be required to file for formal recognition and inform the caller that we can confirm tax exemption only when our records reflect that a formal determination ruling has been made. See Exception under #4 below.</p> <p>4. If the caller asks for additional details, advise him/her that an organization which meets an exception from the requirement to file for formal recognition may be treated as being tax exempt as long as it is organized and operated appropriately.</p>



	<p><b>EXCEPTION:</b> If the entity has been organized and operated for more than three fiscal periods prior to the call and has not filed an information return or submitted an e-Postcard for three consecutive years for periods that began after December 31, 2006, then the organization may not hold itself out to be automatically exempt unless it meets one of the exceptions to the filing requirements imposed by the Pension Protection Act of 2006 (e.g., churches). The organization is required to apply for exemption or to file taxable returns.</p> <p><b>REMINDER:</b> Use of the TEGE P&amp;RG is mandatory when offering guidance on applying for tax exemption except when the organization has been auto-revoked, whether or not it is in status 97.</p> <p>5. If the caller expresses his/her belief that the organization in question might be covered by a group ruling, refer him/her to the central organization for specific information or to Publication 4573, <i>Group Exemptions</i>, for general information about group rulings.</p> <p><b>REMINDER:</b> You should not attempt to determine whether a particular organization should be included in a group ruling if it is not showing as such on IDRS, nor should you attempt to determine potential central organizations with which an organization could be affiliated.</p> <p><b>NOTE:</b> If the caller represents a central organization requesting information on filing for a group exemption, use of the TEGE P&amp;RG</p>
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	<p>is mandatory.</p> <p>6. If the caller is authorized, complete an EO Submodule Data Sheet (if there is no EO submodule and the organization is organized and operated as an exempt organization) or, if applicable, update the submodule per IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," and offer appropriate annual return filing guidance. Refer to the TEGE P&amp;RG for specific return filing requirement guidance.</p> <p><b>NOTE:</b> You may respond to questions from an unauthorized caller with general return filing requirement information, i.e., information not protected by IRC 6103.</p>
Neither the Master File nor EDS/TEDS reflects a favorable tax-exempt ruling and the caller states he/she has a copy of a determination letter	<p>Instruct the caller to send a copy of that letter along with a cover letter to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p> <p>EEFAX 855-204-6184</p> <p><b><i>Express and Overnight Delivery</i></b></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p>

	Cincinnati, OH 45202
The current status on IDRS is status 27 and EDS/TEDS does not reflect a favorable ruling dated after the EO status code date on IDRS	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <ul style="list-style-type: none"> <li>a. If the caller is authorized, explain that the organization is no longer covered by a group exemption because the central organization's exemption was auto-revoked for failure to file the required annual information return for three consecutive years. See IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," for information on updating IDRS.</li> <li>b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization was included in a group ruling until the month and year of the status code date (if the status code date on INOLES is not all zeroes).</li> </ul> <p><b>NOTE:</b> See 3 and 4 above under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.</p>
The current status on IDRS is status 28 or status 29 and	Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer

<p>EDS/TEDS does not reflect a favorable ruling dated after the EO status code date on IDRS</p>	<p>Authentication Procedures."</p> <ol style="list-style-type: none"> <li>a. If the caller is authorized, explain that the organization is no longer covered by a group exemption and: See IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information," if the organization is in status 28, the central organization is still in EO status 01 on IDRS, and the caller requests information about being added back into the group ruling. See IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," if the organization is in status 28 and the organization <b>DOES NOT</b> wish to be included in the group exemption or the central organization <b>IS NOT</b> in EO status 01 on IDRS and/or the organization cannot submit its Form 990-N. See IRM 21.3.8.12.14.3, "Supplemental Group Ruling Information (SGRI)," if the caller is authorized and the organization is in status 29.</li> <li>b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization held a group</li> </ol>
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	<p>ruling (status 29) or was included in a group ruling (status 28) until the month and year of the status code date (if the status code date on INOLES is not all zeroes).</p> <p><b>NOTE:</b> See 3 and 4 above under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.</p>
<p>The current status on IDRS is status 20, status 21, or status 26</p> <p><b>CAUTION:</b> Research ENMOD and the TRAC database for a pending reinstatement (i.e., a pending TC 016 on ENMOD showing EO filing requirements or an indication on TRAC that Letter 4168C was issued) and EDS for a case with a control date or a closing date that is later than the status code date on IDRS before telling the caller that the organization is not tax exempt. If ENMOD shows a pending TC 016 with EO filing requirements, treat the organization as though it is exempt and respond to the caller accordingly. If there is a pending TC 016 without EO filing requirements, consult with your Lead. If there is a case on EDS that is dated after the status code date on IDRS and EDS status and/or closing information does not provide sufficient information to respond to the caller and to update IDRS, if applicable, explain to</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <p>a. If the caller is authorized, explain that the current status of the organization is "terminated" (20), "unable to locate" (21), or "termination merger" (26). See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," if the caller asks how the exemption can be reinstated.</p> <p>b. If the caller is unauthorized, advise caller "This organization is no longer tax exempt as of (month/year)." Use status code date for month/year. See IRM 21.3.8.4.2.3(5).</p>

<p>the caller that more research is needed to respond to his/her question(s) and prepare a Form 4442 referral to the EO Correspondence Unit (EEFAX 855-204-6184).</p>	
<p>The current status on IDRS is status 32</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures. "</p> <p>a. Research BMFOL/TXMOD to determine if a Form 990/Form 990-EZ has posted (TC 150) or was received for processing (TC 594/599) after the Status 32 date.</p> <ul style="list-style-type: none"> <li>○ If a Form 990/Form 990-EZ has posted or was received for processing, update the status on IDRS to 01 with 990-01 FR and continue addressing the caller's issue.</li> <li>○ If no Form 990/Form 990-EZ has posted or was received for processing, continue to Step b.</li> </ul> <p>b. Check EDS/TEDS for an "F," "P," or "A" case closed after the Status 32 date.</p> <ul style="list-style-type: none"> <li>○ If a closed case is found, update the status and filing requirements on IDRS based on the EDS/TEDS information and continue addressing the caller's issue.</li> <li>○ Even if no "F," "P," or "A" case is located, treat the account as though the organization is exempt and respond to the caller's issue accordingly.</li> </ul> <p><b>NOTE:</b> See IRM 21.3.8.12.6,</p>

	"Request for Reinstatement of Tax-Exempt Recognition," if the caller is authorized.
The CURRENT EO status is status 22	See IRM 21.3.8.9.8, "Status Codes - EO." Refer to (12).
The EO status is status 98	<p>1. Advise caller that our records indicate the exempt status is currently suspended under IRC 501(p).</p> <p>2. Advise caller that no deduction is allowed under any provision of the Code for contributions made to the organization while the organization's exemption is in suspension.</p> <p>3. Advise caller that information on IRC 501(p) can be found on the Web at irs.gov, by typing "501(p)" in the search box. <b>DO NOT PROVIDE ANY OTHER ACCOUNT/STATUS INFORMATION TO THE CALLER.</b></p> <p>4. See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," for reinstatement information.</p>
The EO status is status 99	<p>Research IDRS for the status held by the organization before it was updated to status 99 and respond to the caller based on the prior status.</p> <p><b>NOTE:</b> If the prior status is 41 and the caller is contacting the Service because of a rejected Form 990-N, see paragraph (35) of IRM 21.3.8.9.8, "Status Codes - EO."</p>
INOLES/ENMOD shows the entity in status 97 and there is no favorable case closed on EDS/TEDS after the status code date shown on IDRS	Research ENMOD and TRAC for an indication that the organization's exemption is being restored (i.e., a pending TC 016 on ENMOD giving the organization an EO filing requirement and/or a closed TRAC case dated after the status 97 date showing that an affirmation or

	<p>erroneous auto-revocation (ER) letter was sent to the organization).</p> <ul style="list-style-type: none"> <li>○ If an indication of reinstatement is found, treat the organization as though it is exempt and respond to the caller accordingly.</li> <li>○ If no indication of reinstatement is found, see IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."</li> </ul>
<p>INOLES/ENMOD shows the entity in status 97 but there is a favorable case closed on EDS/TEDS after the status code date shown on IDRS</p>	<p>Affirm the exemption of the organization using the verbiage in the first row of this table.</p> <p><b>NOTE:</b> If the closing date on EDS/TEDS is more than two weeks prior to the date of the call and the organization is still showing status 97 on IDRS, follow the procedure in paragraph (1)(c) of IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File."</p>

**IRM 21.3.8.5.2.4(1) - Removed the references to EO applications in status 37 being worked outside the Cincinnati POD.**

1. To ensure the best customer service, follow the procedures below:

<b>If caller inquires about</b>	<b>Then</b>
<p>An <b>application that is closed on EDS/TEDS (statuses 00, 01, 02, 03, 04, 05, 06, 09, 11, 12, 13, or 21):</b></p> <p><b>NOTE:</b> The favorable closed statuses are 00/01/06/09/13/21 (but <b>be sure to check the F4 closing information to ensure there were no user fee payment</b></p>	<p>1. Do not refer the caller to the determination specialist that closed the case before attempting to provide assistance.</p> <p><b>NOTE: DO NOT</b> provide the telephone number of the employee named on Letter 1042 (status 03 closures); see Step 6 below.</p>



<p><b>problems before telling the caller the case was closed favorably).</b> If the F4 screen flashes a message about the user fee payment, prepare a Form 4442 referral to the EO Adjustments Unit (EEFAX 855-204-6185) <b>for authorized callers only.</b></p> <p><b>REMINDER:</b> Be sure that the letter shown on the initial EDS/TEDS screen is consistent with the closing code. If it is discrepant, inform the caller that additional research is required and prepare a Form 4442 referral to the EO Correspondence Unit (EEFAX 855-204-6184).</p>	<p>2. Advise the caller that since the application is closed, the determination specialist no longer has the application and you can provide assistance to him/her.</p> <p>3. Probe to determine the issue.</p> <p>4. Provide the appropriate guidance/referral to address the customer's issue.</p> <p>5. See IRM 21.3.8.12.17, "EO Case Development: Cases in Suspense Status (Status 37, EDS Letter 4587) and Cases in Failed to Establish (FTE) Status (Status 11 and Status 12, EDS Letter 1314)," and IRM 21.3.8.12.17.2, "Failed to Establish - Additional Information Letter (1312/1313) Requests and Lost Response to Additional Information Requests on I and S Cases Closed 11 or 12 Prior to July 25, 2010," if the case closed FTE and caller states he/she previously responded or did not receive letters.</p> <p>6. See IRM 21.3.8.11.1.1.1, "Processing Applications (Other Than Form 1023-EZ) That Are Substantially Incomplete (Letter 1042) and Other Long Form Status 03 Closures," for EO applications in status 03.</p> <p>7. See IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests," for EO cases in status 04.</p> <p>8. See IRM 21.3.8.5.1.3.3, "Status of Pending EP Determination/Application</p>
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	Requests," for EP cases in statuses 03/05 or status 04.
An EP application in <b>status 08</b>	This status is used for the submission of a Form 5310-A, <i>Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business</i> , and is considered neither favorable nor adverse. These applications are not reviewed by a specialist, as they are just an information filing. <b>No letters are issued on these submissions.</b>
An EO case in suspense status 37  <b>EXCEPTION:</b> See below for EO cases in status 37 when the caller states the determination specialist failed to call him/her back.	Refer to IRM 21.3.8.12.17, "EO Case Development: Cases in Suspense Status (Status 37, EDS Letter 4587) and Cases in Failed to Establish (FTE) Status (Status 11 and Status 12, EDS Letter 1314)."
The status of a determination application that is assigned to a determination specialist ( <b>statuses 32/33/52/53/72/73, as well as status 62 for EP</b> ):  <b>CAUTION:</b> Treat cases in status 52 with determination specialist number 50250, cases in status 52 showing assigned to a group instead of to an individual, or EO cases in technical screening (status 60/62) as <b>unassigned cases</b> . See IRM 21.3.8.5.1.3.2.  <b>NOTE:</b> Always verify on the second F6 screen that the case is assigned to an individual and not to a special project type. See IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests," for additional information on EO cases.	<ol style="list-style-type: none"> <li>1. If appropriate, explain that the application has been assigned.</li> <li>2. Explain that, if the determination specialist needs additional information, he or she will contact the organization.</li> <li>3. Explain that, depending upon the number of applications assigned to the determination specialist, it could be one or two months before the customer hears something from the determination specialist.</li> <li>4. Provide the caller with the determination specialist's name and direct phone number, but do not offer to transfer customer to the determination specialist. Ensure that you are giving the caller the name and telephone number of the determination</li> </ol>

	<p>specialist to whom the case is assigned.</p> <p><b>NOTE:</b> If the telephone number for the determination specialist is listed as 513-263-4453 or 877-829-5500, research available sources to find the direct number for the determination specialist.</p> <p><b>DO NOT GIVE THE CALLER THE CORRESPONDENCE UNIT'S TELEPHONE NUMBER FOR ASSIGNED CASES.</b></p> <p>5. Only in the case where the customer complains about having to pay for a call to the determination specialist, offer the alternative of obtaining the customer's information and sending a referral to the determination specialist (via your manager/lead) for a call-back. Advise customer he/she can expect a call-back within 5 business days.</p>
<p>An assigned case (<b>statuses 32/33/52/53/72/73, as well as status 37 for EO cases and status 62 for EP</b>) because he/she did not receive a response to a previous inquiry or was consistently unable to leave a voice mail for the determination specialist because his/her mailbox was full</p> <p><b>NOTE:</b> Always verify on the second F6 screen that the case is assigned to an individual and not to a special project type. See IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests," for additional information on EO cases.</p>	<p>1. Document the caller's</p> <ul style="list-style-type: none"> <li>○ Name</li> <li>○ Telephone number</li> <li>○ Summary of the inquiry</li> </ul> <p><b>NOTE:</b> There is a template available on the TEGE Call Site Research Portal under People titled "Request for Determination Specialist to Return Call" which you may use for this purpose.</p> <p>2. Send an encrypted email to your manager/lead with the contact information as an attachment with an indication of the issue: <b>MULTIPLE</b></p>

	<p><b>REQUESTS/CONTACT ATTEMPTS</b>, "Determination Specialist Return Call Request." Include the group number of the assigned specialist, along with the manager's name and phone number, in your email.</p> <p>3. Your manager/lead will forward the information to the determination specialist's manager (and will cc: the HQ analyst), per local procedure, for the caller to be contacted within 10 business days.</p>
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**IRM 21.3.8.7.3(1) - Added status 27 to (a) and (i) and revised the procedures in (i) for entities in status 28, distinguishing between organizations that want and are able to be included in the group ruling again and those that do not or cannot.**

1. To determine the appropriate letter that fits the customer's situation, refer to the following charts, using all applicable research and information furnished by the caller.
  - a. **EO Letter Chart Quick Reference**

<b>Affiliation Code</b>	<b>EO Status Code</b>	<b>Refer to</b>
1, 2 or 3	01, 12, or 32	Chart 1
1, 2 or 3	02  Do not issue affirmation letters to these organizations.	Chart 8 a
1, 2 or 3	25	Chart 2
1, 2 or 3	20 or 21	Chart 3
1, 2 or 3	31,40,41,42,70,72 and 99	Chart 4
1, 2 or 3	71	Chart 5
1, 2 or 3	22  Never issue a letter to an organization in current Status 22.	See IRM 21.3.8.9.8(12).
1, 2 or 3	98	See IRM 21.3.8.5.1.3.1(2).

	Never issue a letter to an organization in status 98.	
6/8  <b>NOTE:</b> Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	01	Chart 6
7, 9	01	See IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information." Refer to (10).
7, 9	27, 28	Chart 8a
N/A	NO EO SUBMODULE PRESENT	Chart 7
N/A	Use miscellaneous informational/procedural letters in response to information furnished by the caller.	Charts 8 a-h as applicable

- b. **Chart 1 - EO STATUS = 01, 12, or 32 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
SS = 03  Expired ARED ( <b>200805 and earlier ONLY</b> ) and presumptive PFs	Letter 4164C  (Form 8734 Needed/Advance Ruling Expired Letter)	Letter 4170C  (3rd Party Affirmation of Exemption Letter)
SS = 03  Foundation code 09	See IRM 21.3.8.12.5.4, "Change in Foundation Classification." Refer to paragraph	Letter 4170C  (3rd Party Affirmation of Exemption Letter)

	(7).	
All other SS = 03 and other Subsections not listed below <b>(includes AREDs of 200806 and later)</b>	Letter 4168C  (Letter Affirming 501(c) Exemption)	Letter 4170C  (3rd Party Affirmation of Exemption Letter)
SS = 80	No C Letter available.  Send 4442 to Correspondence Unit (EEFAX 855-204-6184).	No C Letter available.  Send 4442 to Correspondence Unit (EEFAX 855-204-6184).
Subsection = 90,91,92  <b>NOTE:</b> Only NECTs showing subsection 91 should have a ruling of public charity status that allows them to file a Form 990. NECTs showing subsection 90 or 92 do not have any formal ruling and there is no letter available to document their status. Requests for more information than is discussed here are out of scope.	No C Letter available.  Send 4442 to Correspondence Unit (EEFAX 855-204-6184) for subsection 91 only.	No C Letter available.  Inform the caller that the entity is filing an information return as a non-exempt charitable trust.
Subsection = 93  Taxable Farmer's Cooperative	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

c. **Chart 2 - EO STATUS = 25 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

<b>Applicability</b>	<b>Letter to Org</b>	<b>Letter to 3rd party</b>
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Unexpired ARED)	No C Letter available.  Send 4442 to Correspondence Unit (EEFAX 855-204-6184).	Letter 4170C  (3rd Party Affirmation of Exemption Letter)
Subsection = 03 with Foundation code 02, 03 or 04 with Status	Letter 4168C  (Letter Affirming 501(c)	Letter 4170C  (3rd Party

Code = 25 (Expired ARED)	Exemption) with the appropriate private foundation paragraph selected	Affirmation of Exemption Letter) with the appropriate private foundation paragraph selected
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- d. **Chart 3 - EO STATUS = 20 or 21 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
Status 20	Letter 4189C (Reinstatement Letter)  <b>CAUTION:</b> Refer to IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," before preparing a letter for the organization.	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)
Status 21	N/A See IRM 21.3.8.12.6.	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

- e. **Chart 4 - EO STATUS = 31, 40, 41, 42, 70, 72, and 99 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
All	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

- f. **Chart 5 - EO STATUS = 71 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
All	Letter 4188C (FTE Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

- g. **Chart 6 - EO STATUS = 01 - Affiliation Code = 6 (GEN Parent - non Church) or = 8 (GEN Parent - Church)**

Applicability	Letter To Org	Letter to 3rd party
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<p>All Subsections</p> <p><b>NOTE:</b> Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.</p>	<p>Letter 4167C (Letter Affirming Parent to Subordinate)</p> <p><b>NOTE:</b> You must research at least one subordinate entity in EO status 01 using EOGENS to ascertain the subsection under which the subordinate organizations are exempt in case it differs from that of the central organization. If you cannot find at least one subordinate in 01 status, prepare a Form 4442 referral to the TEGE Correspondence Unit (EEFAX 855-204-6184).</p>	<p>Letter 4170C</p> <p>(3rd Party Affirmation of Exemption Letter)</p>
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h. **Chart 7 - NO EO SUBMODULE PRESENT**

<b>Applicability</b>	<b>Letter To Org</b>	<b>Letter to 3rd party</b>
All, except as noted below	Letter 4163C (No Record of Exemption of Organization Letter)	<p>Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)</p> <p><b>REMINDER:</b> Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.</p>
American National Red Cross component	Letter 4205C (Red Cross Letter)	<p>Letter 4170C</p> <p>(3rd Party Affirmation of Exemption Letter)</p>
Federal credit union	<p>No C letter available.</p> <p>Refer the caller to the National Credit Union Administration</p>	<p>No C letter available.</p> <p>Refer the caller to the National Credit Union Administration</p>
Clearly a city or county	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	<p>Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)</p> <p><b>REMINDER:</b> Use an asterisk (*) in the TIN</p>



		window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Not a city or county, but is created by a government entity (no EO submodule, any employment code)	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)  <b>REMINDER:</b> Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Federal entity	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)  <b>REMINDER:</b> Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Indian Tribe listed in Revenue Procedure 2008-55 or its successor	No C Letter available.  Send 4442 to ITG Classification (fax 877-621-7401).	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)  <b>REMINDER:</b> Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.

i. **Chart 8a - Miscellaneous informational/procedural letters for authorized parties**

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Subordinate organization with EO status 27 or 28	Letter 4163C (No Record of Exemption of Organization Letter)  <b>CAUTION:</b> Do not offer a letter unless the caller specifically asks for one.

	<p>If the caller asks about being included in the group ruling and the central organization is in EO status 01 on IDRS (status 28 organizations only), see IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information."</p> <p>If the organization is in status 27 or if it is in status 28 and the organization does not want to be included in the group exemption (or the central organization <b>IS NOT</b> in EO status 01 on IDRS), see IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."</p> <p>If the caller's organization is in status 28 and wants to submit a Form 990-N, see IRM 21.3.8.12.24.2.2, "Establishing the EO Submodule: Organizational and Operational Details" and IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."</p> <p><b>NOTE:</b> If an unauthorized third party asks for a letter, prepare Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption).</p> <p><b>REMINDER:</b> Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.</p>
<p>501(c)(3) organizations with EO status 02</p> <p>For other subsections, send 4442 to Corr. Unit.</p>	<p>Letter 4162C (Letter Regarding Conditional Exemption)</p> <p>Instruct the caller to send the response to the letter to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p>EEFAX 855-204-6184</p>

	<p><b><i>Express and Overnight Delivery</i></b></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>
Organization requests written confirmation of its EIN.	Letter 4158C (EIN Letter)
Inquiry about exempt status of a taxable farmer's co-op	Letter 4163C (No Record of Exemption of Organization Letter)
Inquiry about exempt status of an IRC 527 political organization	Letter 4163C (No Record of Exemption of Organization Letter)

j. **Chart 8b -Miscellaneous informational/procedural letters - *Form 8734 Issues***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
<p>Form 8734 and Instructions</p> <p><b>NOTE:</b> With the elimination of the advance ruling process for applicants whose advance ruling period ended on or after June 9, 2008, Forms 8734 should be submitted only by organizations whose advance ruling periods expired prior to the effective date of the change in procedures or by organizations undergoing a 60-month termination of their private foundation status.</p>	Form 8734 and instructions
Receipt of filed Form 8734	<p>No C Letter available.</p> <p>Affirm verbally if case is found on LINUS/EDS/TEDS.</p>

k. **Chart 8c -Miscellaneous informational/procedural letters - *Determination Application Issues***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
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Condominium association requests information on exemption qualification	No C Letter available. Refer caller to Rev. Rul. 74-17.
<b>Organization</b> Requests concerning copies of a determination for a ruling date prior to January 1, 1948	No C Letter available. See IRM 21.3.8.3.4.1.3. (1)(a).
<b>3rd Party</b> Requests concerning copies of a determination for a ruling date prior to January 1, 1948	No C Letter available. See IRM 21.3.8.3.4.1.3. (1)(a).
How to obtain a group exemption ruling	Letter 4187C (Apply for Group Exemption Letter)
Receipt of Pending EO Application  <b>CAUTION:</b> Applies only to authorized caller or to the holder of a valid POA	Affirm verbally if case is found on LINUS/EDS/TEDS.  If caller states that the acknowledgement letter was never received, verify the address on LINUS/EDS/TEDS.  If the caller requests a replacement letter <b>and the address on LINUS/EDS/TEDS is correct</b> , prepare Letter 3367C (Merit Notice).  If the caller requests a replacement letter <b>and the address on LINUS/EDS/TEDS is incorrect</b> , instruct the caller to send a written request (including the correct mailing address) to the Correspondence Unit:  IRS  TEGE Correspondence Unit, Room 4024  P.O. Box 2508  Cincinnati, OH 45201  EEFAX 855-204-6184

	<p><b><i>Express and Overnight Delivery</i></b></p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>
<p>Receipt of Pending EP Application</p> <p><b>CAUTION:</b> Applies only to authorized caller or to the holder of a valid POA</p>	<p>Affirm verbally if case is found on LINUS/EDS/TEDS.</p> <p>If caller states that the acknowledgement letter was never received, verify the address on LINUS/EDS/TEDS.</p> <p>If the caller requests a replacement letter <b>and the address on LINUS/EDS/TEDS is correct</b>, prepare a Form 4442 to the Correspondence Unit (EEFAX 855-204-6184)</p> <p>If the caller requests a replacement letter <b>and the address on LINUS/EDS/TEDS is incorrect</b>, instruct the caller to send a written request (including the correct mailing address) to the Correspondence Unit:</p> <p>IRS</p> <p>TEGE Correspondence Unit, Room 4024</p> <p>P.O. Box 2508</p> <p>Cincinnati, OH 45201</p> <p>EEFAX 855-204-6184</p>

	<p><b><i>Express and Overnight Delivery</i></b></p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>
Request for a user fee refund	<p>No C Letter available.</p> <p>For additional information, see IRM 21.3.8.11.4, "User Fee Refunds - EO."</p>

l. **Chart 8d -Miscellaneous informational/procedural letters - *Mergers/Terminations***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Organization has merged with another.	<p>No C Letter available.</p> <p>See IRM 21.3.8.12.5.2.</p>
Terminating/Dissolving an Organization	See IRM 21.3.8.12.5.1, "Dissolution."
<p>Organization has changed its legal structure:</p> <p>1. Association that Incorporates;</p> <p>2. Corporation that Re-incorporates</p>	<p>No C Letter available.</p> <p>Refer caller to Rev. Rul. 67-390.</p>

m. **Chart 8e -Miscellaneous informational/procedural letters - *Name Change Guidance***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Organization has changed/wants to change its name	Letter 4166C (Name Change Documentation Letter)

n. **Chart 8f -Miscellaneous informational/procedural letters - *Organizational Changes***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Guidance on how to terminate private foundation classification	No C Letter available.

and become a public charity	See IRM 21.3.8.12.5.4.1.
Organization wants to change its foundation classification to a church	No C Letter available.  See IRM 21.3.8.12.5.4. (1)(a).
Organization proposes new activities	Letter 4159C (Proposed Activity PLR Letter)
Organization wants to change its subsection	Letter 4181C (Change Subsection Letter)
Organization wants an affirmation letter because its corporate standing in its state has been terminated or is inactive (per caller's comments)	DO NOT PREPARE AN AFFIRMATION LETTER EVEN THOUGH THE ORGANIZATION IS IN 01 STATUS. See IRM 21.3.8.12.2, "State Reinstatement Affirmation."

o. **Chart 8g -Miscellaneous informational/procedural letters - *Return Issues***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Organization wants to be exempt from filing a Form 990 - Governmental affiliation  <b>NOTE:</b> This does not apply to 509(a)(3) supporting organizations.	No C Letter available.  Refer caller to Rev. Proc. 95-48.
Organization wants to be exempt from filing a Form 990 - Church affiliation  <b>NOTE:</b> This does not apply to 509(a)(3) supporting organizations.	No C Letter available.  Refer caller to Rev. Proc. 96-10.
Back up withholding refund	Letter 4191C (Backup Withholding Letter)
Change in fiscal year	Letter 4190C (FYE Change Letter)
Authorized caller wants copy of CP 211A, <i>Application for Extension of Time to File an Exempt Organization Return - Approved</i>	CP 211A cannot be regenerated. Prepare Letter 0333C (Extension of Time to File (IMF/BMF) Approved).

p. **Chart 8h -Miscellaneous informational/procedural letters - *Miscellaneous***

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Organization indicates it is not in the Publication	Offer to prepare Letter 4168C (Letter Affirming 501(C) Exemption). See IRM

78 data	<p>21.3.8.12.12.1, "Publication 78 Data Omissions (Service Error / Non-Service Error)," for additional information.</p> <p><b>NOTE:</b> Do not prepare Letter 4177C (Add to Publication 78 Letter) until it has been revised to reflect EO Select Check.</p>
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**IRM 21.3.8.8.5(3) - Clarified that the procedure applies only to private letter ruling requests submitted prior to January 2, 2015, and provided a link to IRM 21.3.8.12.5.3, "Changes in Activities/Organizing Documents/By-Laws and Private Letter Rulings," for requests submitted on or after that date.**

3. Refer to the following table if you get a call from an authorized individual (see IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures") asking about the status of a TEGE private letter ruling (PLR) request submitted before January 2, 2015. If the ruling request was submitted on or after January 2, 2015, refer to IRM 21.3.8.12.5.3, "Changes in Activities/Organizing Documents/By-Laws and Private Letter Rulings."

**REMINDER:** This procedure applies only to TEGE issues. If the caller is asking about the status of a non-TEGE PLR, refer to the TTG using as a search term the issue about which the PLR was requested.

**NOTE:** Before preparing a referral to the HQ analyst, make sure that you have:

- Verified how long it has been since submitting the request (the caller should allow at least two weeks for the request to be received and logged in)
- Asked how much fee was sent and whether the check cleared
- Confirmed where the request was sent
- Researched EDS

Do not prepare a referral unless the responses to your questions and/or your EDS research verify that the caller is truly asking about a PLR and not about an application for exemption or about a Form 8940 submission.

If the ruling request was submitted to	Then
EO	<ol style="list-style-type: none"> <li>1. Prepare a Form 4442 referral to your lead with the required contact/issue information.</li> <li>2. The lead will contact the Headquarters Analyst, who will research the status and share the information with the lead for the call back to the customer.</li> </ol>
EP	<ol style="list-style-type: none"> <li>1. Prepare a Form 4442 referral to your lead</li> </ol>



	<p>with the required contact/issue information.</p> <p>2. The lead will contact the Headquarters Analyst, who will research the status and share the information with the lead for the call back to the customer.</p>
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**IRM 21.3.8.9.5(6) - Clarified in the Note the circumstances under which a POA named on EDS/TEDS may update an entity's address of record and updated the address to which applicants should send address change requests when they have an unassigned EO application.**

6. If an organization has a pending *unassigned* determination application, you may make the address change on Master File if requested to do so by an authorized party, but the organization must make the request in writing via letter or Form 8822-B to:
- TEGE Correspondence Unit  
P.O. Box 2508, Room 4024  
Cincinnati, OH 45201

EEFAX 855-204-6184

***Express and Overnight Delivery***

TEGE Correspondence Unit  
Room 4024  
550 Main Street  
Cincinnati, OH 45202

to have the address updated on EDS/TEDS. If the case is assigned, update IDRS as appropriate and instruct the caller to send the request to the determination specialist to whom the case is assigned.

**NOTE:** POAs as shown on EDS/TEDS are not authorized parties for the purpose of updating the AOR on Master File; the caller's authority must be recorded on CAF or you must have a properly-completed authorization in hand to update the AOR.

**IRM 21.3.8.9.8 - Added a new paragraph (17) for status 27 and renumbered the subsequent paragraphs; revised the status 28 procedures in the renumbered paragraph (19) to distinguish between organizations that want and are able to be included in the group ruling again and those that do not or cannot.**

17. **Status Code 27** — Indicates a subordinate organization is no longer included in a group exemption ruling because the central organization's exemption was

auto-revoked for failure to file the required annual information returns for three consecutive years. After the central organization is placed into status 97, subordinate organizations that are compliant with their EO filing requirement are placed into status 27 (those that are not are placed into status 97). Organizations are sent CP 120-B, *Revocation notice of tax exempt status*, when they are put into status 27. Because they still display an EO filing requirement on master file, organizations in status 27 may continue to submit a Form 990-N or e-file a Form 990 series return. See IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," for information about updating IDRS for organizations in status 27.

19. If the caller asks about returning to the group exemption and the central organization is in EO status 01 on IDRS, see IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information." If the organization does not want to return to the group exemption or the central organization is not in EO status 01 on IDRS, see IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."

**IRM 21.3.8.9.12 - New subsection on updating EO submodules for organizations that do not have formal exemption and that are not in group exemptions.**

1. Since early 2014, a transcript (EIN and name of entity only) is generated whenever an entity applies for an EIN and indicates it is a non-profit organization. These transcripts are assigned to EO Entity, which performs IDRS research to determine if another EIN has already been assigned to the entity and, if not, creates an EO submodule for the entity based on the organization's name. If the organization sounds like a church, it is given status 30; non-churches are given status 36 and IRC 501(c)(4). For additional information, see IRM 3.13.12.20.4, "EO-EIN Transcripts."
2. Because all non-churches are assigned an IRC 501(c)(4) designation by default, other statuses and/or IRC subsections may be more accurate for the organization based on information you collect from the caller. Information from any paper EO return filed by the entity will update/correct the master file data, but if the organization is not required to file (e.g., churches) or is going to e-file its EO return or submit a Form 990-N, e-Postcard, master file may need to be updated before the return/form can be successfully transmitted. Use the following table to update master file if, based on information supplied by the caller, you determine that status 36 and IRC 501(c)(4) are not appropriate for the entity. The table can also be used to correct the EO status and/or subsection of other entities that do not have a formal ruling of

exemption or that are not part of a group ruling, including organizations in status 27 or status 28.

If the EO status of the entity on IDRS is	And, based on the caller's statements, the organization	Then
36 and IRC 501(c)(4)	Qualifies under a different subsection (other than IRC 501(c)(3), (9), (17), or (29))	Input a TC 016/definer A with the correct subsection and other required fields.
27, 28, 31, 36, or 40	Qualifies as a church, i.e., status 30	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date.</li> </ul>
27, 28, 30, 36, or 40	Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging \$5,000 or less, i.e., status 31	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016/definers AB with the required fields (and cycle delayed), using the current month/year for the status code date and giving the organization a 990-02 filing requirement.</li> </ul>
27, 28, 30, 31, or 36	Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging more than \$5,000, i.e., status 40  <b>REMINDER:</b> Be sure to discuss the requirement to apply for exemption.	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date.</li> </ul>
27, 28, 30, 31, or 40	Qualifies under a subsection other than IRC 501(c)(3),	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016/definers AB</li> </ul>

	(9), (17), or (29), i.e., status 36	with the required fields (and cycle delayed), using the current month/year for the status code date and giving the organization a 990-01 or 990-02 filing requirement.
27, 28, 30, 31, 36, or 40	Does not qualify for exemption from federal income tax	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016 with a cycle delay (BNCHG) and give the entity a Form 1120 (corporations and unincorporated associations) or Form 1041 (trusts) filing requirement.</li> </ul> <p><b>NOTE:</b> Consider the Form 1120 as a default filing requirement; unless the caller states the entity is a trust, give the entity a Form 1120 filing requirement.</p>

**REMINDER:** If a master file update is required before an EO return or a Form 990-N can be successfully transmitted, advise the caller to allow at least four weeks for the necessary systems to be updated. If the organization is at risk for auto-revocation, notate AMS accordingly, including actions taken.

3. If the caller asks about applying for exemption, use of the TEGE P&RG , located on SERP, is mandatory.
4. For situations not covered here or elsewhere in the IRM, prepare a Form 4442 referral to your lead.

**IRM 21.3.8.10.2 - Added a new paragraph (7) instructing the assistor to research the account if the caller states that a balance due is owed and renumbered the subsequent paragraphs; added CP 120-B to the list of notices that should be handled by tax law assistants in the Exception in the renumbered paragraph (11).**

7. If an authorized caller states that his/her organization/plan has a balance due or owes the IRS money, whether or not she/he cites a specific IRS notice, research the account before responding to the caller to ensure that the debt is not owed to another government agency or authority, e.g., to the caller's state or to the Department of Labor, and to ensure that all issues can be addressed

and/or that appropriate referrals can be made.

11. Tax law assistors should transfer questions on notices to the appropriate notice application.

**EXCEPTION:** Questions on CP 299, on CP 120-A, on CP 120-B, on CP 259-H, and on the CP 249 series should be answered by tax law assistors and should not be transferred to the EO Notice application. Questions on CP 259-H and on the CP 249 series should be transferred to the advanced tax law application for political organizations.

**IRM 21.3.8.12.4(2) - Expanded the Exception with additional information about contributions made to organizations in status 97.**

2. For accounts NOT reflecting exempt (01/25/32) or auto-revoked status (see Exception below for organizations in status 97), including organizations whose applications for exemption are pending, advise the caller that we have no record of the organization having tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that contributions may be deductible if **any** of the following is true:
  - The entity is organized and operated as a church. (See Publication 1828 for additional information.)
  - The entity is a unit of federal, state or local government (instrumentality) and the contribution is to be used exclusively for public purpose.
  - The entity is organized and operated as a 501(c)(3) and is within 27 months of its formation.
  - The entity is organized and operated as a 501(c)(3) public charity and its average annual gross receipts are \$5,000 or less.
  - The entity is organized and operated as a 501(c)(13) and the contribution is to be used for the maintenance of the cemetery as a whole.

**NOTE:** When the IRS approves a timely-filed exemption application, exempt status is recognized back to the date the organization was created. Thus, while an application is pending, the organization can treat itself as exempt from federal income tax. However, contributors to the organization do not have advance assurance of deductibility because the organization's exemption is pending. If the organization ultimately qualifies for exemption for the period in which the contribution is made and is entitled to receive tax-deductible contributions, the contribution will be tax deductible by the donor. Alternatively, if the organization ultimately does not qualify for exemption or does not qualify to receive tax-deductible contributions, then the contribution

will not be tax deductible.

**EXCEPTION:** Except in rare circumstances, e.g., organizations organized and operated as churches, If the organization's exemption was revoked for failure to file a return (status 97), it may not hold itself out to be exempt until it has applied for and received reinstatement of its exemption. If the auto-revoked organization has submitted an application for exemption, the effective date of the exemption will not go back to the formation date, but rather to the date the application was submitted (the control date on EDS/TEDS). This effective date of exemption cannot be determined until the case has been closed with a favorable ruling. If the organization requests retroactive reinstatement due to reasonable cause and the request is approved, the effective date of the exemption will be the due date of the third year's return. Thus, the deductibility of a contribution made to an organization in status 97 depends not only on the reinstatement of exemption, but also the on effective date of the reinstatement. Only contributions made on or after the effective date of reinstatement would qualify for deductibility once the organization's name appeared on Select Check as auto-revoked.

**IRM 21.3.8.12.5.1(5) - Changed the existing Note to a Reminder and added a new Note explaining that auto-revoked organizations that intend to terminate rather than to apply for reinstatement should send their dissolution documentation to EO Entity.**

5. If the organization does not have an EO submodule and/or EO filing requirements (or if no information comes up for the EIN), instruct the caller to send a letter requesting the closing of their account to:

IRS

Attn.: EO Entity, MS 6273

Ogden UT 84201

They may also EEFAX it to 855-214-7520. The organization should state the reason they wish to close their account. If they have a copy of the EIN Assignment Notice that was issued when their EIN was assigned, they should include that when they write. Otherwise, they should be sure to include the complete legal name of the entity, the EIN, and the address.

**REMINDER:** Do not create an EO submodule for these organizations. Refer to the TTG if it appears from the caller's description of the organization's purpose and activities that it would not have qualified for tax exemption.

**NOTE:** Organizations in status 97 that intend to terminate rather than to apply for reinstatement should also send their dissolution information to EO Entity. Instruct the caller to terminate the organization per the terms of their organizing document and to send the documentation listed in paragraph (2) above to EO Entity.

**IRM 21.3.8.12.5.5(3) - Expanded the procedure for updating the subsection for organizations without formal ruling and added a cross-reference to IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."**

3. If the organization does not have formal exemption but does have an EO submodule showing status 30, 31, 36, 40, or 41, you may be able to update the organization's subsection on IDRS based on information provided by an authorized caller about how the organization is organized and operated and/or about its gross receipts. Refer to IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," for additional information.

**IRM 21.3.8.12.5.7 - Revised the entire subsection to separate out the various scenarios and added procedures for organizations claiming to be churches with taxable return filing requirements in the new paragraph (2) and for IRC 509(a)(3) claiming exemption from filing the Form 990 as an integrated auxiliary of a church and for schools below college level affiliated with a church in the new paragraph (3).**

1. Use the information in the following paragraphs to address an authorized caller's request to change his/her organization's filing requirements. If the caller received a notice about an employment tax return or a BMF income tax return, instruct him/her to contact the office that issued the notice.
2. If the caller's organization has taxable return filing requirements **and all of the following are true**, prepare an EO Submodule Data Sheet (and EO Entity will delete the taxable return filing requirement and satisfy any open return modules when they add the submodule). (See IRM 21.3.8.12.24.2, "Rejected Forms 990-N and Collecting Data to Establish an EO Submodule for Organizations without a Submodule and for Organizations with a Pending Application," and the subsequent subsections for additional information.) If any of the conditions do not apply, prepare a Form 4442 referral to your Lead and specify on the Form 4442 the reason for the referral:
  - The caller states that the organization is organized and operated as a tax-exempt entity and that it is not a homeowners association.
  - The organization does not already have an EO submodule.
  - There are no open taxable return modules with a balance due.
  - The organization is eligible to submit a Form 990-N.

**EXCEPTION:** If the caller states that the organization is organized and operated as a church, the organization does not already have an EO submodule, and there are no open taxable return modules *with a balance due*, delete the Form 1120 filing requirement. If there is one or more open taxable return modules, you can satisfy them all and delete the Form 1120

filing requirement at the same time by inputting a TC 591, CC 097 on the module of the earliest open period.

3. Unless specifically noted, the procedures in the following table apply only to organizations with individual, formal rulings of exemption:

If	And	Then
<p>The organization has a 990-01 filing requirement</p> <p><b>NOTE:</b> This applies to organizations with formal, individual rulings or to subordinate organizations or organizations with an EO submodule but no formal exemption.</p>	<p>The caller states that his/her organization's annual gross receipts are normally \$50,000 or less and this is not contradicted by information on IDRS (TXMOD/BRTVU)</p>	<p>Update the organization's filing requirement to 990-02 and remind him/her about the requirement to submit the Form 990-N.</p> <p><b>EXCEPTION:</b> Do not change the filing requirement if the organization is a 509(a)(3) supporting organization, unless the caller states the organization's annual gross receipts are normally \$5,000 or less <b>and</b> that it supports exclusively religious organizations. The organization is still required to submit the Form 990-N.</p> <p><b>NOTE:</b> Updating the FR to 990-02 (which will also occur when an organization with 990-01 filing requirements submits a Form 990-N) will trigger the generation of a CP 299 to the organization's AOR.</p>
<p>The non-509(a)(3) organization has a 990 filing requirement</p>	<p>The caller states that his/her organization should be exempted from filing a Form 990 because of its affiliation with a governmental unit</p>	<p>Refer the caller to Rev. Proc. 95-48 and instruct him/her to send the pertinent information (a letter and any supporting documentation to explain how the organization is described in the Rev Proc), Form 8940, <i>Request for Miscellaneous Determination</i>, and the required user fee (currently \$400 per Rev. Proc. 2015-8)</p>



		<p>to the IRS, P.O. Box 12192, Covington, KY 41012-0192.</p> <p>Express mail or private delivery service:</p> <p>IRS, 201 West Rivercenter Blvd, Attn: Extracting Stop 312, Covington, KY 41011</p> <p><b>NOTE:</b> This information will be used to establish an "A" case on EDS/TEDS. If the determination specialist requires additional information, she/he will solicit it from the organization.</p>
The non-509(a)(3) organization has a 990 filing requirement	<p>The caller states that his/her organization should be exempted from filing a Form 990 because of its affiliation with a church or convention of churches</p> <p><b>NOTE:</b> This applies only to organizations engaged exclusively in financing, funding the activities of, or managing the funds of a church, integrated auxiliary, or convention or association of churches, or that maintain retirement insurance programs primarily for organizations described in 170(b)(1)(a)(i) or that are engaged in financing, funding, or managing assets used for exclusively religious</p>	<p>Refer the caller to Rev. Proc. 96-10 and instruct him/her to send the pertinent information (a letter and any supporting documentation to explain how the organization is described in the Rev Proc), Form 8940, <i>Request for Miscellaneous Determination</i>, and the required user fee (currently \$400 per Rev. Proc. 2015-8) to the IRS, P.O. Box 12192, Covington, KY 41012-0192.</p> <p>Express mail or private delivery service:</p> <p>IRS, 201 West Rivercenter Blvd, Attn: Extracting Stop 312, Covington, KY 41011</p>

	activities.	<p><b>NOTE:</b> This information will be used to establish an "A" case on EDS/TEDS. If the determination specialist requires additional information, she/he will solicit it from the organization.</p>
The organization has a 990 filing requirement	The caller states that his/her organization should be exempted from filing a Form 990 because it is a church	<ol style="list-style-type: none"> <li>1. Research EDS/TEDS to determine whether EO ruled the organization to be a church and correct IDRS as necessary.</li> <li>2. If no church ruling is found on EDS/TEDS, instruct the caller to send a completed Schedule A from Form 1023, Form 8940, <i>Request for Miscellaneous Determination</i>, and the required user fee (currently \$400 per Rev. Proc. 2015-8) to the IRS, P.O. Box 12192, Covington, KY 41012-0192.</li> </ol> <p>Express mail or private delivery service:</p> <p>IRS, 201 West Rivercenter Blvd, Attn: Extracting Stop 312, Covington, KY 41011</p> <p><b>NOTE:</b> This information will be used to establish an "A" case on EDS.</p>

<p>The 170(b)(1)(A)(ii) organization has a 990 filing requirement</p>	<p>The caller states that his/her organization is a school below college level and should be exempted from filing a Form 990 because it is affiliated with a church or convention of churches</p> <p><b>NOTE:</b> This also applies to subordinates in a group ruling.</p>	<ol style="list-style-type: none"> <li>1. If the organization has an individual ruling, research EDS/TEDS to determine whether EO ruled the organization to be exempt from filing a Form 990 and correct IDRS as necessary.</li> <li>2. If no such ruling is found on EDS/TEDS or the organization is a subordinate in a group ruling, instruct the caller to send documentation showing it is a school below college level and affiliated with a church or a convention of churches, Form 8940, <i>Request for Miscellaneous Determination</i>, and the required user fee (currently \$400 per Rev. Proc. 2015-8) to the IRS, P.O. Box 12192, Covington, KY 41012-0192.</li> </ol> <p>Express mail or private delivery service:</p> <p>IRS, 201 West Rivercenter Blvd, Attn: Extracting Stop 312, Covington, KY 41011</p> <p><b>NOTE:</b> This information will be used to establish an "A" case on EDS.</p>
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The 509(a)(3) organization has a 990 filing requirement	The caller states that his/her organization should be exempt from filing a Form 990 as an integrated auxiliary of a church	<ol style="list-style-type: none"> <li>1. Research EDS/TEDS to determine whether EO exempted the organization from filing a Form 990 (990-13 filing requirement) and correct IDRS as necessary.</li> <li>2. If no such ruling is found on EDS/TEDS, instruct the caller to send documentation showing it is an integrated auxiliary of a church, Form 8940, <i>Request for Miscellaneous Determination</i>, and the required user fee (currently \$400 per Rev. Proc. 2015-8) to the IRS, P.O. Box 12192, Covington, KY 41012-0192.</li> </ol> <p>Express mail or private delivery service:</p> <p>IRS, 201 West Rivercenter Blvd, Attn: Extracting Stop 312, Covington, KY 41011</p> <p><b>NOTE:</b> This information will be used to establish an "A" case on EDS.</p>
The organization has a 990-01 or 990-02 filing requirement and a	The caller states that the organization has failed the public support test for two consecutive years (or for	Instruct the caller to file a Form 990-PF for the second year (or for the sixth year for organizations that failed their

foundation code of 15 or 16	the first five years of operation plus the sixth year)	sixth year after failing for their initial five years).
The organization has a 990-PF filing requirement	<p>The caller states that the organization qualifies as a public charity under 170(b)(1)(A)(vi) or 509(a)(2)</p> <p><b>NOTE:</b> If the caller mentions Announcement 2010-19 or states that the organization is a trust that erroneously thought it became a private foundation after the Pension Protection Act of 2006 went into effect, instruct the caller to submit a ruling request per the guidance in the Announcement.</p>	<p>Determine whether the organization was <i>presumed</i> to be a private foundation or was <i>ruled</i> to be a private foundation. If the former, the organization should complete a Form 8940 and a Form 8734 (or the applicable support schedule from Schedule A of the Form 990) and send it and the appropriate user fee (see Rev. Proc. 2015-8 or its successor for the current fee) to the address shown on the instructions to Form 8940. If the latter, explain the 60-month termination process. See IRM 21.3.8.12.5.4.1, "IRC 507(b)(1)(B) Terminations (60-Month Terminations)," for additional information.</p>

4. If the organization is a subordinate in a group ruling and you cannot resolve the filing requirement discrepancy with the information available or by consulting your lead, the central organization must send a request to change the subordinate's existing EO filing requirements to:

IRS  
EO Entity, Mail Stop 6273  
Ogden, UT 84201

They may also EEFAX the information to 855-214-7520.

**EXAMPLE:** If the caller's organization is a hospital included in a group ruling held by a church parent and we erroneously show the hospital with a foundation code 10 and a filing requirement of 990-06, you would correct Master File to show the organization with a foundation code 12 and a 990-01 filing requirement.

**IRM 21.3.8.12.6(2) - Expanded the second bullet of the Note following the table to provide for organizations that should be in status 30, 31, or 36 and included a cross-reference to IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."**

2. The information required to be submitted for reinstatement depends on the organization's current status on Master File:

If the organization is in	Then
Status 21	<ol style="list-style-type: none"> <li>1. Check EDS/TEDS for a "T" case.</li> <li>2. If there is a closed "T" case, the organization must reapply.</li> <li>3. If there is not a closed "T" case, research IDRS to confirm that the organization filed at least one annual information return (including the Form 990-N) or has at least one satisfying transaction for the most recent three tax years. If none is found, inform the caller that our records indicate that the organization's exemption is due to be revoked for failure to file the required returns for three consecutive years. If found: <ul style="list-style-type: none"> <li>•verify the organization's mailing address</li> <li>•update the address on IDRS (as appropriate)</li> </ul> </li> <li>4. Update the EO submodule to reflect the prior EO status code (see the Note below the table if the prior status is status 31 or status 40), using the effective date from EDS/TEDS whenever possible, and give the organization the appropriate filing requirements.</li> </ol> <p><b>NOTE:</b> If the effective date cannot be determined from EDS/TEDS research, check BMFOLO for a deductibility year. If found, use January of that year for the status code date, e.g., if BMFOLO shows a deductibility year of</p>

	<p>1989, use 198901 for the status code date. If no deductibility code is found on BMFOLO, use the ruling date for the status code date for organizations with affiliation code 1, 2, or 3. For subordinate organizations (affiliation code 7 or 9), use the EIN establishment date.</p> <p><b>EXCEPTION:</b> If the organization is preparing to file a Form 990/Form 990-EZ/Form 990-PF or if the organization is eligible to submit a Form 990-N for its most recently-completed tax period <i>and the return is not yet delinquent</i>, there is no need to update the organization's status on IDRS unless other circumstances require it. When the return or e-Postcard is processed, the status of the organization will be updated to status 01 or to the status it held prior to status 21. Additionally, the AOR will be updated to the address provided on the return/e-Postcard. If the organization has not filed a return for the previous two periods, stress to the caller that the organization must file a complete and timely return for the third year or its exemption will be automatically revoked.</p> <p><b>REMINDER:</b> Call site assistors should not update the submodules for central organizations (affiliation codes 6 and 8), but rather should prepare a Form 4442 referral to EO Entity (EEFAX 855-214-7520). See IRM 21.3.8.9.10, "TCs for the Entity Module," for additional information. Refer to (6)(h).</p> <p>5. See IRM 21.3.8.11.7.1, "Requests for Affirmation Letters from Organizations Showing an ARED on IDRS," if the ARED is 200806 or later. If the organization has an expired advance ruling date (200805 or earlier)</p>
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	<p>or has been made a presumptive PF, research EDS/TEDS for an "F" case.</p> <ul style="list-style-type: none"> <li>•If a closed "F" case is found, update IDRS based on the EDS/TEDS information and send an affirmation letter if appropriate.</li> <li>•If no closed "F" case is found, prepare Letter 4164C, <i>Form 8734 Needed/Advance Ruling Expired Letter</i> and inform the caller that the organization will also have to submit Form 8940 and the appropriate user fee (see Rev. Proc. 2015-8 or its successor for the current fee).</li> </ul> <p>6. If no "F" case is found on EDS/TEDS and the organization has a foundation code 09, see IRM 21.3.8.12.5.4, "Change in Foundation Classification." Refer to paragraph (7).</p> <p>7. If neither 5 nor 6 above applies, prepare the appropriate affirmation letter.</p> <p>8. If the organization is a 990 filer, ensure that the organization knows it must file a Form 990 if its annual gross receipts are normally more than \$50,000 ; if the organization's annual gross receipts are normally \$50,000 or less, make sure the organization is aware of the Form 990-N filing requirement. See IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N." If the organization is a private foundation, instruct the caller to file any delinquent Forms 990-PF, if applicable.</p> <p><b>REMINDER:</b> Private foundations must file an annual Form 990-PF regardless of their gross receipts.</p>
Status 20	Using the status code date for month/year, inform the caller that our



	<p>records indicate that the organization terminated as of (month/year) and that the organization will need to reapply if it wishes to be formally recognized as tax exempt.</p> <p>If the caller says the organization never terminated and asks how to reinstate the existing exemption, research BMFOLI to determine whether the organization filed at least one Form 990 series return (MFT 44 or 67) for the most recent three tax periods.</p> <ul style="list-style-type: none"> <li>o If yes (or if the organization has not been in existence for three years or if the organization was not required to file a return, e.g., a church), prepare Letter 4189C (Reinstatement Letter) and instruct the caller to send the response to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201</li> </ul> <p><b><i>Express and Overnight Delivery</i></b> TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202</p> <p>The information may also be faxed to EEFAX 855-204-6184.</p> <ul style="list-style-type: none"> <li>o If no, prepare a Form 4442 referral to the Correspondence Unit (EEFAX 855-204-6184).</li> </ul>
<p>Status 32</p> <p><b>NOTE:</b> No new organizations have been put into this status since January 2008.</p>	<p>1. Research BMFOL/TXMOD to determine if a Form 990/990-EZ has posted (TC 150) or was received for processing (TC 594/599) after the Status 32 date.</p> <p>a. If a Form 990/990-EZ has posted or was received for processing, update the status to the status the organization</p>

	<p>had prior to the 32 with 990-01 FR and continue addressing the caller's issue.</p> <p><b>NOTE:</b> If the effective date cannot be determined from EDS/TEDS research, check BMFOLO for a deductibility year. If found, use January of that year for the status code date, e.g., if BMFOLO shows a deductibility year of 1989, use 198901 for the status code date. If no deductibility code is found on BMFOLO, use the ruling date for the status code date for organizations with affiliation code 1, 2, or 3. For subordinate organizations (affiliation code 7 or 9), use the EIN establishment date.</p> <p>b. If no Form 990/990-EZ has posted or was received for processing after the status 32 date, research IDRS to confirm that the organization filed at least one annual information return (including the Form 990-N) or has at least one satisfying transaction for the most recent three tax years. If none is found, inform the caller that our records indicate that the organization's exemption is due to be revoked for failure to file the required returns for three consecutive years. If found, continue to Step 2.</p> <p>2. Check EDS/TEDS for an "F," "P," or "A" case closed after the Status 32 date.</p> <p>a. If a closed case is found, update the status and filing requirements based on the EDS/TEDS information and continue addressing the caller's issue.</p> <p><b>NOTE:</b> If EDS/TEDS shows a closed "T" case, the organization must reapply. Perfect the EO submodule to reflect EO status 20 to agree with the termination per the EDS/TEDS record.</p>
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	<p>b. If no "F," "P," "A," or "T" case is located:</p> <ul style="list-style-type: none"> <li>○ Advise the caller that the organization was put into a non-filer status because we did not receive a return or a response to a notice sent to them regarding filing Form 990.</li> <li>○ Advise the caller that the organization needs to file Form 990 or submit a Form 990-N in order to update the status.</li> </ul> <p><b>NOTE:</b> If the organization has not filed a return for the previous two periods, stress to the caller that the organization must file a complete and timely return for the third year or its exemption will be automatically revoked.</p> <ul style="list-style-type: none"> <li>○ Probe caller to determine the gross receipts/assets and advise caller if eligible to file Form 990-EZ or to submit Form 990-N.</li> <li>○ Recommend to the caller a self-help method of obtaining forms and explain what is needed. See IRM 21.3.8.3.7, "Ordering Forms and Publications."</li> <li>○ Advise caller of the normal due date of the return. If the return is being filed late, advise the caller that a notice may be generated assessing a daily delinquency penalty when the return is posted. Advise the caller about reasonable cause abatement procedures.</li> </ul> <p><b>NOTE:</b> This does not apply to the Form 990-N.</p>
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	<ul style="list-style-type: none"> <li>○ Verify the organization's mailing address and update IDRS as necessary.</li> </ul> <p><b>NOTE:</b> If the organization has an expired ARED (200805 or earlier), inform the caller that the organization will also have to submit a completed Form 8940 and a Form 8734 (or a copy of its completed Form 990 Schedule A), as well as the appropriate user fee (see Rev. Proc. 2015-8 or its successor for the current fee), to: Internal Revenue Service P.O. Box 12192 Covington, KY 41012</p> <p>Express mail or private delivery service:</p> <p>Internal Revenue Service 201 West Rivercenter Blvd Attn: Extracting Stop 312 Covington, KY 41011</p> <p>If the organization has a foundation code 09, see IRM 21.3.8.12.5.4, "Change in Foundation Classification." Refer to paragraph (7).</p> <p>3. See IRM 21.3.8.7.3, "Choosing the Appropriate Letter," if the caller was requesting an affirmation letter.</p>
Status 26	<p>Instruct the caller to explain in writing that the organization was merged into another organization in error and to send the request for reinstatement to:</p> <p>IRS</p> <p>Attn. EO Entity</p> <p>Mail Stop 6273</p> <p>Ogden, UT 84201</p>

	<p>or</p> <p>EEFAX: 855-214-7520</p>
Status 98	<p><b>NOTE:</b> Do not send any CAS correspondence to an organization in status 98.</p> <p>1. If an organization wants to request a reversal of its suspension, an officer of the organization must complete a signed request verifying that all information submitted is correct, and send to:</p> <p>Office of Foreign Assets Control (OFAC)</p> <p>U.S. Department of the Treasury</p> <p>Treasury Annex 1500 Pennsylvania Avenue NW</p> <p>Washington, DC 20220</p> <p>2. OFAC reviews their request and provides written verification if the suspension is removed. See IRM 21.3.8.9.8, for information on Status Codes.</p>
Status 97 (including organizations that have been organized and operated for more than three fiscal periods prior to the call and have not filed an information return or submitted an e-Postcard for three consecutive years for periods that began after December 31, 2006, unless they meet one of the exceptions to the filing requirements imposed by the	<p>Explain to the caller that the organization's exemption was automatically revoked for failure to file a required information return for three consecutive years and that it must file for exemption if it intends to operate as a tax-exempt organization. For additional information, see IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."</p> <p><b>NOTE:</b> If the organization still shows</p>

Pension Protection Act of 2006 (e.g., churches) but that aren't in status 97 on IDRS)	an unresolved ARED on its original ruling and was not presumed to be a private foundation, it is not required to submit the Form 8734 with its application, as that information is irrelevant to the new application.
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**NOTE:** If the prior EO status is other than 01 or 36:

- For prior status 31, update the organization back to status 31 and provide Form 1023/Form 1023-EZ and Form 990-N submission guidance.
- For prior status 40, advise the caller that, based on our records, the organization is required to file an application for a formal determination (Form 1023/Form 1023-EZ for 501(c)(3); Form 1024 for 501(c)(9) or (17)). Provide the appropriate application filing guidance and explain that the organization is not eligible to file an information return or to submit a Form 990-N until it is formally recognized as tax exempt. If the organization should more appropriately be in status 30, 31, or 36, update the submodule per IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."

**IRM 21.3.8.12.6.1(4) - Revised the procedures for auto-revoked organizations that intend to terminate rather than to apply for reinstatement.**

4. Use the following chart to address the caller's issue depending on whether the organization's revocation status may be revealed or not:

If the caller's issue is	Reveal the revocation status?	Then
Affirmation of exemption/deductibility of contributions  <b>NOTE:</b> See below if the organization claims to be a government instrumentality.	Yes	<b>For authorized callers:</b>  Explain to the caller that the organization's exemption was automatically revoked for failure to file the required annual return or notice for three consecutive years and that the organization may be responsible for filing taxable returns from the date the revocation was effective until such time as the organization applies for and

		<p>receives formal exemption. (See paragraph 5 below if the caller states that the revocation is in error.)</p> <p><b>For unauthorized callers:</b>  Inform the caller that the organization's exemption was automatically revoked for failure to file the required annual return or notice for three consecutive years. Refer the caller to the list of revoked organizations and related information on the Web.</p>
<p>Affirmation of exemption/deductibility of contributions</p> <p><b>NOTE:</b> See below if the organization claims to be a government instrumentality.</p>	No	<p><b>For authorized callers:</b></p> <p>Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required annual return or notice for three consecutive years. Direct the caller to the Automatic Revocation FAQs on the IRS Web site. DO NOT PREPARE AN AFFIRMATION LETTER. (See paragraph 5 below if the caller states that the revocation is in error.)</p> <p><b>For unauthorized callers:</b></p> <ul style="list-style-type: none"> <li>○ Apologize to the caller and explain that we must perform additional research to respond to the inquiry.</li> <li>○ Prepare a Form 4442 referral to the TEGE Correspondence Unit (EEFAX 855-204-6184) and tell the</li> </ul>

		caller he/she will be contacted within 60 days.
Termination of the organization (if the organization terminated at some point before the call)	Yes	<p>Delete the taxable return filing requirements.</p> <p><b>NOTE:</b> Normal authentication procedures may not be able to be followed because terminated organizations cannot have "current" officers. Accept the information from the caller if she/he was among the last officers of the organization or if she/he indicates that no former officers are available to contact the IRS.</p>
Termination of the organization (if the organization terminated at some point before the call)	No	<ul style="list-style-type: none"> <li>○ Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS Web site.</li> <li>○ Delete the taxable return filing requirements.</li> </ul> <p><b>NOTE:</b> Normal authentication procedures may not be able to be followed because terminated organizations cannot have "current"</p>



		<p>officers. Accept the information from the caller if she/he was among the last officers of the organization or if she/he indicates that no former officers are available to contact the IRS.</p>
<p>Termination of the organization (if the organization has not yet terminated and is asking about the procedure)</p>	<p>Yes</p>	<p>Instruct the caller to terminate the organization per the terms of their organizing document and to prepare the following documentation:</p> <ul style="list-style-type: none"> <li>a. Articles of Dissolution filed with the state (for incorporated entities), or minutes of the meeting where the vote was taken to dissolve, signed and dated by an officer (for unincorporated associations or for corporations that did not file Articles of Dissolution with their state), or resolution to dissolve the trust, signed and dated by a trustee</li> <li>b. A list of the last set of officers or trustees with daytime telephone numbers</li> <li>c. A statement signed by an officer giving details on final distribution of assets (for 501(c)(3) organizations only)</li> </ul> <p>The dissolution documentation should be sent to EO Entity: IRS</p>

		<p>Attn.: EO Entity, MS 6273 Ogden UT 84201</p> <p>The information may also be sent by EEFAX to 855-214-7520.</p>
Termination of the organization (if the organization has not yet terminated and is asking about the procedure)	No	<p>Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS Web site. Instruct the caller to terminate the organization per the terms of their organizing document and to prepare the following documentation:</p> <ul style="list-style-type: none"> <li>a. Articles of Dissolution filed with the state (for incorporated entities), or minutes of the meeting where the vote was taken to dissolve, signed and dated by an officer (for unincorporated associations or for corporations that did not file Articles of Dissolution with their state), or resolution to dissolve the trust, signed and dated by a trustee</li> <li>b. A list of the last set of officers or trustees with daytime telephone numbers</li> </ul>

		<p>c. A statement signed by an officer giving details on final distribution of assets (for 501(c)(3) organizations only)</p> <p>The dissolution documentation should be sent to EO Entity: IRS Attn.: EO Entity, MS 6273 Ogden UT 84201</p> <p>The information may also be sent by EEFAX to 855-214-7520.</p>
Name change for the organization	Yes or no	<p>See IRM 21.3.8.9.2, "Name Changes - EO and FSLG," for information on name change documentation.</p> <p><b>EXCEPTION:</b> If the organization is going to submit a new application for exemption or it is going to file delinquent Form 990 series returns, then it should include the name change documentation with those filings rather than sending the name change information under separate cover.</p>
Address change for the organization	Yes	<ul style="list-style-type: none"> <li>○ Update the address if appropriate.</li> <li>○ If the caller wants a letter showing that the address was changed, prepare Letter 4163C (No Record of Exemption of Organization Letter).</li> </ul>
Address change for the	No	<ul style="list-style-type: none"> <li>○ Update the address if</li> </ul>

organization		<p>appropriate.</p> <ul style="list-style-type: none"> <li>○ If the caller wants a letter showing that the address was changed, inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that no letter can be prepared at this time. However, the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS Web site. <b>DO NOT PREPARE AN AFFIRMATION LETTER.</b></li> </ul>
Attempted to submit Form 990-N or to e-file an EO return and received a reject message	Yes	Explain to the caller that the organization's form rejected because their exemption was automatically revoked for failure to file the required return for three consecutive years and that the organization may be responsible for filing taxable returns from the date the revocation was effective until such time as the organization applies for and receives formal exemption.
Attempted to submit Form 990-N or to e-file an EO return and received a reject message	No	Inform the caller that the form rejected because our records indicate that the organization is slated to have its exemption revoked

		in the next monthly cycle for failure to file the required return for three consecutive years. Direct the caller to the Automatic Revocation FAQs on the IRS Web site.
Request for a copy of the organization's previously-issued revocation notice CP 120-A	Not applicable	<ul style="list-style-type: none"> <li>○ Inform the caller that these notices are computer generated and that it is not possible to regenerate individual notices.</li> <li>○ Inform the caller that the organization will be listed on EO Select Check located on the IRS Web site.</li> </ul>
Request for Letter 4076C, <i>Information Letter - Federal Tax Status of Governmental Entity</i> , AND the entity displays employment code F, G, T, A, or Q on IDRS.	Yes or no	Prepare a Form 4442 with the relevant contact information and fax it to the FSLG CPM Group at 855-243-4014. Tell the caller to expect the letter or other contact within 30 days.

**IRM 21.3.8.12.14 - New paragraph (5) with the procedure a central organization would follow to give up its group ruling and retain its individual ruling; new paragraph (6) about the consequences of a central organization losing its individual tax exemption; new paragraph (7) about auto-revoked central organizations and subordinate organizations in status 27.**

5. If the central organization wants to give up its group exemption and retain only its individual ruling, then it should send a letter to that effect to:

IRS

Attn. EO Entity

Mail Stop 6273

Ogden, UT 84201

or

EEFAX: 855-214-7520

6. If the central organization terminates or loses its individual exemption, the group ruling also ceases to exist and the subordinates must qualify for exemption individually and, in some cases, may be required to apply for a

- formal ruling of exemption (e.g., a former subordinate under IRC 501(c)(3) with annual gross receipts averaging over \$5,000).
7. Effective January 2015, if the central organization's individual exemption is auto-revoked for failure to file the required annual information returns for three consecutive years (status 97), the subordinates that have met their EO filing requirement are put into status 27 and those that have not are put into status 97. When an organization is put into status 27, a CP 120-B, *Revocation notice of tax exempt status*, generates to the organization informing it that it is no longer covered by a group ruling and that it may be required to apply for formal recognition of its exemption. See IRM 21.3.8.9.8, "Status Codes - EO," for additional information.

**IRM 21.3.8.12.17 - Revised the entire subsection to reflect EO Rulings and Agreements' policy of having determination specialists in all PODs maintain control of their suspended cases rather than having the Cincinnati POD cases centralized in the Adjustments Unit.**

1. The following procedures apply to applications suspended or closed on EDS/TEDS on or after July 25, 2010. See IRM 21.3.8.12.17.2, "Failed to Establish - Additional Information Letter (1312/1313) Requests and Lost Response to Additional Information Requests on I and S Cases Closed 11 or 12 Prior to July 25, 2010," for information on applications closed FTE *prior* to July 25, 2010.
2. If the determination specialist to whom an EO application is assigned determines that more information is needed before a ruling can be issued, the determination specialist requests the additional information from the organization and gives the organization a response date (generally 3 weeks). Depending on the nature of the additional information needed, the determination specialist may agree to extend the response date, but this is for the determination specialist to decide. Refer authorized callers with questions on the information being requested, response date extensions, etc. to the determination specialist assigned to the case. This applies to applications in status 32, status 37, status 52, status 53, status 72, and status 73.
3. If the determination specialist is unable to extend the response date or if the organization fails to respond to the request for additional information timely, the determination specialist puts the application in a suspense status (status 37) and issues EDS Letter 4587. This letter gives the organization 90 days to respond.
4. Determination specialists keep control of the suspended case until the user fee expires or until a ruling is made. Refer authorized callers representing organizations in status 37 to the determination specialist assigned to the case if they are requesting a user fee extension (granted in 30-day increments) or have questions about the information being requested.

**NOTE:** See IRM 21.3.8.5.2.4, "Referring Customers to Determination Specialists Working Open/Closed EP/EO Determinations," if the caller claims the determination specialist has not returned his/her call.

5. If the organization timely responds to Letter 4587 (i.e., within the 90 days or within the extended user fee response date), the status of the case is updated to show assigned to the determination specialist (generally the status prior to status 37).
6. If the organization fails to respond within the 90 days (or fails to request and be granted an extension of the user fee date), the application is closed. Non-church applicants, organizations that are not in auto-revocation status, and organizations not included in a group ruling or already exempt under a different subsection are closed status 11 and the organization is given taxable return filing requirements and reflects EO status 71 on IDRS. If the applicant is a church or is covered by a group ruling, is in auto-revocation status, or is already exempt under a different subsection, the application is closed in status 12. These organizations are not given taxable return filing requirements (organizations in auto-revocation status should already display taxable filing requirements) and do not reflect status 71 on IDRS. All applicants whose cases are closed FTE after July 25, 2010, are issued EDS Letter 1314.
7. Applications closed in status 11 or in status 12 after July 25, 2010, will not be re-established on EDS as an "S" case. If these organizations wish to pursue formal exemption, they must submit a new application and must pay a new user fee. If the authorized caller has application-specific questions on a case closed FTE after July 25, 2010, prepare a Form 4442 referral to the Adjustments Unit (EEFAX 855-204-6185).

**NOTE:** The only new "S" cases established after July 25, 2010, are for responses received on FTE cases before their user fee had expired and before the new case processing procedures took effect.

8. Cases closed FTE that have a control date of 2005 and prior have been destroyed. Cases with a control date of 2006 and later that are closed FTE are held in the Records Unit for one year from the FTE date and are then shipped to the Federal Records Center. Authorized individuals may request a copy of their organization's FTE file by writing to the Adjustments Unit at:

Internal Revenue Service  
TEGE Room 4024  
PO BOX 2508  
Cincinnati, OH 45201  
EEFAX 855-204-6185

9. If an organization in FTE status calls because it attempted to submit a Form 990-N and the form rejected, prepare a Form 4442 referral to your Lead.

**IRM 21.3.8.12.18(3)(c) - Clarified that organizations that claim not to have received their determination letter are also included in the procedure if it has been more than two weeks since the case closed favorably on EDS/TEDS.**

3. If the entity has an individual ruling and is showing in 01 or 25 status on IDRS, follow steps a - d below for organizations in status 01 and step d only for organizations in status 25:
  - a. Advise the caller you can prepare a letter that is not the original letter, but has a current date and affirms exempt recognition and the date of the original ruling. Inform the caller that the letter will be received in 10 -14 business days.
  - b. If the caller does not insist on having a copy of the original letter, prepare the appropriate affirmation letter.
  - c. If the caller insists on having a copy of the original EDS/TEDS letter (or states that the organization never received its determination letter and it has been more than two weeks since the case closed favorably on EDS/TEDS), advise the caller all requests to have a copy of the original letter retrieved from the application file must be made on Form 4506-A, *Request for Public Inspection or Copy of Exempt Organization Tax Form*.

**EXCEPTION:** Media requestors may use either Form 4506-A or a letter containing the same information as the Form 4506-A. See IRM 21.3.5.4.4.2, "Media Contacts," if the caller is from the media.

**NOTE:** See IRM 21.3.8.3.4.1.3, "Exempt Applications for Rulings Prior to January 1, 1948," if the ruling date of the organization in question is older than January 1948.

- d. Advise the caller to submit the written request by fax or mail:  
**EEFAX** 855-204-6184  
**OR** mail

***Regular Postal Delivery***

Internal Revenue Service  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201

***Express and Overnight Delivery***

Internal Revenue Service  
Room 4024  
550 Main Street  
Cincinnati, OH 45202



**IRM 21.3.8.12.22 - Revised paragraphs (10) and (11) to reflect the current EO application procedures, providing instructions and follow-up time frames for expedite requests sent separately from the application.**

10. Expedite Requests not attached to the original determination submission should be faxed to the group to which the application is assigned. Provide the authorized caller with the fax number for the group (available on the TEGE Research Portal). If EDS/TEDS does not show the application assigned to a group, instruct the caller to fax the request to the EO Correspondence Unit, EEFAX 855-204-6184.

**NOTE:** If an application is assigned, refer the customer to the determination specialist to discuss/request expedited handling.

11. If it has been at least three business days since the caller faxed the expedite request to the group/Correspondence Unit and the application is still unassigned, verify the fax number used by the caller and instruct the caller to re-send the expedite request, clearly marking it as a second request. If it has been at least three business days since the caller faxed the second request to the group/Correspondence Unit and the application is still unassigned, prepare a Form 4442 referral to your lead/manager, who will electronically attach EDS research and elevate the referral to the Headquarters Analyst.

**IRM 21.3.8.12.24.2.2(5) - Revised the procedures in the Note in the table about organizations in EO status 28, restricting the preparation of the EO Submodule Data Sheet to situations where the organization is at risk of auto-revocation.**

1. Ask the caller if the organization is included as a subordinate under a group exemption:

**NOTE:** Refer to IRM 21.3.8.12.14.5.1, "Handling Calls from 4-H Groups," if the caller represents a 4-H entity.

If	Then
<p>Yes (or if the caller is not sure)</p> <p><b>NOTE:</b> If the organization is in status 28 and the central organization is in EO status 01, provide the information required to be added back to the group ruling if the caller says that they should still be included. If the organization has less than eight weeks to submit its Form 990-N before it is at risk of auto-revocation, follow the</p>	<p>o Continue preparing an EO Submodule Data Sheet and instruct the caller to notify the central organization to send a request for inclusion of the subordinate to Ogden. See IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information," for additional details.</p> <p><b>NOTE:</b> If the caller states</p>

<p>procedures in IRM 21.3.8.12.24.4, "Special Procedures for Organizations That Require an IDRS Update to Submit the Form 990-N Timely."</p> <p>If the organization is in status 28 and the central organization IS NOT in EO status 01 or if the organization does not intend to be included in the group exemption, do not prepare an EO Submodule Data Sheet (unless the organization is at risk of auto-revocation). See IRM 21.3.8.9.12, "Updating EO Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," for information about updating IDRS so that the organization can submit a Form 990-N. If the organization has less than eight weeks to submit its Form 990-N before it is at risk of auto-revocation, follow the procedures in IRM 21.3.8.12.24.4, "Special Procedures for Organizations That Require an IDRS Update to Submit the Form 990-N Timely."</p> <p>For additional information about EO status 28, see IRM 21.3.8.9.8, "Status Codes - EO"; refer to (18) and (19).</p>	<p>that the central organization has already submitted the inclusion information to Ogden but IDRS does not show the organization as part of the group ruling, put the message, "Disregard if group ruling submodule has been added," in the body of the email to which the submodule data sheet is attached (or on the fax cover sheet) in case the group ruling information is processed before the submodule data sheet is received and worked. If EO Entity receives the inclusion request after the data sheet, the group ruling information will supersede the information provided on the submodule data sheet.</p> <ul style="list-style-type: none"> <li>○ See (6) below.</li> </ul>
<p>No (The organization is independent)</p> <p><b>NOTE:</b> See above for organizations in status 28.</p>	<p>See (6) below.</p>

**IRM 21.3.8.12.24.3(3) - Changed the Example to a Note and added information about deleting the Business Closing Date before adding the EO filing requirement.**

3. If the organization was able to input the entire Form 990-N and then received a reject email at some point thereafter, verify that the organization's information on IDRS shows that a Form 990-N should be able to be submitted.
  - If yes, then instruct the caller to email Urban Institute at [epostcard@urban.org](mailto:epostcard@urban.org) OR reply to the reject email OR call the e-Help Desk at 866-255-0654 and request that the postcard be retransmitted.
  - If no (but the organization is otherwise eligible to submit a Form 990-N), make any necessary updates and tell the caller to attempt retransmission in four weeks using one of the three methods described above.

**NOTE:** If the Form 990 filing requirement is not displaying on IDRS (EO statuses 01, 02, 32 and 36), research BMFOLO to see if the Business Closing Date field is populated before giving the organization a 990-02 filing requirement. If the BCD is populated, delete it using all 9s in that field on the BNCHG screen and then use a cycle delay when adding the EO filing requirement. Tell the caller she/he should be able to request retransmission in four weeks.

**REMINDER:** Many statuses will not allow a Form 990-N to be submitted and should not be updated by the telephone assistor. If the status is not addressed elsewhere in this IRM and/or in Document 6379, *Exempt Organizations Management Information Systems Codes*, consult with your lead for guidance.

- If no (and the organization is not eligible to submit a Form 990-N), explain to the caller why the organization is not eligible and provide additional guidance as applicable.

**IRM 21.3.8.12.26(1) - Added an Exception that Form 1023-EZ applications require an NTEE code for transmission.**

1. The National Taxonomy of Exempt Entities (NTEE) Code is a three- or four-character code that classifies the organization in terms of its primary exempt activity. The determination specialist assigns an NTEE code to each IRC 501(a) organization when she/he rules the organization to be exempt.

**EXCEPTION:** Organizations applying on Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, must supply their own NTEE code. The application will not successfully transmit with this field left blank.

### **Exhibit 21.3.8-3 - Added EO status 27 to the list of Status Codes.**

#### **Status Codes**

- Blank = EO Section Established without a Status
- 01 = Unconditional Exemption
- 02 = Conditional Exemption
- 06 = State University filing Form 990-T
- 07 = Church Filing a Form 990-T
- 10 = Pre-Examination of Church
- 11 = School Certification
- 12 = A Formal Exemption Not Granted--Filing an EO Return Form 990 Under IRC section 4947(a)(1); Form 990-PF Under IRC section 4947(a)(1); Form 5227 Non-Exempt Charitable Trust; Form 1120-C Taxable Farmer's Cooperative
- 18 = Temporary Revocation of Private Foundation (Trust) (Required to File Forms 990-PF and 1041)
- 19 = Revocation of Private Foundation (Required to File Forms 990-PF and 1120)
- 20 = Termination--Inactive (Out of Business, etc.)
- 21 = Unable to Locate (New Address Needed)
- 22 = Revocation (Required to file Form 1120)
- 23 = 507(a) Termination
- 24 = 507(b)(1)(A) Termination
- 25 = 507(b)(1)(B) Termination (60-month termination of private foundation status)
- 26 = Termination Merger
- 27 = No longer covered by a group ruling because the central organization's exemption was auto-revoked.
- 28 = No Longer a Member of a Group Ruling
- 29 = Group ruling has been dissolved
- 30 = Churches who Voluntarily File F990
- 31 = Organization with Gross Receipts less than \$5,000
- 32 = Non-Responders to CP 144
- 33 = Foreign Private Foundation--No Exemption--Required 4 percent Tax on Investment Income
- 34 = 527 Political Organization
- 35 = Foreign Entities Exempt by Treaty with U.S.
- 36 = Non-501(c)(3), (9) or (17) Organization--No Exemption
- 40 = Application Pending--No Exemption
- 41 = No Reply to Solicitation--No Exemption
- 42 = Extension of Time Filed--No Exemption
- 70 = Denied--Inactive--No Exemption
- 71 = Incomplete Form 1023/1024--No Exemption
- 72 = Refusal to Rule--No Exemption

- 97 = Revocation of exemption for failure to file a return/submit the Form 990-N for three consecutive years  
See IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97," for additional information.
- 98 = Terrorist organizations
- 99 = Returns that could not be posted for organizations in prior EO status codes 22, 41, 70 - 72; used by EO Compliance Area

**Exhibit 21.3.8-12 - Updated the time frames for copy requests made on Form 4506 or Form 4506-A.**

Issue	Sub-Issue/Additional Details	Form or Information Required	Area That Handles Issue	Time Frame	IRM Reference
Account inquiries (unless otherwise noted)		Form 4442	Various	30 days	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (7).
Tax law inquiries (unless otherwise noted)		Form 4442	Various	15 business days	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (7).
Address change (when not complete during the call)	Organizations with a formal ruling and requesting an updated letter	Form 8822-B or letter requesting change	IRS  TEGE Correspondence Unit  P.O. Box 2508 Room 4024  Cincinnati, OH 45201	60 days	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on TRAC." Refer to the table in (1).

			(EEFA X 855- 204- 6184)  <i><b>Express and Overnight Delivery</b></i>  IRS  TEGE Corres ponden ce Unit  Room 4024  550 Main Street  Cincinn ati, OH 45202			
	All other EOs (e.g., subordinates or organizations with no formal exemption)	Form 8822-B or letter requesting change	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855- 214- 7520)	30 days to initiate the action	See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail."	

	EP	Form 8822-B or letter requesting change	IRS EP Entity MS 6273 Ogden, UT 84201 (EEFA X 855-214-7520)	30 days to initiate the action	See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail."	
Application for exemption/determination	General time frame	N/A	N/A	Incoming applications undergo an initial review (Screening Group) and are separated into three groups:  1. Those that can be processed immediately based on the information submitted (closed in	See IRM 21.3.8.11.1.1, "Processing the EO Application." Refer to (4).	

				Screening)  2. Those that need minor additional information to be resolved (These cases are assigned to the Accelerated Processing Group.)  3. Those that require additional development (assigned to determination specialists)		
	Determination specialist is not returning calls	"Request for determination specialist to return call" template	Manager of determination specialist to whom case is	10 business days	See IRM 21.3.8.5.2.4, "Referring Customers to Determination	



		on TEGE Research Portal	assigned		Specialists Working Open/Closed EP/EO Determinations." Refer to last row of table in (1).	
	Customer complains about having to pay to call the determination specialist of an assigned case	Form 4442	Determination specialist to whom the case is assigned	5 business days	See IRM 21.3.8.5.2.4, "Referring Customers to Determination on Specialists Working Open/Closed EP/EO Determinations." Refer to middle row of table in (1).	
	EO - not assigned on EDS/TEDS (status 34/38/39/41/50/51/54/56/58/60/61/62/63/64/75/91) This includes cases in status 52/53/32 with determination specialist number 50250. <b>ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE</b>	Form 4442 - Annotated with "Status inquiry with control date at least six months prior to current date"	TEGE Correspondence Unit (EEFA X 855-204-6184)	The case must be assigned to specialized determination specialists so the time varies. Furthermore, explain that these cases are assigned in	See IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests." Refer to (1)(c).	

				order based on the date the case was submitted.		
	EO - processed as substantially incomplete	Letter 1042, list of missing items, complete application and user fee	EO Determinations	90 days	See IRM 21.3.8.11.1 .1.1, "Processing Applications (Other Than Form 1023-EZ) That Are Substantially Incomplete (Letter 1042) and Other Long Form Status 03 Closures." Refer to (3).	
	EO - processed as substantially incomplete and customer did not receive missing information checklist	Form 4442	EO Adjustments Unit (EEFA X 855-204-6185)	30 days	See IRM 21.3.8.11.1 .1.1, "Processing Applications (Other Than Form 1023-EZ) That Are Substantially Incomplete (Letter 1042) and Other Long Form Status 03 Closures."	

					Refer to (7).	
	EP - Not assigned on EDS/TEDS or is in suspense status (37/38/39) NOTE: This includes cases in technical screening 60/61/64/71/72/73/74. <b>ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE</b>	Form 4442 - Annotated with "Status inquiry with control date prior to current assignment date"	TEGE Correspondence Unit (EEFA X 855-204-6184)	30 days	See IRM 21.3.8.5.1.3.3, "Status of Pending EP Determination/Application Requests." Refer to (1)(c).	
	EP and EO - EDS/TEDS Status 31 for more than 120 days (EP) or six months (EO)	Form 4442	Lead	30 days	For EO, see IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests"; for EP, see IRM 21.3.8.5.1.3.3, "Status of Pending EP Determination/Application Requests." Refer to (1)(c) in both subsections.	
	Expedite request submitted and no answer received after 3 business days; application not assigned to a determination specialist	N/A	Expedite Clerk	3 business days	See IRM 21.3.8.12.2.2, "EO Expedite Requests."	
	FTE closed prior to	Form	TEGE	30 days	See IRM	

	July 25, 2010 - customer did not receive an additional info letter	4442	Correspondence Unit (EEFA X 855-204-6184)		21.3.8.12.1 7.2, "Failed to Establish - Additional Information Letter (1312/1313) Requests and Lost Response to Additional Information Requests on I and S Cases Closed 11 or 12 Prior to July 25, 2010." Refer to 2nd row of table in (2).
	User Fee - additional fee on LINUS and EDS/TEDS not updated	Form 4442	TEGE Adjustments Unit (EEFA X 855-204-6185)	30 days	See IRM 21.3.8.11.5 , "Applications with No/Insufficient Fee and/or on Obsolete Forms." Refer to (4).
	Insufficient user fee	Form 4442	TEGE Adjustments Unit (EEFA X 855-204-6185)	If additional user fee not paid in 90 days, user fee paid may be refunded	See IRM 21.3.8.11.5 , "Applications with No/Insufficient Fee and/or on Obsolete Forms." Refer to (3).
	Applications not on	Submit a	IRS	Up to 4	For EO,

	LINUS or EDS/TEDS	copy of the application and cancelled check or money order, if applicable	TEGE Adjustments Unit  P. O. Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855-204-6185)	weeks	see IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests." Refer to (1)(c).  For EP, see IRM 21.3.8.5.1.3.3, "Status of Pending EP Determination/Application Requests." Refer to (1)(c).
	Time for favorable EO ruling to "roll" from EDS/TEDS to IDRS	N/A	EO Determinations	2 weeks from EDS/TEDS closing date (See IRM reference in the next column if "no roll.")	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File." Refer to (1)(c).
Classification Code	Organization with a formal ruling disagrees with the code we show for them	Submit a written request describing the discrepancy	IRS  TEGE Correspondence Unit  P.O. Box 2508	60 days of submitting case	See IRM 21.3.8.12.25, "Classification Codes." Refer to (4).

			Room 4024  Cincinnati, OH 45201  (EEFA X 855- 204- 6184)  <b>Express and Overnight Delivery</b>  IRS  TEGE Corres ponden ce Unit  Room 4024  550 Main Street  Cincinnati, OH 45202			
	Organization that is included in a group ruling wants to have its classification code(s) changed/corrected	The central organization must send a written request.	IRS  EO Entity  MS 6273  Ogden, UT	Update initiated within 30 days of receipt	See IRM 21.3.8.12.2 5, "Classification Codes." Refer to (5).	

			84201 (EEFA X 855- 214- 7520)			
	Congressional Inquiries	Form 911	Area TAS office	7 business days	See IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines." Refer to (2)(d).	
	Contradictory information is found on IDRS that cannot be corrected based on EDS/TEDS research (e.g., a foundation classification present on a non-(c)(3) organization, deductibility code 1 on an organization not normally described in IRC 170)	Form 4442, requesting that the caller be contacted or sent an affirmation letter once the organization's administrative file has been researched and the discrepancy corrected	TEGE Correspondence Unit (EEFA X 855-204-6184)	30 days	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File." Refer to (3).	
Copies	Audit reports	Form 4442	Return and Income Verification (RAIVS) Unit	60 days	See IRM 21.3.8.3.4.4, "Requests for Copies of Audit Reports."	
	EO determination letters, applications, returns	Form 4506-A (redacted copies)	Refer to Form 4506-A	60 days (Form 4506-A); 75	See IRM 21.3.8.3.4.1.2, "Public Inspection	

		or Form 4506 (unredacted copies)	or Form 4506 for addresses	days (Form 4506)	of Exemption Applications and/or EO Information Returns Disclosable under IRC 6104." Refer to (5).
	EO determination letters, applications, returns <b>2nd request</b>	Form 4506-A (redacted copies) or Form 4506 (unredacted copies), marked "2nd Request" at top of form	Refer to Form 4506-A or Form 4506 for addresses	30 days	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemption Applications and/or EO Information Returns Disclosable under IRC 6104." Refer to (6).
	EO returns on DVD	Form 4506-A	Return and Income Verification (RAIVS) Unit	Minimum of 60 days	See IRM 21.3.8.3.4.1.6, "Copies of EO Returns in DVD Format." Refer to (3).
	EP approved application	Written request	Internal Revenue Service  EP Determinations  Attn:	60 days	See IRM 21.3.8.4.3.2, "EP Public Inspection of Determination Letters/Applications." Refer to



			Custo mer Service Manag er  P.O. Box 2508  Cincinnati, OH 45201  (EEFA X 855- 204- 6184)  <b>Expres s and Overni ght Deliver y</b>  Internal Reven ue Service  EP Determ ination s  Attn: Custo mer Service Manag er  550 Main Street		(2).	
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			Cincinnati, OH 45202			
	EP determination letters	Letter request from caller	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 5-120</p> <p>Cincinnati, OH 45201</p> <p>Attn: Manager, EP Correspondence</p> <p>(EEFA X 855-204-6184)</p> <p><b>Express and Overnight Delivery</b></p> <p>IRS</p> <p>TEGE Correspondence Unit</p>	2 - 3 weeks	See IRM 21.3.8.13.6, "Requests for Corrected/Superseding and for Copies of EP Determination Letters." Refer to (3).	

			Room 5-120  550 Main Street  Cincinnati, OH 45202  Attn: Manager, EP Correspondence			
	EP returns	Letter request or Form 4506 (unredacted copy) from caller	See IRM 21.3.8.3.4.1.5., "Copies of Form 5500/Form 5500-SF/Form 5500-EZ. "	60 days for Form 5500-EZ; caller should contact EBSA for information on Form 5500.	See IRM 21.3.8.3.4.1.5., "Copies of Form 5500/Form 5500-SF/Form 5500-EZ."	
Corporate standing - the organization insists that the issue is its "corporate" standing and that its state is requiring a letter from the Internal Revenue Service in order to reinstate its corporate standing		Form 4442 - indicate at top of the form "State Standing "	Manager	30 days after researching the matter	See IRM 21.3.8.12.2, "State Reinstatement Affirmation." Refer to (5).	
e-Postcard (Form 990-N)	Form submitted by CAS	Form 990-N	CSR	10 business days for acknowledgment letter;	See IRM 21.3.8.12.2.4.1.1, "Creating an e-Postcard and	

				if letter not received, then prepare 4442, refer to lead and customer will be contacted within 15 business days	Submitting It on Behalf of a Small Exempt Organization." Refer to (3).	
	Form rejected when there is no apparent reason for it to reject	Form 4442	Lead	15 business days	See IRM 21.3.8.12.2 4.2.1, "Establishing the EO Submodule : Identifying the Organization through Research." Refer to (3).	
	You cannot assist the caller using the information contained in IRM 21.3.8 or by referring to the FAQs on the IRS Web site	Form 4442	Lead	15 business days	See IRM 21.3.8.12.2 4.1, "Assisting Small Exempt Organizations in Submitting Their Form 990-N." Refer to (3).	
	Time for a submitted Form 990-N to be available on the search page	N/A	N/A	Within three weeks of	See IRM 21.3.8.12.2 4, "Annual Electronic	

				submission	Notice Filing Requirement, Form 990-N." Refer to (4).	
EP Penalty for Form 5500 854C letter Reasonable Cause denied	Respond to address or fax number on the notice	Ogden	Response initiated within 30 days		See IRM 21.3.8.10.2 .9, "CP 283/CP 295." Refer to (4).	
End of day calls (call site is closing)	Form 4442	Refer to manager	Varies by issue		See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (2).	
Entity updates not otherwise listed (e.g., EIN consolidations)	Various	EO Correspondence Unit (Cincinnati), EO Entity (Ogden), or EP Entity (Ogden)	60 days for issues sent to Cincinnati; action initiated within 30 days for issues sent to Ogden		Various	
527 organizations - computer difficulties; error messages; password input generated incorrect EIN and/or name; filing does not appear on the Web and a confirmation was received, etc.	Email to manager with: <ul style="list-style-type: none"> <li>• Name</li> <li>• EIN</li> <li>• Phone</li> </ul>	TEGE HQ	30 days		See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."	

	<p>N u m b e r</p> <ul style="list-style-type: none"> <li>• E m a i l a d d r e s s</li> <li>• P r o b l e m D e s c r i p t i o n</li> </ul>			Refer to 2nd row of table in (1).	
Foundation classification change ("A" case)	Request in writing (a cover letter summarizing the request and signed by an authorized individual) and submit the appropriate documentation, including Form 8940, <i>Request for Miscellaneous</i>	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024 Cincinnati, OH 45201</p> <p>(EEFA X 855-204-6184)</p> <p><b>Express and</b></p>	Incoming applications undergo an initial review (Screening Group) and are separated into three groups: <p>1. Those that can be processed immediately based on the</p>	See IRM 21.3.8.12.5 .4, "Change in Foundation Classification", and IRM 21.3.8.11.1 .1, "Processing the EO Application." Refer to (4).	

		eous Determin ation, and the appropria te fee	<b>Overnight Delivery</b>  IRS  TEGE Corres ponden ce Unit  Room 4024  550 Main Street  Cincinnati, OH 45202	informat ion submitt ed (closed in Screeni ng)  2. Those that need minor addition al informat ion to be resolve d (These cases are assigne d to the Acceler ated Process ing Group.)  3. Those that require addition al develop ment (assign ed to determi nation speciali sts)		
FSLG	After giving the telephone number for	N/A	FSLG Manag	Call back	See IRM 21.3.8.15.2	

	the FSLG Management Assistant, advise the customer that if he/she receives a voice mail, he/she should leave a message.		ement Assistant	will be made in 2 business days	"Miscellaneous FSLG Calls and Written Referrals." Refer to (1).
	Email sent to "Ask FSLG"	N/A	FSLG Management Assistant	5 days	See IRM 21.3.8.15.7, "FSLG Telephone Calls."
Fiscal year change	<p>EOs not required to file annual information return (other than Form 990-N)</p> <p><b>Have not changed fiscal year within last 10 years</b></p> <p><b>NOTE:</b> Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has already failed to submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system</p>	Letter request	<p>IRS</p> <p>EO Entity</p> <p>MS 6273</p> <p>Ogden, UT 84201</p> <p>(EEFA X 855-214-7520)</p>	Update initiated within 30 days for requests processed in Ogden	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (4) and (5).
		Form 1128	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p> <p>(EEFA X 855-</p>		



	reflects the new accounting period before the next Form 990-N would be due.		204-6184)  <b>Express and Overnight Delivery</b>  IRS  TEGE Correspondence Unit  Room 4024  550 Main Street  Cincinnati, OH 45202			
		Short year return	Automatic in IDRS when short year form processes thru IDRS	6 - 8 weeks	N/A	
	EOs that have already changed their fiscal year at least once in the last 10 years	Form 1128	IRS  TEGE Correspondence Unit  P.O.	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC	

			Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855- 204- 6184)  <b>Express  and  Overnight  Delivery</b>  IRS  TEGE Correspondence Unit  Room 4024  550 Main Street  Cincinnati, OH 45202		501(a)." Refer to (4) and (5).	
	EPs exempt under 401(a); see Rev. Proc. 85-58	Form 5308, <i>Request for Change in Plan/ Trust Year.</i>	IRS  Commissioner , TEGE  Attn: SE:T:E	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC	

		See Form 5308 and instructions or Revenue Procedure 2015-8 (or its successor) for Employee Plan user fees (specifically for change in plan year Form 5308).	P:RA  P.O. Box 27063  McPherson Station  Washington, DC 20038  For overnight/courier delivery:  Courier's Desk  IRS  Commissioner, TEGE  Attn: SE:T:EP:RA  1111 Constitution Avenue, NW — PE  Washington, DC 20224		501(a)." Refer to (6).	
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GEN additions	<p>Letter from parent that includes:</p> <p>a. Central organization's 4-digit GEN</p> <p>b. Subordinate's name, address and EIN</p> <p>c. Signature of authorized central organization officer</p> <p>d. The effective date of the organization's inclusion in the group ruling</p>	<p>IRS</p> <p>EO Entity</p> <p>MS 6273</p> <p>Ogden, UT 84201</p> <p>(EEFA X 855-214-7520)</p>	<p>EO Entity makes the necessary updates to IDRS within 30 days of receipt but can take up to 45 days to show on IDRS for input of the Form 990-N</p>	<p>See IRM 21.3.8.12.1 4.5, "Adding Subordinates to a GEN and Modifying Subordinate Information." Refer to (8).</p>
GEN SGRI updates made by central organizations	<p>SGRI listing with additions, deletions and corrections</p>	<p>IRS</p> <p>EO Entity</p> <p>MS 6273</p> <p>Ogden,</p>	<p>It may take up to 90 days for Master File to be updated ; the</p>	<p>See IRM 21.3.8.12.1 4.3, "Supplemental Group Ruling Information (SGRI)." Refer to</p>

			UT 84201  (EEFA X 855- 214- 7520)	time frame is a function of the number of subordi nates that need to be added, updated , etc.	(4).	
IDRS updates/ad justments	Input with CC BNCHG/EOCHG	N/A	CSR/C SS	Two cycles (weeks) to post	Various	
	Time for caller to receive notice generated from update/adjustment	N/A	EO/EP accoun t assisto rs	30 days from the date the adjustm ent was input	Various	
Letters	Application acknowledgement letters	Determin ation applicatio n/letter request	EO and EP Determin ations	Within three weeks from mailing date	See IRM 21.3.8.11.1 .1., "Processin g the EO Application." Refer to (1).	
	C/IDRS letters	N/A	N/A	10-14 busines s days; these letters cannot be faxed	See IRM 21.3.8.5.1. 3, "Miscellane ous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requireme nt Inquiries,	

					Record Keeping, and Issues Beyond the Scope of Your Assigned Application. " Refer to (5).	
	Certified affirmation letters	Form 4442	TEGE Correspondence Unit (EEFA X 855-204-6184)	30 days	See IRM 21.3.8.7.1, "Certified Affirmation Letters."	
	Corrected/superseded EP determination letters	Letter request from caller	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 5-120 Cincinnati, OH 45201</p> <p>Attn: Manager, EP Correspondence</p> <p>(EEFA X 855-204-6184)</p>	45 days	See IRM 21.3.8.13.6 , "Requests for Corrected/Superseding and for Copies of EP Determination Letters." Refer to (3).	

			<b>Express and Overnight Delivery</b>  IRS  TEGE Correspondence Unit  Room 5-120  550 Main Street  Cincinnati, OH 45202  Attn: Manager, EP Correspondence			
	Determination letters	Determination application/letter request	EO and EP Determinations	Two weeks from closing date	See IRM 21.3.8.5.1.3.2., "Status of Pending EO Determination/Application Requests." See IRM 21.3.8.5.1.3.3., "Status of Pending EP	

					Determinati on/Applicati on Requests."	
Manager calls back		Form 4442	Team manag er or lead	End of next busines s day	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (2).	
Name change	Organizations with individual rulings	See IRM 21.3.8.9. 2 for name change requirem ents.	<p>IRS</p> <p>TEGE Corres ponden ce Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p> <p>(EEFA X 855- 204- 6184)</p> <p><b>Expres s and Overni ght Deliver y</b></p> <p>IRS</p> <p>TEGE Corres ponden ce Unit</p>	60 days	See IRM 21.3.8.5.1. 4, "Inquiries Regarding Correspond ence Controlled on TRAC."	



			Room 4024  550 Main Street  Cincinnati, OH 45202			
	Subordinate organizations and other EOs with no individual ruling	See IRM 21.3.8.9.2 for name change requirements.	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855-214-7520)	Action initiated within 30 days	See IRM 21.3.8.9.2, "Name Changes - EO and FSLG."	
	EP	See IRM 21.3.8.9.3 for name change requirements.	IRS  EP Entity  MS 6273  Ogden, UT 84201  (EEFA X 855-214-7520)	Action initiated within 30 days	See IRM 21.3.8.9.3, "Name Changes - EP."	
	Online EOMF	N/A	N/A	8 weeks	See IRM 21.3.8.3.8, "Researching and Perfecting	

					Entity/EO Submodule Information on the Master File." Refer to (1)(f).	
Penalty abatement		Reasonable Cause statement	Various	A final response should be initiated within 30 days of the earliest IRS received date.	See IRM 21.3.8.10.3.6, "Reasonable Cause for Penalty Abatement." Refer to (5).	
POA: Form 2848/8821	TEDS/EDS applications	Form 2848/8821	IRS TEGE Adjustments Unit  P. O. Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855-204-6185)	Advise that POA (Form 2848 only) will be added within 5 business days and may call back after 5 business days	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer to (2).	
	Account issues	Form 2848/8821	Ogden CAF  (fax 855-214-7522)	Advise that POA will be added within 5 business	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer to	

				s days and may call back after 5 business days	(3).	
Political organizations (527s)	Email unanswered that was sent to tege.eo.527@irs.gov	Form 4442	EO Entity (EEFA X 855- 214- 7520)	30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."	
	Address change requests	Customer emails to tege.eo.5 27@irs.g ov or Form 4442	EO Entity (EEFA X 855- 214- 7520)	Update initiated within 30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."	
	Name change requests	Letter or amended organizing document	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855- 214-	Update initiated within 30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."	

			7520)			
	Request for password after submitting Forms 8871 and 8453-X	Form 4442	EO Entity (EEFA X 855-214-7520)	30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."	
Publication 78 data update		N/A	Automatic from EDS/IDRS	Online Publication 78 data  monthly updates , generally the second Monday of the month	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File." Refer to (1)(f).	
Return processing (TEGE information returns)		N/A	Submission Processing	3 months (based on Program Completion Date)  <b>NOTE:</b> If this time frame has been exceeded, tell the caller to	Ogden Submission Processing Campus Program Completion Date schedule	

				submit a copy of the complete return and a cover letter, even if the applicable module shows a TC 599 and there is no indication that the return unposted or that the return is in ERS.		
R-Mail Referral	General time frame	R-Mail System	Determination specialist to whom the R-mail is assigned	"We will make two attempts to return your call. Our intent is to respond within 15 business days; however, if	See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail." Refer to (7).	

				further research is required, it could take up to 30 days to receive a response. We will make every effort to respond as quickly as possible."	
	Open more than 30 days	Form 4442	Manager	5 business days	See IRM 21.3.8.6.1.2, "Responding to Questions About Previous R-Mail Referrals." Refer to (2).
	Closed and reflects the determination specialist sent a letter	N/A	N/A	7 - 10 days	See IRM 21.3.8.6.1.2, "Responding to Questions About Previous R-Mail Referrals." Refer to (2).
Ruling date with all zeroes		Form	TEGE	30 days	See IRM

	4442	Corres ponden ce Unit (EEFA X 855- 204- 6184)		21.3.8.12.2 3, "Ruling Dates with all Zeroes on Organizatio ns with Individual Exemption. " Refer to 1st row of table in (2).	
Speaker request (EO)	Email	*TE/GE -EO- CEO	10 busines s days	See IRM 21.3.8.5.1. 3, "Miscellane ous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requireme nt Inquiries, Record Keeping, and Issues Beyond the Scope of Your Assigned Application. " Refer to (8).	
Status code 22 (revocation) verification	Form 4442 with caller's name, his/her relations hip to the organizat ion and his/her	EO Exam (fax 214- 413- 5534)	30 days	See IRM 21.3.8.9.8, "Status Codes - EO." Refer to (12).	

	<p>telephone number. In Part III Section B, notate: "Status 22 verification" and write "STATUS 22" on the top of the form.</p>				
Supporting Organization (509(a)(3)) - customer insists they have never been one	<p>Form 4442 - Notate at the top of the form "PPA 509(a)(3)"</p>	<p>TEGE Correspondence Unit (EEFA X 855-204-6184)</p>	30 days	<p>See IRM 21.3.8.12.5 .4.2, "509(a)(3) Organizations Affected by the Pension Protection Act of 2006 and Types of 509(a)(3) Organizations." Refer to (7).</p>	
TAS Referral	<p>Form 911</p>	<p>Area TAS Office</p>	<p>7 business days</p> <p><b>REMINDER:</b> If a taxpayer meets TAS criteria and you cannot resolve the taxpayer</p>	<p>See IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines."</p>	



			<p>r's proble m, refer him or her to TAS for assista nce. For exampl e, if a taxpaye r has experie nced a delay of more than 30 days (beyon d IRS- establis hed time frames, if any) to resolve a tax account proble m, he/she meets the criteria for assista nce from TAS. See IRM 21.3.8. 8.6, "Taxpa yer Advoca</p>		
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			te Service Referra l Guideli nes, Includin g Congre ssional Inquirie s, and Form 911, <i>Reques  t for  Taxpay  er  Advoca  te  Service  Assista  nce  (and  Applica  tion for  Taxpay  er  Assista  nce  Order)"</i> , and IRM 13.1.7. 2.2, "TAS Case Criteria 5 – 7, System ic Burden, " for more informa tion. Employ ees		
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				should also report systematic problems (including delays) to TAS.		
TRAC case inquiries	EO	Various	EO	See IRM for circumstance	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on TRAC."	
	EP	Various	EP	See IRM for circumstance	See IRM 21.3.8.5.1.4.1., "Employee Plan Correspondence."	
Transcript request or copy of a tax form disclosable under IRC 6103 and 26 C.F.R 601.702(d) (1)	1st request	Form 4506 or 4506-T or written request (must describe the material desired in reasonably sufficient detail to enable the Service to locate the	Refer to Form 4506 or 4506-T for addresses	75 days (Form 4506); 10 business days (Form 4506-T)	See IRM 21.3.8.3.4.2, "Information Returns/Transcripts Disclosable under IRC 6103." Refer to (6).	

		material.)				
	2nd request	Form 4506 or 4506-T or written request (must describe the material desired in reasonably sufficient detail to enable the Service to locate the material.) "Second request" is to be notated at top of form	Refer to Form 4506 or 4506-T for addresses	30 days (Form 4506); 10 business days (Form 4506-T)	See IRM 21.3.8.3.4.2, "Information Returns/Transcripts Disclosable under IRC 6103." Refer to (6).	
User Fee	Dishonored checks for EP/EO applications	Letter from organization/plan	IRS TEGE Adjustments Unit  Attn: User Fee  P. O. Box 2508 Room 4024  Cincinnati, OH 45201	Advise the customer that the organization/pl an sponsor must respond with the replacement user fee (along with a copy of letter requesti	See IRM 21.3.8.11.2 , "Dishonored EO/EP User Fee Checks." Refer to step 2 of (3).	

			(EEFA X 855- 204- 6185)	ng the new fee) within 15 days of the date of our letter		
	Refunds	N/A	N/A	Organiz ation can expect to receive its refund within 90 days from the date it was initiated	See IRM 21.3.8.11.4 , "User Fee Refunds - EO." Refer to (5).	