

## IRM PROCEDURAL UPDATE

**DATE: 05/16/2014**

**NUMBER: WI-21-0514-0879**

**SUBJECT: Copy Requests; Referrals to HQ Analyst; Scope of Service**

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

**CHANGE(s):**

**IRM 21.3.8.3.4.1.5(2) - Revised the table to show that copies of Forms 5500-EZ filed before January 2010 are not available.**

2. If the caller asks about getting a copy of a previously-filed Form 5500-EZ, ask the caller what the plan period of the desired copy is and use the following table to advise the caller:

<b>If the plan period of the desired Form 5500-EZ is</b>	<b>Then</b>
200912 or earlier	Apologize to the caller and explain that copies of a Form 5500-EZ filed for these periods are not available.
201001 or later	<ul style="list-style-type: none"><li>○ Instruct the caller to send a written request or, for an unredacted copy, a Form 4506 to: Internal Revenue Service 1973 North Rulon White Blvd Attn: EP Accounts M/S 6552 Ogden, UT 84404</li><li>○ Tell the caller to allow up to 60 days for receipt of the requested copy/copies.</li></ul>

**IRM 21.3.8.5.1.3(5) - Changed the references to multiple letters to singular references, converted the Note about faxing letters into a Reminder, and added a new Note instructing assistors to limit callers to one letter per telephone contact.**

5. If the caller is requesting a letter that can be prepared using information available from IDRS/EDS/TEDS, or if sending a letter is pertinent to the caller's issue (e.g., reinstatement, etc.):
- Advise the caller that if he/she is willing to hold, the letter can be prepared. See IRM 21.3.8.7.3, "Choosing the Appropriate Letter."

**NOTE:** Assistors should limit callers to one letter per telephone contact. If the caller requires letters for multiple organizations, he/she must call back for each individual request or make the remaining requests in writing to the EO Correspondence Unit:

TEGE Correspondence Unit  
P.O. Box 2508, Room 4024  
Cincinnati, OH 45201

EEFAX 855-204-6184

**REMINDER: Outgoing correspondence cannot be faxed.** The caller should receive the IDRS C letter in 10 - 14 business days.

If	Then
The caller is willing to wait:	1. Place the caller on hold and prepare the appropriate letter.  2. Written documentation is not required on these cases.
The caller is unwilling or unable to wait:	1. Conclude the call.  2. Go into "wrap" and complete the letter.  3. Written documentation is not required on these cases.

- Although the information included in the affirmation letters directed to the organizations themselves is open to the public under IRC 6104, these letters should be sent only to the address of record (AOR). If a caller wants an affirmation letter sent to an address other than to the AOR, you must prepare the third -party affirmation letter. This includes situations where the organization has a new address, but the caller is not authorized to initiate an address change on IDRS. You can comply with the caller's request for an affirmation letter by preparing a third -party letter and using the organization's name and its new address.

**NOTE:** Be sure to advise the caller to submit a completed Form 8822-B (or a letter containing that information) to have the organization's mailing address changed in our records. Provide the caller with the mailing address or fax number for the submission of the Form 8822-B/written request. See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail," for additional information.

**IRM 21.3.8.5.1.3.2(1) - Replaced the Caution and Reminder in (1)(c) with a table that includes that information, as well as information on requests for a copy of the acknowledgement letter.**

1. If the caller wants to know the status of a pending EO determination/application request, including "A," "F," "P," "S" and "T" cases:
  - a. Obtain the name and address of the organization and its EIN (or DLN).
  - b. Verify disclosure to determine authorization. If the caller is a third party, the authority must be confirmed on EDS/TEDS. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures," for additional information.

**NOTE:** If the caller is authorized but does not have the EIN, research IDRS via cc's NAMEE/NAMEB or by name control/zip code on EDS/TEDS/LINUS to locate the EIN/determination case.

- c. Research EDS/TEDS to determine the current status of the case and use the information in the following two tables to respond to the caller.

Issue	Additional Reference
Dishonored Check indicator is "Y."	See IRM 21.3.8.11.2 , "Dishonored EO/EP User Fee Checks."
Status of a previously-submitted expedite request	See IRM 21.3.8.12.22.1, "Expedite Request Status Inquiries."
Copy of the acknowledgement letter	See IRM 21.3.8.7.3, "Choosing the Appropriate Letter." Refer to paragraph (1)(k), Chart 8c.

If the case is	And	Then
Assigned <b>on EDS/TEDS (32/52/53/72/73)</b>  <b>EXCEPTION:</b> See below for cases in status 52/53/32 with determination specialist number 50250 and for cases in statuses 52/62/72 with determination specialist number 31101 or 31748.		See IRM 21.3.8.5.2.4 for guidance.  <b>NOTE:</b> If the determination specialist number is 50XXX (other than 50250, as noted below) and the second F6 screen shows a group number rather than a specific determination specialist's name, prepare a Form 4442 referral, including the group number shown on EDS, to the Lead,

		who will contact HQ for the current status and respond to the caller.
<p><b>Not assigned on EDS/TEDS (status 34/38/39/41/50/51/56/58/60/61/62/63/64/75/91)</b></p> <p><b>NOTE:</b> This includes cases in status 52/53/32 with determination specialist number 50250.</p> <p><b>EXCEPTION:</b> See below for cases assigned in the Intermediate Processing program (71), for cases in status 52, status 62 or status 72 with determination specialist number 31101 or 31748, for cases in status 62 assigned to a specific determination specialist, and for cases in status 75 with specialist number 31848, Group 7848, Unassigned Records Unit.</p> <p><b>REMINDER:</b> Cases in status 62 are in the classification/screening process and are not considered to be assigned. <b>No determination specialist name or telephone number should be given to the caller for these cases.</b> See below for the proper handling of calls from organizations whose applications are in status 62.</p>	<p>The average date of pending applications shown on <a href="http://www.irs.gov">www.irs.gov</a> is more than six months later than the control date on EDS/TEDS</p> <p><b>EXAMPLE:</b> The average date of pending applications on the Internet is April 2013 and the control date of the application is October 2012.</p>	<p>Prepare a Form 4442 with the notation "Status Inquiry with control date more than six months prior to average date of pending applications." Forward the referral to your Lead, who will forward the referral to the TEGE Correspondence Unit (EEFAX 855-204-6184). Tell the caller he will be contacted within 30 days.</p>
	<p>The average date of pending applications shown on <a href="http://www.irs.gov">www.irs.gov</a> is six months or less later than the control date on EDS/TEDS or the control date is later than</p>	<p>1. Advise the caller that the case is not currently assigned and that he/she will be contacted if additional information is needed or when the application is approved.</p> <p>2. Refer the caller to <a href="http://www.irs.gov">www.irs.gov</a> for the current average date of pending applications.</p>

	<p>the average date of pending applications shown on the Web</p> <p><b>EXAMPLE:</b> The average date of pending applications on the Internet is April 2013 and the control date of the application is November 2012.</p>	<p>3. Instruct the caller to enter in the search box: "Where Is My Exemption Application?"</p> <p>4. Explain to the caller that half the inventory is older than the date displayed and that the organization should continue monitoring the average date of pending applications information on the Web for updates.</p> <p>5. If the caller asks about calling back, the assistor may suggest that the caller contact us again if the average date of pending applications is more than six months later than the date they submitted their application and they have not been contacted about their application in the mean time.</p>
Unassigned in the Intermediate Processing programs (status 71)	<p>The average date of pending applications shown on <a href="http://www.irs.gov">www.irs.gov</a> is more than six months later than the control date on EDS/TEDS</p> <p><b>EXAMPLE:</b> The average</p>	<p>Prepare a Form 4442 with the notation "Status Inquiry with control date more than six months prior to average date of pending applications." Forward the referral to your Lead, who will forward the referral to the TEGE Correspondence Unit (EEFAX 855-204-6184). Tell the caller he will be contacted</p>

	<p>date of pending applications on the Internet is April 2013 and the control date of the application is October 2012.</p>	<p>within 30 days.</p>
	<p>The average date of pending applications shown on <a href="http://www.irs.gov">www.irs.gov</a> is six months or less later than the control date on EDS/TEDS or the control date is later than the average date of pending applications shown on the Web</p> <p><b>EXAMPLE:</b> The average date of pending applications on the Internet is April 2013 and the control date of the application is November</p>	<p>1. Tell the caller that his/her application is awaiting assignment in the Intermediate Processing program for minimal development and that the organization will be contacted by a determination specialist as soon as it is assigned to let them know what further information is needed.</p> <p>2. If the caller asks for examples of "minimal development," you may cite a few of the following examples as typical defects, but note that this list is not all inclusive and that the applicant may need to address multiple issues:</p> <ul style="list-style-type: none"> <li>○ organizing document is missing</li> <li>○ the organizing document submitted with the application</li> </ul>

	2012.	<p>is not a filed copy</p> <ul style="list-style-type: none"> <li>○ the organizing document needs to be amended to comply with IRC 501(c)(3) language</li> <li>○ bylaws are missing</li> <li>○ foundation status may be incorrect (applicant may have requested private foundation but they best qualify as a public charity)</li> <li>○ signatures missing or unauthorized</li> <li>○ fiscal year month may be conflicting</li> <li>○ user fee may be insufficient</li> <li>○ financial information may be incomplete</li> </ul>
In status 52/62/72 with determination specialist number 31101 or 31748		Advise the caller their application has been worked by the determination specialist and is currently in the review process. This process could take an additional six months to complete from the date the case went into that status. If additional information

		<p>is needed, the caller will be contacted.</p> <p><b>NOTE:</b> If the case has been in this status for more than six months, prepare a Form 4442 referral with the contact information and send it to the attention of the Adjustments Unit manager (EEFAX 855-204-6185).</p>
In status 62	The case shows assigned to a specific determination specialist	<ul style="list-style-type: none"> <li>○ Inform the caller that the case is currently going through the initial screening process to determine whether the application can be approved based on the information submitted with the application package or whether additional information will be needed and that this process takes about 90 days to complete.</li> <li>○ If the application has been in this status for more than 90 days, prepare a Form 4442 referral with</li> </ul>



		the contact information and send it to the attention of the Adjustments Unit manager (EEFAX 855-204-6185).
In status 75	The case shows assigned to determination specialist 31848, Group 7848, Unassigned Records Unit	Prepare a Form 4442 to the Lead with the appropriate contact information and tell the caller she/he will be contacted within 30 days. The Lead will forward the pertinent information to the Headquarters Analyst, who will contact EO Determinations for a status update and notify the Lead, who will contact the caller.
In suspense status 37		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)."
In review status <b>31/33/35/40</b>		Advise the caller their application has been worked by the determination specialist and is currently in the review process. This process could take an additional six months or more to complete from the date the case went into that status.

		<p>If additional information is needed, the caller will be contacted.</p> <p><b>NOTE:</b> If the case has been in review status for longer than six months, prepare a Form 4442 to the Lead with the appropriate contact information, including the group number shown on EDS, and tell the caller she/he will be contacted within 30 days. The Lead will forward the pertinent information to the Headquarters Analyst, who will contact EO Determinations for a status update and notify the Lead, who will contact the caller.</p> <p><b>CAUTION:</b> Advise the caller that there is no guarantee that the reviewer will agree with the determination specialist's development of the case and/or the ruling she/he made. The application could be returned to the determination specialist for further development or put back into the general inventory to be re-assigned to a higher-graded determination specialist.</p>
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<p>In review status <b>55/57/74</b></p>	<p>Advise the caller their application has been worked by the determination specialist and is currently in the review process. This process could take an additional six months to complete from the date the case went into that status. If additional information is needed, the caller will be contacted.</p> <p><b>NOTE:</b> If the case has been in review status for longer than the prescribed time, prepare a Form 4442 to the Lead with the appropriate contact information, including the group number shown on EDS. The Lead will forward the pertinent information to the Headquarters Analyst, who will contact EO Determinations for a status update and notify the Lead, who will contact the caller.</p> <p><b>CAUTION:</b> Advise the caller that there is no guarantee that the manager will agree with the determination specialist's development of the case and/or the ruling she/he made. The application could be returned to the determination</p>
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		specialist for further development or put back into the general inventory to be re-assigned to a higher-graded determination specialist.
<p>In closed status <b>(01/02/03/06/08/09/11/12)</b></p> <p><b>NOTE:</b> The favorable closed statuses are 01/06/09 (but <b>be sure to check the F4 closing information to ensure there were no user fee payment problems before telling the caller the case was closed favorably</b>).</p> <p><b>CAUTION:</b> Research cases closed in status 11/12 by EIN, not just by DLN, to ensure that you have the most current information. Re-opened cases are assigned new DLNs.</p>		<p>See IRM 21.3.8.5.2.4(1), "Referring Customers to Determination Specialists Working Open/Closed EP/EO Determinations."</p> <p>See IRM 21.3.8.11.1.1.1, "Processing Applications That Are Substantially Incomplete (Letter 1042) and Other Status 03 Closures," for applications in status 03 (or status 12 prior to December 2008).</p> <p><b>NOTE:</b> Organizations should allow two weeks from the date their application was closed favorably (based on the status date, not on the "Letter Prepared" date) to receive their determination letter. If it has been longer than two weeks and the caller states that the letter was not received, verify the address on EDS/TEDS.</p> <p>○ If the address</p>

		<p>is correct, inform the caller that she/he will have to send a written request for a copy of the letter. See IRM 21.3.8.12.18, "Requests for Previously-Issued EO Determination Letters." You may prepare an affirmation letter to satisfy the organization until the copy can be sent.</p> <ul style="list-style-type: none"> <li>○ If the address is incorrect, instruct the caller to send the address change information and a request to send a (corrected) copy of the determination letter to the TEGE Correspondence Unit at the fax number shown above or to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH</li> </ul>
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		<p>45201</p> <p>See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail." Refer to (6).</p>
<p>In closed status 30</p> <p><b>CAUTION:</b> Research cases closed in status 30 by EIN, not just by DLN, to ensure that you have the most current information. Re-opened cases are assigned new DLNs.</p>		<ul style="list-style-type: none"> <li>○ Status 30 indicates a "dumped" case. Certain fields on EDS cannot be changed once the case is entered so the only way to make a correction is to "dump" the case and re-enter it with the correct information.</li> <li>○ If the case has been in status 30 for more than 30 days and no new case has been established under the organization's EIN, prepare a Form 4442 referral with the contact information and send it to the attention of the Adjustments Unit manager (EEFAX 855-204-6185).</li> </ul>

<p>In status <b>04</b></p>		<p>Tell the caller that our records indicate that the organization withdrew its application. If the organization wants to pursue formal exemption, it will have to submit a new application and pay another user fee.</p> <p><b>EXCEPTION:</b> If the caller states that the organization withdrew the application because it was subjected to inappropriate scrutiny as described in a TIGTA report, Ref. No. 2013-10-053, <i>Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review</i> (May 14, 2013), the organization may request that the application be reopened without requiring a second user fee.</p> <p><b>NOTE:</b> If the caller has questions about the withdrawal (e.g., who requested it), tell the caller to write to:  TEGE  Correspondence Unit  P.O. Box 2508, Room 4024  Cincinnati, OH 45201</p> <p>EEFAX 855-204-6184</p>
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<p>In status <b>54</b> (Transfer to Appeals)</p>	<p>The case has been in that status for at least two weeks</p> <p><b>NOTE:</b> If the case has been in status 54 for less than two weeks, explain to the caller that we will check on the status only after it has been at least two weeks since the case was transferred.</p>	<p>Prepare a Form 4442 referral to your Lead with the caller's contact information and the identifying information for the organization. The Lead will check the status with Appeals per IRM 4.13.6.1, "Appeal Rights," and will contact the caller with the information.</p>
<p>In status <b>59</b> on TEDS</p>		<p>Respond to the caller based on the case status displaying on page 1 of EDS.</p> <p><b>NOTE:</b> Status 59 is a TEDS only status. It denotes a case that is no longer being processed on TEDS, but rather is being processed manually on EDS. This status displays on the history page of EDS but not on page 1. It defaults to the TEDS status that the case was in prior to being put into status 59; this is the status that displays on page 1 of EDS.</p>



In EDS status <b>90</b>		<p>This is an indication that a Letter 1048 or, prior to the elimination of the advance ruling period, a Letter 1046 was issued to the organization.</p> <ul style="list-style-type: none"> <li>○ If the caller is authorized and there is no favorable "F" case on EDS/TEDS, discuss the need for the organization to submit the appropriate foundation follow-up information.</li> </ul> <p><b>NOTE:</b> If there is an unfavorable F case and the authorized caller says that the organization should qualify as a public charity, discuss 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>

		<ul style="list-style-type: none"> <li>○ See IRM 21.3.8.5.1.3.1, "Verification of tax-exempt Status and Foundation Classification," specifically paragraph (3), if the caller is not authorized.</li> </ul>
<p>Not on Letter and Information Network User Fee System (LINUS) or EDS/TEDS:</p> <p><b>CAUTION:</b> Before concluding that the application is not on the system, verify that you are in the correct data base, i.e., that you are researching the EO data base for an EO application.</p>		<p>1. Ask the caller when and where the application was filed and if a user fee was submitted and processed. If the caller is unsure, research IDRS to make sure the organization doesn't already have exemption or isn't covered by a group ruling. If it has been less than four weeks since the application was submitted, explain that it takes up to four weeks for the information to show on our tracking system once it has been received and that it may take up to three weeks from the mailing date to receive the acknowledgement letter. (If the application was submitted more than four weeks prior to the call, the case will show on LINUS regardless of whether</p>

		<p>a user fee was submitted or not.)</p> <p><b>NOTE:</b> Forms 1023 with revision dates prior to June 2006 will not be entered on EDS/TEDS.</p> <p>2. Instruct the caller to submit a copy of the application and of the front and back of the cancelled check or money order, if applicable, to:</p> <p>Adjustments Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p>EEFAX 855-204-6185</p> <p><b>EXCEPTION:</b> If it has been more than four weeks since the organization sent the application to the correct address and the user fee has not been processed, instruct the caller to send a complete copy of the application and a new user fee payment. The organization will have to decide whether to put a "stop payment" on the original check. If it chooses not to and the original user</p>
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		fee payment is located and processed, the excess amount will be refunded to the organization.
<p>On LINUS but not on EDS/TEDS</p> <p><b>NOTE:</b> When the application is received, the address is updated in LINUS up front only if the case is not going through TEDS. For cases processed through TEDS, the address is updated from the application. LINUS will be updated within 48 hours of the case being established in TEDS.</p>	Application was submitted with no/insufficient user fee and/or on an obsolete form	See IRM 21.3.8.11.5, "Applications with No/Insufficient Fee and/or on Obsolete Forms."
	Application was submitted with the appropriate user fee and on the correct form	<p>Prepare a Form 4442 referral to the TEGE Correspondence Unit (EEFAX 855-204-6184).</p> <p><b>EXCEPTION:</b> Do not prepare a Form 4442 if it has been less than 10 business days since the application was received. Inform the caller that the application was received but that it takes up to 10 business days to appear on the application tracking system.</p>

**REMINDER:** If a taxpayer meets TAS criteria and you cannot resolve the taxpayer's problem, refer him or her to TAS for assistance. For example, if a taxpayer has experienced a delay of more than 30 days (beyond IRS-established time frames, if any) to resolve a tax account problem, he/she meets the criteria for assistance from TAS. See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", and IRM 13.1.7.2.2, "TAS Case Criteria 5 – 7, Systemic Burden," for more information. Employees should also report systemic problems (including delays) to TAS.

**IRM 21.3.8.9.8 - Deleted the Note in (35) and added an Exception for the circumstances under which a Form 4442 referral would be prepared to the HQ analyst to have the organization taken out of status 99; added a new (36) based on the information that had been in the Note in (35).**

35. **Status Code 99** - Input by the EO Compliance Area when an organization in status code 22, 41, or 70-72 files an EO return. Treat the organization as one which is not exempt, i.e., inform the authorized caller to file a taxable return until the organization applies for and receives formal exemption.

**EXCEPTION:** Prepare a Form 4442 to your lead for elevation to the HQ analyst if all of the following apply. In addition to the contact information, include a statement that the submodule needs to be updated from status 99 to a status that allows the organization to submit a Form 990-N. Include the status and any other necessary submodule information. Inform the caller that the organization should be able to submit its Form 990-N in six weeks and notate AMS with the actions taken.

- The organization is calling because their Form 990-N rejected.
- The prior status of the organization is 41.
- The caller asserts that the organization is organized and operated under an applicable subsection of IRC 501(c). If the caller claims exemption under IRC 501(c)(3), he states that the organization qualifies as a public charity with annual gross receipts averaging \$5000 or less and that the organization does not intend to apply for formal recognition of exemption.

36. See Exhibit 21.3.8-3, "Table of IDRS EO Status, Foundation, and Affiliation Codes," for a quick reference guide.