

IRM PROCEDURAL UPDATE

DATE: 07/08/2014

NUMBER: WI-21-0714-1116

SUBJECT: 4-H Calls

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

CHANGE(s):

IRM 21.3.8.12.6.1(3) - Added an Exception for calls from 4-H organizations other than those in GEN 2704.

3. Use the following chart to determine to what extent you may reveal information about an organization's revocation:

NOTE: Special circumstances (e.g., disasters such as Hurricane Sandy) may occasionally require you to deviate from these procedures. Your manager/lead will notify you when special procedures apply, and the relevant information will be added to the TEGE Research Portal.

CAUTION: The disclosure dates for authorized callers in the table below are based on the best estimate of the mail out date for that cycle's auto-revocation notices (CP 120-A). If an authorized caller makes it clear that the organization has already received a CP 120-A for the current cycle, then treat the organization as revoked *even if the call is prior to the disclosure dates shown below*. Also, the decision to disclose may need to be based on whether the organization has already been auto-revoked at least once before and is already named on the Web site's list of auto-revoked organizations. It may be necessary to check the auto-revocation date on the Web before responding to the caller.

EXCEPTION: If you get a call (from an authorized or unauthorized party) from or about a college or university in status 97, tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. Prepare a Form 4442 referral to your lead, who will forward the information via email to the HQ analyst. The HQ analyst will consult with EO HQ, who will provide a response for the call back to the organization/third party.

If you get a call (from an authorized or unauthorized party) from or about a 4-H group in status 97 with GEN other than 2704 and ruling date later than 201112, tell the caller that additional research must be performed before we

can provide information about their exempt status, filing requirements, need to re-apply, etc. Prepare a Form 4442 referral to EO Entity (fax 801-620-7116) with the pertinent information, including a statement that the auto-revocation may be erroneous since a TC 590 should have been input on the 2012 module per EO.

| If the status 97 date is | Then you may not reveal the automatic revocation status TO AN AUTHORIZED CALLER until on or after | Then you may not reveal the automatic revocation status TO AN UNAUTHORIZED CALLER until on or after |
|---------------------------------|--|--|
| 201301 | February 27, 2013 | March 11, 2013 |
| 201302 | April 3, 2013 | April 8, 2013 |
| 201303 | May 1, 2013 | May 13, 2013 |
| 201304 | May 29, 2013 | June 10, 2013 |
| 201305 | July 3, 2013 | July 8, 2013 |
| 201306 | July 31, 2013 | August 12, 2013 |
| 201307 | August 28, 2013 | September 9, 2013 |
| 201308 | October 2, 2013 | October 14, 2013 |
| 201309 | October 30, 2013 | November 12, 2013 |
| 201310 | November 27, 2013 | December 9, 2013 |
| 201311 and 201312 | January 29, 2014 | February 10, 2014 |
| 201401 | February 26, 2014 | March 10, 2014 |
| 201402 | April 2, 2014 | April 14, 2014 |
| 201403 | April 30, 2014 | May 12, 2014 |
| 201404 | May 28, 2014 | June 9, 2014 |
| 201405 | July 2, 2014 | July 14, 2014 |
| 201406 | July 30, 2014 | August 11, 2014 |
| 201407 | August 27, 2014 | September 8, 2014 |
| 201408 | October 1, 2014 | October 13, 2014 |
| 201409 | October 29, 2014 | November 10, 2014 |
| 201410 | November 26, 2014 | December 8, 2014 |

IRM 21.3.8.12.14.5.1 - Revised (1) and (2) to reflect the fact that IDRS has begun to show additional 4-H group rulings.

1. If the caller is asking about an organization on IDRS with an individual ruling (affiliation code 3) or with a group ruling (affiliation code 6 or 9) other than GEN 2704, apply the standard guidelines in the IRM.

NOTE: If the caller represents a 4-H group with GEN other than 2704 and ruling date later than 201112 and is calling because of or as a result of the organization being auto-revoked (status 97), see IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."

2. If the caller is asking about any other 4-H group, then, unless otherwise provided in the table below, refer the caller to their state 4-H cooperative extension director or administrator, regardless of whether the caller is authorized or unauthorized.

NOTE: If the caller indicates that he/she has already spoken to their state 4-H cooperative extension director or administrator, refer to paragraph (3) below.

| If | And | Then |
|--|---|---|
| The caller asks whether their 4-H group needs to file a 990-series return. | The organization is on IDRS with GEN 2704 and with affiliation code 9 | Refer the caller to their state 4-H cooperative extension director or administrator. |
| The caller states his/her 4-H organization received a TDI notice asking for that organization to file a 990-series return, and asks whether it needs to file a 990-series return | | Refer the caller to their state 4-H cooperative extension director or administrator (but follow the guidelines in IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N," and subsequent subsections if the caller wants to submit Form 990-N but is unable to do so). |
| The caller is requesting information about being included in the 4-H group ruling. | | Refer the caller to their state 4-H cooperative extension director or administrator. |