

IRM PROCEDURAL UPDATE

DATE: 12/16/2013

NUMBER: WI-21-1213-1746

SUBJECT: Tax Exempt Bond Processing and Level I Rejections

AFFECTED IRM(s)/SUBSECTION(s): 21.3.7

CHANGE(s):

IRM 21.3.7.8.8 Added paragraph 4 for Tax Exempt Bond (TEB) processing.

1. The OAMC processes authorizations for EOs. Only authorizations related to EO returns are recorded on the CAF.
2. If a POA, referring to EO applications or qualifications (Form 1023/1024/1028) is received, send it to:

Internal Revenue Service

PO Box 2508

Room 4024

Cincinnati, OH 45201

3. If the authorization is for both Forms and applications/qualifications:
 - a. Photocopy the authorization.
 - b. Record the Forms portion of the authorization.
 - c. Note the SDLN on the photocopy and place with completed work.
 - d. Send the original document to the address above.
4. If a POA is received in CAF for processing and refers to a Tax Exempt Bond (TEB) matter (Form 8038 series), it must provide a report number for the period listed. The report number is entered into the "**plan number**" field on the CAF input screen. This field is used to capture both plan and/or report number. If the report number is missing, reject the POA.

IRM 21.3.7.14.2(1)(a) Added Registered Tax Return Preparer, Level I to 861C letter; **(f)** Removed Registered Tax Return Preparer, Level I from the 4527C letter.

1. The following is a list of approved correspondence letters for use by the CAF functions. Sites should not use quick notes or locally developed letters without Headquarters authorization.
 - a. **Letter 861C** - Power of Attorney, Tax Information Authorization and/or United States Estate Tax Return (Forms 2848, 8821, or 706) Incomplete for Processing, will be used when:
 - An authorization is incomplete for the taxpayer,
 - An authorization is incomplete for a third party,
 - Notifying a taxpayer that a Registered Tax Return Preparer did not prepare the return, or
 - Notifying a taxpayer that the year(s) requested are not under examination.
 - b. **Letter 1727C** - Power of Attorney Representative Number, will only be used:
 - To advise the third party of CAF number(s), or
 - To refer third party to the Freedom of Information Act (FOIA) client listing request procedures.
 - c. **Letter 2475C** - Address Change Request, will be used:
 - When a change of address is indicated, or
 - To obtain corrected information regarding the third party.
 - d. **Letter 2673C** - Representative/Taxpayer Response, will be used:
 - Revocation/withdrawal statements,
 - 3 future year recording limitation, or
 - Representative not eligible to practice.
 - e. **Letter 2675C** - Power of Attorney Termination Response, will be used:
 - Notifying the taxpayer of a withdrawal, or
 - Notifying the third party of a revocation.
 - f. **Letter 4527C** - CAF Designation Level H Rejection, will be used when:
 - Notifying a taxpayer that an Unenrolled Tax Return Preparer did not prepare the return, or
 - Notifying a taxpayer that the year(s) requested are not under examination.