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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: April 14, 2011

Control Number: SBSE-11-0411-041
Expires Date: April 14, 2012
Impacted IRMs: 11.3.9
3.20.13
21.3.8
21.7.7

MEMORANDUM FOR GLD AREA MANAGERS, DISCLOSURE MANAGERS,
W&I MANAGERS, AND TE/GE EO MANAGERS

FROM: Joseph R. Aceto /s/ Joe Aceto
Director, Governmental Liaison and Disclosure

SUBJECT: Interim Guidance on Inspection of Exempt and Political Organization (EO) Documents Covered by Internal Revenue Code (IRC) Section 6104

This memorandum issues guidance on where to mail requests for inspection of an EO return, report, notice, or an exemption application at an IRS office. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: To advise of a change that impacts where to mail requests for inspection of EO documents generally submitted on Form 4506-A*, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.* This change does not impact requests to inspect EO documents at the IRS National Headquarters.

Background/Source(s) of Authority: This change is the result of the implementation of the Automated Freedom of Information Act (AFOIA) system and the centralization of Disclosure work assignments. AFOIA is the electronic inventory and document management system used by Disclosure that replaced the Electronic Management Information System or E-DIMS. All Disclosure case work is mailed to a centralized location for scanning and case creation. After a case is created, it is electronically assigned to a Disclosure office for processing by a Disclosure employee. AFOIA implementation is an initial step towards compliance with President Obama's open government initiative.

Procedural Change: Form 4506-A is used when a member of the public wishes to inspect EO documents. If the inspection is to occur at an IRS office, the requestor must be advised to mail Form 4506-A to the following address:

Internal Revenue Service
Disclosure Scanning Operation – Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

Internal Revenue Manual (IRM) 11.3.9, *Exempt Organizations,* and all other IRMs that identify where to mail requests for inspection of EO documents at an IRS office should be updated to reflect this new address. This does not impact requests to inspect EO documents at the IRS National Headquarters.

Effect on Other Documents: This guidance impacts the table in IRM 11.3.9, *Exempt Organizations,* and similar tables in IRMs 3.20.13, *Exempt Organization Photocopy Procedures*; 21.3.8, *Tax Exempt/Government Entities Customer Account Services Telephone Operations*; and 21.7.7, *Exempt Organizations and Tax Exempt Bonds.* All impacted IRMs should be revised by April 14, 2012.

Effective Date: April 14, 2011.

Contact: If you have any questions contact Nathaniel Boyd, Disclosure Technical Advisor.

Attachment

Distribution:
www.IRS.gov

Attachment
Interim Guidance Control #: SBSE-11-0411-041

The following changes are hereby effective April 14, 2011 for IRMs 11.3.9; 3.20.13; 21.3.8; and 21.7.7.

IRM 11.3.9
04-14-2011
Exempt Organizations

The table in IRM 11.3.9.2 (2) will be changed to reflect the centralized mail address as follows:

If you want to inspect a return, report, notice, or an exemption application at an IRS office* then mail Form 4506-A to the following address:

Internal Revenue Service
Disclosure Scanning Operation – Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

* The office handling the request will contact the requestor to schedule an appointment at the nearest IRS office when the requested item is available for inspection.