

## IRM PROCEDURAL UPDATE

**DATE: 4/8/2013**

**NUMBER: WI-21-0413-0663**

**SUBJECT: TE/GE and CAS Telephone Operations for various changes concerning EO's decision to discontinue the Custom Extract Program.**

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

**CHANGE(s):**

**IRM 21.3.8.3.4.1.7 - Revised the entire subsection to reflect EO's decision to discontinue the custom extract program.**

1. The IRS will no longer provide custom extracts of information from the Exempt Organizations business master file on a contractual basis, effective January 1, 2013.
2. Exempt organization information remains available for downloading, on a non-customized, non-contractual basis, through the Exempt Organizations Bulletin Board on the Internet at SOI Tax Stats – Exempt Organizations: IRS Master File Data.

**IRM 21.3.8.3.8(1)(b) - Removed the procedures for name change/correction and added the deleted information to IRM 21.3.8.9.2, "Name Changes - EO and FSLG."**

1. During the process of performing call-related research, any additional issues/problems discovered (within scope) must be addressed. The following list provides examples of some of the additional items you may discover and must address.

**REMINDER:** You may also need to research for the organization's compliance with its EO filing requirements. See IRM 21.3.8.3.8.1, "Compliance with EO Filing Requirements," for additional details.

- a. A caller asks that you add a location address to the entity. In the process, you note that the PO Box is incorrect. Correct the PO Box as well.
- b. If a misspelling or other error in the name is observed, see IRM 21.3.8.9.2, "Name Changes - EO and FSLG," for additional information.
- c. When the information from a determination case "rolls" to Master File, the MF 030 date that displays on page 1 of EDS (if the case did not unpost

from EDS) should match the date of a TC 016 on IDRS with a DLN in blocking series 990 - 999. When it is discovered that an EO submodule was not added/updated within two weeks from the date the determination application was closed (EDS/TEDS no-rolls), update Master File based on the closing information found on EDS/TEDS, unless the delay in "rolling" was caused by the end-of-year dead cycles on IDRS (allow two weeks from the end of the dead cycles before treating as a "no roll"). Add a history item to AMS whenever possible; otherwise use IDRS. See IRM 21.3.8.9.10.1 , "Definer Codes," specifically (1)(b), if INOLES shows a SOLE-PRP-SSN; this field must be deleted before the submodule can be added. If closing information is incomplete or not available (e.g., status 25 "P" cases), prepare a Form 4442 to the TEGE Adjustments Unit (fax 513-263-4330), indicating "**NO-ROLL**".

**NOTE:** If the "NO-ROLL" organization had an advance ruling and the period expired prior to the date the advance ruling process was eliminated (and there is no indication that a Letter 1048 was issued), use foundation code 09 (no foundation rule) for the foundation code because IDRS will not allow you to input an expired date in the ARED field; give the organization 990-01 filing requirements.

**EXCEPTION:** This only applies to organizations with an ARED of 200805 and earlier. If the ARED is 200806 and later, simply add the submodule information without any ARED if the input date is later than the ARED showing on EDS/TEDS. See IRM 21.3.8.11.7, "Elimination of the Advance Ruling Process," and the subsequent subsections for additional information.

**CAUTION:** Do not attempt to give the organization a Form 941 filing requirement if there is already a Form 944 filing requirement on the account (even if the determination specialist coded the closing information on EDS/TEDS to show a Form 941 filing requirement) or your input will unpost.

- d. Advise the customer that due to a systemic problem, the on-line "lists" were not updated to reflect the exempt recognition. Assure the customer that you will initiate the corrections to the system.
- e. If the issue is omission from the on-line Pub 78 data caused by Service error and you were able to update Master File to correct the problem, advise the customer that the organization will appear in the next (or, depending on the timing, the following) online update. See IRM 21.3.8.12.12.1, "Pub 78 Data Omissions (Service Error - Non-Service Error)."
- f. Advise the customer the approximate time frame the organization will appear in the on-line system: For Online Exempt Organization Master File

(EOMF), it may take up to 6-8 weeks. Online Pub 78 data is generally updated the second Monday of each month.

- g. If an EO submodule perfection not related to an EDS/TEDS No-Roll can be done based on information available while customer is on the phone, you must input the correction.

**EXAMPLE:** If EDS/TEDS research shows no "F" case and indicates a Letter 1048 was issued, but Master File still shows the organization as a public charity with 990 filing requirement and an expired Advance Ruling Expiration Date (ARED), delete the ARED, change the foundation code to 04, and change the filing requirement to 990PF-3. This procedure applies only to organizations in status 01.

**NOTE:** If the effective date of exemption (status code date) of an organization with an individual ruling (affiliation code 1, 2, or 3) is showing all zeroes or otherwise needs to be corrected and the correct 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. For example, 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 subordinate organizations (affiliation code 7 or 9), use the EIN establishment date. (See IRM 21.3.8.9.10, "TCs for the Entity Module," concerning the required input of definer code C fields when updating the EO submodule of a subordinate organization. Refer to paragraph (6)(i).) **Do not confuse a status code date of all zeroes with a ruling date of all zeroes.** See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual Exemption," if the ruling date of an individually-exempt organization shows all zeroes.

**CAUTION:** The oldest status code date that IDRS will accept is 190101. Use that date if the organization was formed before January 1901.

**EXCEPTION:** Central organization submodule changes can only be made by OSPC. If the submodule of a central organization needs to be corrected, prepare a Form 4442 referral to EO Entity (fax 801-620-7116) with the pertinent information.

- h. If a subordinate organization shows all zeroes for the ruling date, use the ruling date of the central organization to perfect the subordinate's submodule.

**IRM 21.3.8.4.1.5(4) - Added a Note about making a generic purpose statement before asking the caller the disclosure prompts.**

4. Before disclosing information protected under IRC section 6103, solicit the name, address, and EIN of the organization/plan. (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 Service, 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 21.3.8.5.1.1(3) - Added general points to consider when handling calls from TEGE customers.**

3. Follow the steps described in paragraphs (4) through (10) below to ensure that you are providing quality service. Keep the following thoughts in mind as you are assisting your caller:
  - To the customer, his/her issue is the most important thing on that person's mind when he calls the IRS for help. The caller doesn't really care that the assistor has asked the same questions and gone over the same information many times already that day.
  - Every caller deserves to be treated as an individual and with respect.
  - Many of our callers are volunteers who know very little about tax matters. They may be uncomfortable calling the IRS to begin with, and then doubly uncomfortable about discussing matters that are foreign to them.
  - While the disclosure prompts were put in place to protect both the caller and the Service, they are not meant to be interrogation tools. Callers can be intimidated by the assistor asking the disclosure prompt too aggressively. The assistor should clarify what the question means and why

we are asking it as the situation demands. Using a purpose statement before asking the disclosure prompts might be helpful.

- The assistor must be sensitive to clues that indicate that the caller may require extra patience and a slower-paced explanation.

**IRM 21.3.8.5.1.3.1(2) - Added an instruction to complete an EO Submodule Data Sheet if the organization has no submodule and is organized and operated as an exempt organization.**

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

<b>If</b>	<b>Then</b>
<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 unauthorized, tell him/her that the organization is a private</p>	<p>1. Provide verbal confirmation that the organization is recognized tax exempt under section 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 section 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>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> <li>○ Fax 513-263-4330</li> <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 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</p>	<ol style="list-style-type: none"> <li>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</li> <li>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.</li> <li>3. If the caller is authorized, explain that the organization failed to establish its exemption and that it is liable for a</li> </ol>

<p>to perform thorough research before determining that IDRS contains erroneous information.</p>	<p>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>	<ol style="list-style-type: none"> <li>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</li> <li>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.</li> <li>3. If the caller is authorized, explain that the organization was denied exemption and that it is liable for a taxable return.</li> </ol>
<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>	<ol style="list-style-type: none"> <li>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</li> <li>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.</li> <li>3. If the caller is authorized, explain that the organization is required to</li> </ol>

	<p>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) or to status 36 (because the organization qualifies for exemption under a subsection other than IRC section 501(c)(3), (c)(9), or (c)(17)), prepare a Form 4442 referral to EO Entity (fax 801-620-7116) 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 EO R-Mail referrals.</p>
<p>INOLES/ENMOD shows the organization as an IRC section 527 political organization (status 34, subsection 82)</p>	<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 section 527.</li> <li>○ If the caller is unauthorized, advise him/her that we have no record of tax exempt</li> </ul>

	<p>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.</p>
<p>INOLES/ENMOD DOES NOT reflect formal exemption or inclusion in a group ruling</p>	<ol style="list-style-type: none"> <li>1. Research EDS/TEDS to verify whether a determination has closed favorably and the data did not roll to the Master File.</li> <li>2. See IRM 21.3.8.3.8 (1) for "NO ROLL" procedures if a "no roll" situation has occurred.</li> <li>3. If EDS/TEDS reflects a favorable ruling of exemption, confirm tax exemption recognition as discussed above.</li> </ol> <p><b>EXCEPTION:</b> If, based on the filing requirements assigned on 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 (fax 513-263-4330), 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 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) 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</p>
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	information, i.e., information not protected by IRC section 6103.
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	Instruct the caller to send a copy of that letter along with a cover letter to:  TEGE Correspondence Unit  P.O. Box 2508 Room 4024  Cincinnati, OH 45201  Fax 513-263-4330
The current status on IDRS is status 28 or status 29	Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."  a. See IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information," if the caller is authorized and the organization is in status 28. IRM 21.3.8.12.14.3, "Supplemental Group Ruling Information (SGRI)," if the caller is authorized and the organization is in status 29.  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 ruling (status 29) or was included in a group ruling (status 28) until the month and year of the status code date.  <b>NOTE:</b> See 3 and 4 above

	<p>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) 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.</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 (status 20 or status 21).</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 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 990/990-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>o If a Form 990/990-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> </ul>

	<ul style="list-style-type: none"> <li>○ If no Form 990/990-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, "Request for Reinstatement of Tax Exempt Recognition," if the caller is authorized.</p>
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	<ol style="list-style-type: none"> <li>1. Advise caller that our records indicate the exempt status is currently suspended under IRC section 501(p).</li> <li>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.</li> <li>3. Advise caller that information on IRC section 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</b></li> </ol>

	<p><b>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>
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	See IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."
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>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 21.3.8.5.1.3.3(5) - Updated the procedure for Form 5306 status inquiries for the lead to contact the HQ analyst instead of EP HQ.**

5. If the authorized caller is asking about the status of a Form 5306 application (prototype employer-sponsored IRA), prepare a Form 4442 referral to the Lead with the appropriate contact information. The Lead will contact the HQ analyst for the status and then respond to the caller.

**IRM 21.3.8.5.1.4(1) - Replaced the procedure to prepare a Form 911 for second requests not assigned on TRAC with a directive to prepare a Form 4442 referral to the HQ analyst via the lead/manager.**

1. When a caller is inquiring about EO correspondence that has been mailed/faxed to TEGE Correspondence Unit or which originated as a Form 4442 referral to the TEGE Correspondence Unit (these can be identified by seeing "4442" in the

comments section once the case is closed), research the TEGE Rulings and Agreements Control (TRAC) System. (See IRM 21.3.8.5.1.4.1, "Employee Plan Correspondence," for information on EP-related correspondence.)

**NOTE:** To research the TRAC by EIN, you must enter the EIN as cNN-NNNNNNN. By researching with the EIN followed by the percent sign (%), you can bring up all cases on the TRAC under that EIN. If no information comes up under the EIN, research by name or by partial name (by using the percent sign before and after the part of the name used in the query). When searching by name, you must use all capital letters.

**CAUTION:** Correspondence may have been submitted by unauthorized individuals or by third parties totally unrelated to the organization that is the subject of their inquiry (for example, a potential donor who asks for a copy of the organization's application). For this reason, the standard taxpayer authentication procedures may not apply. If you can reasonably determine that the caller is the submitter of the correspondence whose status is being questioned (the caller is able to provide the approximate submission date and the name of the organization that is the subject of the correspondence), you should respond with the status of the correspondence as indicated below.

<b>If</b>	<b>And</b>	<b>Then</b>
There is a case open on the TEGE Rulings and Agreements Control (TRAC) system	It has not yet been assigned	Explain to the caller that the correspondence/referral has been received but the case has not been assigned. The caller can generally expect that the case will be assigned within 45 days from the date of receipt and that he/she will receive a response within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer or within the appropriate number of days of the date of the referral, as specified elsewhere in the IRM.
There is a case open on the TEGE Rulings and Agreements Control (TRAC) system	It has been assigned but not closed	Explain to the caller that the correspondence/referral has been received and assigned but the case has not been closed. The caller can generally expect to receive a response within 60 days

		from the date of receipt for correspondence mailed/faxed by the taxpayer or within the appropriate number of days of the date of the referral, as specified elsewhere in the IRM.
It has already been 45 days since the correspondence/referral was received	It is not assigned or is assigned but not closed	Prepare a Form 4442 to the TEGE Correspondence Unit (fax 513-263-4330)
The correspondence/referral has been assigned	It has not been more than 45 days since the correspondence was received or not more than the appropriate number of days since the referral was submitted	Explain to the caller that he/she will receive a response within 60 days for correspondence mailed/faxed by the taxpayer or within the appropriate number of days of the date of the referral, as specified elsewhere in the IRM.
There is a case with a closed control		Advise the customer to expect correspondence within 2 weeks of the closing date.  <b>NOTE:</b> If it has already been more than 2 weeks since the closed date, advise the customer to submit a second request, or, if appropriate, prepare a second referral.
No case is controlled on the TRAC	It has been <b>less than 30 days</b> since an original request was mailed/referral submitted	Advise the caller:  1. There is currently no record of receipt of his/her correspondence/referral. 2. The normal response time is within 60 days from the date of receipt for correspondence

		<p>mailed/faxed by the taxpayer or within the appropriate number of days of the date of the referral, as specified elsewhere in the IRM.</p> <p>3. He/she should call us back if a response is not received within 60 days from the submission date for correspondence mailed/faxed by the taxpayer or within the appropriate number of days of the date of the referral, as specified elsewhere in the IRM.</p>
No case is controlled on the TRAC	It has been <b>more than 30 days</b> since the original request was mailed/referral submitted	Advise the caller to fax/mail a copy of what was previously sent, annotate "second request," and wait at least an additional 30 days from the current date for a response, or, if appropriate, prepare a second referral annotated "second request."
A caller indicates that no response has been received	It has been <b>more than 30 days since a second request</b> was submitted	<ul style="list-style-type: none"> <li>○ If there is a case that closed less than two weeks prior to the call, advise the customer to expect correspondence within 2 weeks of the closing date.</li> <li>○ If the second submission is not controlled on the TRAC, is controlled but not closed, or closed more than two</li> </ul>

		<p>weeks prior to the call but the submitter received no response, prepare a Form 4442 referral to your lead/manager, who will elevate the issue to the HQ analyst.</p> <p><b>NOTE:</b> When no case is found on the TRAC, always research EDS/TEDS/LINUS to confirm whether the correspondence resulted in an A, T, or F case establishment.</p>
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**IRM 21.3.8.6.1.1(1) - Added a Note to advise EP customers that they may email their tax law question directly to EP HQ.**

1. Prepare a determination specialist R-Mail referral only when the issue is designated in the TEGE R-Mail Topics file on the TEGE Research Portal as a determination specialist referral.

**NOTE:** Before adding an EP referral to R-Mail, advise callers that they have the option of emailing their tax law question directly to EP HQ at [retirementplanquestions@irs.gov](mailto:retirementplanquestions@irs.gov) . Remind the caller that no TINs or other PII data should be entered in the email.

**IRM 21.3.8.7.3 - Distinguished in (1)(k) between acknowledgement letters for EO applications and those for EP and added a procedure to prepare Letter 3367C (Merit Notice) for EO applications with a correct address on EDS/TEDS/LINUS; replaced Letter 4177C with Letter 4168C and added a cross-reference to IRM 21.3.8.12.12.1, "Pub 78 Data Omissions (Service Error / Non-Service Error)," and added a Note not to use Letter 4177C until it has been revised to reflect EO Select Check in (1)(p).**

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  Never issue a letter to an organization in status 98.	See IRM 21.3.8.5.1.3.1(2).
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	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	Charts 8 a-h as applicable

	caller.	
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**b. Chart 1 - EO STATUS = 01, 12, or 32 - 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>
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	Letter 4179C  (No Initial Advance Ruling Issued Letter)	Letter 4170C  (3rd Party Affirmation of Exemption Letter)
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 (fax 513-263-4330).	No C Letter available.  Send 4442 to Correspondence Unit (fax 513-263-4330).
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. If the caller requests more information than is discussed here, offer to prepare an EO R-Mail referral.	No C Letter available.  Send 4442 to Correspondence Unit (fax 513-263-4330) 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)
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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 (fax 513-263-4330).	Letter 4170C  (3rd Party Affirmation of Exemption Letter)
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Expired ARED)	Letter 4168C  (Letter Affirming 501(c) Exemption) with the appropriate private foundation paragraph selected	Letter 4170C  (3rd Party Affirmation of Exemption Letter) with the appropriate private foundation paragraph selected

d. **Chart 3 - EO STATUS = 20 or 21 - 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>
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)**

<b>Applicability</b>	<b>Letter to Org</b>	<b>Letter to 3rd party</b>
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)**

<b>Applicability</b>	<b>Letter to Org</b>	<b>Letter to 3rd party</b>
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)**

<b>Applicability</b>	<b>Letter To Org</b>	<b>Letter to 3rd party</b>
All Subsections  <b>NOTE:</b> Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	Letter 4167C (Letter Affirming Parent to Subordinate)  <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 (fax 513-263-4330).	Letter 4170C  (3rd Party Affirmation of Exemption Letter)

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)	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.
American National Red Cross component	Letter 4205C (Red Cross Letter)	Letter 4170C  (3rd Party Affirmation of Exemption Letter)
Federal credit union	No C letter available.  Refer the caller to the National Credit Union Administration	No C letter available.  Refer the caller to the National Credit Union Administration
Clearly a city or county	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.
Not a city or county, but is created by a government entity (the Employment code may be "G" or "T")	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	No C Letter available.	Letter 4172C (Letter to

Revenue Procedure 2008-55	Send 4442 to Correspondence Unit (fax 513-263-4330).	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
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i. **Chart 8a - Miscellaneous informational/procedural letters for authorized parties**

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Subordinate organization with EO status 28	No letter available.  See IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information."
501(c)(3) organizations with EO status 02  For other subsections, send 4442 to Corr. Unit.	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  Fax 513-263-4330
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 a section 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>
Form 8734 and Instructions  <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.	Form 8734 and instructions
Receipt of filed Form 8734	No C Letter available.  Affirm verbally if case is found on LINUS/EDS/TEDS.

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

<b>Applicability/Issue</b>	<b>Letter/Document</b>
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

	<p><b>and the address on LINUS/EDS/TEDS is correct</b>, prepare Letter 3367C (Merit Notice).</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>Fax: 513-263-4330</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 (fax 513-263-4330)</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>Fax: 513-263-4330</p>
<p>Request for a user fee refund</p>	<p>No C Letter available.</p>

	For additional information, see IRM 21.3.8.11.4, "User Fee Refunds - EO."
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1. **Chart 8d -Miscellaneous informational/procedural letters - Mergers/Terminations**

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

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 and become a public charity	No C Letter available.  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 Pub 78 data	Offer to prepare Letter 4168C (Letter Affirming 501(C) Exemption). See IRM 21.3.8.12.12.1, "Pub 78 Data Omissions (Service Error / Non-Service Error)," for additional information.  <b>NOTE:</b> Do not prepare Letter 4177C (Add to Publication 78 Letter) until it has been revised to reflect EO Select Check.

**IRM 21.3.8.8.3(1) Note - Removed the information about callers being able to order Form 13909, Tax-Exempt Organization Complaint (Referral) Form, by telephone because the National Distribution Center no longer stocks that form.**

1. If a call is received from a customer reporting information concerning alleged misconduct or wrongdoing of an exempt organization (either formally exempt or treated as exempt) or an employee plan, advise the customer to write to:

(EO)	(EP)
IRS-EO Classification	IRS - EP Classification
MC 4910 DAL	SE:T:E:EP:PR:C
1100 Commerce Street	9350 Flair Drive, 2nd Floor
Dallas, TX 75242	El Monte, CA 91731-2885

**NOTE:** Callers with EO complaints may also fax their information to 214-413-5415 or may email it to [eoclass@irs.gov](mailto:eoclass@irs.gov). The information may be sent in letter format or the customer may complete and submit Form 13909, *Tax-Exempt Organization Complaint (Referral) Form*, which is available on the IRS Web site (type "Form 13909" in the search window).

**IRM 21.3.8.8.5(3) - Revised the procedure for EP PLR status checks to agree with the procedure for EO PLRs.**

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 previously-submitted private letter ruling (PLR) request:

<b>If the ruling request was submitted to</b>	<b>Then</b>
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 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>

**IRM 21.3.8.9.2 - Updated the name change procedures in (2), (3), and the renumbered (9) to reflect all name changes being worked in Cincinnati except for those of central organizations and subordinates; added new paragraphs (4) through (6) with the information that had previously been in IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File," and renumbered the subsequent paragraphs.**

1. The documentation required to substantiate an organization's name change is determined by the organization's legal structure. Use the following chart to determine the appropriate documentation after researching IDRS and, if necessary, EDS/TEDS for the exempt status of the organization:

<b>The Organization is</b>	<b>The Request Must Include</b>
Incorporated  (Org. code 1)	1. An amendment to the articles of incorporation, and  2. Proof of filing with the state.
Trust  (Org. code 2)	1. An amendment to the trust agreement or resolution to amend the trust document with the effective date, and  2. Signature of at least one trustee.
Unincorporated Association  (Org. code 5)	1. An appropriately dated amendment to the articles of association, constitution, or other organizing document, and  2. Signature of at least two officers.  <b>NOTE:</b> A copy of the meeting minutes showing the name change, signed and dated by at least two officers is acceptable.
Government entity, political subdivision, instrumentality of government	1. Documentation from the governmental unit that created the entity showing the (new) name of the entity  2. Letter signed by a person authorized by the creating governmental unit

**NOTE:** Per Rev. Proc. 2011-4 (or its successor), only the Exempt Organizations Determinations Office has the authority to issue updated letters reflecting a name change. IRM 7.20.2 , *Determination Letter Processing of Exempt Organizations*, requires a conformed copy of the amended organizing document to substantiate the name change; therefore, "Oral Statement Authority" does not apply to EO name changes.

2. For all EO or FSLG entities (except the central organization in a group ruling or subordinate organizations), instruct the caller to send the documentation and a

cover letter to:  
IRS  
TEGE Correspondence Unit, Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201

Fax: 513-263-4330

3. For central organizations in a group ruling, instruct the caller to send the name change documentation and a cover letter to:

IRS  
Attn. EO Entity, MS 6273  
Ogden, UT 84201

Fax: 801-620-7116

4. If the caller indicates the organization's name is incorrect on our records and the correct name can be confirmed on EDS/TEDS, perfect the name.

**CAUTION:** You may not necessarily be able to rely on the *most recent* EDS/TEDS case. Before relying on EDS/TEDS information, you may need to ask the caller whether the organization changed its name at any point after having received its initial determination letter. If the authorized caller indicates that the organization has **not** changed its name, the name on the "I" or "S" case may be more accurate than the name on an "A" or "F" case. If the caller states that the organization did change its name after receiving its determination letter, ask whether they notified the IRS of the change. If not, then they need to follow the normal name change procedure described above. If the caller states that the IRS was notified and the name agrees with a name showing on an EDS/TEDS case, then correct the name on IDRS. When in doubt, check with your Lead.

5. If the caller indicates that his organization's name is incorrect on our records and the correct name cannot be confirmed on EDS/TEDS, instruct the caller to send a conformed copy of the organization's organizing document and/or name change amendment and a letter requesting the correction to:

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

The information may also be faxed to 513-263-4330.

6. If generic words such as "church," "cemetery," "incorporated," "corporation," "association," "school," or "company" are misspelled, you may correct the spelling without the organization being required to submit a written request. If you are unsure whether the word may be corrected during the call, seek guidance from your Lead.
7. If the name showing for the organization on IDRS is radically different from the name given by the caller and the caller insists that the organization has not

undergone a name change, prepare a Form 4442 referral to your lead/manager, who will elevate the issue to the HQ analyst.

**NOTE:** This situation is not uncommon in the case of universities and instrumentalities when an affiliated entity files a return using the wrong EIN.

8. Ogden initiates acknowledgement of the name change/correction within 30 days of receipt of the request by sending the organization a Letter 252C. The general time frame for requests sent to Cincinnati is 60 days.
9. Although central organizations should ensure that their subordinates have changed their names appropriately, they are not required to submit the name change documentation on behalf of their subordinates; they may simply inform Ogden of the change at the address above. Subordinates must submit all name changes through their central organization and should not send name change documentation directly to the IRS.

**NOTE:** If a subordinate calls about a name change for the central organization, inform the caller to have the central organization contact EO Entity at the address shown above.

**IRM 21.3.8.10.2 - Specified in (8) that the procedure applied to assistors assigned to the notice applications and added a Note to refer to paragraph (10) for exceptions to the transfer procedure; expanded the Exception in (10) to include CP 259-H and added a statement that questions on the CP 259-H should be transferred to the advanced tax law application for political organizations.**

8. If the issue cannot be resolved by the notice assistor during or as a result of the phone call, advise the caller to respond in writing to the address or fax number given in the notice/letter.

**NOTE:** See (10) below for the notice calls that should not be transferred to the notice application.

9. If the caller asks you to confirm receipt of a response to a notice/request for penalty abatement that was mailed/faxed within two weeks of the call, explain that you cannot confirm receipt but that normal processing time for the initiation of an action/response is 30 days from the IRS received date. If it has been more than two weeks since the response was submitted, research IDRS and/or CIS to determine whether the response has been received/controlled. If it has been received and you have been trained on CIS, work the case as applicable, per guidance. If you have not been trained on CIS, notate AMS (when available) with the remarks: **Not trained on CIS. Provided correspondence time frame.** If it has been more than two weeks since the response was submitted and there is no record of it having been received/controlled, ask the caller if she/he can fax in a copy of the response to 801-620-5555. If you determine that you are unable to

work the CIS case while the caller is on the telephone, provide the caller with the normal processing time.

**NOTE:** If the caller asks a specific question about the submitted correspondence which you are able to answer by accessing CIS, you should attempt to answer the caller's question (whether or not you are then able to work the correspondence). If you are not able to answer the specific question, prepare a Form 4442 referral to the Lead with the appropriate contact information.

10. Tax law assistants, unless assigned to an agent group that answers both tax law and notice applications, should transfer questions on notices to the appropriate notice application.

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

**IRM 21.3.8.10.2.7 - Specified in (2) exactly what the organization needs to understand about its annual filing requirement and added a new paragraph (5) with procedures for handling calls on CP 259-H and renumbered the subsequent paragraphs.**

2. If the caller received a notice from the 259 series, use the following table to provide appropriate advice to the caller:

<b>If</b>	<b>Then</b>
The organization previously filed a return or submitted a Form 990-N for the period	Advise the caller to complete the section of the notice headed <b>If you already filed a form...</b>  <b>NOTE:</b> If IDRS or OL-SEIN research confirms receipt of the return requested by the notice, advise the caller to disregard the notice.
The organization is required to file an EO return (other than the Form 990-N) for the period	Advise the caller to complete the section of the notice headed <b>If you are filing late</b> and to attach a completed return, including all required forms, schedules and statements, to the response.  <b>NOTE:</b> If the caller asks where to send the response to the notice, instruct him/her to send it to the address on the notice.
The organization is eligible to submit a	Determine if they still have time to submit the form for the period in question:

<p>Form 990-N for the period</p>	<ul style="list-style-type: none"> <li>○ If they do, advise them to submit their Form 990-N and to disregard the notice otherwise. Ensure that the caller understands that the organization is required to file an annual return or e-Postcard by the fifteenth day of the fifth month following the end of its accounting period and that a failure to file the required return for three consecutive years will result in the automatic revocation of the organization's exemption.</li> </ul> <p><b>EXAMPLE:</b> If the notice concerns the period ending December 31, 2008, and the date the organization contacts the IRS is before January 1, 2010, the organization would still be able to submit its Form 990-N.</p> <ul style="list-style-type: none"> <li>○ If there is no longer enough time to submit the form for the period in question (see example above), input a TC 598, CC 082 to satisfy the module; update the organization's filing requirement to 990-02 (if appropriate); advise the caller to disregard the notice; ensure that the caller understands that: <ul style="list-style-type: none"> <li>○ Paid preparers are available to submit prior year forms; information can be found on the IRS Web site.</li> <li>○ Action being taken simply prevents any future notices from generating for that same return and period (in other words, no Form 990-N is being submitted on the organization's behalf).</li> <li>○ Organization is still required to file an annual return or e-Postcard by the fifteenth day of the fifth month following the end of its accounting period.</li> <li>○ Organization is still subject to automatic revocation if it fails to file a required return for three consecutive</li> </ul> </li> </ul>
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	years (including the one on the notice).
The organization is <b>not required</b> to file an EO return or to submit a Form 990-N for the period	Advise the caller to check the appropriate box in the section of the notice headed <b>If you don't think you have to file...</b> and to return the notice. (Refer to the sample notice on SNIP).
The organization is a subordinate included in a group return for which an extension was filed	<ol style="list-style-type: none"> <li>1. Research IDRS for the group return and input the TC 460 on the subordinate's module if you are able to determine that the subordinate should have been included in the extension; apologize and tell the caller to disregard the notice.</li> <li>2. If you determine that the group return was already filed and that the subordinate should have been included, input the TC 590 cc 014 on the subordinate's module; apologize and advise the caller to disregard the notice.</li> <li>3. If you cannot determine that the subordinate's (group) return should have been extended or that the group return was already filed, advise the caller to contact the central organization for substantiation and to complete Section I or II of the notice, as applicable.</li> </ol>

3. If the caller received a CP 259-B (Form 990-PF), but research indicates that the entity is a presumptive PF and there is no open "F" case on LINUS or EDS/TEDS:
  1. Instruct the caller to submit a Form 8940, a Form 8734 completed for the five most recent tax periods, and the appropriate user fee (see Rev. Proc. 2012-8 2012-1 IRB 235 or its successor for the current fee) to the Cincinnati Campus and a response to the notice to the Ogden Campus
  2. Update the organization's filing requirement to 990PF-3.
4. If the caller received a CP 259-C, research EDS/TEDS for a favorable "F" case. If none is found, instruct the caller to submit a Form 8940, a Form 8734 completed for the five most recent tax periods, and the appropriate user fee ( see Rev. Proc. 2012-8 2012-1 IRB 235 or its successor for the current fee) to the Cincinnati Campus and a response to the notice to the Ogden Campus.
5. If the caller received a CP 259-H, use the Political Organization Filing Requirements page of the TEGE P&RG located on the Portal to determine the organization's liability for the return for the period addressed in the notice.

- If it is determined that the organization **is liable** for the return for that period, instruct the caller to complete the appropriate section of the notice and to send it back with a complete return.
- If it is determined that the organization **is not liable** for the return for that period, give the caller the choice of responding to the notice with a statement that the organization is not liable for the return for that period OR having you prepare a Form 4442 referral to EO Entity (fax 801-620-7116) stating that the organization is not liable and requesting that the module be satisfied and, if applicable, that the filing requirements be deleted.

**REMINDER:** Summarize the call in a history on AMS (name of the caller and his/her position in the organization; whether the organization is liable for the return or not; if not, why, and whether the assistor prepared a Form 4442 to that effect or whether the caller is going to respond to the notice in writing).

**IRM 21.3.8.12.5.4.1(1) - Replaced the suggested search term for finding information on terminating a private foundation on the IRS Web site and added a reference to Publication 4779, *Facts About Terminating or Merging Your Exempt Organization*.**

1. Private foundations may submit a request to be reconsidered as a publicly-supported organization. Information on how to terminate a private foundation status can be found at [www.irs.gov](http://www.irs.gov). Instruct the caller to type in "Life Cycle of a Private Foundation" in the search box. Information can also be found in Pub 4779, *Facts About Terminating or Merging Your Exempt Organization*. Private foundations wishing to terminate their private foundation status by operating as a publicly-supported organization need to notify the Service of their intent to terminate such status (Reg. 1.507-2(b)(1)(ii)).

**IRM 21.3.8.12.6.1 - Changed the Reminder in (5) into a new paragraph (7); added a new paragraph (8) about Form 990-N submitters not being able to submit that form until the organization's exemption has been reinstated and its EO filing requirements restored and renumbered the subsequent paragraph.**

5. If the caller asks about filing a taxable return, explain that the requirement begins with the effective date of revocation, i.e., the submission/filing due date of the third year's return. See IRM 21.3.8.3.8.1, "Compliance with EO Filing Requirements," for additional information.

**EXAMPLE:** If an organization that is a calendar year filer is revoked effective May 17, 2010, then, unless it applies for and receives exemption retroactive to the date of revocation, it should file a taxable return for the period from May 17,

2010, through December 31, 2010, and continue filing taxable returns until it terminates or it applies for and receives exemption.

6. If the caller has other questions about filing a taxable return (e.g., due dates, how to complete the form), transfer the caller per the TTG.
7. If the organization has applied for reinstatement and would otherwise be a Form 990, Form 990-EZ, or Form 990-PF filer (had it not been auto-revoked), it must send a complete and timely EO return to EO Determinations for any tax period that ends while their application for reinstatement is still pending. The return should be sent to:  
 IRS - TEGE  
 P.O. Box 2508  
 Cincinnati, OH 45201
8. If the organization has applied for reinstatement and would otherwise be a Form 990-N submitter (had it not been auto-revoked), it cannot submit the form until its exemption has been reinstated and its EO filing requirement restored.

**IRM 21.3.8.12.12.1 - Added the directive to offer Letter 4168C to the table in (3)(c) and as a new (d) in (4).**

**3. When it's a Service Error:**

- a. Various Service errors may prevent an organization from posting to Pub 78 data. Each omission must be considered on a case-by-case basis.
- b. The most prevalent Service error is when a determination case was **closed favorably on EDS/TEDS, but the record did not roll to MF.**
- c. If the omission was due to a Service Error, take the following steps:

Step	Action
1	Take the appropriate steps to make sure the MF record is updated. See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File."
2	<ul style="list-style-type: none"> <li>○ If you were able to update Master File to correct the problem, advise the caller that the organization will appear in the next (or, depending on the timing, the following) online update.</li> <li>○ If you were not able to update Master File yourself (e.g., you had to make a referral to the Correspondence Unit), inform the caller that you initiated a correction to the records and that the organization will appear in the online Pub 78 data in the first available update after the records have been corrected.</li> </ul>

3	Offer to prepare Letter 4168C (Letter Affirming 501(C) Exemption).
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**4. When it's a Non-Service Error:**

- a. If the omission was due to a non-Service error, the organization will be added to the first Pub 78 data update after the organization has taken the necessary corrective actions.
- b. All transactions must be posted in order for the organization to be picked up in the Pub 78 data extract. Manual input transactions take roughly 2 cycles to post. Normally, EDS/TEDS roll-overs take 1 cycle to post. The 1 cycle time-frame for EDS/TEDS closures is based on the date the data is rolled off EDS/TEDS and not the case closed date. The actual "roll" date can be determined from the date indicated on the EDS/TEDS case history screen (F6), which reflects the action "MF CIs Posted."
- c. If a case is closed on EDS/TEDS, or if a manual transaction is entered too late to make the cycle cutoff, the organization will not appear in the on-line Pub 78 data until the following update. This is normal processing and does not constitute Service error.
- d. Offer to prepare Letter 4168C (Letter Affirming 501(C) Exemption).

**IRM 21.3.8.12.14.5(5) - Updated the name change procedure for subordinate organizations so that they are required to submit changes through their central organization.**

- 5. If a call is received from a subordinate organization that has undergone a name change, instruct the caller to notify the central organization, which should then send the name change request to EO Entity.

**IRM 21.3.8.12.14.5.1(2) - Updated the chart based on information supplied by EO HQ.**

- 2. If the caller is asking about a 4-H group that is not on IDRS with an individual ruling (affiliation code 3), 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.

<b>If</b>	<b>And</b>	<b>Then</b>
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	Refer the caller to their state 4-H cooperative extension director or administrator.

	code 9	
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.

**IRM 21.3.8.12.24.3 - Removed the information from (2) and (8) indicating that IRC section 501(c)(21) organizations (black lung trusts) are not permitted to submit a Form 990-N.**

2. If the organization received an error message as soon as they input their EIN, it could be for one of the following reasons:

Possible Reason	Resolution
The EIN is not in the NAP.	See paragraph (5) in this subsection.
The organization has a foundation code of 02, 03 or 04.	See paragraph (6) in this subsection.
The organization has any of the following subsection codes: 01, 20, 23, 24, 40, 81, 82, 90 or 92.	See paragraph (8) in this subsection.
There is a blank FYE date.	See paragraph (11) in this subsection.

8. "IRS records indicate that your organization is not eligible to file Form 990-N (e-Postcard) due to the Internal Revenue Code that governs organizations of your type." This will be an infrequent error message.
  - o An organization will get this message if its subsection code is one of the following:

Subsection Code	Description
01	Section 501(c)(1) – U.S. government instrumentalities

20	Section 501(c)(20) – Group legal services plans  <b>NOTE:</b> Such plans lost their exemption after June 30, 1992.
23	Section 501(c)(23) – Pre-1880 Armed Forces organizations
24	Section 501(c)(24) –ERISA sec. 4049 trusts
40	Section 501(d) – Religious and apostolic organizations
81	Section 529 – Qualified tuition programs
82	Section 527 – Political organizations
90	Section 4947(a)(2) – Split-interest trusts
92	Section 4947(a)(1) – Charitable trusts treated as private foundations

**IRM 21.3.8.12.26 - Completely revised the subsection based on information provided by EO Determinations that they are not processing requests to change NTEE codes.**

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 section 501(a) organization when she/he rules the organization to be exempt.
2. Prior to 1995, the exemption application provided space for the applicant to identify three activity codes. EOBFM and the online EOMF extract may contain an activity code for these organizations rather than an NTEE code.

**CAUTION:** These activity codes do not coincide with the newer NTEE codes.

3. The determination specialist must exercise special care when selecting the appropriate code for the organization because the NTEE coding structure is relied on as a source of data by the IRS Statistics of Income (SOI) Program, the Urban Institute, GuideStar, various grantmakers, and many other public and private sector entities.

**NOTE:** No formal guidance issued by the IRS either permits or requires private foundations to rely on NTEE codes for any purpose under the internal revenue laws. Because an organization’s application for tax-exempt status and Forms 990 are required to describe in sufficient detail the organization’s exempt purpose and activities, these documents are generally preferred when an organization’s purpose and activities are being researched.

4. The first digit (Major Group) is a modifier used to describe the activities in support of the exempt organization. The fourth digit indicates a kind of organization within a group of organizations. The fourth digit is not required.

**EXAMPLE:** A high school booster organization would be assigned NTEE code B112:

**B** denotes education

**11** is an entity that supports/fundraises for a single educational organization

**2** is chosen for the fourth position because **B 20** is elementary/secondary/K - 12 education

5. You can research the NTEE code assigned to an organization on IDRS (BMFOLO) or EDS/TEDS. The NTEE code is also a field displayed on the online Master File extract (50 state list).

**NOTE:** A table of the codes found in the first three digits is included in the instruction booklet file describing the fields displayed on the 50 state list.

6. If the organization received its exemption before the IRS began assigning NTEE codes (1995) or it does not have formal exemption, it will not show an NTEE code on Master File.
7. Because the NTEE code is not relevant to any determination under the internal revenue laws or to tax-exempt status, **no procedures are currently in place by which an organization can request a change to their self-identified activity codes or to an NTEE code, or to request the issuance of an NTEE code when one was not previously issued.**

**IRM 21.3.8.13.7(10) - Updated the telephone number for status checks on VCP submissions.**

10. Refer callers with **status questions** (e.g., Where is my case? To whom has my case been assigned?) about their Voluntary Correction Program (VCP) submissions to (626) 927-2011 (not a toll-free number). They should be prepared to provide the case's nine-digit control number (beginning with "911") that is stamped on the case acknowledgement letter, or, if an acknowledgement letter has not been received, the Employer Identification Number and plan number shown on the submission.

**NOTE:** The person who monitors the 626 telephone number does not have access to the case file and cannot answer any other types of questions about the case. Any other questions about the case need to be directed to the person to whom, or to the office to which, the case is assigned. The person who monitors the 626 number voice mail can provide a phone number if the caller needs additional information on his/her case.

**IRM 21.3.8.14.5(7) - New paragraph about CP 259-H, the TDI notice for political organizations that fail to file a Form 990 or Form 990-EZ.**

7. CP 259-H is issued to political organizations that fail to file a Form 990 or Form 990-EZ. See IRM 21.3.8.10.2.7, "CP 42X and the CP 259 Series (EO TDIs)," for additional information.

**IRM 21.3.8.14.8(1) - Replaced the procedure about referring computer problems to ACCENTURE with one that instructs the assistor to send his/her manager an email with a description of the problem.**

1. If a **phone call** is received requesting miscellaneous Web updates or reporting problems, proceed as follows:

<b>If a political organization calls</b>	<b>Then</b>
Regarding how to utilize/search the <i>www.irs.gov/polorgs</i> Web site	Refer the caller to AFFINA (IRS.gov help desk) at 800-876-1715 for assistance.
Regarding <b>computer difficulties, error messages</b> , password input generated incorrect EIN and/or name, filing does not appear on the Web and a confirmation was received, etc.	<ol style="list-style-type: none"> <li>1. Obtain the following information from the caller: <ul style="list-style-type: none"> <li>○ Name</li> <li>○ EIN</li> <li>○ Phone Number</li> <li>○ Problem Description</li> </ul> </li> <li>2. Send your manager an email with the information obtained above. The manager will forward the email to the HQ analyst, who will send the referral to his contact in TEGE HQ for review.</li> <li>3. Advise the caller he/she will be contacted within 30 days.</li> </ol>
Regarding an <b>unanswered email</b> that was sent to <i>tege.eo.527@irs.gov</i>	<ol style="list-style-type: none"> <li>1. Prepare a Form 4442, <i>Referral</i>, capturing the day, time, and contents of the email message.</li> <li>2. Fax Form 4442 to EO Entity at 801-620-7116.</li> <li>3. Advise the caller that he/she will be contacted within 30</li> </ol>

	days.
Requesting an <b>address change</b>	<ol style="list-style-type: none"> <li>1. Advise the caller to email the requested change to <a href="mailto:tege.eo.527@irs.gov">tege.eo.527@irs.gov</a> .</li> <li>2. If the organization prefers, prepare a Form 4442 requesting the change be made to Master File and/or the ORACLE database.</li> <li>3. Fax the completed Form 4442 to EO Entity at 801-620-7116.</li> <li>4. Advise the caller the correction will be made within 30 days of receipt of the request.</li> <li>5. Advise the caller to file an amended Form 8871 with the correct address.</li> </ol>
Requesting a <b>name change</b>	<ol style="list-style-type: none"> <li>1. Advise the caller to submit the request, along with any required information (e.g., amended organizing documents, etc.), in writing to:  IRS  EO Entity, MS 6273  Ogden, UT 84201   <b>NOTE:</b> Section 527 organizations are not required to have an organizing document. A letter giving the name change information and stating that the organization does not have an organizing document is sufficient.</li> <li>2. If preferred, the caller may fax the request to EO Entity at 801-620-7116.</li> <li>3. Advise the caller the correction will be made within 30 days of receipt unless additional information is required.</li> <li>4. Remind the caller to use the new name on all future filings</li> </ol>

	of Form 8871 and Form 8872.
<b>Requesting a password</b>	<p>1. If the organization has not filed Form 8871 or Form 8453-X, advise the caller he/she must file both forms to receive a password.</p> <p>2. If the organization has filed only a Form 8871, advise the caller he/she must file Form 8453-X to receive a password.</p> <p>3. If the organization has filed both Form 8871 and Form 8453-X and has not received his/her password or needs a new password reissued:</p> <ul style="list-style-type: none"> <li>a. Advise the caller to fax a written request to EO Entity at 801-620-7116.</li> <li>b. If the organization prefers, prepare a Form 4442 requesting a password be issued to the organization.</li> <li>c. Fax the completed Form 4442 to EO Entity at 801-620-7116.</li> <li>d. Advise the caller he/she will receive a password by mail within 30 days of receipt of request.</li> </ul>

**Exhibit 21.3.8-12 - Revised the time frame information for the referrals prepared for IRC 527 organizations having computer problems and deleted the time frame information about requests to change an NTEE code.**

<b>Issue</b>	<b>Sub-Issue/Additional Details</b>	<b>Form or Information Required</b>	<b>Area That Handles Issue</b>	<b>Time Frame</b>	<b>IRM Reference</b>

<p>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.</p>	<p>Email to manager with:</p> <ul style="list-style-type: none"> <li>○ Name</li> <li>○ EIN</li> <li>○ Phone Number</li> <li>○ Problem Description</li> </ul>	<p>TEGE HQ</p>	<p>30 days</p>	<p>See IRM 21.3.8.14.8, "Requests for 527 Web Updates (Including Password Requests) and Troubleshooting Calls." Refer to 2nd row of table in (1).</p>
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