

IRM PROCEDURAL UPDATE

DATE: 10/03/2012

NUMBER: WI-21-1012-1654

SUBJECT: Various Changes Regarding TEGE Telephone Operations

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

CHANGE(s):

IRM 21.3.8.3.7.1(3) - Modified the Note to include information on downloading prior year forms from the Web and a reference to IRM 21.3.8.3.7, "Ordering Forms and Publications."

3. If a caller asks whether an older revision of a form can be used, you should encourage the caller to use the most current revision. While prior revisions of tax and information returns will generally be accepted *for those who file on paper*, the filer of an outdated return is going to experience delays in processing and may also receive a request for additional information if new line items, sections, or schedules have been added to the current revision.

NOTE: Callers who need to file returns for prior years should use the revisions for those specific years whenever possible. These forms may be downloaded from the IRS Web site by accessing "Prior Year Forms & Pubs" from the Forms & Pubs tab. (See IRM 21.3.8.3.7, "Ordering Forms and Publications," if the caller asks you to order the form.) If they cannot obtain forms for the correct year, they should be sure to notate the beginning and ending dates of the tax period at the top of the return.

IRM 21.3.8.4.4.2(4) - Replaced the reference to Pub 78 with one to the IRS Web site.

4. Potential Governmental Entity Contacts:

If	Then
A third party calls to affirm tax exempt recognition of a government entity so he/she can take a charitable deduction	<ol style="list-style-type: none">1. Explain there is no record of tax-exempt recognition, therefore we cannot disclose information relating to this account.2. Respond with general information

	<p>based on what the caller says. For example, the caller might mention the entity is a school, city, etc., or the name provided by the caller might imply the entity is a public school, city, etc. A suggested response would be: "Based on the name, it sounds as though this could be a governmental unit. Governmental units are not required to have a determination ruling in order to accept charitable contributions to be used for public purposes." (This approach eliminates the appearance of disclosing confidential account information.)</p> <p>3. For a reference, use Publication 526, <i>Charitable Contributions</i>. There is also information on the IRS Web site that explains that governmental units may accept charitable contributions.</p>
<p>The name of record is different than what the caller gives us when checking on the deductibility/exemption of the organization</p>	<p>1. We cannot confirm that the caller is legally entitled to receive account information if we are unable to establish with certainty we are talking about the same organization. For example, if the caller gives an EIN and says the name should be "City of Any town" but the EIN brings up "County Sewer District," we cannot confirm that the caller is entitled to receive any account -related information specific to this organization.</p> <p>2. Exercise reasonable caution. Sometimes the name may be off by a word or two or words in the name may be switched (ANYTOWN BOARD OF EDU vs. BOARD OF EDU OF ANYTOWN) or the name may be too long for the name line field.</p> <p>3. If entitlement to the information cannot be confirmed:</p> <p>a. Use the general disclosure rule of thumb: "When in doubt, don't give it out!"</p>

	<ul style="list-style-type: none"> b. Explain "I am unable to confirm..." c. Offer to mail a letter to the AOR. d. Provide general information about instrumentalities where appropriate.
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IRM 21.3.8.5.1.3(10) - Replaced the verbiage about the Service having removed the private delivery address from form instructions with wording that indicates that the address may not be included in the instructions and added a Note giving the private delivery address for Ogden, Utah.

10. If the caller requests a street address for a private delivery service, it is permissible to give the appropriate one, even if the address is not provided in the forms and/or instructions.

NOTE: The private delivery address for forms and returns filed in Ogden is:
Internal Revenue Service
1973 Rulon White Blvd.
Ogden, UT 84404

IRM 21.3.8.5.1.3.1 - Clarified in the Note in (2) that grantors and contributors can rely on an organization in status 25 being treated as a public charity only up to 90 days after the end of the advance ruling period if there is no "P" case on EDS that was established after the advance ruling period expired; added a reference to "P" cases in (3) and clarified in the Note that organizations in status 25 are also included, as well as added a cross-reference to IRM 21.3.8.12.5.4.1, "IRC Section 507(b)(1)(B) Terminations (60-Month Terminations)."

1. If the caller wants to verify the tax exempt status of an organization, obtain as much identifying information relating to the organization as possible:
 - o EIN of the organization

NOTE: If the caller does not have the EIN, research IDRS via cc's NAMEE/NAMEB to attempt to locate the EIN.

- o Name of the organization

CAUTION: If the caller has provided the EIN of the organization, ask for the name of the organization. Telling the caller what name shows on our records under an EIN provided by the caller may be an unauthorized

disclosure. See IRM 11.3.1.7, "Reporting Unauthorized Access or Disclosures," for additional information.

- o Address of the organization

NOTE: It is not required that a caller know the address of an organization in order to receive affirmation of the organization's exempt status, but confirming the city and state at a minimum avoids confusion that can be caused when organizations located in different states have the same name.

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

If	Then
<p>INOLES/ENMOD reflects favorable tax exempt recognition (statuses 01 and 25) EXCEPTION: 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. NOTE: 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. CAUTION: Research BMFOLO for a prior foundation code and EDS/TEDES 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 foundation (if she/he asks about the foundation classification).</p>	<p>1. Provide verbal confirmation that the organization is recognized tax exempt under section 501(c)(X) (substituting the appropriate subsection for "X"). CAUTION: DO NOT USE PHRASES SUCH AS "IN GOOD STANDING" OR "IN GOOD STATUS."</p> <p>2. Confirm deductibility via cc BMFOLO before responding to a direct question about the deductibility of contributions. See IRM 21.3.8.12.4 for additional details. NOTE: 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>3. If requested and if the organization</p>

	<p>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>NOTE: 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>NOTE: 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> <p>5. If the caller is authorized and the organization has a filing requirement other than 990-06, 990-13, or 990-14,</p>
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	<p>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"> ○ If the caller is authorized and 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 <p style="text-align: center;">Fax 513-263-4330</p> <p>For all other situations (caller is not authorized or the organization is other than 501(c)(3)), send Form 4442 to the Correspondence Unit.</p>
<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 CAUTION: 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 to perform thorough research before determining that IDRS contains erroneous information.</p>	<ol style="list-style-type: none"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." 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. 3. If the caller is authorized, explain that the organization failed to establish its exemption and that it is liable for a 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)

	<p>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"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." 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. 3. If the caller is authorized, explain that the organization was denied exemption and that it is liable for a taxable return.
<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"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." 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. 3. If the caller is authorized, explain that the organization is required to apply for formal recognition of its exemption and that it is liable for a taxable return until it has had its exemption approved. NOTE: If the status should be changed to status 31 (because the

	<p>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 AND 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 (subsection 91 only), 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"> ○ If the caller is authorized, explain that our records indicate that the organization identified itself as a political organization described in IRC section 527. ○ If the caller is unauthorized, advise him/her 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. If the caller

	<p>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 EO submodule information</p>	<ol style="list-style-type: none"> 1. Research EDS/TEDS to verify whether a determination has closed favorably and the data did not roll to the Master File. 2. See IRM 21.3.8.3.8 (1) for "NO ROLL" procedures if a "no roll" situation has occurred. 3. If EDS/TEDS reflects a favorable ruling of exemption, confirm tax exemption recognition as discussed above. EXCEPTION: 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 authorized caller about auto-revocation. If the caller is unauthorized, 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. 4. If EDS/TEDS does not reflect a favorable ruling, respond as discussed below.
<p>Neither the Master File nor EDS/TEDS reflects a favorable tax exempt ruling (including, but</p>	<ol style="list-style-type: none"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."

<p>not limited to, organizations in status 31, status 36, or status 40)</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. EXCEPTION: 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. REMINDER: Use of the TEGE P&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>
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	<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>REMINDER: 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>NOTE: If the caller represents a central organization requesting information on filing for a group exemption, use of the TEGE P&RG is mandatory.</p> <p>6. If the caller is authorized, offer appropriate annual return filing guidance. Refer to the TEGE P&RG for specific return filing requirement guidance.</p> <p>NOTE: You may respond to questions from an unauthorized caller with general return filing requirement information, i.e., information not protected by IRC section 6103.</p>
<p>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</p>	<p>Instruct the caller to send a copy of that letter along with a cover letter to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p> <p>Fax 513-263-4330</p>

<p>The current status on IDRS is status 28 or status 29</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <ul style="list-style-type: none"> 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. <p>NOTE: See 3 and 4 above 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 CAUTION: Research ENMOD and the TRAC database for a pending reinstatement (i.e., a</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures. "</p> <ul style="list-style-type: none"> a. If the caller is authorized, explain

<p>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>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"> ○ 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. ○ If no Form 990/990-EZ has posted or was received for processing, continue to Step b. <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"> ○ If a closed case is found, update the status and filing requirements on IDRS

	<p>based on the EDS/TEDS information and continue addressing the caller's issue.</p> <ul style="list-style-type: none"> ○ 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. <p>NOTE: 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"> 1. Advise caller that our records indicate the exempt status is currently suspended under IRC section 501(p). 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. 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. DO NOT PROVIDE ANY OTHER ACCOUNT/STATUS INFORMATION TO THE CALLER. 4. See IRM 21.3.8.12.6, "Request for Reinstatement of Tax Exempt Recognition," for reinstatement information.
INOLES/ENMOD shows the entity in status 97 and there is no favorable case closed on EDS/TEDS after the status code	See IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."

date shown on IDRS	
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	Affirm the exemption of the organization using the verbiage in the first row of this table. NOTE: 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."

3. The foundation classification of a 501(c)(3) organization is disclosable to unauthorized third parties under IRC section 6104. If an unauthorized third party asks about the tax exempt status of an organization with an expired advance ruling or with foundation code 09 (and there is no "F," "P," or "A" case on EDS/TEDS giving final foundation information), affirm the organization's exemption **but do not volunteer information about the organization's foundation classification**. If the caller specifically asks about the foundation classification, explain that our records indicate that no final determination of foundation classification has been made. If the caller asks about the deductibility limit of contributions, tell the caller that we can only verify that contributions are deductible at the 30% limit at a minimum. Refer the caller to the organization for additional details.

NOTE: If the caller is authorized and the organization is showing as a presumptive PF (Form 990PF-3 filing requirement) or with an 09 foundation code or with an expired advance ruling period (including organizations in status 25), explain to the caller what the organization needs to submit to have its foundation classification updated. See IRM 21.3.8.12.5.4, "Change in Foundation Classification," and/or IRM 21.3.8.12.5.4.1, "IRC Section 507(b)(1)(B) Terminations (60-Month Terminations)," for details.

4. See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File," if information on IDRS differs from that contained in an IRS letter in the caller's possession or if the IDRS information is discrepant.

IRM 21.3.8.5.4 - New subsection on bad line calls.

1. Bad line calls are calls where the taxpayer cannot be serviced due to problems in the phone line. For examples of the types of calls that are considered bad line calls and for information on how to handle these calls, see IRM 21.1.1.10.2, "Bad Line Calls."

IRM 21.3.8.10.2.10(4) - Added "plan number" to the procedure for callers who state that they are not required to file a return.

4. Use the following information to respond to callers' inquiries on these notices:

If the caller indicates that	Then
He/she already filed a return for the period noted on the CP notice	Instruct the caller to complete Section I of the notice. NOTE: Tell him/her to verify that the EIN, plan number, and tax period printed on the notice match the information previously submitted on his/her Form 5500 and to notate any discrepancies.
He/she is not required to file a return for the period or plan number noted on the CP notice (including for the reason that a final return was filed in a previous period)	Instruct the caller to complete Section II of the notice.
He/she is required to file a return for the period noted on the CP notice	Instruct the caller to file the delinquent return electronically with EFAST2. See IRM 21.3.8.13.2, "Form 5500/Form 5500-SF/Form 5500-EZ," for additional details. NOTE: If the caller has reasonable cause for filing the return late, instruct him/her to complete Section III of the notice.
He/she responded to the CP 403 but still received a CP 406	Research for the response. <ul style="list-style-type: none"> ○ If found, apologize to the caller and tell him/her to disregard the second notice. ○ If not found (and it has been longer than 30 days since the response was sent), recommend that the caller send a copy of the response. If less than 30 days

	<p>since the response was sent, inform the caller that it could take up to 30 days for the response to show on our system.</p>
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IRM 21.3.8.12.5.4.1(12) - Added a Note that organizations that fail to provide their 60-month termination follow-up information timely are to be treated as private foundations.

12. 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.

NOTE: Grantors and contributors may no longer rely on an advance ruling or determination of termination of private foundation status under 507(b)(1)(B) if it is more than 90 days after the advance ruling period expired and no "P" case has been established on EDS after the advance ruling period expiration date. Organizations that fail to provide the follow-up information timely are treated as private foundations.

IRM 21.3.8.12.5.6(3) - New paragraph about what an organization without an annual information return filing requirement and without an individual ruling of exemption should do with changes to its organizing document.

3. An organization that is not required to file an annual information return (other than the Form 990-N) and that does not have an individual ruling of exemption is not required to submit changes to its organizing document to the IRS. An organization that is not required to file an annual information return (other than the Form 990-N) and that is included in a group ruling should submit changes to its organizing document to its central organization.

IRM 21.3.8.12.6.1 - Included a procedure in (3) for organizations that request a copy of their previously-issued revocation notice; added a Note to (4) explaining that filer error (e.g., filing a return using another organization's EIN) is not an acceptable reason for reinstatement and added a procedure for organizations that believe that they were revoked in error because they formed at a date significantly later than the date they received their EIN.

3. Use the following chart to address the caller's issue depending on whether the organization's revocation status may be revealed or not:

If the caller's issue is	Reveal the revocation status?	Then
Affirmation of exemption/deductibility of contributions	Yes	<p><u>For authorized callers:</u></p> <p>Explain to the caller that the organization's exemption was automatically revoked for failure to file the required annual return or notice for three consecutive years and that the organization may be responsible for filing taxable returns from the date the revocation was effective until such time as the organization applies for and receives formal exemption. (See paragraph 4 below if the caller states that the revocation is in error.)</p> <p><u>For unauthorized callers:</u> Inform the caller that the organization's exemption was automatically revoked for failure to file the required annual return or notice for three consecutive years. Refer the caller to the list of revoked organizations and related information on the Web.</p>
Affirmation of exemption/deductibility of contributions	No	<p><u>For authorized callers:</u></p> <p>Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required annual return or notice for three consecutive years. Direct the caller to the Automatic Revocation FAQs on the IRS Web site. DO NOT PREPARE AN AFFIRMATION LETTER. (See paragraph 4</p>

		<p>below if the caller states that the revocation is in error.)</p> <p><u>For unauthorized callers:</u></p> <ul style="list-style-type: none"> ○ Apologize to the caller and explain that we must perform additional research to respond to the inquiry. ○ Prepare a Form 4442 referral to the TEGE Correspondence Unit (fax 513-263-4330) and tell the caller he/she will be contacted within 60 days.
Termination of the organization (if the organization terminated at some point before the call)	Yes	<p>Delete the taxable return filing requirements.</p> <p>NOTE: Normal authentication procedures may not be able to be followed because terminated organizations cannot have "current" officers. Accept the information from the caller if the she/he was among the last officers of the organization or if she/he indicates that no former officers are available to contact the IRS.</p>
Termination of the organization (if the organization terminated at some point before the call)	No	<ul style="list-style-type: none"> ○ Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that the organization should be receiving

		<p>information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS Web site.</p> <ul style="list-style-type: none"> ○ Delete the taxable return filing requirements. <p>NOTE: Normal authentication procedures may not be able to be followed because terminated organizations cannot have "current" officers. Accept the information from the caller if the she/he was among the last officers of the organization or if she/he indicates that no former officers are available to contact the IRS.</p>
Termination of the organization (if the organization has not yet terminated and is asking about the procedure)	Yes	Transfer the caller per the TTG.
Termination of the organization (if the organization has not yet terminated and is asking about the procedure)	No	Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS Web site.
Name change for the organization	Yes or no	<p>Instruct the caller to send the name change documentation to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p>

		<p>Cincinnati, OH 45201</p> <p>The information may also be faxed to 513-263-4330. See IRM 21.3.8.9.2, "Name Changes - EO and FSLG," for information on name change documentation.</p> <p>EXCEPTION: If the organization is going to submit a new application for exemption or it is going to file delinquent Form 990 series returns, then it should include the name change documentation with those filings rather than sending the name change information to the Correspondence Unit.</p>
Address change for the organization	Yes	<ul style="list-style-type: none"> ○ Update the address if appropriate. ○ If the caller wants a letter showing that the address was changed, prepare Letter 4163C (No Record of Exemption of Organization Letter).
Address change for the organization	No	<ul style="list-style-type: none"> ○ Update the address if appropriate. ○ If the caller wants a letter showing that the address was changed, inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that no letter can be prepared at this

		time. However, the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS Web site. DO NOT PREPARE AN AFFIRMATION LETTER.
Attempted to submit Form 990-N or to e-file an EO return and received a reject message	Yes	Explain to the caller that the organization's form rejected because their exemption was automatically revoked for failure to file the required return for three consecutive years and that the organization may be responsible for filing taxable returns from the date the revocation was effective until such time as the organization applies for and receives formal exemption.
Attempted to submit Form 990-N or to e-file an EO return and received a reject message	No	Inform the caller that the form rejected because our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years. Direct the caller to the Automatic Revocation FAQs on the IRS Web site.
Request for a copy of the organization's previously-issued revocation notice CP 120-A	Not applicable	Inform the caller that these notices are computer generated and that it is not possible to regenerate individual notices.

4. Use the following chart if the caller states that his/her organization should not have been revoked for failure to file:

If	And	Then
The caller states that the organization should not	EDS/TEDS research shows that the organization was	Prepare a Form 4442 referral to the EO

<p>have been revoked because they have a letter stating that they are not required to file an EO return</p>	<p>given a 990-06, 990-13, or 990-14 filing requirement</p>	<p>Correspondence Unit (fax 513-263-4330). CAUTION: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of the referral.</p>
<p>The caller states that the organization should not have been revoked because they have a letter stating that they are not required to file an EO return</p>	<p>EDS/TEDS research does not show that the organization was given a 990-06, 990-13, or 990-14 filing requirement</p>	<p>Instruct the caller to send a copy of the letter showing they do not have an EO filing requirement to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 The information may also be faxed to 513-263-4330.</p>
<p>The caller states that the organization should not have been revoked because they filed at least one return in the three year period that began after December 31, 2006</p>	<p>IDRS research shows that at least one return was filed for the appropriate period and, if it was for the third year, that the return was timely filed REMINDER: If the DLN</p>	<p>Prepare a Form 4442 referral to EO Accounts, fax 801-620-5555. CAUTION: Remain noncommittal when you are taking a referral to EO Accounts on a potentially-</p>

<p>EXCEPTION: If the caller states that the revoked subordinate organization was included in a group return, see below.</p>	<p>of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2010 return processed in 2010, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered delinquent.</p>	<p>erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of the referral.</p>
<p>The caller states that the organization should not have been revoked because they filed at least one return in the three year period that began after December 31, 2006</p> <p>EXCEPTION: If the caller states that the revoked subordinate organization was included in a group return, see below.</p> <p>NOTE: If the caller states that the organization filed its return using another organization's EIN in error (e.g., one subordinate in a group ruling mistakenly uses another subordinate's EIN), explain that filer error is not an acceptable reason for reinstatement and that the organization must (re)apply if it wants to be exempt.</p>	<p>IDRS research does not show that at least one return was filed for the appropriate period or, if it was for the third year, that the return was not timely filed</p> <p>REMINDER: If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2010 return processed in 2010, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered delinquent.</p>	<p>Instruct the caller to send proof of (timely) filing to: Internal Revenue Service Attn: EO Accounts Unit, M/S 6552 Ogden, UT 84201</p> <p>Fax 801-620-5555</p> <p>CAUTION: Remain noncommittal when you are instructing the caller to submit information to EO Accounts and do not tell the caller that it appears that the revocation is in error. Tell the caller that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of receipt.</p>
<p>The caller states that the organization should not have been revoked because they had previously</p>	<p>A history/narrative on AMS substantiates the caller's statements</p>	<p>Prepare a Form 4442 referral to EO Accounts, fax 801-620-5555.</p> <p>NOTE: Ogden assistors</p>

<p>contacted us timely and that the assistor at that time assured the caller that we would submit the Form 990-N on their behalf to prevent auto-revocation (changes to the EO submodule notwithstanding)</p>		<p>who work both telephones and paper should prepare referrals while they are charging their time to "telephones."</p>
<p>The caller states that the organization should not have been revoked because the organization has not been in existence for three tax years</p>	<p>The organization has an organizing document that shows that the due date of the organization's third fiscal period is later than the date of the call EXAMPLE: IDRS shows that an organization operating on a calendar year received its EIN in April 2000 so its exemption was revoked for failure to file for 200712, 200812, and 200912. The caller states that the organization did not activate and legally form until June 2010. In order for this organization to be legitimately revoked, it would have to fail to file for 201012, 201112, and 201212. It would have until May 15, 2013, to file its third year's return timely.</p>	<p>Instruct the caller to send a copy of their organizing document and a letter of explanation to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201</p> <p>The information may also be faxed to 513-263-4330.</p>
<p>The caller states that the revoked subordinate organization was included in a group return</p>		<p>Ask the caller for the EIN of the group return filed by the central organization.</p> <p>If the caller can provide the EIN, verify that the EIN is assigned to a group return. If it is, prepare a Form 4442 referral to EO Accounts, fax 801-620-5555, and include that information.</p> <p>If the caller cannot provide</p>

		<p>the EIN of the group return OR the EIN provided by the caller is not assigned to a group return, tell the caller that he/she should research for the correct information and either call us back or mail/fax the information to the EO Accounts Unit, M/S 6552 Ogden, UT 84201 (fax 801-620-5555).</p> <p>NOTE: It may be necessary to educate the caller about group returns. See IRM 21.3.8.12.14.6, "Group Returns," for additional information.</p>
<p>The caller states that the organization should not have been revoked because they are a federal credit union exempt under IRC section 501(c)(1)</p>	<p>IDRS indicates that the entity had been exempt under 501(c)(14) as a state-chartered credit union</p>	<p>Instruct the caller to send a request to correct our records, as well as proof that it is recognized as a federally-chartered credit union, to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p>The information may also be faxed to 513-263-4330.</p>

IRM 21.3.8.12.19(4) - Added a Note with a cross-reference to IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on TRAC," for situations where it has been more than 60 days since the request for a corrected/superseded letter was made and the letter was not received.

4. Advise the caller it may take 60 days to receive a corrected letter.

NOTE: See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on TRAC," if it has been more than 60 days since the request was mailed/faxed and the requester has not received the corrected/superseded letter.

IRM 21.3.8.12.22.1(1) - Added an Exception to clarify how disaster relief expedite requests are handled differently than other expedite requests.

1. Most expedite requests are controlled on TRAC and, even if the expedite request is not worked by the Correspondence Unit, the CU mails out the approval/denial letter and updates TRAC accordingly.

EXCEPTION: Generally, cases assigned to Disaster Relief are exceptions. These expedite requests will be controlled on TRAC only if the request comes in to the Correspondence Unit as correspondence, and TRAC should show that the request was transferred to the agent group working disaster relief applications. Disaster relief expedite requests do not receive either approval or denial letters; the agent working the case calls the organization and informs them whether the expedite request was approved or denied.

IRM 21.3.8.13.3 - Revised (3) and (4) to explain that Rev. Proc. 94-22 was superseded by Rev. Proc 2012-35 and that the IRS will no longer forward letters from plan sponsors to missing participants.

3. Prior to the effective date of Rev. Proc. 2012-35 (requests postmarked on and after August 31, 2012), administrators could also take advantage of the "letter forwarding program" described in Rev. Proc. 94-22. However, Rev. Proc. 2012-35 restricted the letter forwarding program to humane requests, which do not include letters from plan sponsors to missing participants.
4. The Social Security Administration has a letter forwarding program. Plan sponsors/administrators may also want to consider the options in IRM 21.3.8.13.3.1, "Distribution Options for Plans with Missing Participants."

IRM 21.3.8.17.4(9) - Added a Note instructing assistors not to tell a caller to file an amended Form 8038-CP to correct Part III information.

9. For other specific form-related issues, refer to the form and instructions.

NOTE: If the caller indicates that he/she needs to correct an entry on Part III of a previously-filed Form 8038-CP, **DO NOT** instruct him/her to file an amended

return. Instruct the caller to use line 21a or 21b on Part III of the subsequently-filed return to correct the error.

Exhibit 21.3.8-14 - Added Form 5316, *Application for Group or Pooled Trust Ruling*, to the list of EP applications.

The following is a list of EO applications:	
Form	Title
1023	<i>Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code</i>
1024	<i>Application for Recognition of Exemption Under Section 501(a)</i>
1028	<i>Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code</i>
8940	<i>Request for Miscellaneous Determination</i>
NOTE: Form 1026 is a "dummy" application number used on EDS/TEDES to designate an application for a group exemption.	
The following is a list of EP applications:	
Form	Title
5300	<i>Application for Determination for Employee Benefit Plan</i>
5306	<i>Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA) (Under section 408(a), (b), (c), or (p) or section 408A of the Internal Revenue Code)</i>
5307	<i>Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans</i>
5309	<i>Application for Determination of Employee Stock Ownership Plan</i>
5310	<i>Application for Determination for Terminating Plan (Under section 401(a) of the Internal Revenue Code)</i>
5310-A	<i>Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business Under sections 6058(b) and 414(r) of the Internal Revenue Code</i>
5316	<i>Application for Group or Pooled Trust Ruling</i>