IRM PROCEDURAL UPDATE

DATE: 03/04/2015

NUMBER: TEGE-03-0315-0426

SUBJECT: Name Change for Inspection at an IRS Office

AFFECTED IRM(s)/SUBSECTION(s): 3.20.13.4.4

CHANGE(s):

IRM 3.20.13.4.4 - Revised name in mailing address for inspections at an IRS office.

1. All requests for copies of returns should be submitted on Form 4506-A or letterhead (if from Media). Requests may be received through written or faxed correspondence or by telephone.
2. The following procedures outline the various type of requests that may be received and what steps must be taken in order to fill the request.

Types of Requests	
If...	**Then...**
a telephone request is received,	1. Inform requester that a Form 4506-A must be submitted before information can be provided. Also explain that one Form 4506-A must be completed per EIN if more than one organizations' returns are needed. No further action is required. Note - If a request is received with more than one EIN, fill the request.
written or faxed correspondence is received,	Process request following normal procedures.
a request for a copy of the organizations' rules and regulations, Form 1023, Form 1024, Determination Letter, Updated Determination Letter, Bylaws is received,	1. Review the request (Form 4506-A/ correspondence) to ensure "CSC/OSC" is annotated. If not: a- If the Form 4506-A requires filling in both Ogden and the TE/GE Correspondence Unit, forward a copy to batching (mail clerk) who will follow instructions in IRM 3.20.13.2, Continue to fill the request per instructions in this IRM

	and close. b- If the Form 4506-A requires filling only by the TE/GE Correspondence Unit, forward the original to batching (mail clerk) who will follow instructions in IRM 3.20.13.2, close no further action.
requester asks for Form 990, and only Form 990-PF is filed,	1. Provide a copy of Form 990-PF to the requester. 2. Send a 3983C letter. 3. Close case and place case file in applicable EO holding area.
requester asks for Form 990 series form (Forms 990, 990-EZ or 990-PF) and only Form 990-N is filed, Note - Form 990-N is identified by doc code 89 (the 4th and 5th digits of the DLN)	1. Send 3983C letter informing the requester where to view and print Form 990-N (See IRM 3.20.13.1.4). 2. Close case and place case file in applicable EO holding area.
a request is for copies of multiple years and/or tax periods,	1. Provide requested copies to requester. 2. Send Letter 3983C. 3. Close and place case file in applicable EO holding area.
the request is for inspection of a return only at an IRS office,	1. Forward request to batching (mail clerk) who will forward to the Centralized Processing Unit (CPU) in Atlanta, GA at the following address: Internal Revenue Service Centralized Processing Unit (CPU) - Stop 93A Post Office Box 621506 Atlanta, GA 30362-3006 or fax to

	Fax No. 877-891-6035 **NOTE:** Only include one request per fax transmission. **NOTE:** Do not send copies of the returns. Disclosure will gather the information. 2. Close case.
there is any doubt as to what is being requested,	1. If phone number is provided attempt to call requester for non media requests, or follow media procedures in IRM 3.20.13.4.4.2 for media requests. If unable to obtain information, 2. Send 3983C letter requesting clarification as to what is being requested. 3. Close and place case file in applicable EO holding area.
the request is for DVDs,	1. The EO clerk will research for payment. See IRM 3.20.13.4.5 through 3.20.13.4.7.1. **REMINDER:** If request is for Form 5227, send 3983C letter to requester informing them DVDs are not available for these returns. Refund fees if applicable and close. 2. If the request is for copies of individual organization returns on DVD, follow normal paper procedures for filling the request and send 3983C letter informing them requests for copies of individual organization returns aren't available on DVD.
the request is for a Form 1120-POL,	1. Issue Letter 3983C. 2. Inform the requester Form 1120-POL is no longer open for public inspection due to legislation enacted in November 2002. 3. Close and place case file in applicable EO holding area.
you receive a request for Political Organization	

return: – Form 8871, or – Form 8872,	1. Send 3983C letter and inform the requester the returns are available at the following website. http://www.irs.gov/polorgs 2. Close and place case file in applicable EO holding area.
a request for Schedule B or Form 5227 is received and meets the requirements to be filled,	1. Contact the TEGE SPP HQ Analyst with oversight of RAIVS via email with a "CC" to the TEGE SPP backup HQ Analyst, the Submission Processing P&A TEGE Liaison and the P&A Operations Improvement Team (OIT) designated contacts, to obtain the redacted Schedule B or Form 5227 paper copy from the P&A OIT. Provide the Analyst the following information: A scanned copy of the Form 4506-A request Reason for request - example, "Request for redacted Schedule B "or "Request for redacted Form 5227" EIN Form Type Tax Period Organization Name The SPP HQ Analyst will attach the requested documents to an email and forward to P&A OIT with a "CC" to the Submission Processing P&A TEGE Liaison and TEGE SPP backup HQ Analyst within three workdays. P&A OIT will review, print and hand-walk the paper copy to the EO RAIVS team for mailing. The TEGE SPP HQ analyst will notify RAIVS by email, with a "CC" to the Submission Processing TEGE Liaison, the TEGE SPP backup HQ Analyst and the P&A OIT designated contacts if unable to locate the form(s).

	2. Schedule B requests - Ensure contributor names and addresses are redacted (for returns other than Form 990-PF without box D(2) checked in the heading and Form 990 or Form 990-EZ with the 527 box checked and determined to be a 527 POL through IDRS research and the Schedule B is specifically requested), See next "if and then" below for Forms 990/990-EZ with 527 box checked and Schedule B specifically requested, 3. Form 5227 requests - Ensure the following are redacted/restricted: ○ Schedule A — (Restrict) Distributions, Assets and Donor Information (page 7 of Form 5227) and related attachments such as the early termination agreement. ○ Trust Instrument Document (restrict, usually filed with the initial return) and amended trust agreement. ○ Schedule K-1 and any continuation pages and transmittals, restrict. ○ Form 926, restrict. ○ Form 8582, restrict. ○ Form 8621, restrict. ○ Any separate attachments that reflect donor/contributor information, restrict. 4. Furnish the redacted form, and requested Schedule B, Form 5227 and/or related information provided to you by the P&A OIT. Send Letter 3983C. Close and place case file in applicable EO holding area. **Note**: Contribution amounts can be disclosed. 5. If after research the return cannot be located in OL-SEIN or obtained from the SPP HQ Analyst with oversight of RAIVS

	through P&A OIT, request the paper return from Files. 6. Suspend pending receipt of return. After 14 days if no receipt, order a 2nd time. If after 14 days no receipt, send Letter 3983C and explain not available. 7. If return is received, **Do Not** fill the request immediately, See "if and then" below for ordering paper documents from files using estab.
a request is for Form 990 or Form 990-EZ with the 527 box checked and determined to be a 527 POL through IDRS research and Schedule B is specifically requested	1. Review the form in OL-SEIN to determine if the 527 box is checked. 2. If the box is checked, research IDRS to verify the organization is a 527 POL by accessing CC INOLES a- Entries of 1-5 in field "527-POL-ORG-CD" indicate the organization is a 527 POL. b- Entries of 0 or blank indicate the organization is not a 527 POL Note - If the 527 box is not checked, do not research IDRS to verify the 527 POL section. Work the request as a non 527 POL return. 3. Contact the TEGE SPP HQ Analyst with oversight of RAIVS via email with a "CC" to the TEGE SPP backup HQ Analyst, the Submission Processing P&A TEGE Liaison and the P&A OIT designated contacts to obtain a copy of the redacted Forms 990/990-EZ and Schedule B from P&A OIT. Provide the Analyst the following information: A scanned copy of the Form 4506-A request Reason for request - example, "Request for Form XXX 527 POL and Schedule B"

	EIN Form Type Tax Period Organization Name The SPP HQ Analyst will redact all SSNs (if present) from the Form 990 or Form 990-EZ and Schedule B and attach the requested documents to an email and forward to P&A OIT with a "CC" to the Submission Processing TEGE Liaison and the TEGE SPP backup HQ Analyst, within three workdays. P&A OIT will review, print and hand-walk the paper copy to the EO RAIVS team for mailing. The TEGE SPP HQ Analyst will notify RAIVS by email, with a "CC" to the Submission Processing TEGE Liaison, the TEGE SPP backup HQ Analyst and the P&A OIT designated contacts if unable to locate the form(s). 4. Ensure all data required by IRM 3.20.12 is restricted and redacted. 5. Provide a copy of the requested form provided to you by the P&A OIT. Send Letter 3983C. Close and place case file in applicable EO holding area. 6. If after research the return cannot be obtained from the SPP HQ Analyst with oversight of RAIVS through P&A OIT, request the paper return from Files. See "if and then" below for ordering paper documents from files.
a request for an electronically filed (MEF) return is received that is not located in OL-SEIN,	1. Contact the TEGE SPP HQ Analyst with oversight of RAIVS via email with a "CC" to the TEGE SPP backup HQ Analyst, the Submission Processing P&A TEGE Liaison and the P&A OIT designated contacts to

	obtain the redacted MEF paper return from P&A OIT. Provide the Analyst the following information: A scanned copy of the Form 4506-A request Reason for request - example, "Request for redacted version of MEF Form XXX" EIN Form Type Tax Period Organization Name The SPP HQ Analyst will attach the requested documents to an email and forward to the P&A OIT with a "CC" to the Submission Processing P&A TEGE Liaison and the TEGE SPP backup HQ Analyst, within three workdays. P&A OIT will review, print and hand-walk the paper copy to the EO RAIVS team for mailing. The SPP HQ Analyst will notify RAIVS by email with a "CC" to the Submission Processing TEGE liaison, the TEGE SPP backup HQ Analyst and the P&A OIT designated contacts if unable to locate the form(s). 2. Ensure all data required by IRM 3.20.12 is restricted and redacted. 3. Provide a copy of the redacted requested form provided to you by the P&A OIT. Send Letter 3983C. Close and place case file in applicable EO holding area. 4. If after research the return cannot be located in OL-SEIN or obtained from the SPP HQ Analyst with oversight of RAIVS through P&A OIT, send Letter 3983C, explain not available.

	5. Close and place case file in applicable EO holding area.
a request (after research) requires a paper copy to be ordered from files via ESTAB,	1. Request the paper return from files via ESTAB. 2. Suspend pending receipt of return. After 14 days if no receipt, order a 2nd time. If after 14 days no receipt, send Letter 3983C and explain not available. 3. If return is received, **Do Not** fill the request immediately, a. If the form received from Files reflects a new EIN edited and/or IDRS shows the return was moved to a new EIN, check OL-SEIN for the image under the old and new EIN to determine if imaged. If the return was imaged under either EIN, contact the TEGE SPP HQ Analyst with oversight of EO RAIVS by email, with a CC to the TEGE SPP HQ back up Analyst, P&A OIT and SP P&A TEGE Liaison. Provide the case information, (EINs, org. name, form type, tax period), reason for sending (reason for request example - "estab return with 2 EINs"), state whether an image is in OL-SEIN, if the Schedule B copy is requested and send a scanned copy of the Form 4506-A and a scanned copy of the return received from files. The SPP HQ Analyst will respond by email (same contacts as above) with the determination of whether or not disclosable, what version to use (OL-SEIN image or return ordered from files) and the redacted form if applicable. - If the return ordered from files is to be used/disclosable and redaction is needed, the SPP HQ Analyst will redact and send the redacted form and Schedule B if requested, to OIT to review, print

	and hand-walk to the EO RAIVS team for mailing. - If the form ordered from files is to be used/disclosable and redaction is not needed, SPP HQ Analyst will respond with instructions to "provide a copy of the form received from files, no redaction required". -If the form to provide is determined to be the OL-SEIN image, the SPP HQ Analyst will respond with instruction to "use the OL-SEIN image". - If the SPP HQ Analyst determines the form is not disclosable, respond stating "the return is unavailable." - If an image is in OL-SEIN (no matter which EIN it is found under), EO RAIVS will not send the return ordered from files to Imaging as we do not want to store duplicates of the same form even if it has a different ein, the form will be refiled once the case is closed. - If no image is in OL-SEIN under either ein, once the determination is made by the TEGE SPP HQ Analyst and the case is closed, EO RAIVS will send the return ordered from files expedite to Imaging using Form 12634 with instructions to" image/redact/restrict and route to files." b. If the form ordered from files and IDRS research shows no indication the EIN was altered/return moved to another EIN, and no image in OL-SEIN, expedite route the return using Form 12634, to Imaging with instructions to "Image/redact/restrict and route to files". Monitor OL-SEIN for the image of the return for seven days. If the image is not present after seven days, contact Ogden P&A Analyst POC for follow-up. -Once the image is available in OL-SEIN, provide a copy of the

	redacted version, and if applicable contact TEGE SPP HQ Analyst if required for Form 5227, Forms 990/990-EZ with the 527 box checked (and confirmed a 527 POL through IDRS research) and schedule B is specifically requested, or just the Schedule B as shown above in this table and provide the redacted document(s) provided by the P&A OIT. 4. Send letter 3983C, close and place case file in applicable EO holding area.
a request for copies of specific pages of a form is received,	1. Provide a copy of the entire return. 2. Send Letter 3983C and inform the requester only complete copies are provided. 3. Close and place case file in applicable EO holding area.

3. When a Form 4506-A is received from an officer of an exempt organization requesting a copy of his/her own EO return, then a redacted copy of the return will be provided. Refer to the procedures outlined below.

   NOTE: If a requester wants an unredacted copy of their own return they should complete Form 4506 and pay the $50.00 photocopy fee.

If...	***And...***	***Then...***
the request is from an officer of an exempt organization requesting a copy of the organizations' return,	the request is accompanied by a payment of $50.00 for each tax period listed,	1. Route form to the manager or lead to be researched and possibly re-batched to Photocopy. 2. Photocopy will fill the request.
	no payment is attached,	1. Provide a redacted copy of the return. 2. Send Letter 3983C to requester. 3. Close and place

		case file in applicable EO holding area.