



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

January 27, 2015

Control No: TEGE-07-0115-0002  
Affected IRMs: 4.75.13, 4.75.15,  
4.75.16, 4.75.36, 4.75.37,  
4.76.4, 7.1.2, 7.1.4, 7.20.1,  
7.20.5, 7.27.30, 7.29.1, and  
7.29.3  
Expiration Date: January 27, 2017

MEMORANDUM FOR ALL EMPLOYEES IN EXEMPT ORGANIZATIONS RULINGS  
AND AGREEMENTS AND EXEMPT ORGANIZATIONS EXAMINATIONS

FROM: Tamera L. Ripperda  
Director, Exempt Organizations

SUBJECT: Internal Revenue Manual Sections Impacted by the Realignment of Work  
between the Tax Exempt and Government Entities Division (TE/GE) and  
the Office of Associate Chief Counsel (Tax Exempt and Government  
Entities)

The purpose of this memorandum is to provide guidance to Exempt Organizations (EO) Rulings and Agreements and EO Examinations regarding matters that are being transferred from the Tax Exempt and Government Entities Division (TE/GE) to Office of Associate Chief Counsel (Tax Exempt and Government Entities) (TEGE Counsel).

On January 2, 2015, the authority to prepare revenue rulings, revenue procedures, announcements, and notices was transferred from the EO office of TE/GE to TEGE Counsel. Additionally, the authority to issue technical advice (including technical advice memoranda (TAMs)), letter rulings, and information letters on matters involving exempt organizations matters also shifted from the EO office of TE/GE to TEGE Counsel.

The procedures for requesting technical advice from TEGE Counsel are set forth in Rev. Proc. 2015-2, 2015-1 I.R.B. 105. Employees are encouraged to review Rev. Proc. 2015-2, as the procedures are different than the procedures that were set forth in Rev. Proc. 2014-5 (and its predecessors).

The following chart identifies the IRM sections affected by the realignment. A summary of the changes are provided. Except as set forth below, employees should follow the provisions of each of the existing IRM sections.

<b>Affected IRM Section(s)</b>	<b>Change</b>
<p>IRM 4.75.13, <i>Issue Development</i></p> <p>IRM 4.75.15, <i>Closing Letters and Reports of Examination</i></p> <p>IRM 4.75.16, <i>Case Closing Procedures</i></p>	<p>References to Rev. Proc. 2014-4 (or its predecessors) regarding requesting technical advice are changed to Rev. Proc. 2015-2. <u>See</u> Rev. Proc. 2015-2 and Rev. Proc. 2015-4 for additional information.</p> <p>IRM 4.75.13, IRM 4.75.15 and IRM 4.75.16 will be revised to reflect the new procedures.</p>
<p>IRM 4.75.36, <i>Procedures For Processing Technical Advice Cases</i></p>	<p>References to Rev. Proc. 2014-4 (or its predecessors) regarding requesting technical advice are changed to Rev. Proc. 2015-2. <u>See</u> Rev. Proc. 2015-2 and Rev. Proc. 2015-4 for additional information.</p> <p>IRM 4.75.36 will be revised in its entirety to reflect the new procedures.</p>
<p>IRM 4.75.37, <i>Claims, Requests for Abatement and Audit Reconsiderations</i></p> <p>IRM 4.76.4, <i>Private Foundations</i></p>	<p>Requests for abatements of more than \$200,000 in all Exempt Organizations are no longer considered to be technical advice requests. Therefore, the technical advice procedures under Rev. Proc. 2015-2 do not apply to these requests.</p> <p>New procedures will be developed setting forth the abatement approval process. IRM 4.75.37 and IRM 4.76.4 will be revised to reflect the new procedures. Until new procedures are developed, email any questions to EO Examinations Mandatory Review at *TEGE EO Review Staff.</p>
<p>IRM 7.1.2, <i>Exempt Organizations Administrative Procedures</i></p>	<p>Employees are encouraged to review Rev. Proc. 2015-1, Rev. Proc. 2015-2, and Rev. Proc. 2015-4 for further information.</p> <p>IRM 7.1.2 will be revised in its entirety to reflect the new procedures.</p>

<p>IRM 7.20.1, <i>Exempt Organizations Determination Letter Overview</i></p> <p>IRM 7.20.5, <i>Review Procedures for EO Determinations</i></p>	<p>Employees are encouraged to review Rev. Proc. 2015-1, Rev. Proc. 2015-2, and Rev. Proc. 2015-4 for further information.</p> <p>IRM 7.20.1 and IRM 7.20.5 will be revised to reflect the new procedures.</p>
<p>IRM 7.27.30, <i>Taxes on Excess Benefit Transactions</i></p>	<p>Employees are encouraged to review Rev. Proc. 2015-1, Rev. Proc. 2015-2, and Rev. Proc. 2015-4 for further information.</p> <p>IRM 7.27.30 will be revised to reflect the new procedures.</p>
<p>IRM 7.29.1, <i>Overview</i></p> <p>IRM 7.29.3, <i>Exempt Organizations Technical Procedures</i></p>	<p>Employees are encouraged to review Rev. Proc. 2015-1, Rev. Proc. 2015-2, and Rev. Proc. 2015-4 for further information.</p> <p>IRM 7.29.1 and IRM 7.29.3 will be revised in their entirety to reflect the new procedures.</p>

To request technical advice, employees will follow the procedures listed in Rev. Proc. 2015-2 (rather than Rev. Proc. 2014-5 or its predecessors), even if not specifically listed in this memorandum.

The EO office of TE/GE will continue to work on all matters unaffected by the realignment.

The content of this memorandum will be incorporated in the listed IRM sections as indicated above.

Please contact Director, Exempt Organizations Rulings and Agreements with any questions regarding this memorandum.

cc: [www.irs.gov](http://www.irs.gov)