



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

April 8, 2014

Control No: TEGE-07-0414-0009  
Affected IRM: IRM 7.20.1 & 7.20.4  
Expiration Date: April 8, 2015

MEMORANDUM FOR ALL MANAGERS AND EMPLOYEES IN THE EXEMPT  
ORGANIZATIONS DETERMINATIONS UNIT AND EXEMPT ORGANIZATIONS  
TECHNICAL UNIT

FROM: Stephen A. Martin /s/ *Stephen A. Martin*  
Acting Director, EO Rulings and Agreements

SUBJECT: Identification of Cases Transferred to EO Technical

The purpose of this memorandum is to provide administrative guidance to the Exempt Organizations Determinations Unit and the Exempt Organizations Technical Unit regarding issues and cases currently transferred to EO Technical as described in IRM sections 7.20.1 and 7.20.4.

Pursuant to IRM section 7.20.1, certain cases, including cases without established precedent (set forth in IRM 7.20.1.4.1), cases with significant regional or national impact, technical advice cases, and technical assistance requests, were transferred to EO Technical for processing. In addition, IRM section 7.20.4 requires the transfer of cases involving the interpretation of a treaty or international agreement, Canadian Treaty Organization determinations that involve unprecedented or novel issues, and certain cases with potential terrorist connections (as described in 7.20.4.7.1). However, in the interest of efficient tax administration, effective upon issuance of this memorandum, the types of cases and issues transferred to EO Technical for processing shall be limited to the following:

- (1) Applications under Internal Revenue Code section 501(c)(3) from hospitals subject to requirements under section 501(r). The transfer of these cases will continue until training is completed for EO Determinations personnel on this technical matter. The training is scheduled for summer 2014;
- (2) Certain applications under IRC section 501(c)(4), pursuant to the Memorandum issued on December 23, 2013, by the Acting Director, EO, Control

No. TEGE-07-1213-24, Expansion of Optional Expedited Process for Certain Exemption Applications under Section 501(c)(4); and

(3) Technical assistance requests, pursuant to the procedures set forth in the Memorandum issued on July 15, 2013, by the Acting Director, EO R&A, Control No: TEGE-07-0713-11, Interim Guidance on Requests for Technical Assistance.

The content of this memorandum will be incorporated in IRM sections 7.20.1 and 7.20.4.

Please contact the Senior Manager, Rulings and Agreements, Technical with any questions regarding the application of this memorandum.

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