



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

September 30, 2013

Control Number: TEGE-07-0913-17
Affected IRM: 7.20.6 and 4.75.35
Expiration Date: September 30, 2014

MEMORANDUM FOR ALL EXEMPT ORGANIZATIONS EMPLOYEES

FROM: Kenneth C. Corbin /s/ *Kenneth C. Corbin*
Acting Director, Exempt Organizations, TE/GE

SUBJECT: The EO Emerging Issue Committee

As discussed during the Emerging Issues Processing Training on September 26, 2013, we are expanding the size and responsibilities of the EO ATAT Committee into the new EO Emerging Issue Committee as part of our efforts to ensure that potential issues needing coordination are properly handled, decisions documented, and employees provided sufficient guidance, procedures, and training to perform their duties,

This new Committee will act as the central point for referrals of emerging issues as well as all issues involving abusive transactions, fraud, anti-terrorism, large cases, complex, or sensitive issues. The Committee will address such issues as they emerge and provide prompt appropriate avenues for their disposition or resolution. The Committee will coordinate among EO, TE/GE, Counsel, other IRS divisions, and federal and state agencies. The Committee will help develop overall strategy for emerging issues for EO and will serve as a contact for other service areas, identify trends and issues, and identify deficiencies in EO emerging issue program procedures. Attached to this memorandum are the Committee's charter, a flow chart that illustrates the Emerging Issue process, and a form that will be used to refer issues to the committee.

The following representatives will co-chair the Committee:

EO Rulings & Agreements: Jon Waddell, R&A Senior Manager, 513-263-3684

EO Examinations: Nancy Todd, FIU Area Manager, 616-365-4706

The co-chairs are available to assist you in your emerging issue and offer advice on any matters related to the EO Emerging Issue Committee. You may contact them and/ or Lucy Acosta, the EO Fraud Specialist at 818-274-0798 or Lucy.Acosta2@irs.gov.

Agents who discover a potential issue of the type described above should discuss the matter with his/her manager. If the manager agrees that the issue should be elevated, the attached form will be completed and forwarded to the TE/GE Fraud Specialist by the manager. More detailed procedures will be forthcoming. In the meantime, if there are any questions about this memorandum, please contact Jon Waddell or Nancy Todd.

The contents of the memorandum will be incorporated into IRM sections 7.20.6 and 4.75.35.

Attachments: Charter, Flow Chart, Referral form

cc: www.irs.gov

EO EMERGING ISSUE COMMITTEE CHARTER

PURPOSE	<p>The EO Emerging Issue Committee f/k/a the EO ATAT (“Abusive Tax Avoidance Transaction”) Committee serves as a forum to analyze potential emerging issue referrals and makes recommendations concerning their disposition; and provides coordination within EO, TE/GE, CC:TE/GE, other IRS divisions, and other federal and state agencies. The Committee assists in development of overall strategy of emerging issues for EO and serves as a touch point to other service areas, flags trends and issues, and flags deficiencies in EO’s emerging issue program procedures.</p>
SCOPE AND AUTHORITY	<p>This Committee serves as the central point of contact within EO to screen, review and monitor emerging issue referrals and to make appropriate recommendations regarding them.</p> <p>This Committee will not supplant line authority and accountability, which resides within EO. Committee oversight resides with the EO Executive Steering Committee.</p>
MEMBERSHIP	<p>Members of the Committee will include:</p> <ul style="list-style-type: none"> • EO: Exam • EO:R&A • CC:TE/GE • TE/GE, Senior Technical Advisor • EO, Senior Technical Advisor • TEGE Fraud Specialist • TEGE Assistant Promoter Coordinator <p>Other ad hoc members may be identified as needed to facilitate data gathering and analysis, address legal issues, and consider decisions on use of enforcement tools.</p>
LINKAGES	<p>This Committee will link with other IRS decision-making and direction-setting entities such as:</p> <ul style="list-style-type: none"> • Lead Development Center (SB/SE, LB&I, CI) • Office of Tax Shelter Analysis (OTSA) • Senior Counsel to the Chief Counsel • SB/SE Office of Compliance Policy • Criminal Investigation (CI) Division • Appeals
ADMINISTRATION AND SUPPORT	<p>This Committee will be co-chaired by representatives from EO:R&A and EO:Exam. EO:R&A will provide logistical support for</p>

EO EMERGING ISSUE COMMITTEE CHARTER

	Committee meetings. Tracking of emerging issues will be the responsibility of EO: Exam. The Committee will meet via conference call and ensure that minutes, materials, and agenda are distributed 3 days before each meeting.
SCHEDULED MEETINGS	This Committee will meet via conference call the fourth Tuesday of every month, or more frequently as may be required. Meetings will generally last no more than two hours. Two members will constitute a quorum. Ad hoc items may be considered as agreed by a quorum of the members.
AGENDA	Future agenda items will be discussed at the end of each meeting.
MINUTES	Meeting minutes will be taken as designated by the Chair and will capture important discussion points, recommendations, and follow-up actions. They will be distributed no later than two weeks after the meeting. After each meeting, a copy of the minutes will be distributed to the EO Director, EO Director Exam, EO Director R&A, Director CE&O, and Division Counsel/Associate Chief Counsel CC:TE/GE.
MEASURING EFFECTIVENESS	The Committee members will develop a means of periodically assessing its effectiveness and identifying areas for improvement.
AMENDMENTS	The Power to amend this charter resides with the EO Director.
OVERSIGHT	EO Director, EO Director Exam, EO Director R&A, EO Director CE&O, Division Counsel/Associate Chief Counsel CC:TE/GE.

EO EMERGING ISSUE COMMITTEE CHARTER

Approvals:

Director, EO

Date

Concurrences:

Director, EO:R&A

Date

Director, EO:Exam

Date

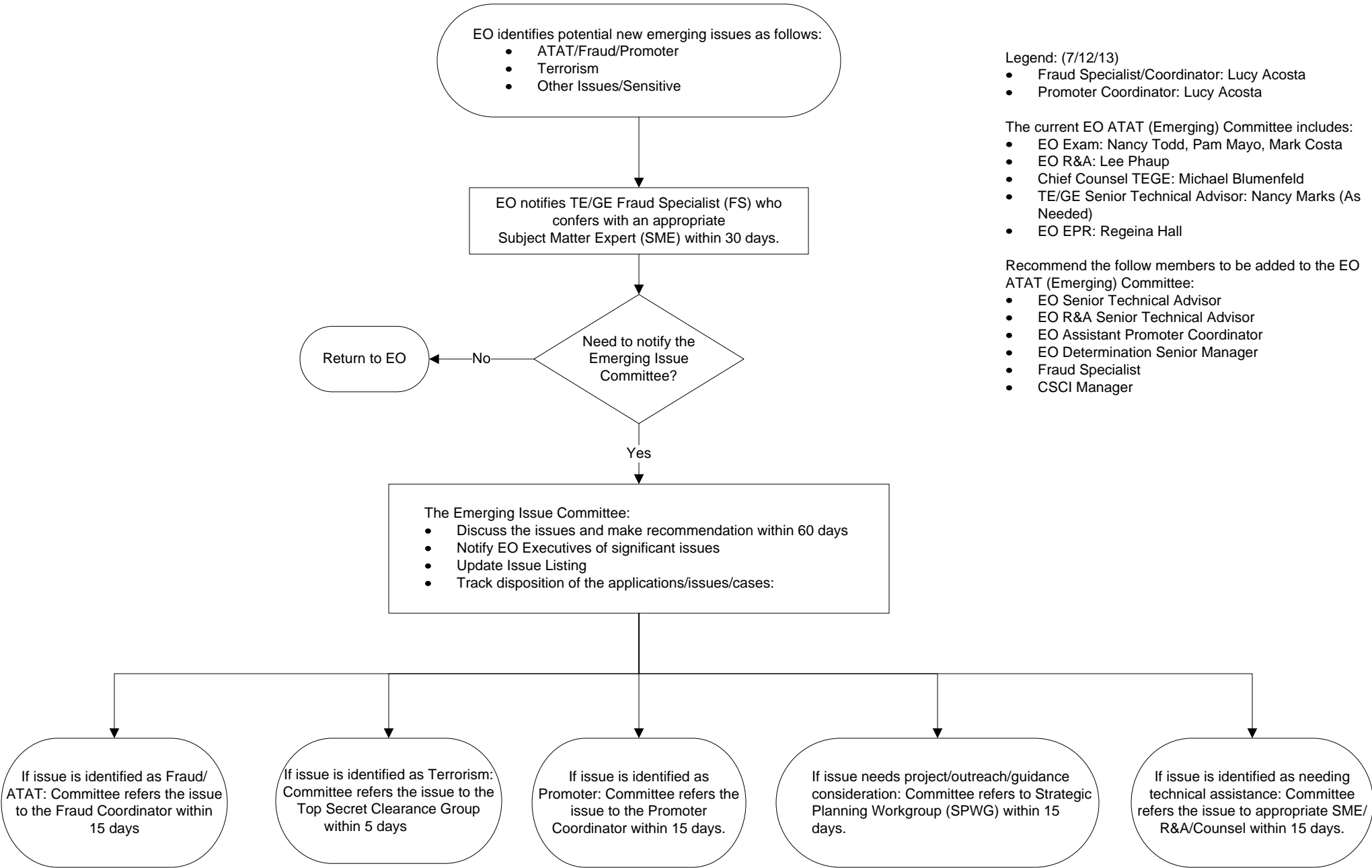
Director, CE&O

Date

Division Counsel/
Associate Chief Counsel, CC:TE/GE

Date

EO Emerging Issue Process



Legend: (7/12/13)

- Fraud Specialist/Coordinator: Lucy Acosta
- Promoter Coordinator: Lucy Acosta

The current EO ATAT (Emerging) Committee includes:

- EO Exam: Nancy Todd, Pam Mayo, Mark Costa
- EO R&A: Lee Phaup
- Chief Counsel TE/GE: Michael Blumenfeld
- TE/GE Senior Technical Advisor: Nancy Marks (As Needed)
- EO EPR: Regeina Hall

Recommend the follow members to be added to the EO ATAT (Emerging) Committee:

- EO Senior Technical Advisor
- EO R&A Senior Technical Advisor
- EO Assistant Promoter Coordinator
- EO Determination Senior Manager
- Fraud Specialist
- CSCI Manager

Elevation of Issue to the EIC		
Agent's name:		Function:
Area:	Group:	Manager's Signature/Date:
Phone:		
Email Address:		
Submitted to		Date Submitted
DESCRIPTION of emerging issue identified (Do NOT include taxpayer specific information):		
IRC Section(s) potentially impacted by the emerging issue identified:		
Describe HOW you identified the potentially emerging issue:		
Describe any DOCUMENTATION you may have and HOW you acquired it:		
Any additional information you may have to offer (size, marketing, etc):		