

IRM PROCEDURAL UPDATE

DATE: 10/01/2014

NUMBER: WI-21-1014-1404

SUBJECT: Postponement of the Elimination of EP R-Mail and Email

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

CHANGE(s):

IRM 21.3.8.3.8(3) - Provided a separate response time frame for auto-revocation-related referrals.

3. If contradictory information is found on IDRS that cannot be corrected based on EDS/TEDS research (e.g., a foundation classification present on a non-(c)(3) organization, deductibility code 1 on an organization not normally described in IRC 170), explain to the caller that additional research must be performed before we can affirm the exemption of the organization in question. Take contact information from the caller and prepare a Form 4442 referral to the TEGE Correspondence Unit (EEFAX 855-204-6184) explaining the discrepancy. Request that the caller be contacted or sent an affirmation letter once the organization's administrative file has been researched and the discrepancy corrected. Advise the caller they should be contacted within 30 days (60 days for auto-revocation-related referrals).

EXCEPTION: If you find a discrepancy in the organization's employment code, prepare a Form 4442 referral to EO Entity (fax 801-620-7116) with the necessary information.

IRM 21.3.8.5.1.3(13) - Restored the reference to R-Mail.

13. For all other within scope questions, follow procedures outlined throughout IRM 21.3.8 and in other IRMs pertinent to the issue or refer to the appropriate technical reference(s) (e.g., form instructions and publications) to provide a complete and accurate response to the inquiry. For issues that are beyond the scope of your assigned application but that are within the scope of the Service, transfer or prepare a written referral or determination specialist R-Mail referral as appropriate. See IRM 21.3.8.6.2, "Out of Scope Topics and Issues," for information on handling calls about out of scope topics. See IRM 21.3.8.5.2, "Transfer Procedures," for additional information.

IRM 21.3.8.5.2.2(2) - Restored the paragraph because EP R-Mail was not eliminated as originally scheduled.

2. The TEGE EP R-Mail Topics file located on the TEGE Research Portal on SERP indicates which issues are appropriate EP determination specialist R-Mail referrals.

IRM 21.3.8.6(1) - Restored the reference to preparing an R-Mail referral.

1. This section serves as a guide for performing tasks involved in preparing R-Mail referrals, responding to calls about previous R-Mail referrals, and responding to calls about out of scope topics.

IRM 21.3.8.6.1(1) - Deleted the Reminder that all topics previously designated as R-Mail topics are to be handled using out of scope procedures because EP R-Mail was not eliminated as originally scheduled.

1. R-mail is an automated referral system used to distribute specific issue telephone calls via a centralized IRS Intranet database.

IRM 21.3.8.6.1.1 - Revised the entire subsection to show that EP R-Mail was not eliminated as originally scheduled.

1. Prepare a determination specialist R-Mail referral only when the issue is designated in the TEGE R-Mail Topics file on the TEGE Research Portal as a determination specialist referral.

NOTE: Before adding an EP referral to R-Mail, advise callers that they have the option of emailing their tax law question directly to EP HQ at retirementplanquestions@irs.gov. Remind the caller that no TINs or other PII data should be entered in the email. The caller can generally expect a response within 15 business days; however, if further research is required, it could take up to 30 days to receive a response. If the caller does not receive a response to the email within 30 days, he/she should re-submit the question and indicate that it is a second submission.

2. Enter TEGE issues not identified as determination specialist R-mail referrals in the TEGE R-Mail Topics only when instructed to do so by a lead or manager. The lead or manager is not to instruct the CSR/CSS to input R-Mail if the issues are

within the scope of the CSR/CSS. See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral," about preparing a referral for this situation.

3. TEGE Telephone Operation assistants follow the guidance found in IRM 21.2.1.57.2.1, "Adding Messages," with the following exceptions unique to TEGE.
4. TEGE - R-MAIL CATEGORIES –choose Category 18 – EP determination specialist referral.

NOTE: EO R-Mail was discontinued effective June 1, 2013, and the topics previously included in these referrals were deemed out of scope.

5. TEGE E-MAIL ADDRESS - When an email address is provided by the customer, you can enter the email address in the referral.
6. Advise the caller responses will only be by telephone or correspondence; however, you can include the email address which the determination specialist may use to send technical information.

NOTE: If the caller is hesitant to leave a call back number, advise the caller that the agent will be able to provide a more complete answer if she/he is able to speak to the caller and to ask follow-up questions, request additional information, etc.

REMINDER: Use standard rules of English capitalization when entering the caller's address on the R-Mail system because correspondence sent to the caller will be automatically addressed exactly as shown on the system. If all lower or upper case is used, the determination specialist will have to correct the address manually before generating the correspondence.

7. RETURN CALL BACK - When providing the reference number, advise TEGE customers: "We will make two attempts to return your call. Our intent is to respond within 15 business days; however, if further research is required, it could take up to 30 days to receive a response. We will make every effort to respond as quickly as possible."
8. PERTINENT INFORMATION - Include classification identifying information (if known) when the question relates to a specific plan or specific type of plan (e.g., money purchase pension plan, profit sharing plan, Employee Stock Ownership Plan (ESOP), etc.).
9. SYSTEM DOWN/INACCESSIBLE - Anytime the system cannot be accessed (system down) and a determination specialist R-mail is appropriate, manually prepare the referral with all pertinent information on Form 4442 (annotate at the top: "___ (EP) Determination Specialist R-Mail-System Down") and give to your manager to forward to Processing Group 7846 (fax 513-263-5900).

EXCEPTION: If the R-Mail system is available but you cannot access it because you are having password problems, prepare a Form 4442 to your lead with the R-Mail information and the lead or his/her designee will input the question into R-Mail. This ensures that the R-Mail issue is worked timely.

10. EP NEW TECHNICAL GUIDANCE - If a customer calls with questions or comments on new EP technical guidance because he/she was unable to send them via email:
- a. Complete an R-Mail referral for EP (Category 18).
 - b. Indicate WASH POD in the Form/Sch block.
 - c. List the guidance author's name (as provided by the caller) and the guidance issue in the Question field.

IRM 21.3.8.6.1.2 - Restored the references to EP R-Mail throughout the subsection.

1. When a call is received that references a previous R-mail for which an answer has already been provided and the customer has additional questions or requests that the response be repeated:

If	Then
The additional questions are within your scope of expertise	Provide an appropriate response.
The caller asks for the determination specialist's comments (response) to be repeated	Research the closed R-mail referral by reference number and read the determination specialist's comments (response) to the caller. If the response is not satisfactory to the caller, prepare a new R-Mail referral and reference the closed R-mail. NOTE: If the caller does not have the reference number, you can also search using the caller's last name, the telephone number, or the email address.
The additional questions involve issues designated on the TEGE Research Portal as determination specialist referrals	Prepare a new R-Mail referral.
The additional questions involve issues designated as out of scope	Follow the out of scope procedures.
The issue is a CSS level topic and the call is received by a CSR	Transfer the customer to a CSS.

2. When a call is received that references a previous R-mail for which the customer states he/she has not received an answer:

If	Then
The R-mail record is closed and the determination specialist's comments (response) are shown	Read the determination specialist's comments (response) to the caller. If the caller is not satisfied, prepare a new R-Mail referral.
The R-mail record is closed and reflects the determination specialist mailed a response	<ol style="list-style-type: none"> 1. Advise the customer that the determination specialist was unable to reach him/her by phone and a response was mailed. 2. Advise the customer the date of the closure and that the response should be received 7-10 days from that date.
The R-mail record is closed and shows no action taken or reflects the determination specialist left a voice mail message	<ol style="list-style-type: none"> 1. Apologize to the caller. 2. If the question is EP, offer a second R-Mail referral and notate it "Second Request" and add the original reference number. If the question is EO, follow the out of scope procedures.
It has been less than 30 days since the referral was entered	Advise the customer that, while every attempt is made to respond within 15 business days, it could take up to 30 days if further research is required and he/she needs to wait for the contact.
It has been more than 30 days since the referral was entered and the referral is opened, assigned, but no action is annotated	Apologize and advise the customer the referral is assigned and it may take an additional day or two for the contact.
It has been more than 30 days since the referral was entered, the referral is opened, but unassigned or it shows WASH POD in the comments section	<ol style="list-style-type: none"> 1. Apologize for the apparent delay and explain that his/her question does not appear to be assigned. 2. Advise customer you will prepare a referral to your manager to ensure someone contacts them within the next five business days 3. Prepare Form 4442 and give to manager to forward to Processing Group 7846 (fax 513-263-5900).
No record appears on R-mail, or	Apologize and offer a second R-Mail

the referral was closed no action due to an error on input (bad phone number, no message present, etc.)	referral. EXCEPTION: If the question relates to EO and has been designated as out of scope, apologize to the caller and follow the out of scope procedures.
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IRM 21.3.8.6.2 - Removed the information about the elimination of EP R-Mail from (1) and deleted the reference to EP in (3).

1. As of June 1, 2013, topics previously designated as EO R-Mail topics are handled as out of scope, which brings the TEGE product line into alignment with the other W&I functions.
3. The Portal has a list of specific EO topics that are considered out of scope.

IRM 21.3.8.8.1(1) - Restored the reference to R-Mail.

1. When preparing a referral, complete the following:

Step	Action
1	Understand the customer's issue or request.
2	Complete the designated form(s), record(s), or R-Mail, as required, to record the referral.
3	Use abbreviations that are universally understood.
4	Explain action taken (e.g., transferring non-TEGE Telephone Operations related case).
5	Include your name and employee identification number on the referral.
6	Give the customer the appropriate response time frame. See Exhibit 21.3.8-12, "Time Frames."
7	Control the referral when appropriate.

IRM 21.3.8.8.2(3) - Restored the reference to R-Mail.

3. A written referral is documented on **Form 4442, *Inquiry Referral***, when a customer's inquiry must be **referred to another area** and the referral is not

appropriate for the R-mail system. This form is available on SERP and can be completed and printed for the referral.

NOTE: Use e-4442 and the related procedures whenever possible.

IRM 21.3.8.12.7(2) - Restored the reference to R-Mail.

2. Excise tax with relation to TEGE is a complex issue and questions relating to it are out of scope for EO or are R-Mail referrals for EP. Refer to the TTG for non-TEGE excise tax questions.

IRM 21.3.8.13.1(8) - Restored the reference to R-Mail and email.

8. See IRM 21.5.11, *Employee Plan Accounts*, for additional information. Technical, non-account questions on Form 5330 are EP R-mail or email referrals. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.

IRM 21.3.8.13.2(12) - Restored the reference to R-Mail.

12. Technical questions on Form 5500 schedules R, MB and SB and number 5a on schedules H and I should be referred to EP R-Mail or email, as well as technical questions on Part VI and number 13a of Part VII of Form 5500-SF. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.

IRM 21.3.8.13.5 - Restored the reference to R-Mail in (1)(d) and in (3).

1. In order for a qualified plan to terminate, the employer, the plan sponsor, or the plan administrator is generally required to perform the actions listed below. However, due to the variety of plans and regulations, additional steps may also be required. It is strongly recommended for a plan sponsor to consult a plan professional before terminating his or her plan.
 - a. **A Board of Directors' Resolution**, corporate minutes or plan amendment must be completed to terminate the plan. It must sufficiently identify the plan, give the effective date of the termination, and be executed with a dated signature.
 - b. **The plan must be updated** for all additional changes in the law which were in effect at the time of termination.

- c. **A determination letter may be requested from the Internal Revenue Service.** Filing Form 5310 (with the applicable user fee) for a determination letter attesting to the qualification status of the plan document at the time of the termination is OPTIONAL. While plans are not required to do this, filing Form 5310 can give the plan sponsor assurance that the plan document is in compliance with the latest applicable retirement plan law.
- d. **Prior notice must be given to the participants** regarding the plan termination, explaining the right to a tax free rollover, the income tax withholding requirements, and possibly some other things, depending upon the plan.

NOTE: If the caller asks about the required timing of the notification to participants, prepare an EP R-Mail referral or offer the EP HQ email address. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.

- e. **Written consent of the participant** is usually required for all distributions. Additionally, a pension plan may also require the consent of a participant's spouse.
- f. **Distribution of the assets** should be completed as soon as administratively feasible, generally within one year. **The plan must file Form 1099R and Form 1096 to report the distributions, and Form 945 to withhold the 20 percent of the distributions as income tax, unless the distribution is rolled over** in a trust-to-trustee transfer.
- g. **A final Form 5500/Form 5500-SF/5500-EZ must be filed** by the end of the 7th month following the last distribution of assets. Until all the assets have been distributed, the plan is not terminated. The final return must indicate zero participants and zero assets left in the plan at the end of the plan year.
- h. Additional information can be obtained from the IRS' Web site at www.irs.gov.

- 3. Questions about the termination of a plan that cannot be answered with the information above or which are not about the status of a plan termination are EP R-Mail or email referrals. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.

IRM 21.3.8.13.7 - Restored the R-Mail references in (5) and (9).

- 5. Prepare an EP R-Mail referral for callers with **specific questions about the EPCRS** or offer the EP HQ email address. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.

9. If the caller has general questions about the VCP, refer the caller to the VCP FAQs on the IRS Web site. Refer specific questions about the technical requirements of the VCP to EP R-Mail or email. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.

IRM 21.3.8.13.8(9) - Restored the reference to R-Mail.

9. If the caller has additional questions of a technical nature, prepare an EP R-Mail referral or offer the EP HQ email address. See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail," for additional information.