



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.13.5

JULY 20, 2023

EFFECTIVE DATE

(07-20-2023)

PURPOSE

- (1) This transmits revised IRM 7.13.5, Employee Plans Automated Processing Procedures, Letter Generation.

MATERIAL CHANGES

- (1) Updated Exhibit IRM 7.13.5-1 to provide a current List of all EP Determinations Letters.
- (2) Updated throughout for editorial changes and plain language and current Revenue Procedures.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.13.5 dated July 15, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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7.13.5
Letter Generation

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7.13.5-1 List of All EP Determinations Letters (When to Use and Where to Access)

7.13.5.1
(12-12-2018)
Program Scope and Objectives

- (1) Purpose: This IRM describes the procedures and guidelines for creating closing letters in the *Forms/Pubs/Products Repository*.
- (2) Audience: Employee Plans (EP) Determinations and Quality Assurance (QA) staff.
- (3) Policy Owner: Director, Employee Plans.
- (4) Program Owner: Employee Plans.
- (5) Program Goals: The goal of EP Determinations is to ensure that plans are in compliance with the tax laws by reviewing applications for determination and advisory letters, and to protect the public interest by applying the tax law with integrity and fairness to all.

7.13.5.1.1
(12-12-2018)
Background

- (1) All letters to develop cases are in the *Forms/Pubs/Products Repository*.
- (2) See Exhibit 7.13.5-1, List of All EP Determinations Letters (When to Use and Where to Access), for a complete list of letters and a description of when to use each one.
- (3) The *Forms/Pubs/Products Repository* operates using letter and paragraph numbers. Each letter consists of one or more of the following types of paragraphs:

Type of Paragraph	Description
Automatic	<ul style="list-style-type: none"> Automatically included in the letter.
Required	<ul style="list-style-type: none"> Add them to a letter by checking the applicable paragraph number(s) and entering any required variable information in the repository letter.
Selective	<ul style="list-style-type: none"> You may add them to a letter by checking the box of the paragraph number(s) on the Repository Letter with any variable information. Selective paragraphs not listed are created as an addendum to the letter. All other selective paragraphs print in the body of the letter. <p>Note: Add "Addendum" to the letter when you include an addendum as an enclosure.</p>

Type of Paragraph	Description
Customized	<ul style="list-style-type: none"> If used, you are required to use the applicable addendum and type the entire paragraph. They are included as an enclosure to the letter. <p>Note: Always add “Addendum” to the letter when you add a customized paragraph.</p> <ul style="list-style-type: none"> To create customized paragraphs, create applicable addendum from the version on the Emplan Shared Server. Don’t indent the paragraphs. Consult your manager or contact QA before adding an addendum on a closing letter unless the situation is described in IRM 7.11.5, Proper Use of Determination Letter Caveats.

7.13.5.1.2
(10-07-2019)
Authority

- (1) Delegation Order 7-1, delegates the authority to issue Determination Letters (DL) on the qualified status of pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans to the Director, EP. IRM 1.1.2.2.8.1.
- (2) A complete list of delegation orders governing EP Rulings and Agreements can be found at <http://www.irs.gov/uac/Delegation-Orders-by-Process1>.
- (3) See IRM 7.1.1, Exhibit 7.1.1-1 for a complete list of the major EP revenue procedures currently in effect.

7.13.5.1.3
(12-12-2018)
Acronyms

- (1) The table lists commonly used acronyms and their definitions.

Acronym	Definition
DL	Determination Letter
EP	Employee Plans
EDS	EP/EO Determination System
IDRS	Integrated Data Retrieval System
QA	Quality Assurance
RAC	Remedial Amendment Cycle
TEDS	Tax Exempt Determination System

7.13.5.2
(09-04-2015)
Entity Information

- (1) Input entity information via the enclosed Form 53XX and Form 2848/8821 (if applicable).

7.13.5.3
(09-04-2015)
Signature & Date

- (1) All letters must contain a signature. You may digitally stamp letters with the appropriate signature.
- (2) Date is electronically added with the date the case is closed.

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Exhibit 7.13.5-1 (07-20-2023)**List of All EP Determinations Letters (When to Use and Where to Access)**

Letter Number	Title	Description/When to Use	Where to Access
937-A	Transmittal of Information to Power of Attorney	Letter used to transmit copies of the correspondence address to the Power of Attorney.	<i>Forms/Pubs/Products Repository</i>
1132 (DO/CG)	Favorable Determination Letter - Termination of Plan	Favorable DL for plan terminations (Form 5310).	<i>Forms/Pubs/Products Repository</i>
1196 (DO/CG)	Information Request	First request for information.	<i>Forms/Pubs/Products Repository</i>
1399-A (DO/CG)	Technical Advice Notification	Sent to plan sponsor for final comment on proposed statement of issues and facts before case is sent to Associate Chief Counsel for tech advice.	<i>Forms/Pubs/Products Repository</i>
1520 (DO/CG)	Favorable for Group Trust Arrangement	Favorable DL for trust ruling only (Form 5316).	<i>Forms/Pubs/Products Repository</i>
1595	Draft Closing Agreement Request for Taxpayer Signature Transmittal	A cover letter when sending draft copies of a closing agreement to a taxpayer.	<i>Forms/Pubs/Products Repository</i>
1595-B	Closing Agreement Return for Correction Transmittal	Used as a cover letter when returning a closing agreement because of improper payment or improper execution.	<i>Forms/Pubs/Products Repository</i>
1595-D	Final Signed and Approved Closing Agreement Transmittal Letter	Used as a cover letter when forwarding a final, signed IRS approved closing agreement to the taxpayer when the closing agreement is signed by the Director of Employee Plans.	<i>Forms/Pubs/Products Repository</i>
1724 (DO/CG)	Final Adverse - (No Appeal Requested)	Final Adverse DL when no appeal is requested.	<i>Forms/Pubs/Products Repository</i>
1755 (DO/CG)	Proposed Adverse	Sent before the final adverse DL for proposed adverse cases, gives taxpayer a chance to appeal.	<i>Forms/Pubs/Products Repository</i>
1924 (DO/CG)	Not Authorized to Rule	Return application because not authorized to rule.	<i>Forms/Pubs/Products Repository</i>
1935 (DO/CG)	Interested Party Transmittal	Sent to each interested party that submitted comments after the IRS issues a favorable DL to the plan.	<i>Forms/Pubs/Products Repository</i>

Exhibit 7.13.5-1 (Cont. 1) (07-20-2023)

List of All EP Determinations Letters (When to Use and Where to Access)

Letter Number	Title	Description/When to Use	Where to Access
1938 (DO/CG)	Suspense Letter	Application is suspended while waiting for additional guidance, the end of a court case, or action from another federal agency.	<i>Forms/Pubs/Products Repository</i>
1939 (DO/CG)	Interested Party Comment Transmittal to Plan Sponsor	Sent to plan sponsor to inform them that the Service received comments from interested parties but it was determined that the comments do not affect the plan's qualification for favorable tax treatment.	<i>Forms/Pubs/Products Repository</i>
1939-A	TE/GE Customer Service - Interested Party Comments	Transmittal letter for providing copies of interested party comments to plan sponsor.	<i>Forms/Pubs/Products Repository</i>
1955 (DO/CG)	Additional Information Request	Partial response received from first request and need additional information.	<i>Forms/Pubs/Products Repository</i>
2052 (DO/CG)	Final Adverse After Technical Advice	Final Adverse DL after Technical Advice.	<i>Forms/Pubs/Products Repository</i>
2927 (DO/CG)	Dishonored Payment	Non-sufficient fee or stop payment.	<i>Forms/Pubs/Products Repository</i>
3336-C	EP Determination Acknowledgement Letter	Sent to plan sponsor to acknowledge receipt of the application. This is a Correspondence letter generated by the Integrated Data Retrieval System (IDRS).	<i>Forms/Pubs/Products Repository</i>
5274 (DO/CG)	Favorable Letter	Favorable DL for 1st RAC and later. Note: Replaced Letter 2002.	<i>Forms/Pubs/Products Repository</i>
5275 (DO/CG)	Withdrawal Letter	Taxpayer withdraws application, no refund issued or Application is off-cycle and taxpayer withdraws instead of placing case in suspense and refund issued. Note: Replaced Letter 2045 and has been combined with Letter 2044.	<i>Forms/Pubs/Products Repository</i>
5276 (DO/CG)	QAS Case Assignment	Sent by QAS when an application is selected for QAS review. Note: Replaced Letter 3577.	<i>Forms/Pubs/Products Repository</i>

Exhibit 7.13.5-1 (Cont. 2) (07-20-2023)

List of All EP Determinations Letters (When to Use and Where to Access)

Letter Number	Title	Description/When to Use	Where to Access
5277 (DO/CG)	IRC 6104 Request With and Without Cost	Used by EP Determinations Customer Service specialists to send copies of a plan during a FOIA request and to inform the recipient that there is a fee because the documents were in excess of 100 pages.	<i>Forms/Pubs/Products Repository</i>
5446 (DO/CG)	Acknowledgement of Interested Party	Sent to acknowledge interested party comments and to inform the interested party that their comments will be considered in the determination process.	<i>Forms/Pubs/Products Repository</i>
5537 (DO/CG)	Extension Granted - Employee Plans	Documents 10-day extension to Letter 1196 or 1955 deadline.	<i>Forms/Pubs/Products Repository</i>
5542 (DO/CG)	Area Manager Extension Granted	Documents extension granted by Area Manager Extension Letter.	<i>Forms/Pubs/Products Repository</i>
5544 (DO/CG)	Technically Incomplete - Request for Missing Items	Request additional information after the Technical Review. Note: Use for cycle E2 and later cases and terminations received on or after February 1, 2015.	<i>Forms/Pubs/Products Repository</i>
5888 (DO/CG)	Failure to Respond - Rev. Proc. 2016-37 Cases	For applications submitted on or after January 1, 2017, under the post-RAC rules of Rev. Proc. 2016-37 and the sponsor doesn't provide timely and complete response to a Letter 5544.	<i>Forms/Pubs/Products Repository</i>
5889 (DO/CG)	Partial Termination Letter	Informs the sponsor of the determination whether a partial termination occurred when sponsor requests a partial termination ruling when the plan is not otherwise eligible to apply for a determination letter. See Rev. Proc. 2021-4, section 9.09 (updated annually).	<i>Forms/Pubs/Products Repository</i>
6458	Paper Application Rejection	Used to return a paper application submission, along with user fee check and all applicable documents to the taxpayer who submits after the published date for mandatory use of Pay.gov.	<i>Forms/Pubs/Products Repository</i>
6480	Closing Agreement Offer Letter	Sent by Specialist if they determine a need for a closing agreement.	<i>Forms/Pubs/Products Repository</i>

Exhibit 7.13.5-1 (Cont. 3) (07-20-2023)**List of All EP Determinations Letters (When to Use and Where to Access)**

Letter Number	Title	Description/When to Use	Where to Access
6480A	Closing Agreement 10-Day Letter	Sent by Specialist if taxpayer has not sent the closing agreement package within two weeks from the date the offer letter was dated.	<i>Forms/Pubs/Products Repository</i>