



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

December 30, 2015

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MEMORANDUM FOR ALL EO EXAMINATIONS MANAGERS,
ALL EO EXAMINATIONS REVENUE AGENTS

FROM: Margaret Von Lienen /s/
Director, EO Examinations

SUBJECT Discontinuance of Referral Committees

Purpose

The purpose of this memorandum is to inform employees of changes to the referral process provided for in [IRM 4.75.5](#), *Information Items*.

Procedural Change:

- (1) All EO referral committees other than the Political Activities Referral Committee (PARC) are discontinued. See Interim Guidance Memorandum [TEGE-04-0715-0018](#) dated July 17, 2015, *Political Activities Referral Committee*, for more information on the PARC.
- (2) All references to "EO Referral Committee" in [IRM 4.75.5](#) are deleted and replaced by the "Political Activities Referral Committee (PARC)."
- (3) All references to "EO Classification-Referrals" are deleted and replaced by "EO Referrals Group."
- (4) Referral Classification Specialists (classifiers) in the EO Referrals Group will refer information items containing evidence or allegations of political or lobbying activities to the PARC.
- (5) The EO Referrals Group will create within the group a peer review team of three classifiers rotated on an annual basis. The peer review team will be responsible for reviewing high profile referrals. High profile referrals include information items containing or involving the following:

- a. Evidence or allegations of financial transactions with, including contributions to, individuals or organizations with known or suspected terrorist connections
- b. Evidence or allegations involving a church
- c. High-impact issues (e.g., the decision may result in media attention)
- d. Sensitive cases (e.g., the information was submitted by an elected official (other than Congress or Executive branch))
- e. Items submitted by a member of Congress (or congressional staff)
- f. Other factors indicating that review by the peer review team would be desirable for reasons of fairness or integrity

Recommendations on the disposition of high profile referrals will be based on majority determination.

Effective Date

The changes provided in this memorandum are effective immediately.

Effect on Other Documents

The EO Examinations referral process in IRM 4.75.5 does not change except as provided in this memorandum and the following references:

- (1) IG Memorandum [TEGE-04-0715-0018](#) is supplemented.
- (2) [IRM 4.75.5.6](#) is retitled, "*Political Activities Referral Committee (PARC)*."
- (3) [IRM 4.75.5.6](#) at paragraph (1). Delete all of paragraph (1) and replace it with the second paragraph of [TEGE-04-0715-0018](#).
- (4) [IRM 4.75.5.6](#) at paragraph (2). Append the third paragraph of [TEGE-04-0715-0018](#) to paragraph (2).
- (5) [IRM 4.75.5.8](#), *Church Information Items*. Delete all contents and replace it with a link to [IRM 4.76.7.4.2](#), *Church Information Referrals*.
- (6) [IRM 4.76.7.4.2](#) at paragraph (6). Delete all references to "Committee Reports" and replace them with the term, "Revenue Agent Classification Checksheet."
- (7) [IRM 4.76.7](#), *Church Tax Inquiries and Examinations under IRC 7611*. Delete all references to "EO Referral Committee" and replace them with the term, "Peer Review Team in the EO Referrals Group."

This memorandum will expire the earlier of two years from the date of issuance or the date incorporated in the affected Internal Revenue Manuals (IRMs).

Contact the EO Referrals Group Manager for any questions about this memo, or submit your questions to [*TEGE EO Review Staff](#).

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