

IRM PROCEDURAL UPDATE

DATE: 01/09/2015

NUMBER: WI-21-0115-0075

SUBJECT: Clarification of One Client Per Call Policy, 60-Month Termination Procedures, Auto-Revocation Disclosure Dates for 2015

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

CHANGE(s):

IRM 21.3.8.4.2.3.1(4) - Added a 60-day time frame for contact.

4. Apologize to the caller and tell him/her that the information is being forwarded to the program analyst for the appropriate corrective action. Tell the caller to expect to be contacted within 60 days.

IRM 21.3.8.5.1.1(9) IRM 21.3.8.5.1.1(10) - Replaced the bullets in (9) with an alpha list to simplify citations to that paragraph and added new subparagraph (9)(d) to cover the "one entity per call" policy and re-lettered the remaining subparagraphs; added a Reminder about the appropriate use of wrap time in (10)(b).

9. Provide assistance:

- a. Provide accurate and complete information, which includes giving a correct and complete technical answer. When a caller asks a specific technical question, provide a complete answer that is within the scope of your application or offer to prepare an appropriate referral (e.g., transfer to a different application or prepare a Form 4442). When providing a technical answer, cite the appropriate reference that supports the answer provided (e.g., publications, instructions to a form, revenue rulings, and revenue procedures). Citing an appropriate reference while speaking to the customer ensures that the information/answer provided is accurate. Additionally, by confirming the reference, we are educating the customer.

REMINDER: Use of the TEGE Probe and Response Guide (TEGE P&RG) is mandatory for topics for which pages have been developed. You are not required to read the responses verbatim, but you should cover all issues listed in the response in an accurate and complete manner.

NOTE: Do not simply refer the caller to form instructions or to a publication in lieu of providing a direct answer (or in lieu of preparing a referral) when she/he has a specific question, unless the question is broader in nature, e.g., "Do you have any publications that discuss applying for tax -exempt status?"

- b. When referring the customer to the appropriate reference, explain to the caller how to obtain forms/pubs via the self-help method, the IRS Web site, or if the caller prefers, place an order on his/her behalf. See IRM 21.3.6.4.1, "Ordering Forms and Publications," for detailed information about this procedure.
- c. Provide all information/guidance the customer needs to avoid another contact on the same issue.

EXCEPTION: If the caller wants help completing an entire (or almost an entire) form, schedule, or return, apologize and explain that you can help with specific lines or questions but that you are unable to go through the form line-by-line. Whenever possible, offer a self-help method for the caller (e.g., the Interactive Form 1023 on the IRS Web site).

- d. Limit the caller to one entity's issue(s)/question(s) per call. If the call contains multiple taxpayers and each is requesting information about a different entity, it is still considered one entity per caller and the assistor may respond to each taxpayer separately. For example, the president of ABC organization asks for information about ABC and then hands the telephone to his spouse, the president of XYZ organization, who asks for information about XYZ.

NOTE: Some calls may involve more than one organization but may be considered a single request(or). For example, if a central organization calls and asks about the procedure for changing the fiscal year of all of its subordinates and for submitting the name change of several of its subordinates, you would respond to the caller's questions. However, if a central organization wants you to change the address of record for seven of its subordinates, you would apologize and explain that you may update the address of only one subordinate per call. Similarly, a caller asking about the merger of three organizations or about the consolidation of multiple EINs assigned to one organization would also fall within the "one entity per caller" policy.

REMINDER: Assistors should also limit callers to one letter per telephone contact. If the caller requires multiple letters, he/she must call back for each individual request or make the remaining requests in writing to the EO Correspondence Unit.

- e. While addressing the caller's issue, if an unresolved secondary issue is discovered, take the appropriate steps to address the issue (e.g.,

penalty abatement, old advance ruling, entity/submodule perfections, etc.).

NOTE: This does not include contacting the organization about issues such as presumption of private foundation status or an expired advance ruling period if these issues are identified while performing research in the course of responding to an unauthorized third party.

- f. Use appropriate hold procedures. Use the hold feature, not the mute feature. Only place the caller on hold if you need to research information that is not readily available, to prepare a C letter, to make an online adjustment, etc. You must provide a reason for placing the caller on hold, ask for permission, and wait for a response. Do not keep the caller on hold for more than approximately five minutes without returning to the caller. If it is necessary to put the caller on hold again, apologize and provide an explanation. Ask if she/he is willing to continue to hold. Thank the caller for holding when you resume the call.
- g. As necessary, advise of appropriate time frames, identify situations that should be handled by the Taxpayer Advocate Service (TAS), or use appropriate referral procedures (Form 4442). See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", and IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines," for additional information.
- h. Document account calls per the instructions in IRM 21.2.2.4.2.1, "IDRS History Items and Account Inquiry," and in IRM 21.2.2.4.5, "Account Management Services (AMS)." All documentation should, to the extent possible, be completed while the taxpayer is on the phone.

10. Close the conversation:

- a. Verify the caller's comprehension by asking if he/she understands the information given.
- b. Conclude the contact courteously and appropriately. For example, thank the caller if he/she provided information to help resolve an open issue; apologize if the Service made an error.

REMINDER: Use of wrap time should be minimal except in rare instances. Assistors are expected to complete calls (e.g., account adjustments and tax-related research) while on the line or on hold with the caller.

IRM 21.3.8.9.7(1) - Clarified in the Note that requests for a change in fiscal year month for a subordinate whose accounting period is not dictated by the central organization may be made by either the subordinate or the central organization.

1. When a contact is received requesting a change in an accounting period, research IDRS to verify what section the organization is exempt under.

NOTE: If the caller is asking about the procedure to change the accounting period of an exempt organization, use of the "EO Change in Accounting Period" page in the TEGE P&RG, located on SERP, is mandatory. Requests to change the fiscal year month of a subordinate organization whose accounting period is not dictated by the central organization may be made by either the subordinate or the central organization.

IRM 21.3.8.10.2.15(4) - Added a procedure to make a referral to EP Entity if there is still an open filing requirement for a plan that submitted a final return.

4. If the caller states that he/she should not have received the reminder because the plan had filed a final return in a previous period, research IDRS to verify that a proper final return had been filed and processed and that the filing requirement for the plan has been closed.
 - o If research confirms that a properly-filed final return was processed, apologize to the caller and tell him/her to disregard the notice. If there is still an open filing requirement for the plan, prepare a Form 4442 referral requesting that the filing requirement be closed and fax it to EP Entity at 801-620-7116.
 - o If no final return was processed, review the requirements of a final return with the caller and instruct him/her to amend the previous return or to file a final return, as appropriate.

IRM 21.3.8.11.5(3) - Clarified when the filer is required to submit a new application.

3. If the filer does not submit the correct fee and/or form within 90 days, any user fee paid is forfeited and the filer must submit the full user fee amount to have the application considered. The filer must also submit a new application if it has been longer than a year since the original application was mailed.

EXCEPTION: If the organization paid an insufficient user fee and chooses not to pay the additional user fee, it may submit a written request for a refund of the user fee already paid (see address in (5) below). **The application process will be terminated.**

IRM 21.3.8.11.8(13) - Added a Reminder with information about user fee refunds, including a reference to IRM 21.3.8.11.4, "User Fee Refunds - EO."

13. Applicants whose Forms 1023-EZ are rejected are sent Letter 1049, *Form 1023EZ Rejection*. This letter explains the reason(s) for the rejection and whether the user fee is being returned. This information is embedded in the body of the letter and is generated from paragraphs selected by the tax examiner/determination specialist working the application. These applications are closed with status 03 on EDS.

NOTE: If the caller states that the organization did not receive the Letter 1049 and it has been at least two weeks since the case was closed on EDS, verify the address on EDS and, if it is correct, prepare a Form 4442 referral to the TEGE Adjustments Unit (EEFAX 855-204-6185). If the address needs to be changed/corrected, instruct the caller to send an updated address to the Adjustments Unit, along with a request for a copy of the Letter 1049. If the caller cannot fax the information, the request may be mailed to:

Internal Revenue Service
TEGE Room 4024
PO BOX 2508
Cincinnati, OH 45201

Tell the caller to allow up to 30 days to receive a copy of the Letter 1049.

If it has not been at least two weeks since the case was closed on EDS, tell the caller to allow two weeks for mailing time.

REMINDER: The initiation of the refund of the user fee can take up to 30 days from the date the application closed on EDS before it shows on the tracking system (LINUS). Once the refund is initiated, it can take up to 90 days for the organization to receive the refund. For additional information about the refund of the user fee (e.g., the procedure for refunds that aren't initiated or received timely), see IRM 21.3.8.11.4, "User Fee Refunds - EO."

IRM 21.3.8.12.5.4.1(6) - Added a Note to (6) explaining that the closing letter on an initial "P" case is generated manually and that neither it nor the closing information appear on EDS; revised (8) to show that CP 255, *Important Message About Your Private Foundation - Please Take Action to Finalize Termination*, is sent before the end of the 60-month termination period; added a Note to (9) explaining that Letter 2245 should display on EDS for a favorably-closed final "P" case.

6. If the Service accepts the organization's request, the organization receives a letter informing it when its 60-month period begins and ends (based on the

starting date requested by the organization). The letter also explains to the organization that it must supply information within 90 days after the end of the 60-month period showing that it met the applicable public support test. This information may be a completed Form 8734 or the applicable support schedule from Schedule A of the Form 990.

NOTE: The closing letter for initial "P" cases is manually generated and does not display on EDS; nor does any closing information (F4 screen).

7. When IDRS is updated to reflect that an initial "P" case has been worked and approved, the organization should show:
 - EO status 25
 - A status code date reflecting the beginning of the 60-month period
 - An ARED reflecting the end of the 60-month period
 - A Form 990-PF filing requirement (which it should already have had)
8. The organization should receive a CP 255, *Important Message About Your Private Foundation - Please Take Action to Finalize Termination*, before the end of the 60-month period. This notice informs the organization that it must supply the public charity support information by completing a Form 8940, *Request for Miscellaneous Determination*. However, the organization should not rely on this reminder, but rather should maintain its internal records in such a manner as to be able to submit the information timely. If the caller asks about submitting the information after the organization has already missed the 90-day deadline, tell the caller that the organization should go ahead and submit the information with a cover letter explaining why the information was not submitted timely. Determinations may, at its discretion, accept the information despite its being untimely and each situation is judged on its own merits. The more time that has elapsed since the expiration of the 90 days, however, the more likely that the information will be rejected by Determinations and that the organization will have to request a new 60-month period.
9. When the organization submits its financial information at the end of the 60-month period, a "P" case is established on EDS/TEDS. The organization receives a final ruling letter when the follow-up "P" case is worked.

REMINDER: Follow-up "P" cases also require a user fee (currently \$400 per Rev. Proc. 2013-8) and the Form 8940, *Request for Miscellaneous Determination*, even if the organization's initial "P" case was processed before the user fee for this case type was instituted.

NOTE: Final "P" cases closed favorably should display Letter 2245 on EDS, but there will be no closing information (F4 screen).

IRM 21.3.8.12.6.1(3) - Deleted the disclosure dates for calendar year 2013 and added the disclosure dates for calendar year 2015.

3. Use the following chart to determine to what extent you may reveal information about an organization's revocation:

NOTE: Special circumstances (e.g., disasters such as Hurricane Sandy) may occasionally require you to deviate from these procedures. Your manager/lead will notify you when special procedures apply, and the relevant information will be added to the TEGE Research Portal.

CAUTION: The disclosure dates for authorized callers in the table below are based on the best estimate of the mail out date for that cycle's auto-revocation notices (CP 120-A). If an authorized caller makes it clear that the organization has already received a CP 120-A for the current cycle, then treat the organization as revoked *even if the call is prior to the disclosure dates shown below*. Also, the decision to disclose may need to be based on whether the organization has already been auto-revoked at least once before and is already named on the Web site's list of auto-revoked organizations. It may be necessary to check the auto-revocation date on the Web before responding to the caller.

EXCEPTION: If you get a call (from an authorized or unauthorized party) from or about a college or university in status 97, tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. Prepare a Form 4442 referral to your lead, who will forward the information via email to the HQ analyst. The HQ analyst will consult with EO HQ, who will provide a response for the call back to the organization/third party.

If you get a call (from an authorized or unauthorized party) from or about a 4-H group in status 97 with GEN other than 2704 and ruling date later than 201112, tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. Prepare a Form 4442 referral to EO Entity (fax 801-620-7116) with the pertinent information, including a statement that the auto-revocation may be erroneous since a TC 590 should have been input on the 2012 module per EO.

If the status 97 date is	Then you may not reveal the automatic revocation status TO AN AUTHORIZED CALLER until on or after	Then you may not reveal the automatic revocation status TO AN UNAUTHORIZED CALLER until on or after
201311 and 201312	January 29, 2014	February 10, 2014
201401	February 26, 2014	March 10, 2014
201402	April 2, 2014	April 14, 2014

201403	April 30, 2014	May 12, 2014
201404	May 28, 2014	June 9, 2014
201405	July 2, 2014	July 14, 2014
201406	July 30, 2014	August 11, 2014
201407	August 27, 2014	September 8, 2014
201408	October 1, 2014	October 13, 2014
201409	October 29, 2014	November 10, 2014
201410	November 26, 2014	December 8, 2014
201411 and 201412	January 29, 2015	February 9, 2015
201501	February 26, 2015	March 9, 2015
201502	April 2, 2015	April 13, 2015
201503	April 30, 2015	May 11, 2015
201504	May 28, 2015	June 8, 2015
201505	July 2, 2015	July 13, 2015
201506	July 30, 2015	August 10, 2015
201507	August 27, 2015	September 14, 2015
201508	October 1, 2015	October 12, 2015
201509	October 29, 2015	November 9, 2015
201510	November 26, 2015	December 14, 2015

IRM 21.3.8.12.14.5(1) - Included information on how a central organization submits change requests for subordinate organizations and added an Exception about changes to a subordinate's fiscal year month, including a statement that use of the TEGE P&RG is mandatory.

1. If the caller requests information about the process for adding subordinates to a group ruling or for changing information about existing subordinates, explain that a central organization may choose, at any time, to add a subordinate to its group exemption or to change information about its subordinates. In order to add a subordinate, the central organization must fax or mail a letter to the IRS on the central organization's letterhead stating its desire to have the subordinate added or to have certain changes made. The letter must include the following:
 - a. Central organization's four-digit GEN and EIN
 - b. Subordinate's name, address and EIN
 - c. Signature of an authorized central organization officer (or local Cooperative Extension Service for 4-H Clubs)
 - d. The effective date for the subordinates' inclusion in the group ruling or a complete description of the request for change

EXCEPTION: If the caller (subordinate or central organization) asks about changing a subordinate's fiscal year month, use of the TEGE P&RG is mandatory. See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)," for additional

information.

NOTE: Central organizations should also supply the information listed above to "reinstate" subordinate organizations that are not showing status 01 on IDRS.

REMINDER: Central organizations may not "reinstate" a former subordinate that is in status 97. Auto-revoked organizations are required to apply for formal exemption if they want to be exempt. Once the auto-revoked organization has applied for and received exemption, it may be included in the central organization's group ruling once again, but that is seldom to the organization's advantage because it must give up its individual ruling in order to do so.

IRM 21.3.8.12.19(1) - Added a Note defining "incorrect" as it applies to this IRM subsection.

1. When a customer contacts us regarding an incorrect EO determination letter, explain that the request for a corrected letter must be in writing and must contain a clear description of the error.

NOTE: For the purpose of the procedure explained in this subsection, "incorrect" means that the determination letter reflects or contains information that is contrary to the information submitted during the application process and/or to the organization's ruling request. If the letter matches the organization's request and the applicant needs to make changes after the date the application closed, then refer to the procedure for the specific item(s) that need to be changed. For example, if the organization asked for private foundation status and after receiving its determination letter realized that it should have requested public charity status, refer to IRM 21.3.8.12.5.4, "Change in Foundation Classification."

IRM 21.3.8.17.9 - Added a new paragraph (3) with TEB's email address for technical questions.

3. Direct callers with tax law questions about Form 8703 that cannot be answered using the form instructions or information in this subsection or elsewhere in IRM 21.3.8 to TEB's email address for TEB questions: tege.teb.questions@irs.gov. The caller can also search for "Contact TEB" on the IRS Web site and click on the link for "Tax Exempt Bond Questions."

Exhibit 21.3.8-10 - Added Letter 2693 (DO/CG).

The following is a list of EDS/TEDS letters that are issued to **exempt organizations**:

EDS/TEDS Letters	
Letter Number	Description
947 (DO/CG)	Favorable letter 501(c)(3) and 509(a)(1), (including 170(b)(1)(A)(i) through (vi)), 509(a)(2), 509(a)(3), or 509(a)(4)
948 (DO/CG)	Favorable letter all other 501(c) sections
949 (DO/CG)	Favorable letter for Farmers' Cooperative under 521
974 (DO/CG)	Reinstatement of exempt status NOTE: EO Determinations no longer issues this letter.
975 (DO/CG)	Notice to parent organization when subordinate is terminated NOTE: EO Determinations no longer issues this letter.
976 (DO/CG)	Approval of amendments/change in operation NOTE: EO Determinations no longer issues this letter.
993 (DO/CG)	Development letter after organization files a return NOTE: EO Determinations no longer issues this letter.
996 (DO/CG)	Acknowledgement of receipt of application/notice of referral to Headquarters NOTE: EO Determinations no longer issues this letter.
1034 (DO/CG)	Notice of income tax filing requirement after no response to prior Letter 993(DO/CG) NOTE: EO Determinations no longer issues this letter.
1035 (DO/CG)	Follow-up on request for verification of exemption or filing of application NOTE: EO Determinations no longer issues this letter.
1037 (DO/CG)	Development-possible termination NOTE: EO Determinations no longer issues this letter.
1042 (DO/CG)	Incomplete letter
1045 (DO/CG)	Favorable letter 501(c)(3) and advance ruling on foundation status under 509(a) NOTE: This letter was no longer issued after the advance ruling process was eliminated in July 2008.

1046 (DO/CG)	Follow-up after expiration of advance ruling given by 1045(DO/CG) letter NOTE: Letter 1046 was replaced by CP 158 in March 2007. The wording of CP 158 was changed in July 2008 to reflect the elimination of the advance ruling period.
1048 (DO/CG)	Presumption of private foundation status after no response to follow-up Letter 1046(DO/CG) or CP 158. NOTE: This letter was no longer issued after the advance ruling process was eliminated in July 2008.
1050 (DO/CG)	Favorable letter on foundation status 509(a)(1), or 509(a)(2) after response to follow-up 1046(DO/CG) or CP 158.
1051 (DO/CG)	Favorable letter under 501(c)(3) and advance ruling on foundation status; organization not eligible for a definitive ruling NOTE: EO Determinations no longer issues this letter.
1071 (DO/CG)	Favorable determination letter under 509(a)(3) for a NECT
1075 (DO/CG)	Favorable letter to a private operating foundation under 4942(j)(3)
1076 (DO/CG)	Favorable letter to a non-operating private foundation
1077 (DO/CG)	Favorable letter of private operating foundation status under 4942(j)(3) NOTE: EO Determinations issues this letter as a composed Word letter; they do not generate it from EDS.
1078 (DO/CG)	Favorable letter of non-private foundation status under 509(a)(1), 509(a)(2), or 509(a)(3) after presumption of PF status or receipt of Form 4653 (prior to 04-01-1988) NOTE: EO Determinations no longer issues this letter.
1079 (DO/CG)	Favorable letter under 501(c)(3) and adverse ruling on foundation status; organization is a PF NOTE: EO Determinations issues this letter as a composed Word letter and does not generate it from EDS.
1080 (DO/CG)	Favorable letter under 501(c)(3) and adverse ruling on 4942(j)(3) status NOTE: EO Determinations no longer issues this letter.
1081 (DO/CG)	Favorable letter under 501(c)(3) and presumption of PF status after no response NOTE: EO Determinations no longer issues this letter.

1160 (DO/CG)	Notice of transfer of case to correct office NOTE: EO Determinations no longer issues this letter.
1194 (DO/CG)	Favorable letter under 501(c)(3) for organizations with IRC 508(a) effective date problem NOTE: EO Determinations no longer issues this letter.
1308 (DO/CG)	Development— organization is already exempt or under a group ruling NOTE: EO Determinations no longer issues this letter.
1309 (DO/CG)	Development—organization applying under incorrect section of IRC NOTE: EO Determinations no longer issues this letter.
1310 (DO/CG)	Proposed adverse —no response to Letter 1309(DO/CG) NOTE: EO Determinations no longer issues this letter.
1312 (DO/CG)	Development letter for EO applications on Form 1023 or Form 1024 NOTE: EO Determinations issues this letter as a composed Word letter and does not generate it from EDS.
1313 (DO/CG)	Development letter for EO applications on Form 1024 NOTE: EO Determinations no longer issues this letter.
1314 (DO/CG)	Failure to establish exempt status—501(c)(3) non-church
1315 (DO/CG)	Failure to establish exempt status—501(c) (except 501(c)(3)) NOTE: EO Determinations stopped issuing this letter July 25, 2010.
1316 (DO/CG)	Proposed adverse letter (denial) after no response NOTE: EO Determinations no longer issues this letter.
1399 (DO/CG)	Technical Advice Request Notice to Taxpayer NOTE: EO Determinations no longer issues this letter.
2240 (DO/CG)	Modification letter of foundation status from IRC sections 509(a)(1) to 509(a)(2) NOTE: EO Determinations no longer issues this letter.
2241 (DO/CG)	Private foundation determination letter after advance ruling period ends NOTE: EO Determinations no longer issues this letter.

2242 (DO/CG)	Termination letter
2243 (DO/CG)	Private foundation determination letter after no public support during the advance ruling period NOTE: EO Determinations no longer issues this letter.
2244 (DO/CG)	Withdrawal letter
2245 (DO/CG)	Advance ruling under IRC 507(b)(1)(B)—termination of private foundation status
2285 (DO/CG)	Favorable determination letter for 501(c)(9), (17), or (20) organization with 505(c) effective date problem NOTE: EO Determinations no longer issues this letter.
2337 (DO/CG)	Letter granting extension of time to submit information (user fees) NOTE: EO Determinations no longer issues this letter.
2381 (DO/CG)	Amendment—legal entities letter NOTE: EO Determinations no longer issues this letter.
2382 (DO/CG)	Second request for additional information NOTE: EO Determinations issues this letter as a composed Word letter and does not generate it from EDS.
2383 (DO/CG)	Second request for additional information to Letter 1046 or CP 158 NOTE: EO Determinations no longer issues this letter.
2384 (DO/CG)	501(c)(9) development letter NOTE: EO Determinations no longer issues this letter.
2385 (DO/CG)	Failure to establish exempt status adverse—521 after no response to Letter 2386(DO/CG)
2386 (DO/CG)	Development letter for EO applications on Form 1028 NOTE: EO Determinations issues this letter as a composed Word letter; they do not generate it from EDS.
2419 (DO/CG)	Favorable letter approving a group exemption ruling for a central organization
2435 (DO/CG)	Failure to establish exempt status—church NOTE: EO Determinations stopped issuing this letter July 25, 2010.
4587 (DO/CG)	Letter informing the organization that its application was suspended and giving the organization a 90-day user fee response date
5436	Favorable letter to a public charity (Form 1023-EZ)

(DO/CG)	
5437 (DO/CG)	Favorable letter to a non-operating private foundation (Form 1023-EZ)

The following is a list of EDS/TEDS letters that are issued to **employee plans**:

Letter Number	Description
835 (DO/CG)	Favorable letter (general) and explanations (GUST)
1012 (DO/CG)	Incomplete letter NOTE: This letter is not open to public inspection under IRC 6104.
1013 (DO/CG)	Grossly incomplete letter NOTE: This letter is not open to public inspection under IRC 6104.
1014 (DO/CG)	EGTRRA incomplete letter NOTE: This letter is not open to public inspection under IRC 6104.
1015 (DO/CG)	Letter for returning incomplete EP applications with user fee refund NOTE: This letter is not open to public inspection under IRC 6104.
1132 (DO/CG)	Favorable termination letter and explanations
1196 (DO/CG)	First request for additional information
1197 (DO/CG)	Ten-day letter
1399 (DO/CG)	Technical advice request notice to taxpayer
1520 (DO/CG)	Determination letter for a group trust arrangement, Form 5316 (formerly Form 9999 on EDS)
1724 (DO/CG)	Final adverse—no appeal requested
1755 (DO/CG)	Proposed adverse letter
1924 (DO/CG)	Area Office not authorized to rule (letter to return the application)
1935 (DO/CG)	Interested party transmittal
1936 (DO/CG)	Response to interested party
1938	Suspense letter

(DO/CG)	
1940 (DO/CG)	EGTRRA off-cycle suspense letter
1955 (DO/CG)	Second and subsequent request for additional information
2002 (DO/CG)	EGTRRA favorable determination letter and explanations
2044 (DO/CG)	Withdrawal letter (adopted plan)
2045 (DO/CG)	Off-cycle withdrawal letter
2052 (DO/CG)	Final adverse after technical advice
2232 (DO/CG)	Favorable for plan/adverse for IRC 401(k)
2234 (DO/CG)	Letter for returning substantially deficient plans
2337 (DO/CG)	Letter granting extension of time to submit information (user fees)
2693 (DO/CG)	EP acknowledgement letter NOTE: EP Determinations no longer issues this letter even though it still displays on EDS. The current EP acknowledgement letter is Letter 3336C.
2927 (DO/CG)	Dishonored user fee check letter
3335 (DO/CG)	Case assignment letter
3577 (DO/CG)	Quality Assurance staff assignment letter
4577 (DO/CG)	Favorable letter on TEDS autoclosed cases — no caveat dates listed
Form 2706	Acknowledgement of filing Form 5310-A