

## IRM PROCEDURAL UPDATE

**DATE: 02/29/2016**

**NUMBER: WI-21-0216-0415**

**SUBJECT: New Procedures for Calls Regarding the Form 990-N**

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

**CHANGE(s):**

**IRM 21.3.8.12.24 - Clarified in (1) that the gross receipts threshold is subject to change; added a Note to (4) explaining the transition of the Form 990-N system from administration by the Urban Institute to administration by the IRS; added a Note to (7) explaining that the legal name field on the Form 990-N is populated with information from IDRS and that an organization must use means other than the Form 990-N to change its name; clarified the referral procedures in (11).**

1. The Pension Protection Act of 2006 requires organizations to submit an annual electronic notice, Form 990-N (e-postcard), for tax periods beginning after December 31, 2006, if they are not required to file Form 990 (or 990-EZ), *Return of Organization Exempt From Income Tax*, because their gross receipts are normally below a certain minimum threshold, currently \$50,000 or less. This requirement also applies to small exempt organizations with no formal exemption and to organizations with an open, pending application for recognition of exemption, as well as to those not required to apply for formal exemption if they are organized and operated as an exempt organization (unless they have applied/qualify as an organization described in (5) below). See IRM 21.3.8.12.24.2, "Rejected Forms 990-N and Collecting Data to Establish an Exempt Organization (EO) Submodule for Organizations without a Submodule and for Organizations with a Pending Application," and the subsequent subsections if you need to add an EO submodule for these organizations.
2. Section 1223 of the Pension Protection Act requires that the IRS notify these organizations of the new requirement by mail, as well as by Internet and other means of outreach. Starting in July 2007, educational letters, CP 299s, were mailed to organizations with a 990-02 filing requirement to notify them of the new electronic notification requirement. The CP 299 explains the new requirement and the consequences of non-compliance and lists the types of organizations which are exempt from the requirement. It also tells the organization where it can go for additional information.

**NOTE:** The CP 299 is also sent to newly-established exempt organizations and to organizations whose filing requirement changes from 990-01 to 990-02.

3. The annual electronic notice (Form 990-N) must be submitted by the 15th day of the fifth month after the close of the organization's tax period. There is currently no provision for extending the due date of the Form 990-N. However, no extension is necessary because the Daily Delinquency Penalty does not apply to Form 990-N submissions. Generally, an organization may submit its Form 990-N for a particular period up until the day the following fiscal period ends, at which point the system resets for the next filing period (for example, an organization may submit a Form 990-N for the period that ended September 30, 2009, up until September 30, 2010, after which it will no longer be able to submit for 200909 but will only be able to submit a Form 990-N for 201009). Therefore, an organization will not suffer any adverse consequences for submitting its Form 990-N late, unless it is the third year and it did not file a Form 990/990-EZ or submit a Form 990-N the previous two years. See (8) below.

**REMINDER:** In order not to have its exemption automatically revoked, an organization (unless its filing requirement is 990-06, 990-07, 990-13, or 990-14) must file a return or submit a Form 990-N at least once within a three-year period. For example, if an organization does not submit a Form 990-N for 200912 or 201012, it must submit its Form 990-N for 201112 by May 15, 2012, to avoid automatic revocation. This organization need take no additional actions for 200912 or 201012. If a caller representing this organization asks about the prior years for which it is no longer able to submit a Form 990-N, assure the caller that the organization has fulfilled its obligation by submitting at least one e-Postcard within the three year period. If there are open modules for prior periods (200912 and/or 201012 in this example), transfer the caller to an account assistor to have the open module(s) satisfied.

**NOTE:** There are IRS-approved e-file providers that will allow an organization to submit a prior year Form 990-N for a fee.

4. Once the organization has successfully submitted its Form 990-N, the form should be displayed on the publicly-available disclosure site within three weeks of submission.

**NOTE:** Through February 28, 2016, Form 990-N submissions were administered by the Urban Institute (UI). Organizations had to register with UI for a user name and password before they could submit their Form 990-N. Within 24 hours of submitting the form, they received an acknowledgement email from UI informing them whether the form had been accepted by the IRS. Beginning February 29, 2016, Form 990-N submissions are administered by the IRS. All organizations wishing to submit a Form 990-N, **even those already equipped with a user name and password from UI**, are required to register for a password through the eAuthentication (eAuth) program before they may submit their form. Organizations that submit their form through the IRS system (i.e., after February 28, 2016), must retrieve the acceptance/rejection information themselves. **No email notifications are**

**sent automatically.** Direct callers with general questions to the guidance provided on the Form 990-N page of the IRS Web site.

5. The following organizations are exempted from the annual notification requirement:
  - A church, an interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (as defined in Treas. Reg. §1.6033-2(h))
  - An exclusively religious activity of any religious order
  - A mission society sponsored by or affiliated with one or more churches or church denominations, more than one-half of the activities of which society are conducted in, or directed at persons in, foreign countries
  - An educational organization (below college level) that is described in IRC 170(b)(1)(A)(ii), that has a program of a general academic nature, and that is affiliated (within the meaning of Treas. Reg. §1.6033-2(h)(2)) with a church or operated by a religious order
  - A subordinate organization whose financial information is included in a group return
  - A State institution, the income of which is excluded from gross income under IRC 115(a)
  - An organization described in IRC 501(c)(1); or
  - An organization that is a governmental unit or an affiliate of a governmental unit exempt from federal income tax under IRC 501(a)
6. For tax years ending after August 17, 2006, IRC 509(a)(3) supporting organizations must file a paper or electronic Form 990 (or Form 990-EZ), even if their gross receipts are normally \$50,000 or less. This requirement is satisfied if the IRC 509(a)(3) supporting organization is a subordinate organization whose financial information is included on a group return. IRC 509(a)(3) supporting organizations that support religious organizations are exempted from the requirement to file a paper or electronic Form 990 (or Form 990-EZ) if their gross receipts are normally \$5,000 or less. However, these organizations are still required to submit the annual electronic notice (Form 990-N).
7. The electronic notice (Form 990-N) requires the organization to provide the following information:
  - The organization's legal name

**NOTE:** The organization's name is auto-populated from the information on IDRS. If the primary and sort name lines are incorrect on IDRS, the organization will have to initiate a name change/correction before its Form 990-N can be submitted. See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)," for additional information.
  - Any other names the organization uses
  - The organization's mailing address, including the "c/o line" (if applicable)

**NOTE:** If the organization submits a Form 990-N that shows an address other than the one we currently show on IDRS as its AOR, the address used on the Form 990-N will become the organization's AOR.

- The organization's Web site address (if applicable)
  - The organization's employer identification number (EIN)
  - Name and address of a principal officer of the organization
  - The organization's annual tax period
  - An indication whether the organization has terminated or is no longer in business, and
  - A statement that the organization's annual gross receipts are still normally \$50,000 or less
8. If an organization fails to submit the annual electronic notice (Form 990-N) or fails to file Form 990, Form 990-EZ, or Form 990-PF for three consecutive years, its tax-exempt status is revoked as of the submission/filing due date of the third year. See IRM 21.3.8.3.8.1, "Compliance with Exempt Organization (EO) Filing Requirements," for additional details.
9. If an organization's tax-exempt status is revoked for failing to submit the annual electronic notice (Form 990-N) or for failing to file an information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, it must apply (or reapply) for exemption using Form 1023, *Application for Recognition of Exemption under 501(c)(3)*, Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Exemption Under Section 501(a)*, and pay the appropriate user fee, even if the organization was previously not required to submit an application. Reinstatement of tax-exempt status may be retroactive if the organization can show that it had reasonable cause for not filing the annual electronic notices or information returns.
10. Forms 990-N are open to public disclosure and inspection under IRC 6104. Like the other returns in the Form 990 series, they will post to Master File as a TC 150, but they will have the **distinct doc code** (fourth and fifth digits of the DLN) of **89**.
11. If you receive questions about the Form 990-N, including questions about CP 299 or about the Form 990-N filing requirement or registration/submission process, refer to all available resources, including, but not limited to, the following IRM subsections dealing with the Form 990-N, the sample CP 299 on SNIP and the information and FAQs on the IRS Web site (linked on the TEGE Research Portal). If you cannot assist the caller after consulting the available resources, prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.

**NOTE:** See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail," if the caller wants to change the organization's address of record or if the CP 299 was received by the caller in error.

**IRM 21.3.8.12.24.1 - Revised (1) to reflect the functioning of Form 990-N submissions in the IRS system; added a Reminder to (2) to research the EIN before taking all of the Form 990-N information from the caller.**

1. If the caller states that he/she cannot submit the e-Postcard because he/she does not have a computer and/or an email account to receive the confirmation code from the eAuthentication process, take the following steps:
  1. Inform the caller/customer that it is acceptable to have a friend or family member help them submit the e-Postcard and that the process shouldn't take more than 30 minutes to complete.
  2. If the caller/customer insists that there is no one who can help them, advise them that you can take the information to have the Form 990-N filed for them, but they should make every attempt to submit it on their own for subsequent years.
2. Ensure that the caller has the following information available before you begin completing the Form 990-N portion of the EO Submodule Data Sheet:
  - o Organization's EIN

**REMINDER:** Research IDRS to confirm the organization's eligibility to submit the Form 990-N before soliciting all the information needed for the form. If other actions are required to update the system before the form can be accepted, it may be more efficient to get other information from the caller first and then return to the information needed for the Form 990-N. For example, if the organization has no submodule, you must first determine the entity's eligibility to submit the form before capturing the data for the form.

- o Organization's legal name
  - o Organization's tax year
  - o Organization's mailing address, including the "c/o line" (if applicable)
  - o Principal officer's name and address
  - o If applicable, any other names the organization does business as (DBA name)
  - o Web site address, if applicable
  - o Knowledge as to whether the organization's annual gross receipts are normally \$50,000 or less
  - o Knowledge of whether the organization is still in business
3. If you cannot assist the caller using the information contained in this IRM or by referring to the applicable pages and FAQs on the IRS Web site, prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.

**IRM 21.3.8.12.24.1.1 - Updated the title of the subsection and revised the contents to reflect the changes necessitated by IRS assuming responsibility for the Form 990-N system and the fact that CAS will no longer directly submit a Form 990-N on behalf of a small organization.**

**Taking the e-Postcard Information for an IRS Submission on Behalf of a Small Exempt Organization and Providing Guidance to Organizations Submitting Their Own Form 990-N**

1. As a result of the IRS assuming the administration of the Form 990-N system, any Form 990-N submitted by the IRS on behalf of an exempt organization must be input by a tax examiner in EO Entity. If the caller wants the IRS to submit the form for the organization, complete the bottom portion of the EO Submodule Data Sheet and notate AMS accordingly. The information contained in this subsection may be helpful in gathering the Form 990-N information or in assisting the caller who is completing the form and who has questions.
2. The e-Postcard filing system can be accessed at [www.irs.gov/eo](http://www.irs.gov/eo) by clicking "Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)" and then under "How To File," clicking on the word "here."
3. On the home page of the filing system, the submitter should click the link under "How to File" and follow the log in prompts.
4. Once logged in, the submitter should enter the organization's EIN and click "Submit EIN."
5. If the EIN entered is one recognized by the system as belonging to an organization eligible to submit the Form 990-N, the submitter will see the first of two main screens for the e-Postcard. The first page will already contain the organization's tax year, legal name and EIN. This is the information on Master File and the submitter cannot change these fields.

**NOTE:** If the caller indicates that the tax year information we are showing is incorrect or that the organization has changed its tax year ending month, the organization may opt to submit its Form 990-N based on the tax year period showing on our records and then send a written request to change its accounting period before its next Form 990-N is due. This is the recommended procedure if the organization has already not submitted an EO return for two consecutive tax periods and the due date of the third year's return is less than two months away. If it chooses not to submit the Form 990-N based on the tax year period reflected on our records, it will have to request a change in tax year period and then submit its Form 990-N once our records have been updated (approximately six weeks after the request has been mailed). See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)," for additional details.

If the submitter inadvertently enters the wrong EIN, he/she can click "Enter a Different EIN" to correct the EIN.

**NOTE:** If the organization is a subordinate included in a group ruling, the legal name may reflect that of the central organization; generally the subordinate's name shows as the sort name on IDRS. If the information is correct on IDRS, the caller may continue submitting the Form 990-N. If the caller asks about adding the subordinate's name to the Form 990-N to facilitate searching for the organization's submission, the caller may add the subordinate's name on the DBA name line of the Form 990-N. This information will not update IDRS, however. If the primary and sort name lines are incorrect on IDRS, the organization will have to initiate a name change/correction before its Form 990-N can be submitted. See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)," for additional information.

6. The submitter must answer two questions on the first page:
  - a. **"Has your organization terminated or gone out of business?"** If the submitter answers "yes" to this question, she/he will get a message that asks the submitter to confirm that they no longer exist because a "yes" answer means that the IRS will no longer consider the organization to be tax-exempt. Be sure that the caller understands this. If the organization inadvertently answered "yes," it should change the answer to "no." If the organization has terminated, it should still complete the e-Postcard. See IRM 21.3.8.12.5.1, "Dissolution," for additional information.
  - b. **"Are your gross receipts normally \$50,000 or less?"** If the submitter answers "no" to this question, the organization cannot file an e-Postcard. It must file a Form 990 or Form 990-EZ. If the caller answered the question incorrectly, he/she can go back and change the answer to "yes," but if "no" is the correct answer, the organization will not be allowed to complete the e-Postcard. The help text (question mark inside a circle) next to this field explains how to determine if the organization's gross receipts are normally \$50,000 or less.
7. Once page one is complete, the submitter should click "Next Page."
8. The information requested on the second page is: **organization's dba name(s); mailing address; Web site address; and type, name and address of a principal officer.**

**NOTE:** Submitters should use ALL CAPITAL LETTERS when inputting Form 990-N data because the information displays better on the public disclosure page when it is in upper case.

- a. If an organization has more than one DBA name, the submitter can click "Enter Additional DBA Names." This button appears after the first DBA name has been entered and allows the submitter to add additional DBA names, delete a DBA name, or modify a DBA name.
- b. The principal officer type will be either "person" or "business." For most organizations, it will be a person. If it is a business, such as a bank, the submitter should indicate "business" and enter the business name.

9. When both pages of the e-Postcard have been completed, the submitter should click "Submit Filing to IRS."
10. The submitter will see a page that states that the e-Postcard has been submitted to the IRS and will be given instructions on accessing the system at a later time to learn whether the e-Postcard was accepted or rejected. If the Form 990-N was rejected, the organization will be instructed to call the TEGE toll-free line for assistance. See IRM 21.3.8.12.24.3, "Form 990-N Error Messages, Warning Messages, and Filing System Problems," for additional information on forms rejected subsequent to input.

**IRM 21.3.8.12.24.1.2 - Replaced the references to "you" in the subsection to reflect the fact that CAS will no longer submit a Form 990-N on behalf of a small organization.**

1. Most 509(a)(3) supporting organizations must file Form 990 or Form 990-EZ. However, supporting organizations that support only religious organizations and that have annual gross receipts that are normally \$5,000 or less may submit the e-Postcard. If an EIN belonging to a supporting organization is entered, a message will appear on page 1 of the e-Postcard stating that IRS records show that the organization is a supporting organization. If the organization is not a supporting organization, it is instructed to call CAS. See IRM 21.3.8.12.5.4, "Change in Foundation Classification." If it is a supporting organization, it must answer the following two questions:
  1. **"Are your gross receipts normally \$5,000 or less?"** If the submitter answers "no," to this question, the organization cannot submit an e-Postcard. It must file Form 990 or Form 990-EZ. If the submitter answered the question incorrectly, he/she can go back and change the answer to "yes," but if "no" is the correct answer, the submitter will not be allowed to complete the e-Postcard.
  2. **"Do you support only religious organizations?"** If the submitter answers "no," to this question, the organization cannot submit Form 990-N because it does not support only religious organizations. The organization must file Form 990 or Form 990-EZ. If the submitter answered the question incorrectly, she/he can go back and change the answer to "yes," but if "no" is the correct answer, the submitter will not be allowed to complete the e-Postcard.

**IRM 21.3.8.12.24.2 - Broadened the IRS Web page reference in (1); updated the time frame for the establishment of the EO submodule in (2); revised (3) and (4) to remove redundancies and to eliminate references to the acknowledgement email; added organizations at risk of auto-revocation to the guidance in (6); added a Note to (7) instructing the assistor to use the cover email of the EO Submodule Data Sheet to provide clear and detailed instructions to EO Entity if special actions are required; removed (11) because**

**the situation no longer applies in the IRS Form 990-N system and renumbered the subsequent paragraph.**

1. The following procedures are intended to cover the majority of calls which CAS could receive from small exempt organizations that receive a reject message when they attempt to submit their Form 990-N and are instructed to contact CAS. If you cannot resolve your caller's problem with the information contained in this subsection or elsewhere in this IRM or by referring to the information and FAQs on the IRS Web site, prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.
2. If you determine that the Form 990-N rejected because the organization does not have an EO submodule (and is not a "no-roll"), take information from the caller that will allow the establishment of a submodule. Capture that information on the EO Submodule Data Sheet found on the TEGE Call Sites Research Portal (in the EO – e-Postcards section of the Job Aids). The sheet must be sent in an encrypted email to EO Entity, which will establish the submodule within 30 days of receipt of the form. You must also put a history item on AMS (when available, otherwise on ENMOD) with the notation "SUBMODDATA."

**EXCEPTION:** If it is not possible to send the EO Submodule Data Sheet to EO Entity in an encrypted email, print off the sheet and EEFAX it to EO Entity at 855-214-7520. If the sheet is being submitted a second time (per caller's statement or a notation on AMS), mark the top of the sheet with "Second request - Expedite." Also make an appropriate notation on AMS to protect the organization's exemption if the organization is at risk of auto-revocation.

**REMINDER:** Organizations that are not required to apply for formal exemption, newly-formed organizations, and organizations with a pending application will also need an EO submodule to submit a Form 990-N. Follow the procedures outlined in this and subsequent subsections to create an EO submodule for these organizations, unless the organization is exempt from submitting a Form 990-N. See IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N," for a list of exceptions. See IRM 21.3.8.12.5.7, "Request to Change Filing Requirement," if the organization has a Form 1120 filing requirement (unless the organization has FTE'd or is in status 41). If the organization is in status 41, probe to determine the purpose, activities, and amount and nature of the organization's gross receipts. If the organization is appropriately in status 41, inform the caller that the organization must file taxable returns until it applies for and receives formal exemption. If the status should be changed to status 31 (because the organization qualifies as a public charity with annual gross receipts averaging \$5000 or less), to status 36 (because the organization qualifies for exemption under a subsection other than (c)(3), (c)(9), or (c)(17)), or to status 40 because the organization has an organizing document that is dated within 27

months of the current date or within 27 months of the control date of a pending Form 1023/Form 1023-EZ or Form 1024 (501(c)(9) and 501(c)(17)), update the submodule per IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns." Inform the caller that the organization should be able to submit its Form 990-N in four weeks but that they may still be subject to auto-revocation if they have not filed at least one EO return or submitted a Form 990-N in the last three tax periods.

**NOTE:** Do not take submodule information for component units of the Salvation Army or the American Red Cross. The Salvation Army is classified as a church and is not required to submit a Form 990-N. Local chapters of the American Red Cross are not separate legal entities and have no EO filing requirements (although they may have EINs for banking and employment tax purposes). Their finances and activities are included on the return filed by their national headquarters. See IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information," for additional information.

3. CAS assistors should capture the information required on the data sheet in the order described in these procedures. The top portion of the data sheet (up to the 509(a)(3) questions) pertains to the submodule itself; the bottom portion (the 509(a)(3) questions up to the assistor information) contains additional information pertinent to the Form 990-N.
4. As these exempt organizations presumably have access to a personal computer, they should be able to submit their own Form 990-N once the submodule has been established. Inform the caller that the organization should be able to submit its Form 990-N in six weeks. If the caller asks the IRS to submit the Form 990-N on the organization's behalf or if the organization is at risk of auto-revocation, complete the lower portion of the data sheet.

**NOTE:** If the caller asks whether the IRS can submit the Form 990-N on behalf of the organization and the organization is not at risk of auto-revocation, explain that we can provide that service but that the organization will not have the opportunity to print off a hard copy of the submission for its records.

5. Check the appropriate box at the top of the form based on the caller's submission preference. If the organization wants the IRS to submit the Form 990-N for them, the "Date submitted" field at the top of the form will be completed by EO Entity when they submit the Form 990-N.
6. If the caller wants the IRS to submit the Form 990-N or the organization is at risk of auto-revocation, solicit the remaining Form 990-N information ("below the line") and complete the Data Sheet. For information on the remaining Form 990-N questions on the Data Sheet, refer to the instructions provided to assist the small EOs with no access to a computer. See IRM

21.3.8.12.24.1, "Assisting Small Exempt Organizations in Submitting Their Form 990-N," and subsequent subsections.

7. All Data Sheets submitted to EO Entity must include your name and the name, telephone number, and email address of your lead (fields for this information are at the end of the sheet). If EO Entity is unable to establish the submodule and/or to submit the Form 990-N, they will return the Data Sheet to your lead for contact with the organization to solicit the missing information or to make a correction to the information collected. **For this reason, it is extremely important that you provide the caller's name, title/position, and telephone number on the data sheet.**

**NOTE:** Provide any additional information or instructions to EO Entity in the email accompanying the Data Sheet. Be clear and supply enough details if you are requesting any special actions.

8. If the caller is unable to answer a question necessary to complete the submodule or the Form 990-N information, inform the caller that the information is needed to update our records/submit the 990-N. Tell the caller he will need to call back with the information and will need to start the process from the beginning. Briefly describe the other information that will be needed so that the organization will not need to make multiple contacts.
9. If the caller indicates that the organization has terminated or ceased business (and the organization does not already have a submodule), inform the caller that the organization is not required to submit the Form 990-N.

**NOTE:** If the terminated organization does not have formal exemption but does have an EO submodule, it should submit the Form 990-N and indicate it has terminated. Organizations with formal exemption, including entities that are "no rolls," should follow the normal dissolution procedures. See IRM 21.3.8.12.5.1, "Dissolution."

10. If the caller indicates that he attempted to submit his Form 990-N after the prescribed waiting period and encountered the same problem as when he first tried to submit the form, prepare a Form 4442 referral to your lead as described in (1) above.
11. See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," if the authorized caller indicates that the organization marked the termination box on the Form 990-N in error.

**IRM 21.3.8.12.24.3 - Revised the contents of the subsection to reflect the changes necessitated by IRS assuming responsibility for the Form 990-N system and the fact that CAS will no longer directly submit a Form 990-N on behalf of a small organization, including removal of error messages no longer used and of the "re-transmission" procedures.**

1. When a caller states that the organization was not able to submit its Form 990-N or that the Form 990-N rejected, the assistor must find out at what stage of input the problem occurred in order to determine the correct action to take to resolve the problem. Unless the caller has told you precisely what the error or reject message was, ask the caller whether they received an error message as soon as they entered their organization's EIN or whether they were able to input the entire Form 990-N and then learned when they followed up later that the Form 990-N had been rejected.
2. If the organization received an error message as soon as they input their EIN, it could be for one of the following reasons:

Possible Reason	Resolution
The EIN is not in the National Account Profile (NAP).	See paragraph (5) in this subsection.
The organization has a foundation code of 02, 03 or 04.	See paragraph (6) in this subsection.
The organization has any of the following subsection codes: 01, 20, 23, 24, 40, 81, 82, 90 or 92.	See paragraph (8) in this subsection.
There is a blank Fiscal Year Ending (FYE) date.	See paragraph (11) in this subsection.

3. If the organization was able to input the entire Form 990-N and then learned when they followed up later that the Form 990-N had been rejected, verify that the organization's information on IDRS shows that a Form 990-N should be able to be submitted.
  - o If yes, complete the Form 990-N information on the EO Submodule Data Sheet and explain to the caller that the IRS will submit the form on the organization's behalf. Tell the caller that the Form 990-N should be available on Select Check within eight weeks.
  - o If no (but the organization is otherwise eligible to submit a Form 990-N), make any necessary updates. Complete the Form 990-N information on the EO Submodule Data Sheet and explain to the caller that the IRS will submit the form on the organization's behalf. Tell the caller that the Form 990-N should be available on Select Check within eight weeks.

**NOTE:** If the Form 990 filing requirement is not displaying on IDRS (EO statuses 01, 02, 32 and 36), research BMFOLE to see if the Business Closing Date field is populated before giving the organization a 990-02 filing requirement. If the BCD is populated, delete it using all 9s in that field on the BNCHG screen and then use a cycle delay when

adding the EO filing requirement.

**REMINDER:** Many statuses will not allow a Form 990-N to be submitted and should not be updated by the telephone assistor. If the status is not addressed elsewhere in this IRM and/or in Document 6379, *Exempt Organizations Management Information Systems Codes*, consult with your lead for guidance.

- If no (and the organization is not eligible to submit a Form 990-N), explain to the caller why the organization is not eligible and provide additional guidance as applicable.
4. **Form 990-N Error Messages** — The following paragraphs provide additional information about specific error messages the caller may cite.
  5. "The employer identification number (EIN) 'xx-xxxxxxx' was not found. You may have entered the EIN incorrectly. Please re-enter the EIN and try again. If the EIN is correct, call IRS Customer Account Services at 877-829-5500 for assistance."
    - If the EIN is correct, but the system is not accepting it to submit the e-Postcard, it is generally because an EO submodule does not exist. See IRM 21.3.8.12.24.2, "Rejected Forms 990-N and Collecting Data to Establish an Exempt Organization (EO) Submodule for Organizations without a Submodule and for Organizations with a Pending Application."

**NOTE:** The submitter may receive this message if the submodule being added is still pending on Master File. Check ENMOD for a pending (PN) TC 016. If found, tell the caller to wait an additional four weeks and then attempt to submit the Form 990-N again. If you do not find a pending TC 016 or if the TC 016 unposted (and there is no EO submodule on INOLES), apologize to the caller and take the Data Sheet information again. Tell the caller to wait six weeks and then resubmit the Form 990-N.

- If the EIN is incorrect, research for the correct one. See IRM 21.3.8.12.24.2, "Rejected Forms 990-N and Collecting Data to Establish an Exempt Organization (EO) Submodule for Organizations without a Submodule and for Organizations with a Pending Application," for additional information.
6. "IRS records indicate that your organization is a private foundation..." The message explains that a private foundation must file Form 990-PF. See IRM 21.3.8.12.5.4, "Change in Foundation Classification," if the caller states that the organization is not a private foundation.
  7. "Your tax year has not ended. You cannot file the e-Postcard until after your tax year ends on mm/dd/yyyy."

**NOTE:** Generally, an organization may submit its Form 990-N for a particular period up until the day the following fiscal period ends, at which point the system resets for the next filing period (for example, an organization may

submit a Form 990-N for the period that ended September 30, 2015, up until September 30, 2016, after which it will no longer be able to submit for 201509 but will only be able to submit a Form 990-N for 201609).

8. "IRS records indicate that your organization is not eligible to file Form 990-N (e-Postcard) due to the Internal Revenue Code that governs organizations of your type." This will be an infrequent error message.
  - o An organization will get this message if its subsection code is one of the following:

Subsection Code	Description
01	Section 501(c)(1) – U.S. government instrumentalities
20	Section 501(c)(20) – Group legal services plans  <b>NOTE:</b> Such plans lost their exemption after June 30, 1992.
23	Section 501(c)(23) – Pre-1880 Armed Forces organizations
24	Section 501(c)(24) –ERISA sec. 4049 trusts
40	Section 501(d) – Religious and apostolic organizations
81	Section 529 – Qualified tuition programs
82	Section 527 – Political organizations
90	Section 4947(a)(2) – Split-interest trusts
92	Section 4947(a)(1) – Charitable trusts treated as private foundations

9. "The system found an existing e-Postcard for yyyy (mm/dd/yyyy through mm/dd/yyyy). Click on the 'Go To Control Panel' button to edit the existing e-Postcard."
10. "The system is not able to determine your fiscal year. You may not proceed with this filing." If the caller received this error message when he/she attempted to input a Form 990-N:
  1. Research the EIN on IDRS and confirm that the organization is showing an EO submodule (usually in status 31 or 40) and that the fiscal year month displayed is 00.

**NOTE:** The organization will not show a 990-02 filing requirement if the organization is in status 40. IDRS is programmed so that status 40 does not show an EO filing requirement and no 990 filing requirement is input when a status 40 submodule is added. **DO NOT ATTEMPT TO ADD A 990 FILING REQUIREMENT BECAUSE IDRS WILL NOT ACCEPT IT.** The Form 990-N process allows the e-postcard to post, even though an EO filing requirement does not display on IDRS.

2. Verify the organization's correct fiscal year month and update IDRS accordingly using ENREQ/BNCHG.
  3. Apologize to the caller for the inconvenience and tell him/her that the organization should be able to submit its Form 990-N in four weeks.
11. See IRM 21.3.8.12.24.2, "Rejected Forms 990-N and Collecting Data to Establish an Exempt Organization (EO) Submodule for Organizations without a Submodule and for Organizations with a Pending Application," and the subsequent subsections if the caller's issue cannot be resolved using the information above. If you are still unable to resolve the problem, prepare a Form 4442 referral to your Lead.
  12. **Form 990-N Warning Messages** — There are a number of warning messages that the submitter may get, but for the most part, these are self explanatory. For example, if the state and zip code do not match, the submitter will get a message indicating this and will be told to enter the correct zip code or state. Also, if the submitter failed to complete a required field, she/he will get an error message to complete the field before the organization can submit the e-Postcard.
  13. **Form 990-N Filing System Problems** — If the caller is able to access the e-Postcard filing system but is experiencing technical difficulties with the system, determine whether there are known problems with the system and if so, respond accordingly. If there are no known problems, prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.

**IRM 21.3.8.12.24.4(1) - Replaced the procedure whereby CAS would attempt to submit the Form 990-N on behalf of the organization with an instruction to send the Form 990-N information to EO Entity for submission.**

1. Use the following procedures to handle calls from organizations requiring the addition/perfection of the EO submodule and/or the submission of Form 990-N as the due date of the organization's third consecutive tax year without a filed return/submitted Form 990-N approaches.

**NOTE:** Refer to the information in paragraph (3) of IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N," if the organization is not at risk of losing its exemption.

<b>If</b>	<b>Then</b>
You need to prepare an EO Submodule Data Sheet <b>AND</b> , based on the establishment date on IDRS, the organization is at risk of losing its exemption	<ul style="list-style-type: none"> <li>○ Take the EO submodule information as normal.</li> <li>○ Take the Form 990-N information and tell the caller that the IRS will submit the Form 990-N when our system has been updated to accept it.</li> <li>○ Document the call thoroughly on</li> </ul>

	AMS, including all actions taken and/or promised.
You need to add the EO submodule based on information from EDS (e.g., "no rolls") or you need to update/correct the current EO submodule information	<ul style="list-style-type: none"> <li>○ Update the EO submodule, as necessary.</li> <li>○ Record the Form 990-N information on the EO Submodule Data Sheet and tell the caller that the IRS will submit the Form 990-N when our system has been updated to accept it.</li> <li>○ Send the Form 990-N information to EO Entity and notate on the email (or fax cover sheet) that CAS updated the submodule.</li> </ul> <p><b>CAUTION:</b> Do not indicate on the email (or fax cover sheet) that CAS updated IDRS unless this action was taken by CAS or EO Entity will reject the form. If you need EO Entity to make an IDRS update, state this in the email and provide clear and concise guidance.</p> <ul style="list-style-type: none"> <li>○ Document the call thoroughly on AMS, including all actions taken and/or promised.</li> </ul>
The organization claims that it could not submit its Form 990-N, but there is no apparent reason why the form wouldn't take (i.e., the submodule contains correct information with valid EO filing requirements)	<ul style="list-style-type: none"> <li>○ Record the Form 990-N information on the EO Submodule Data Sheet and tell the caller that the IRS will submit the Form 990-N on the organization's behalf.</li> <li>○ Notate on the cover email to EO Entity the reason for the request to submit the form for the organization.</li> <li>○ Document the call thoroughly on AMS, including all actions taken and/or promised.</li> </ul>

**REMINDER:** These procedures pertain to organizations that have been in existence for at least three years **AND** which have not filed any return/submitted a Form 990-N for the last three consecutive tax years. If *both*

conditions are not met, handle the call per the procedures as outlined elsewhere in this IRM.

**Exhibit 21.3.8-12 - Deleted the row dealing with a Form 990-N input by CAS because it is no longer applicable.**

Issue	Sub-Issue/Additional Details	Form or Information Required	Area That Handles Issue	Time Frame	IRM Reference
Account inquiries (unless otherwise noted)	N/A	Form 4442	Various	30 days	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (7).
Tax law inquiries (unless otherwise noted)	N/A	Form 4442	Various	15 business days	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (7).
Address change (when not complete during the call)	Organizations with a formal ruling and requesting an updated letter	Form 8822-B or letter requesting change	IRS  TEGE Correspondence Unit  P.O. Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855-	60 days	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on the TEGE Rulings and Agreements Controls Control (TRAC) System." Refer to the table in (1).

			204-6184)  <b>Express and Overnight Delivery</b>  IRS  TEGE Correspondence Unit  Room 4024  550 Main Street  Cincinnati, OH 45202		
Address change (when not complete during the call)	All other EOs (e.g., subordinates or organizations with no formal exemption)	Form 8822-B or letter requesting change	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855-214-7520)	30 days to initiate the action	See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail."
Address change (when not	EP	Form 8822-B or letter	IRS  EP	30 days to initiate the action	See IRM 21.3.8.9.5, "Address

complete during the call)		requesting change	Entity MS 6273  Ogden, UT 84201  (EEFA X 855- 214- 7520)		Changes/Misdirected Mail."
Application for exemption/determination	General time frame	N/A	N/A	Applicants can generally expect to be contacted within 90 days of submitting Form 1023-EZ, <i>Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code</i> , or within 180 days of submitting a long form application.	See the "Where's My Exemption Application?" page on <a href="http://www.irs.gov">www.irs.gov</a> .
Application for exemption/determination	Determination specialist is not returning calls	"Request for determination specialist	Manager of determination specialist	10 business days	See IRM 21.3.8.5.2.4, "Referring Customers

		to return call" template on TEGE Research Portal	st to whom case is assigned		to Determination Specialists Working Open/Closed Employee Plans (EP)/Exempt Organizations (EO) Determinations." Refer to last row of table in (1).
Application for exemption/determination	Customer complains about having to pay to call the determination specialist of an assigned case	Form 4442	Determination specialist to whom the case is assigned	5 business days	See IRM 21.3.8.5.2.4, "Referring Customers to Determination Specialists Working Open/Closed Employee Plans (EP)/Exempt Organizations (EO) Determinations." Refer to middle row of table in (1).
Application for exemption/determination	EO - not assigned on EDS/TEDS (status 34/38/39/41/50/51/54/56/58/60/61/62/63/64/75/91) This includes cases in status 52/53/32 with	Form 4442 - Annotated with "Status inquiry with	TEGE Correspondence Unit (EEFA X 855-204-	The case must be assigned to specialized determination	See IRM 21.3.8.5.1.3.2, "Status of Pending Exempt Organization (EO)

	determination specialist number 50250. <b>ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE</b>	control date at least six months prior to current date"	6184)	specialists so the time varies. Furthermore, explain that these cases are assigned in order based on the date the case was submitted.	Determination/Application Requests." Refer to (1)(c).
Application for exemption/determination	EP - Not assigned on EDS/TEDS or is in suspense status (37/38/39) NOTE: This includes cases in technical screening 60/61/64/71/72/73/74. <b>ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE</b>	Form 4442 - Annotated with "Status inquiry with control date prior to current assignment date"	TEGE Correspondence Unit (EEFA X 855-204-6184)	30 days	See IRM 21.3.8.5.1.3.3, "Status of Pending Employee Plans (EP) Determination/Application Requests." Refer to (1)(c).
Application for exemption/determination	EP and EO - EDS/TEDS Status 31 for more than 120 days (EP) or six months (EO)	Form 4442	Lead	30 days	For EO, see IRM 21.3.8.5.1.3.2, "Status of Pending Exempt Organization (EO) Determination/Application Requests"; for EP, see IRM 21.3.8.5.1.3.3, "Status of Pending Employee Plans (EP) Determination/Application Requests";

					ion Requests." Refer to (1)(c) in both subsections.
Application for exemption/determination	Expedite request submitted and no answer received after 3 business days; application not assigned to a determination specialist	N/A	Expedite Clerk	3 business days	See IRM 21.3.8.12.2, "Exempt Organization (EO) Expedite Requests."
Application for exemption/determination	User Fee - additional fee on LINUS and EDS/TEDS not updated	Form 4442	TEGE Adjustments Unit (EEFA X 855-204-6185)	45 days	See IRM 21.3.8.11.5, "Requests for an Additional User Fee and Located Misapplied User Fee Payments." Refer to (4).
Application for exemption/determination	Applications not on LINUS or EDS/TEDS	Submit a copy of the application and cancelled check or money order, if applicable	IRS TEGE Adjustments Unit P. O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFA X 855-204-	Up to 4 weeks	For EO, see IRM 21.3.8.5.1.3.2, "Status of Pending Exempt Organization (EO) Determination/Application Requests." Refer to (1)(c).  For EP, see IRM 21.3.8.5.1.3.3, "Status of Pending

			6185)		Employee Plans (EP) Determination/Application Requests." Refer to (1)(c).
Application for exemption/determination	Time for favorable EO ruling to "roll" from EDS/TEDS to IDRS	N/A	EO Determinations	2 weeks from EDS/TEDS closing date (See IRM reference in the next column if "no roll.")	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File." Refer to (1)(c).
Classification Code	Organization with a formal ruling disagrees with the code we show for them	Submit a written request describing the discrepancy	IRS TEGE Correspondence Unit  P.O. Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855-204-6184)  <b>Expres</b>	60 days of submitting case	See IRM 21.3.8.12.2 5, "Classification Codes." Refer to (4).

			<b>s and Overnight Delivery</b>  IRS  TEGE Correspondence Unit  Room 4024  550 Main Street  Cincinnati, OH 45202		
Classification Code	Organization that is included in a group ruling wants to have its classification code(s) changed/corrected	The central organization must send a written request.	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855- 214- 7520)	Update initiated within 30 days of receipt	See IRM 21.3.8.12.2 5, "Classification Codes." Refer to (5).
Congressional Inquiries	N/A	Form 911	Area TAS office	7 business days	See IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines." Refer to (2)(d).

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)	N/A	Form 4442, requesting that the caller be contacted or sent an affirmation letter once the organization's administrative file has been researched and the discrepancy corrected	TEGE Correspondence Unit (EEFA X 855-204-6184)	45 days	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File." Refer to (3).
Copies	Audit reports	Form 4442	Return and Income Verification (RAIVS) Unit	60 days	See IRM 21.3.8.3.4.4, "Requests for Copies of Audit Reports."
Copies	EO determination letters, applications, returns	Form 4506-A (redacted copies) or Form 4506 (unredacted copies)	Refer to Form 4506-A or Form 4506 for addresses	60 days (Form 4506-A); 75 days (Form 4506)	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemption Applications and/or Exempt Organization (EO) Information Returns Disclosable

					under IRC 6104." Refer to (5).
Copies	EO determination letters, applications, returns <b>2nd request</b>	Form 4506-A (redacted copies) or Form 4506 (unredacted copies), marked <b>2nd Request</b> at top of form	Refer to Form 4506-A or Form 4506 for addresses	30 days	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemption Applications and/or Exempt Organization (EO) Information Returns Disclosable under IRC 6104." Refer to (6).
Copies	EO returns on DVD	Form 4506-A	Return and Income Verification (RAIVS) Unit	Minimum of 60 days	See IRM 21.3.8.3.4.1.6, "Copies of Exempt Organization (EO) Returns in DVD Format." Refer to (3).
Copies	EP approved application	Written request	Internal Revenue Service  EP Determinations  Attn: Customer Service	60 days	See IRM 21.3.8.4.3.2, "Employee Plans (EP) Public Inspection of Determination Letters/Applications." Refer to (2).

			Manag er  P.O. Box 2508  Cincinnati, OH 45201  (EEFA X 855- 204- 6184)  <b>Expres s and Overni ght Deliver y</b>  Internal Reven ue Service  EP Determin ation s  Attn: Custo mer Service Manag er  550 Main Street  Cincinnati, OH		
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			45202		
Copies	EP determination letters	Letter request from caller	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 5-120</p> <p>Cincinnati, OH 45201</p> <p>Attn: Manager, EP Correspondence</p> <p>(EEFA X 855-204-6184)</p> <p><b>Express and Overnight Delivery</b></p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 5-120</p>	2 - 3 weeks	See IRM 21.3.8.13.6, "Requests for Corrected/Superseding and for Copies of Employee Plans (EP) Determination Letters." Refer to (3).

			550 Main Street  Cincinnati, OH 45202  Attn: Manager, EP Correspondence		
Copies	EP returns	Letter request or Form 4506 (unredacted copy) from caller	See IRM 21.3.8.3.4.1.5. , "Copies of Form 5500/Form 5500-SF/Form 5500-EZ. "	60 days for Form 5500-EZ; caller should contact EBSA for information on Form 5500.	See IRM 21.3.8.3.4.1.5., "Copies of Form 5500/Form 5500-SF/Form 5500-EZ."
Corporate standing - the organization insists that the issue is its "corporate" standing and that its state is requiring a letter from the Internal Revenue Service in order to	N/A	Form 4442 - indicate at top of the form "State Standing "	Manager	45 days after researching the matter	See IRM 21.3.8.12.2 , "State Reinstatement Affirmation. " Refer to (5).

reinstate its corporate standing					
e-Postcard (Form 990-N)	Form rejected when there is no apparent reason for it to reject	Form 4442	Lead	15 business days	See IRM 21.3.8.12.2 4.2.1, "Establishing the Exempt Organization (EO) Submodule : Identifying the Organization through Research." Refer to (3).
e-Postcard (Form 990-N)	You cannot assist the caller using the information contained in IRM 21.3.8 or by referring to the FAQs on the IRS Web site	Form 4442	Lead	15 business days	See IRM 21.3.8.12.2 4.1, "Assisting Small Exempt Organizations in Submitting Their Form 990-N." Refer to (3).
e-Postcard (Form 990-N)	Time for a submitted Form 990-N to be available on the search page	N/A	N/A	Within three weeks of submission	See IRM 21.3.8.12.2 4, "Annual Electronic Notice Filing Requirement, Form 990-N." Refer to (4).
EP Penalty for Form 5500 854C letter	N/A	Respond to address or fax	Ogden	Response initiated within 30 days	See IRM 21.3.8.10.2 .9, "CP 283/CP

Reasonable Cause denied		number on the notice			295." Refer to (4).
End of day calls (call site is closing)	N/A	Form 4442	Refer to manager	Varies by issue	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (2).
Entity updates not otherwise listed (e.g., EIN consolidations)	N/A	Various	EO Correspondence Unit (Cincinnati), EO Entity (Ogden), or EP Entity (Ogden)	60 days for issues sent to Cincinnati; action initiated within 30 days for issues sent to Ogden	Various
527 organizations - computer difficulties; error messages; password input generated incorrect EIN and/or name; filing does not appear on the Web and a confirmation was received, etc.	N/A	Email to manager with: <ul style="list-style-type: none"> <li>• Name</li> <li>• EIN</li> <li>• Phone Number</li> <li>• Email</li> </ul>	TEGE headquarters	30 days	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls." Refer to 2nd row of table in (1).

		<ul style="list-style-type: none"> <li>addresses Problem Description</li> </ul>			
FSLG	Information on technical or procedural issues relating to FSLG not covered in IRM 21.3.8 or in your other reference materials	Form 4442	Headquarters Analyst	45 days	See IRM 21.3.8.15.6, "Federal, State, and Local Governments (FSLG) Call Topics and Frequently Asked Questions."
Fiscal year change	<p>EOs not required to file annual information return (other than Form 990-N)</p> <p><b>Have not changed fiscal year within last 10 years</b></p> <p><b>NOTE:</b> Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has already failed to</p>	Letter request	<p>IRS</p> <p>EO Entity</p> <p>MS 6273</p> <p>Ogden, UT 84201</p> <p>(EEFA X 855-214-7520)</p>	Update initiated within 30 days for requests processed in Ogden	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (4) and (5).

	<p>submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system reflects the new accounting period before the next Form 990-N would be due.</p>				
Fiscal year change	<p>EOs not required to file annual information return (other than Form 990-N)</p> <p><b>Have not changed fiscal year within last 10 years</b></p> <p><b>NOTE:</b> Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has already failed to submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit</p>	Form 1128	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p> <p>(EEFA X 855-204-6184)</p> <p><b>Express and</b></p>	Update initiated within 30 days for requests processed in Ogden	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (4) and (5).

	<p>its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system reflects the new accounting period before the next Form 990-N would be due.</p>		<p><b>Overnight Delivery</b></p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>		
Fiscal year change	<p>EOs not required to file annual information return (other than Form 990-N)</p> <p><b>Have not changed fiscal year within last 10 years</b></p> <p><b>NOTE:</b> Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has already failed to submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit</p>	Short year return	Automatic in IDRS when short year form processes thru IDRS	6 - 8 weeks	N/A

	its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system reflects the new accounting period before the next Form 990-N would be due.				
Fiscal year change	EOs that have already changed their fiscal year at least once in the last 10 years	Form 1128	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p> <p>(EEFA X 855-204-6184)</p> <p><b>Express and Overnight Delivery</b></p> <p>IRS</p>	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (4) and (5).

			TEGE Corres ponden ce Unit  Room 4024  550 Main Street  Cincinnati, OH 45202		
Fiscal year change	EPs exempt under 401(a); see Rev. Proc. 85-58	Form 5308, <i>Request for Change in Plan/ Trust Year.</i> See Form 5308 and instructio ns or Revenue Procedur e 2015-8 (or its successo r) for Employe e Plan user fees (specific ally for change in plan year Form 5308).	IRS  Attn: EP Letter Rulings  Stop 31  P.O. Box 12192  Coving ton, KY 41012- 0192  For overnig ht/couri er deliver y:  IRS  Attn: EP Letter	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizatio ns Exempt Under IRC 501(a)." Refer to (6).

			<p>Rulings</p> <p>Stop 31</p> <p>201 W. Rivercenter Blvd.</p> <p>Covington, KY 41011</p>		
GEN additions	N/A	<p>Letter from parent that includes:</p> <p>a. Central organization's 4-digit GEN</p> <p>b. Subordinate's name, address and EIN</p> <p>c. Signature of authorized central organization officer</p> <p>d. The effective date of the organization's</p>	<p>IRS</p> <p>EO Entity</p> <p>MS 6273</p> <p>Ogden, UT 84201</p> <p>(EEFA X 855-214-7520)</p>	<p>EO Entity makes the necessary updates to IDRS within 30 days of receipt but can take up to 45 days to show on IDRS for input of the Form 990-N</p>	<p>See IRM 21.3.8.12.1 4.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information." Refer to (8).</p>

		inclusion in the group ruling			
GEN SGRI updates made by central organizations	N/A	SGRI listing with additions, deletions and corrections	IRS EO Entity MS 6273 Ogden, UT 84201  (EEFA X 855-214-7520)	It may take up to 90 days for Master File to be updated; the time frame is a function of the number of subsidiaries that need to be added, updated, etc.	See IRM 21.3.8.12.1 4.3, "Supplemental Group Ruling Information (SGRI)." Refer to (4).
IDRS updates/adjustments	Input with CC BNCHG/EOCHG	N/A	CSR/CSS	Two cycles (weeks) to post  <b>CAUTION:</b> Organizations whose submodules must be updated to submit a Form 990-N or to e-file an EO return should allow four weeks before attempting to submit/file to allow time for all systems to reflect the correct	Various

				informatio n.	
IDRS updates/ad justments	Time for caller to receive notice generated from update/adjustment	N/A	EO/EP account assistors	30 days from the date the adjustment was input	Various
Letters	Application acknowledgement letters	Determin ation applicati on/letter request	EO and EP Determin ations	Within three weeks from mailing date	See IRM 21.3.8.11.1 .1., "Processin g the Exempt Organizatio n (EO) Application and Requests on Form 8940, <i>Request for Miscellaneous Determinati on</i> ".Refer to (1).
Letters	C/IDRS letters	N/A	N/A	10-14 business days; these letters cannot be faxed	See IRM 21.3.8.5.1. 3, "Miscellaneous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requirement Inquiry, Record Keeping, and Issues Beyond the

					Scope of Your Assigned Application . Refer to (5).
Letters	Certified affirmation letters	Form 4442	TEGE Correspondence Unit (EEFA X 855-204-6184)	45 days	See IRM 21.3.8.7.1, "Certified Affirmation Letters."
Letters	Corrected/superseded EP determination letters	Letter request from caller	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 5-120</p> <p>Cincinnati, OH 45201</p> <p>Attn: Manager, EP Correspondence</p> <p>(EEFA X 855-204-6184)</p> <p><b>Express and Overn</b></p>	45 days	See IRM 21.3.8.13.6, "Requests for Corrected/Superseding and for Copies of Employee Plans (EP) Determination Letters." Refer to (3).

			<p><b>ght Delivery</b></p> <p>IRS</p> <p>TEGE Corres ponden ce Unit</p> <p>Room 5-120</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p> <p>Attn: Manag er, EP Corres ponden ce</p>		
Letters	Determination letters	Determin ation applicati on/letter request	EO and EP Determin ations	Two weeks from closing date	See IRM 21.3.8.5.1. 3.2., "Status of Pending Exempt Organizatio n (EO) Determinati on/Applicat ion Requests." See IRM 21.3.8.5.1. 3.3., "Status of Pending Employee Plans (EP) Determinati

					on/Applicat ion Requests."
Manager calls back	N/A	Form 4442	Team manag er or lead	End of next business day	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (2).
Name change	Organizations with individual rulings	See IRM 21.3.8.9. 2 for name change requirem ents.	IRS  TEGE Corres ponden ce Unit  P.O. Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855- 204- 6184)  <b>Expres s and Overni ght Deliver y</b>  IRS  TEGE Corres ponden ce Unit	60 days	See IRM 21.3.8.5.1. 4, "Inquiries Regarding Correspon dence Controlled on the TEGE Rulings and Agreement s Control (TRAC) System."

			Room 4024  550 Main Street  Cincinnati, OH 45202		
Name change	Subordinate organizations and other EOs with no individual ruling	See IRM 21.3.8.9. 2 for name change requirements.	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855- 214- 7520)	Action initiated within 30 days	See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)."
Name change	EP	See IRM 21.3.8.9. 3 for name change requirements.	IRS  EP Entity  MS 6273  Ogden, UT 84201  (EEFA X 855- 214- 7520)	Action initiated within 30 days	See IRM 21.3.8.9.3, "Name Changes - Employee Plans (EP)."
Online EOMF	N/A	N/A	N/A	8 weeks	See IRM 21.3.8.3.8, "Researching and Perfecting

					Entity/Exempt Organization (EO) Submodule Information on the Master File." Refer to (1)(f).
Penalty abatement	N/A	Reasonable Cause statement	Various	A final response should be initiated within 30 days of the earliest IRS received date.	See IRM 21.3.8.10.3.6, "Reasonable Cause for Penalty Abatement." Refer to (5).
POA: Form 2848/8821	TEDS/EDS applications	Form 2848/8821	IRS TEGE Adjustments Unit  P. O. Box 2508 Room 4024  Cincinnati, OH 45201  (EEFA X 855-204-6185)	Advise that POA (Form 2848 only) will be added within 5 business days and may call back after 5 business days	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer to (2).
POA: Form 2848/8821	Account issues	Form 2848/8821	Ogden CAF  (fax 855-214-7522)	Advise that POA will be added within 5 business days and may call	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer

				back after 5 business days	to (3).
Political organizatio ns (527s)	Email unanswered that was sent to tege.eo.527@irs.gov	Form 4442	EO Entity (EEFA X 855- 214- 7520)	30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troublesho oting Calls."
Political organizatio ns (527s)	Address change requests	Custome r emails to tege.eo.5 27@irs.g ov or Form 4442	EO Entity (EEFA X 855- 214- 7520)	Update initiated within 30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troublesho oting Calls."
Political organizatio ns (527s)	Name change requests	Letter or amended organizin g documen t	IRS  EO Entity  MS 6273  Ogden, UT 84201  (EEFA X 855- 214- 7520)	Update initiated within 30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troublesho oting Calls."
Political organizatio ns (527s)	Request for password after submitting Forms 8871 and 8453-X	Form 4442	EO Entity (EEFA	30 days	See IRM 21.3.8.14.8 , "Requests

			X 855-214-7520)		for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
Publication 78 data update	N/A	N/A	Automatic from EDS/IDRS	Online Publication 78 data  monthly updates, generally the second Monday of the month	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File." Refer to (1)(f).
Return processing (TEGE information returns)	N/A	N/A	Submission Processing	3 months (based on Program Completion Date)  <b>NOTE:</b> If this time frame has been exceeded, tell the caller to submit a copy of the complete return and a cover letter, even if the applicable module shows a	Ogden Submission Processing Campus Program Completion Date schedule

				TC 599 and there is no indication that the return unposted or that the return is in ERS.	
R-Mail Referral	General time frame	R-Mail System	Determination specialist to whom the R-mail is assigned	"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."	See IRM 21.3.8.6.1.1, "Adding Tax Exempt/Government Entities (TEGE) Telephone Operations Referrals to R-Mail." Refer to (7).
R-Mail Referral	Open more than 30 days	Form 4442	Manager	5 business days	See IRM 21.3.8.6.1.2, "Responding to Questions About Previous R-Mail Referrals." Refer to

					(2).
R-Mail Referral	Closed and reflects the determination specialist sent a letter	N/A	N/A	7 - 10 days	See IRM 21.3.8.6.1.2, "Responding to Questions About Previous R-Mail Referrals." Refer to (2).
Ruling date with all zeroes	N/A	Form 4442	Headquarters Analyst	30 days	See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual Exemption." Refer to 1st row of table in (2).
Speaker request (EO)	N/A	Email	*TE/G E-EO-CEO	10 business days	See IRM 21.3.8.5.1.3, "Miscellaneous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requirement Inquiries, Record Keeping, and Issues Beyond the Scope of Your

					Assigned Application . Refer to (8).
Status code 22 (revocation ) verification	N/A	Form 4442 with caller's name, his/her relationship to the organization and his/her telephone number. In Part III Section B, notate: "Status 22 verification" and write "STATUS 22" on the top of the form.	EO Exam (fax 214-413-5534)	30 days	See IRM 21.3.8.9.8, "Status Codes - Exempt Organizations (EO)." Refer to (12).
Supporting Organization (509(a)(3)) - customer insists they have never been one	N/A	Form 4442 - Notate at the top of the form "PPA 509(a)(3)"	TEGE Correspondence Unit (EEFA X 855-204-6184)	45 days	See IRM 21.3.8.12.5 .4.2, "509(a)(3) Organizations Affected by the Pension Protection Act of 2006 and Types of 509(a)(3) Organizations." Refer to (5).
TAS	N/A	Form	Area	7 business	See IRM

Referral		911	TAS Office	<p>days</p> <p><b>REMINDE</b></p> <p><b>R:</b> If a taxpayer meets TAS criteria and you cannot resolve (or take steps to resolve) the taxpayer's problem within 24 hours, refer him or her to TAS for assistance . For example, if a taxpayer has experienced a delay of more than 30 days (beyond IRS-established time frames, if any) to resolve a tax account problem, he/she meets the criteria for assistance from TAS. See IRM 21.3.8.8.6, "Taxpayer</p>	<p>21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines."</p>
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				<p>Advocate Service Referral Guidelines , Including Congressional Inquiries, and Form 911, <i>Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)</i>", and IRM 13.1.7.2.2, "TAS Case Criteria 5 – 7, Systemic Burden," for more information. Employees should also report systemic problems (including delays) to TAS by using the Systemic Advocacy Management System (SAMS)</p>	
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				database on www.irs.gov.	
TRAC case inquiries	EO	Various	EO	See IRM for circumstance.	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on the TEGE Rulings and Agreements Controls Control (TRAC) System."
TRAC case inquiries	EP	Various	EP	See IRM for circumstance.	See IRM 21.3.8.5.1.4.1., "Employee Plan Correspondence."
Transcript request or copy of a tax form disclosable under IRC 6103 and 26 C.F.R 601.702(d) (1)	1st request	Form 4506 or 4506-T or written request (must describe the material desired in reasonably sufficient detail to enable the Service to locate the	Refer to Form 4506 or 4506-T for addresses.	75 days (Form 4506); 10 business days (Form 4506-T)	See IRM 21.3.8.3.4.2, "Information Returns/Transcripts Disclosable under IRC 6103." Refer to (6).

		material.)			
Transcript request or copy of a tax form disclosable under IRC 6103 and 26 C.F.R 601.702(d) (1)	2nd request	Form 4506 or 4506-T or written request (must describe the material desired in reasonably sufficient detail to enable the Service to locate the material.) "Second request" is to be notated at top of form	Refer to Form 4506 or 4506-T for addresses.	30 days (Form 4506); 10 business days (Form 4506-T)	See IRM 21.3.8.3.4.2, "Information Returns/Transcripts Disclosable under IRC 6103." Refer to (6).
User Fee	Dishonored checks for EP/EO applications	Letter from organization/plan	IRS TEGE Adjustments Unit  Attn: User Fee  P. O. Box 2508 Room 4024  Cincinnati, OH 45201	Advise the customer that the organization/plan sponsor must respond with the replacement user fee (along with a copy of letter requesting the new fee) within 15 days of the date of our letter.	See IRM 21.3.8.11.2, "Dishonored EO/EP User Fee Checks." Refer to step 2 of (3).

			(EEFA X 855- 204- 6185)		
User Fee	Refunds	N/A	N/A	Organizati on can expect to receive its refund within 90 days from the date it was initiated.	See IRM 21.3.8.11.4 , "User Fee Refunds - Exempt Organizatio ns." Refer to (5).