

IRM PROCEDURAL UPDATE

DATE: 08/21/2015

NUMBER: WI-21-0815-1336

SUBJECT: Changes to Federal, State, and Local Government (FSLG) Referral Procedures

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

CHANGE(s):

IRM 21.3.8.15.2 Renumbered - Added Publication 5137, *Fringe Benefit Guide*, Publication 5138, *Quick Reference Guide for Public Employers*, and Form 14581, *FSLG Compliance Self-Assessment*, to the list of FSLG resources and reformatted the subsection.

1. The following are useful publications for FSLG customers:
 - Pub 963, *Federal-State Reference Guide*, provides state and local government employers a comprehensive reference source for social security and Medicare coverage and Federal Insurance Contributions Act (FICA) tax withholding issues. This guide is a cooperative effort of the Social Security Administration (SSA), the IRS, and the National Conference of State Social Security Administrators (NCSSSA). Topics addressed in this publication include determining worker status, public retirement systems, social security and Medicare coverage and benefits, Section 218 Agreements, employment tax laws and other tax issues. This publication also contains contact telephone numbers and an address where customers can write for additional information.
 - Pub 5137, *Fringe Benefit Guide*, provides an in-depth discussion of meal allowances, travel, transportation, moving expenses, education and other common fringe benefit situations for public employers.
 - Pub 5138, *Quick Reference Guide for Public Employers*, is a brief guide to information reporting and employment tax rules, including social security coverage and fringe benefits, for government employers.
 - Form 14581, *FSLG Compliance Self-Assessment*, provides a checklist form to allow the government entity to determine their level of compliance with federal tax laws.
2. Information is also available on the Internet at the FSLG Web site, www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments.

IRM 21.3.8.15.6(1) Renumbered - Updated the title of the subsection and revised the information in the chart in (1) to reflect the disabling of the FSLG email address and the change in responsibilities of the FSLG state management assistants, as well as to include references to name and address change requests.

Federal, State, and Local Governments (FSLG) Call Topics and Frequently Asked Questions

1. Use the following chart for guidelines concerning FSLG inquiries:

Frequently Asked Questions	
If the Customer	Then
Asks about changing the name of the entity	See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)."
Asks about changing the address of the entity	See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail."
Is questioning provisions of a Section 218 Agreement	Go to www.ncsssa.org , click on the menu item "State Administrators" and then provide the customer the telephone number and name of the State Social Security Administrator for his/her state.
Wants to know if he/she is covered by a Section 218 Agreement	Go to www.ncsssa.org , click on the menu item "State Administrators" and then provide the customer the telephone number and name of the State Social Security Administrator for his/her state.
Is questioning if certain categories of employees are covered under Social Security	Question the customer as to whether the employer(s) has entered into a Section 218 Agreement. If NO , refer to the TTG.
	If YES , go to www.ncsssa.org , click on the menu item "State Administrators" and then provide the customer the telephone number and name of the State Social Security Administrator for his/her state.
Is a governmental or a quasi-governmental agency or an instrumentality and is requesting a tax exemption letter or an affirmation letter of tax exemption NOTE: In order for a	Ask the customer the basis for the entity's exemption or exclusion from income tax. Generally, a governmental or quasi-governmental agency has an exemption or exclusion from income tax if it is a state or political subdivision of a state

<p>government entity to receive a determination of its status as a political subdivision or as an instrumentality of government, or whether its revenue is exempt under IRC 115, it must obtain a letter ruling by following the procedures specified in Rev. Proc. 2015-01 or its successor. There is a fee associated with obtaining a letter ruling.</p> <p>As a service to government entities, IRS will issue a "governmental information letter" free of charge. This letter (Letter 4076) describes government entity exemption from federal income tax and cites applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion. You may also refer the caller to more information by instructing the caller to search for "Is My Entity a Government Entity?" or "Information Letter Concerning Tax-Exempt Status" on www.irs.gov.</p>	<p>or it is an organization to which IRC 115 applies.</p> <p>NOTE: Questions on qualifying under IRC 115 are out of scope.</p>
	<p>STATE or POLITICAL SUBDIVISION:</p> <p>The IRC does not generally impose federal income tax on a state, a political subdivision of a state, or an agency that is an integral part of a state. A letter ruling or a general information letter may be requested, but is not required.</p>
	<p>IRC 115:</p> <p>Organizations to which IRC 115 applies are not required to pay federal income tax. IRC 115 applies to an organization that performs an essential governmental function and whose income accrues to a state or a political subdivision of a state. Organizations within the scope of IRC 115 include insurance risk pools that insure city or county governments, local economic development agencies and associations whose members are all political subdivisions or other government bodies. A letter ruling may be requested (refer the caller to Rev. Proc. 2015-1, updated annually, for the procedure and the fee), but is not required.</p>
	<p>Mail Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity) for all FSLG entities without EO submodules, regardless of their employment code.</p>
	<p>Refer the caller to the FSLG page of the IRS Web site for additional information.</p>
<p>Wants to know how to apply for a Section 218 Agreement</p>	<p>Go to www.ncsssa.org, click on the menu item "State Administrators" and then provide the customer the telephone number and name of the</p>

	State Social Security Administrator for his/her state.
Is inquiring about his/her filing requirement for filing Form 940 (Federal Unemployment Tax Return)	Refer to the TTG.
Is inquiring about the deposit requirements for Form 941 (Employer's QUARTERLY Federal Tax Return)	Refer to the TTG.
Is inquiring about withholding requirements for non resident aliens	Refer to the TTG.
Is inquiring how to handle advance earned income credit for his/her employee	Refer to the TTG.
Is requesting information on Backup Withholding Requirements	Refer to the TTG.
Is inquiring if he/she is liable for excise tax	Refer to the TTG. If unable to transfer, provide the customer the toll free number: 866-699-4096.
Is requesting technical information on a topic covered in the TTG	Refer to the TTG.
Is requesting information on technical or procedural issues relating to FSLG not covered above or elsewhere in IRM 21.3.8 or in your other reference materials	Ask the caller probing questions to learn what steps have been taken to locate the answer(s) to the question(s) and to resolve the issue(s). Make sure the caller has used the relevant FSLG references and resources (see IRM 21.3.8.15.2, "Federal, State, and Local Governments (FSLG) References and Resources," for additional information), as well as the FSLG Web pages on www.irs.gov . If the caller has demonstrated that they have attempted to resolve their problem(s) using all available FSLG resources but still needs assistance, prepare a Form 4442 referral to the headquarters analyst and, in addition to describing the issue/problem in adequate detail, notate the resources the caller used to research before calling. Tell the caller to expect to be contacted within 45 days.

Exhibit 21.3.8-9 - Expanded the title of the Exhibit to include forms; added two FSLG publications (Pub 5137 and Pub 5138) and a form (Form 14581).

You may commonly refer to the publications shown below.

Publications		
Pub or Form	Name	Use
<p>NOTE: All are publications unless otherwise noted.</p>		
78	<i>Cumulative List of Organizations</i>	<p>Listing of organizations entitled to receive contributions deductible under IRC 170(c).</p> <p>NOTE: Effective October 1, 2010, this publication is available only electronically on the Web.</p>
334	<i>Tax Guide for Small Business</i>	Discusses record keeping for Schedule C filers.
526	<i>Charitable Contributions</i>	Discusses charitable contributions from a Form 1040 stand-point, but very usable for charitable organizations.
557	<i>Tax-Exempt Status for Your Organization</i>	Very basic publication for organizations desiring exemption from Federal income tax.
560	<i>Retirement Plans for Small Business</i>	<p>Discusses how retirement plans can be set up and maintained for oneself and one's employees.</p> <p>In the publication, you refers to employer. See Chapter 1 for the definition of the term employer and the definitions of other terms used in this publication.</p>

		<p>Covers the following types of retirement plans:</p> <p><i>SEP</i> (simplified employee pension) plans.</p> <p><i>SIMPLE</i> (savings incentive match plan for employees) plans.</p> <p><i>Qualified</i> plans (also called H.R. 10 plans or Keogh plans which self-employed individuals maintain).</p>
561	<i>Determining the Value of Donated Property</i>	Discussion on valuing donated goods; useful for 501(c)(3) organizations.
571	<i>Tax-Sheltered Annuity Plans (403(b) Plans)</i>	Explains the tax rules that apply to a 403(b) (tax-sheltered annuity) plan.
583	<i>Starting a Business and Keeping Records</i>	Contains basic record-keeping guidelines for any small organization.
598	<i>Tax on Unrelated Business Income of Exempt Organizations</i>	Discusses unrelated business income, who must pay, etc.
794	<i>Favorable Determination Letter</i>	Should be sent with each EP determination to explain what the determination means.
963	<i>Federal-State Reference Guide</i>	This Publication has been produced to increase voluntary compliance by State and Government employers (Employment taxes).
1600	<i>Disaster Losses</i>	Highlights Federal tax treatment of disaster area losses for individuals and business owners.
1771	<i>Charitable Contributions-Substantiation and Disclosure Requirements</i>	Explains the federal tax law for organizations such as charities and churches that receive tax-deductible charitable contributions and for taxpayers who make contributions.
1828	<i>Tax Guide for Churches and Other Religious</i>	Discusses the benefits and responsibilities under the Federal tax law for churches and other

	<i>Organizations</i>	religious organizations.
2194-B	<i>Disaster Losses Kit for Businesses</i>	Highlights federal tax treatment of disaster area losses for business owners.
3079	<i>Gaming Publication for Tax-Exempt Organizations</i>	For tax-exempt organizations conducting gaming/gambling activities. It discusses exempt status under IRC 501(c), unrelated business income tax, and filing requirements.
3319	<i>Low Income Taxpayer Clinic Grant Application Package and Guidelines</i>	This publication is the grant application and program requirements for our external customers, non-profits, legal aid societies, universities, law schools, and will be used by anyone in the US and territories to apply for a low income taxpayer grant.
3386	<i>Tax Guide-Veterans' Organizations</i>	Discusses Veteran's Organizations that are recognized as tax exempt under section 501(c) of the IRC, or that are considering applying for recognition of tax exemption. This publication is intended to assist in helping veterans organizations understand and meet their tax responsibilities.
3747	<i>Indian Tribal Governments</i>	A tri-fold describing the ITG function.
3755	<i>Tax Exempt Bonds — Filing Requirements</i>	A quick reference to some of the more common filing requirements relating to tax-exempt bonds.
3833	<i>disaster relief — Providing assistance through charitable organizations</i>	For people interested in using a charitable organization to provide help to victims of disasters or other hardship situations. These disasters may be caused by floods, fires, riots, storms, or similar large-scale events. Hardship may be caused by illness, death, accident, violent crime, or other personal events.
3908	<i>Gaming Tax Law and Bank Secrecy Act Issues for</i>	For employers for their federal tax responsibilities in regards to Tribal Gaming tax law. It

	<i>Indian Tribal Governments</i>	provides guidelines for use by employers in regards to their employees and customers.
4077	Tax-Exempt Bonds for 501(c)(3) Charitable Organizations	Covers information on the compliance requirements for 501(c)(3) bonds.
4078	Private Activity Bonds	Covers information on the compliance requirements for qualified private activity bonds.
4079	<i>Tax-Exempt Governmental Bonds Compliance Guide</i>	Helps various entities know the Federal tax rules and filing requirements applicable to governmental bonds.
4134	<i>Low Income Taxpayer Clinic List</i>	A list of low income taxpayer clinics (LITCs) who represent low income taxpayers before the Internal Revenue Service in audit, appeals and collection issues, for free or for a nominal charge
4164	<i>Modernized e-File (MeF) Guide for Software Developers and Transmitters</i>	This publication is used by Electronic Return Originators in preparing and submitting corporate, partnership and exempt organization tax returns and extensions.
4220	Applying for 501(c)(3) Tax-Exempt Status	Helps answer the following type of questions: Why apply for 501(c)(3) status? Who is eligible for 501(c)(3) status? What responsibilities accompany 501(c)(3) status? How do you apply for 501(c)(3) tax-exempt status?
4221-PC	Compliance Guide for 501(c)(3) Public Charities	Answers the following type of questions for public charities: Why keep records? What records should be kept? How long should you keep

		<p>records?</p> <p>What Federal tax reports and returns must be filed?</p> <p>What disclosures must a 501(c)(3) organization make?</p>
4221-PF	Compliance Guide for 501(c)(3) Private Foundations	<p>Answers the following type of questions for private foundations:</p> <p>Why keep records?</p> <p>What records should be kept?</p> <p>How long should you keep records?</p> <p>What Federal tax reports and returns must be filed?</p> <p>What disclosures must a 501(c)(3) organization make?</p>
4221-NC	Compliance Guide for Tax Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundations)	<p>Answers the following type of questions for non-IRC section 501(c)(3) organizations:</p> <p>Why keep records?</p> <p>What records should be kept?</p> <p>How long should you keep records?</p> <p>What Federal tax reports and returns must be filed?</p> <p>What disclosures must a tax-exempt organization make?</p>
4302	A Charity's Guide To Vehicle Donations	Explains the effects of the law on charities receiving vehicle donations.
4303	A Donor's Guide To Car Donations	Explains the new law's impact on the donor of a vehicle.
4573	Group Exemptions	Q & A-format publication on group rulings.
5137	<i>Fringe Benefit Guide</i>	In-depth discussion of meal allowances, travel, transportation, moving expenses,

		education, and other common fringe benefit situations for public employers
5138	<i>Quick Reference Guide for Public Employers</i>	Provides a brief guide to information reporting and employment tax rules, including social security coverage and fringe benefits, for government employers
Form 14581	<i>FSLG Compliance Self-Assessment</i>	Provides a checklist form to allow the government entity to determine their level of compliance with federal tax laws

Exhibit 21.3.8-12 - Combined the two rows about FSLG referrals into a revised row with procedures based on changes to FSLG work practices.

Issue	Sub-Issue/Additional Details	Form or Information Required	Area That Handles Issue	Time Frame	IRM Reference
Account inquiries (unless otherwise noted)		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)		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	60 days	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence"

			P.O. Box 2508 Room 4024 Cincin nati, OH 45201 (EEFA X 855- 204- 6184) <i>Expre ss and Overni ght Delive ry</i> IRS TEGE Corres ponde nce Unit Room 4024 550 Main Street Cincin nati, OH 45202		Controlled on TRAC." Refer to the table in (1).
	All other EOs (e.g., subordinates or organizations with no	Form 8822-B or letter	IRS EO	30 days to initiate	See IRM 21.3.8.9.5, "Address

	formal exemption)	requesting change	Entity MS 6273 Ogden, UT 84201 (EEFA X 855- 214- 7520)	the action	Changes/ Misdirecte d Mail."
	EP	Form 8822-B or letter requestin g change	IRS EP 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/ Misdirecte d Mail."
Applicatio n for exemption /determina tion	General time frame	N/A	N/A	Incomin g applicat ions underg o an initial review (Screen ing Group) and are separat ed into three groups: 1. Those	See IRM 21.3.8.11.1 .1, "Processin g the EO Application ." Refer to (4).

				<p>that can be processed immediately based on the information submitted (closed in Screening)</p> <p>2. Those that need minor additional information to be resolved (These cases are assigned to the Accelerated Processing Group.)</p> <p>3. Those that require additional development</p>		
--	--	--	--	---	--	--

				(assigned to determination specialists)	
Determination specialist is not returning calls	"Request for determination specialist to return call" template on TEGE Research Portal	Manager of determination specialist to whom case is assigned	10 business days	See IRM 21.3.8.5.2.4, "Referring Customers to Determination Specialists Working Open/Closed EP/EO Determinations." Refer to last row of table in (1).	
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 EP/EO Determinations." Refer to middle row of table in (1).	
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-	The case must be assigned to specialized	See IRM 21.3.8.5.1.3.2, "Status of Pending EO Determinat	

	determination specialist number 50250. ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE	control date at least six months prior to current date"	204-6184)	determination specialists so the time varies. Furthermore, explain that these cases are assigned in order based on the date the case was submitted.	ion/Application Requests." Refer to (1)(c).
	EO - processed as substantially incomplete	Letter 1042, list of missing items, complete application and user fee	EO Determinations	90 days	See IRM 21.3.8.11.1 .1.1, "Processing Applications (Other Than Form 1023-EZ) That Are Substantially Incomplete (Letter 1042) and Other Long Form Status 03 Closures." Refer to (3).
	EO - processed as substantially incomplete and	Form 4442	EO Adjustments	45 days	See IRM 21.3.8.11.1 .1.1,

	customer did not receive missing information checklist		Unit (EEFA X 855-204-6185)		"Processing Applications (Other Than Form 1023-EZ) That Are Substantially Incomplete (Letter 1042) and Other Long Form Status 03 Closures." Refer to (7).
	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. ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE	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 EP Determination/Application Requests." Refer to (1)(c).
	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 EO Determination/Application Requests"; for EP, see IRM 21.3.8.5.1.3.3, "Status of Pending

					EP Determination/Application Requests." Refer to (1)(c) in both subsections.
	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, "EO Expedite Requests."
	FTE closed prior to July 25, 2010 - customer did not receive an additional info letter	Form 4442	TEGE Correspondence Unit (EEFA X 855-204-6184)	45 days	See IRM 21.3.8.12.1 7.2, "Failed to Establish - Additional Information Letter (1312/1313) Requests and Lost Response to Additional Information Requests on I and S Cases Closed 11 or 12 Prior to July 25, 2010." Refer to 2nd row of table in (2).
	User Fee - additional fee on LINUS and EDS/TEDS not updated	Form 4442	TEGE Adjustments Unit (EEFA	45 days	See IRM 21.3.8.11.5, "Applications with

			X 855-204-6185)		No/Insufficient Fee and/or on Obsolete Forms." Refer to (4).
	Insufficient user fee	Form 4442	TEGE Adjustments Unit (EEFA X 855-204-6185)	If additional user fee not paid in 90 days, user fee paid may be refunded	See IRM 21.3.8.11.5, "Applications with No/Insufficient Fee and/or on Obsolete Forms." Refer to (3).
	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 855-204-6185)	Up to 4 weeks	For EO, see IRM 21.3.8.5.1.3.2, "Status of Pending EO Determination/Application Requests." Refer to (1)(c). For EP, see IRM 21.3.8.5.1.3.3, "Status of Pending EP Determination/Application Requests." Refer to (1)(c).
	Time for favorable EO ruling to "roll" from	N/A	EO Determ	2 weeks	See IRM 21.3.8.3.8,

	EDS/TEDS to IDRS		inations	from EDS/TEDS closing date (See IRM reference in the next column if "no roll.")	"Researching and Perfecting Entity/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	<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>Express and Overnight Delivery</p> <p>IRS</p>	60 days of submitting case	See IRM 21.3.8.12.2 5, "Classification Codes." Refer to (4).

			TEGE Corres ponde nce Unit Room 4024 550 Main Street Cincin nati, OH 45202		
	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		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		Form 4442, requesting that the caller be	TEGE Corres ponde nce Unit (EEFA	45 days	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO

on an organization not normally described in IRC 170)		contacted or sent an affirmation letter once the organization's administrative file has been researched and the discrepancy corrected	X 855-204-6184)		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."
	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 EO Information Returns Disclosable under IRC 6104." Refer to (5).
	EO determination letters, applications, returns 2nd request	Form 4506-A (redacted copies) or Form 4506 (unredac	Refer to Form 4506-A or Form 4506	30 days	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemption Application

		ted copies), marked "2nd Request" at top of form	for addresses		s and/or EO Information Returns Disclosable under IRC 6104." Refer to (6).
	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 EO Returns in DVD Format." Refer to (3).
	EP approved application	Written request	Internal Revenue Service EP Determinations Attn: Customer Service Manager P.O. Box 2508 Cincinnati, OH 45201	60 days	See IRM 21.3.8.4.3.2, "EP Public Inspection of Determination Letters/Applications." Refer to (2).

			(EEFA X 855-204-6184)		
			Express and Overnight Delivery		
			Internal Revenue Service		
			EP Determinations		
			Attn: Customer Service Manager		
			550 Main Street		
			Cincinnati, OH 45202		
	EP determination letters	Letter request from caller	IRS TEGE Correspondence	2 - 3 weeks	See IRM 21.3.8.13.6 , "Requests for Corrected/

			Unit P.O. Box 2508 Room 5-120 Cincinnati, OH 45201 Attn: Manager, EP Correspondence (EEFA X 855- 204- 6184) Express and Overnight Delivery IRS TEGE Correspondence Unit Room 5-120 550 Main Street		Superseding and for Copies of EP Determination Letters." Refer to (3).
--	--	--	--	--	--

			Cincinnati, OH 45202			
	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 reinstate its corporate standing		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).	
e-Postcard (Form 990-N)	Form submitted by CAS	Form 990-N	CSR	10 business days for acknowledgment letter; if letter not received, then prepare	See IRM 21.3.8.12.2.4.1.1, "Creating an e-Postcard and Submitting It on Behalf of a Small Exempt Organization." Refer	

				4442, refer to lead and customer will be contacted within 15 business days	to (3).
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 EO Submodule : Identifying the Organization through Research." Refer to (3).	
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).	
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 Reasonable Cause denied	Respond to address or fax number on the notice	Ogden	Response initiated within 30 days	See IRM 21.3.8.10.2 .9, "CP 283/CP 295." Refer to (4).	
End of day calls (call site is closing)	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)	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.	Email to manager with: <ul style="list-style-type: none"> • Name • EIN • Phone Number • Email address • Problem Description 	TEGE HQ	30 days	See IRM 21.3.8.14.8 , "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls." Refer to	

	ption			2nd row of table in (1).
Foundation classification change ("A" case)	Request in writing (a cover letter summarizing the request and signed by an authorized individual) and submit the appropriate documentation, including Form 8940, <i>Request for Miscellaneous Determination</i> , and the appropriate fee	<p>IRS TEGE Correspondence Unit P.O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFA X 855-204-6184)</p> <p>Express and Overnight Delivery</p> <p>IRS TEGE Correspondence Unit Room 4024 550 Main</p>	<p>Incoming applications undergo an initial review (Screening Group) and are separated into three groups:</p> <p>1. Those that can be processed immediately based on the information submitted (closed in Screening)</p> <p>2. Those that need minimal information to be</p>	<p>See IRM 21.3.8.12.5.4, "Change in Foundation Classification", and IRM 21.3.8.11.1.1, "Processing the EO Application." Refer to (4).</p>

			Street Cincinnati, OH 45202	resolved (These cases are assigned to the Accelerated Processing Group.) 3. Those that require additional development (assigned to determination specialists)		
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	EOs not required to file annual information return (other than Form 990-N) Have not changed fiscal year within	Letter request	IRS EO Entity MS 6273	Update initiated within 30 days for requests	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations	

	<p>last 10 years</p> <p>NOTE: 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 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>Ogden, UT 84201</p> <p>(EEFA X 855-214-7520)</p>	<p>processed in Ogden</p>	<p>Exempt Under IRC 501(a)." Refer to (4) and (5).</p>	
		<p>Form 1128</p>	<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>Express and Overnight Delivery</p> <p>IRS</p> <p>TEGE Correspondence</p>			

			Unit Room 4024 550 Main Street Cincin nati, OH 45202		
		Short year return	Autom atic in IDRS when short year form proces ses thru IDRS	6 - 8 weeks	N/A
	EOs that have already changed their fiscal year at least once in the last 10 years	Form 1128	IRS TEGE Corres ponde nce Unit P.O. Box 2508 Room 4024 Cincin nati, OH 45201 (EEFA X 855- 204- 6184)	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizati ons Exempt Under IRC 501(a)." Refer to (4) and (5).

			<p>Express and Overnight Delivery</p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>			
	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 instructions or Revenue Procedure 2015-8 (or its successor) for	<p>IRS Commissioner, TEGE</p> <p>Attn: SE:T:EP:RA</p> <p>P.O. Box 27063</p> <p>McPherson Station</p> <p>Washington,</p>	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (6).	

		Employee Plan user fees (specifically for change in plan year Form 5308).	DC 20038 For overnight/courier delivery: Courier's Desk IRS Commissioner, TEGE Attn: SE:T:E P:RA 1111 Constitution Avenue, NW — PE Washington, DC 20224		
GEN additions		Letter from parent that includes: a. Central organization's 4-digit GEN	IRS EO Entity MS 6273 Ogden, UT 84201	EO Entity makes the necessary updates to IDRS within 30 days of receipt	See IRM 21.3.8.12.1 4.5, "Adding Subordinates to a GEN and Modifying Subordinate Information." Refer to

	<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 inclusion in the group ruling</p>	(EEFA X 855-214-7520)	but can take up to 45 days to show on IDRS for input of the Form 990-N	(8).	
GEN SGRI updates made by central organizations	SGRI listing with additions, deletions and corrections	<p>IRS</p> <p>EO Entity</p> <p>MS 6273</p> <p>Ogden, UT 84201</p> <p>(EEFA X 855-214-7520)</p>	It may take up to 90 days for Master File to be updated; the time frame is a function of the number of subordinates that need to be	See IRM 21.3.8.12.1 4.3, "Supplemental Group Ruling Information (SGRI)." Refer to (4).	

				added, updated, etc.		
IDRS updates/adjustments	Input with CC BNCHG/EOCHG	N/A	CSR/CSS	Two cycles (weeks) to post CAUTION: 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 information.	Various	
	Time for caller to receive notice	N/A	EO/EP account	30 days from	Various	

	generated from update/adjustment		t assisto rs	the date the adjustm ent was input	
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 EO Application ." Refer to (1).
	C/IDRS letters	N/A	N/A	10-14 busines s days; these letters cannot be faxed	See IRM 21.3.8.5.1. 3, "Miscellan eous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requireme nt Inquiries, Record Keeping, and Issues Beyond the Scope of Your Assigned Application ." Refer to (5).
	Certified affirmation letters	Form 4442	TEGE Corres ponde nce Unit (EEFA X 855-	45 days	See IRM 21.3.8.7.1, "Certified Affirmation Letters."

			204-6184)		
	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 Cincinnati, OH 45201</p> <p>Attn: Manager, EP Correspondence</p> <p>(EEFA X 855-204-6184)</p> <p>Express and Overnight Delivery</p> <p>IRS</p> <p>TEGE Correspondence</p>	45 days	<p>See IRM 21.3.8.13.6</p> <p>, "Requests for Corrected/Superseding and for Copies of EP Determination Letters." Refer to (3).</p>

			Unit Room 5-120 550 Main Street Cincin nati, OH 45202 Attn: Manag er, EP Corres ponde nce		
	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 EO Determinat ion/Applica tion Requests." See IRM 21.3.8.5.1. 3.3., "Status of Pending EP Determinat ion/Applica tion Requests."
	Manager calls back	Form 4442	Team manag er or lead	End of next busines s 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 requirements.	<p>IRS TEGE Correspondence Unit P.O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFA X 855-204-6184)</p> <p><i>Express and Overnight Delivery</i></p> <p>IRS TEGE Correspondence Unit Room 4024 550 Main Street</p>	60 days	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on TRAC."
-------------	---------------------------------------	--	--	---------	--

			Cincinnati, OH 45202		
	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 - EO and FSLG."
	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 - EP."
Online EOMF		N/A	N/A	8 weeks	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/EO Submodule Information on the Master File." Refer to (1)(f).

Penalty abatement		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).
	Account issues	Form 2848/8821	Ogden CAF (fax 855-214-7522)	Advise that POA will be added within 5 business days and may call back after 5	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer to (3).

				business days	
Political organizations (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 Troubleshooting Calls."
	Address change requests	Customer emails to tege.eo.527@irs.gov 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 Troubleshooting Calls."
	Name change requests	Letter or amended organizing document	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 Troubleshooting Calls."
	Request for password after submitting	Form 4442	EO Entity	30 days	See IRM 21.3.8.14.8

	Forms 8871 and 8453-X		(EEFA X 855-214-7520)		"Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
Publication 78 data update	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/EO Submodule Information on the Master File." Refer to (1)(f).	
Return processing (TEGE information returns)	N/A	Submission Processing	3 months (based on Program Completion Date) NOTE: If this time frame has been exceeded, tell the caller to submit	Ogden Submission Processing Campus Program Completion Date schedule	

				a copy of the complete return and a cover letter, even if the applicable module shows a 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	See IRM 21.3.8.6.1.1, "Adding TEGE Telephone Operations Referrals to R-Mail." Refer to (7).

				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."	
	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).
	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	Form	HQ	30 days	See IRM

	4442	Analyst		21.3.8.12.2 3, "Ruling Dates with all Zeroes on Organizations with Individual Exemption." Refer to 1st row of table in (2).
Speaker request (EO)	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	Form 4442 with caller's name, his/her relationship to the organizat	EO Exam (fax 214-413-5534)	30 days	See IRM 21.3.8.9.8, "Status Codes - EO." Refer to (12).

	ion and his/her telephone number. In Part III Section B, notate: "Status 22 verification" and write "STATUS 22" on the top of the form.				
Supporting Organization (509(a)(3)) - customer insists they have never been one	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 (7).	
TAS Referral	Form 911	Area TAS Office	7 business days REMINDER: If a taxpayer meets TAS criteria	See IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines." "	

			and you cannot resolve the taxpayer's problem, 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		
--	--	--	---	--	--

			<p>TAS. See IRM 21.3.8. 8.6, "Taxpa yer Advoca te Service Referra l Guideli nes, Includi ng Congre ssional Inquirie s, and Form 911, <i>Reque st for Taxpay er Advoca te Service Assista nce (and Applica tion for Taxpay er Assista nce Order)</i>" , and IRM 13.1.7. 2.2, "TAS Case Criteria 5 – 7, System</p>	
--	--	--	--	--

				ic Burden," for more information. Employees should also report systematic problems (including delays) to TAS.		
TRAC case inquiries	EO	Various	EO	See IRM for circumstance	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on TRAC."	
	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 reasonable	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).	

		bly sufficient detail to enable the Service to locate the material.)				
	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	Advise the customer that the organization/plan sponsor must	See IRM 21.3.8.11.2, "Dishonored EO/EP User Fee Checks." Refer to step 2 of (3).	

			<p>P. O. Box 2508 Room 4024 Cincinnati, OH 45201</p> <p>(EEFA X 855-204-6185)</p>	<p>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</p>	
	Refunds	N/A	N/A	<p>Organization can expect to receive its refund within 90 days from the date it was initiated</p>	<p>See IRM 21.3.8.11.4, "User Fee Refunds - EO." Refer to (5).</p>