

IRM PROCEDURAL UPDATE

DATE: 12/03/2015

NUMBER: WI-21-1215-1737

SUBJECT: Update to Status 25 Procedures and Miscellaneous Perfection Issues

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

CHANGE(s):

IRM 21.3.8.3.4.1.3(1) - Clarified that the availability of documents related to exemption applications is based on the ruling date and added status 25 to the exemption verification statement.

1. If a caller inquires about obtaining copies of the determination letter or exemption application for an organization with a ruling date prior to January 1, 1948, inform the caller that the organization is currently exempt under IRC 501(c)(X) (if the organization is in status 01 or status 25). Explain that applications and related documents for organizations with rulings prior to that date have been destroyed pursuant to Congressional authority and, therefore, are not available.

IRM 21.3.8.3.8(1) - Added a time frame for the addition of the reinstatement date on Select Check to the Reminder in subparagraph (c).

1. During the process of performing call-related research, any additional issues/problems discovered (within scope) must be addressed. The following list provides examples of some of the additional items you may discover and must address.

REMINDER: You may also need to research for the organization's compliance with its exempt organization (EO) filing requirements or set up an EO submodule with EO filing requirements for the organization. See IRM 21.3.8.3.8.1, "Compliance with Exempt Organization (EO) Filing Requirements," for additional details about filing requirement compliance and 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 subsections that follow it for information about preparing and submitting the EO Submodule Data Sheet.

- a. If a caller asks that you add a location address to the entity and, in the process, you note that the PO Box is incorrect, correct the PO Box as well.
- b. If a misspelling or other error in the name is observed, see IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)," for additional information.
- c. When the information from a determination case "rolls" to Master File, the MF 030 date that displays on page 1 of EDS (if the case did not unpost from EDS) should match the date of a TC 016 on IDRS with a Document Locator Number (DLN) in blocking series 990 - 999. When it is discovered that an EO submodule was not added/updated within two weeks from the date the determination application was closed (EDS/TEDS no-rolls), update Master File based on the closing information found on EDS/TEDS, unless the delay in "rolling" was caused by the end-of-year dead cycles on IDRS (allow two weeks from the end of the dead cycles before treating as a "no roll"). Add a history item to AMS whenever possible; otherwise use IDRS. See IRM 21.3.8.9.10.1, "Definer Codes," specifically (1)(b), if INOLEs shows a SOLE-PRP-SSN; this field must be deleted before the submodule can be added. If closing information is incomplete or not available (e.g., status 25 "P" cases), prepare a Form 4442 to the TEGE Correspondence Unit (EEFAX 855-204-6184), indicating "**NO-ROLL**".

REMINDER: If the "no roll" is a reinstatement of exemption after the organization was auto-revoked for failure to file the required return for three consecutive periods (status 97 on IDRS), updating IDRS alone will not trigger the organization's reinstatement date to be added to Select Check; you must also prepare a Form 4442 referral to the headquarters analyst (via your lead/manager). In addition to the contact and issue information, be sure to include the effective date of exemption from the closing information of the EDS case. Apologize to the caller and state that the correction will be initiated within 30 days.

NOTE: If the "NO-ROLL" organization had an advance ruling and the period expired prior to the date the advance ruling process was eliminated (and there is no indication that a Letter 1048 was issued), use foundation code 09 (no foundation rule) for the foundation code because IDRS will not allow you to input an expired date in the Advance Ruling Expiration Date (ARED) field; give the organization 990-01 filing requirements.

EXCEPTION: This only applies to organizations with an ARED of 200805 and earlier. If the ARED is 200806 and later, simply add the submodule information without any ARED if the input date is later than the ARED showing on EDS/TEDS. See IRM 21.3.8.11.7, "Elimination of the Advance Ruling Process," and the subsequent subsections for

additional information.

CAUTION: Do not attempt to give the organization a Form 941 filing requirement if there is already a Form 944 filing requirement on the account (even if the determination specialist coded the closing information on EDS/TEDS to show a Form 941 filing requirement) or your input will unpost.

- d. Advise the customer that due to a systemic problem, the on-line "lists" were not updated to reflect the exempt recognition. Assure the customer that you will initiate the corrections to the system.
- e. If the issue is omission from the on-line Publication 78 data caused by Service error and you were able to update Master File to correct the problem, advise the customer that the organization will appear in the next (or, depending on the timing, the following) online update. See IRM 21.3.8.12.12.1, "Publication 78 Data Omissions (Service Error - Non-Service Error)."
- f. Advise the customer the approximate time frame the organization will appear in the on-line system: For Online Exempt Organization Master File (EOMF), it may take up to 8 weeks. Online Publication 78 data is generally updated the second Monday of each month.
- g. If an EO submodule perfection not related to an EDS/TEDS No-Roll can be done based on information available while customer is on the phone, you must input the correction.

EXAMPLE: If EDS/TEDS research shows no "F" case (or "A" case that affects the foundation classification) and indicates a Letter 1048 was issued, but Master File still shows the organization as a public charity with 990 filing requirement and an expired Advance Ruling Expiration Date (ARED), delete the ARED, change the foundation code to 04, and change the filing requirement to 990PF-3. This procedure applies only to organizations in status 01.

NOTE: If the effective date of exemption (status code date) of an organization with an individual ruling (affiliation code 1, 2, or 3) is showing all zeroes or otherwise needs to be corrected and the correct date cannot be determined from EDS/TEDS research, check BMFOLO for a deductibility year. If found, use January of that year for the status code date. For example, if BMFOLO shows a deductibility year of 1989, use 198901 for the status code date. If no deductibility code is found on BMFOLO, use the ruling date for the status code date. For subordinate organizations (affiliation code 7 or 9), use the EIN establishment date. (See IRM 21.3.8.9.10, "Transaction Codes (TCs) for the Entity Module," concerning the required input of definer code C fields when updating the EO submodule of a subordinate organization. Refer to paragraph (6)(f).) **Do not confuse a status code date of all zeroes with a ruling date of all zeroes.** See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual

Exemption," if the ruling date of an individually-exempt organization shows all zeroes.

CAUTION: The oldest status code date that IDRS will accept is 190101. Use that date if the organization was formed before January 1901.

EXCEPTION: Central organization submodule changes can only be made by OSPC. If the submodule of a central organization needs to be corrected, prepare a Form 4442 referral to EO Entity (EEFAX 855-214-7520) with the pertinent information.

- h. If a subordinate organization shows all zeroes for the ruling date, use the ruling date of the central organization to perfect the subordinate's submodule.

IRM 21.3.8.4.1.5(4) - Added an exception for callers representing government entities and a cross-reference to IRM 21.3.8.4.4.2, "Instrumentality/Governmental Units Disclosure."

4. Before disclosing information protected under IRC 6103, solicit the name, address, and EIN of the organization/plan (to ensure that you and the caller are talking about the same entity) and verify the information using available research tools. (See (12) below if the caller fails to provide the correct address of record.) Unless the caller has a valid POA or represents a government entity, **the basic question that must be asked in all** disclosure verifications is: "Are you a current officer legally authorized to act on behalf of the organization /plan?" (See IRM 21.3.8.4.4.2, "Instrumentality/Governmental Units Disclosure," if the caller represents a government entity.)

NOTE: Using a purpose statement (such as, "In order to protect the organization and the IRS, I need to verify your relationship with the organization before disclosing certain information") before asking the caller the disclosure prompts can help put the caller at ease and can make the assistee feel more comfortable asking the disclosure prompts.

REMINDER: Organizations can have varying names for titles of officers. The key is to establish that the person with whom you are in contact is legally authorized to act on behalf of the organization and is not an outside third party. See IRM 21.3.8.4.3.1, "Employee Plans Disclosure Explanation of Terms," for information specific to plan administrators.

CAUTION: The names of subordinate organizations may appear on the primary name line or on the sort name line, depending on the nature of the group ruling. If the caller is inquiring about a subordinate organization and

correctly identifies the name of the subordinate as it appears on the sort name line, it is not necessary for the caller to identify the *exact* name of the central organization as it appears on the primary name line as long as you are reasonably sure that the correct subordinate organization has been identified and that the other disclosure prompts have been appropriately addressed.

IRM 21.3.8.4.4.2(3) - Broadened the scope of the procedure to include requests for actions such as address changes.

3. A person legally entitled to receive Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity), to request an action such as an address change, or to receive verbal confirmation that our records reflect that the organization may be a governmental unit, must be able to:
 - a. Provide the EIN of the entity
 - b. Provide the name and address of the entity exactly as it appears on our records, and
 - c. Positively assert that he/she is an employee (hired or elected) of the entity and is legally authorized to receive the letter, to request the action, or to receive the information

NOTE: If disclosure cannot be verified, the letter can be mailed to the current address of record.

IRM 21.3.8.5.1.4 - Clarified in (1) that calls where the organization claims it received a response other than the one requested should be handled the same as calls where no response was received at all; revised the Work Codes in (3) to reflect changes made that were effective October 1, 2015.

1. When a caller is inquiring about EO correspondence that has been mailed/faxed to TEGE Correspondence Unit, research the TEGE Rulings and Agreements Control (TRAC) System. (See IRM 21.3.8.5.1.4.1, "Employee Plan Correspondence," for information on EP-related correspondence.)

REMINDER: Form 4442 referrals to the TEGE Correspondence Unit from the call sites are not controlled on TRAC until the referral has been worked and closed. These can be identified by seeing **4442** in the comments section of the closed case.

NOTE: To research the TRAC by EIN, you must enter the EIN as cNN-NNNNNNN. By researching with the EIN followed by the percent sign (%), you can bring up all cases on the TRAC under that EIN. If no information comes up under the EIN, research by name or by partial name (by using the percent sign before and after the part of the name used in the query). When

searching by name, you must use all capital letters.

CAUTION: Correspondence may have been submitted by unauthorized individuals or by third parties totally unrelated to the organization that is the subject of their inquiry (for example, a potential donor who asks for a copy of the organization's application). For this reason, the standard taxpayer authentication procedures may not apply. If you can reasonably determine that the caller is the submitter of the correspondence whose status is being questioned (the caller is able to provide the approximate submission date and the name of the organization that is the subject of the correspondence), you should respond with the status of the correspondence as indicated below.

If	And	Then
There is an open unassigned case on the TEGE Rulings and Agreements Control (TRAC) system.	It has been less than 60 days since the correspondence was received.	Explain to the caller that the correspondence/referral has been received but the case has not been assigned. The caller can generally expect that he/she will receive a response within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer.
There is an open unassigned case on the TEGE Rulings and Agreements Control (TRAC) system.	It has been 60 or more days since the correspondence was received.	Prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Tell the caller to expect contact (letter or telephone) within 30 days.
There is a case open on the TEGE Rulings and Agreements Control (TRAC) system.	It has been assigned for less than two weeks but not closed.	Explain to the caller that the correspondence has been received and assigned but the case has not been closed. The caller can generally expect to receive a response within 30 days from the date the correspondence was assigned.
There is a case open on the TEGE Rulings and Agreements Control (TRAC) system.	It has been assigned for two or more weeks but not closed.	Prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Tell the caller to expect contact (letter or telephone) within 30 days.
There is a case with a closed control		Advise the customer to expect correspondence within 2 weeks of the closing date. NOTE: If it has already been

		<p>more than 2 weeks since the closed date and the caller indicates the response was erroneous in some way or that the response was not received, prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Describe the problem in sufficient detail and, if the response wasn't received, be sure to note whether the response was to be sent to the AOR or to a different address. If to a different address, make sure that address is included in the referral. Tell the caller to expect contact (letter or telephone) within 30 days.</p>
No case is controlled on TRAC.	<p>It has been less than two weeks since the correspondence was sent to:</p> <p>TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 EEFAX 855-204-6184</p> <p><i>Express and Overnight Delivery</i></p>	<p>Verify that the address/fax number used by the caller was correct. If not, instruct the caller to resend the correspondence to the correct address/fax number. Advise the caller the normal response time is within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer.</p> <p>If the address/fax number used was correct, advise the caller:</p> <ol style="list-style-type: none"> There is currently no record of receipt of his/her correspondence and that it can take up to two weeks for the correspondence to show up on the

	<p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>	<p>tracking system.</p> <ol style="list-style-type: none"> 2. The normal response time is within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer. 3. He/she should call us back if a response is not received within 60 days from the submission date for correspondence mailed/faxed by the taxpayer.
No case is controlled on TRAC.	<p>It has been more than two weeks since the correspondence was sent to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p>EEFAX 855-204-6184</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p>	<p>Verify that the address/fax number used by the caller was correct, advise the caller there is currently no record of receipt of his/her correspondence and instruct him/her to fax/mail a copy of what was previously sent and annotate it "second request."</p> <p>Tell the caller the normal response time is within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer and that he/she should call us back if a response is not received within 60 days from the date the second submission was mailed/faxed by the taxpayer.</p>

	550 Main Street Cincinnati, OH 45202	
AMS indicates that a first referral was sent to the Correspondence Unit 45 or more days prior to the call.	There is no indication on TRAC, EDS, or IDRS that any action related to the referral has been taken.	Apologize to the caller and send another referral to the Correspondence Unit (EEFAX 855-204-6184), mark it as a second referral, and include the date of the first referral. Tell the caller to expect contact (letter or telephone) within 45 days.
AMS indicates that a second referral was sent to the Correspondence Unit 45 or more days prior to the call.	There is no indication on TRAC, EDS, or IDRS that any action related to the referral has been taken.	Apologize to the caller and prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Tell the caller to expect contact (letter or telephone) within 30 days.

REMINDER: 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 Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", 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) database on www.irs.gov.

2. The following Status Codes are utilized for cases on TEGE Rulings and Agreements Control (TRAC):

Status Code	Status
01	Unassigned Inventory
02	Screened/Unassigned Inventory
03	Case assigned to Tax-Examiner
05g	Case assigned to EO Determination Specialist
co	Case Closed

3. The following Work Codes are utilized for cases on TEGE Rulings and Agreements Control (TRAC):

Work Code	Issue	Explanation
40	Copy Requests	Form 4506-A and other copy requests NOTE: All cases added to the system are added as Work Code 40, and the Work Code may not change until the case is closed. Therefore, avoid mentioning what the system indicates the issue is in order to prevent unnecessary confusion for the caller.
41	Letter (Before October 1, 2015) Affirmation Letter (After September 30, 2015)	(Before October 1, 2015) - Affirmation letter requests, by-laws, articles, changing members, listing of officers/members, phone number changes, dissolution requests (L 4197C) (After September 30, 2015) - Affirmation letter requests, including for third parties
42	Case Establishments (Before October 1, 2015) Supersede Determination Letter (After September 30, 2015)	(Before October 1, 2015) - A, F, P, S or T NOTE: No new "T" cases have been established since November 2009. (After September 30, 2015) - Superseding determination letter to correct or modify information (except for items pertaining to auto-revocation)
43	Entity	Name, dba name, % name, address and sort name changes
44	FTE (Before October 1, 2015) Supersede Determination Letter - Auto-Revocation (After September 30, 2015)	(Before October 1, 2015) - FTE letter requests (After September 30, 2015) - Superseding determination letter to correct or modify information pertaining to auto-revocation
45	2nd Erroneous Revocation	Acknowledgement that the second auto-revocation was erroneous and that the necessary steps have been taken to reinstate the organization's exemption
46	Letter Reprint	Letter reprinted (EDS) and acknowledgement letter (TEDS)
47	Misrouted	Misrouted mail

		NOTE: This work code is also used for EP correspondence controlled on the TRAC. See IRM 21.3.8.5.1.4.1, "Employee Plan Correspondence," for additional information.
48	Pub/Form Requests	Pub and form requests
49	Reinstatements	IDRS status codes 20, 21 and 32
50	Technical	Technical issues
51	Other	<p>IDRS submodule updates, EDS no-rolls, 2848s, status checks and other</p> <p>NOTE: After September 30, 2015, this code also includes letters (other than those specified elsewhere), e.g., by-laws, articles, changing members, listing of officers/members, phone number changes, dissolution requests (L 4197C).</p>
52	Expedite (Before October 1, 2015) Sub Submits Information (After September 30, 2015)	<p>Expedite requests (not used after February 2015)</p> <p>(After September 30, 2015) - Organization included in a group ruling sends a request for affirmation of exemption or submits by-laws changes, etc.</p> <p>NOTE: Subordinate name and address changes are forwarded to Ogden and closed on TRAC as 47 (Misrouted).</p>
53	Status 97 on IDRS	Confirmation of auto-revocation
54	Erroneous Revocation	Acknowledgement that the auto-revocation was erroneous and that the necessary steps have been taken to reinstate the organization's exemption

IRM 21.3.8.7.3(1) - Revised the status 25 procedure for authorized callers in subparagraph (c) to reflect the revision to Letter 4168C, *Letter Affirming 501(c) Exemption*.

1. To determine the appropriate letter that fits the customer's situation, refer to the following charts, using all applicable research and information furnished by the caller.
 - o **EO Letter Chart Quick Reference**

Affiliation Code	EO Status Code	Refer to
1, 2 or 3	01, 12, or 32	Chart 1
1, 2 or 3	02 Do not issue affirmation letters to these organizations.	Chart 8 a
1, 2 or 3	25	Chart 2
1, 2 or 3	20 or 21	Chart 3
0, 1, 2 or 3	07, 30, 31, 40, 41, 42, 70, 72 and 99	Chart 4
1, 2 or 3	71	Chart 5
1, 2 or 3	22 Never issue a letter to an organization in current Status 22.	See IRM 21.3.8.9.8(12).
1, 2 or 3	98 Never issue a letter to an organization in status 98.	See IRM 21.3.8.5.1.3.1(2).
6/8 NOTE: Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	01	Chart 6
7, 9	01	See IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information." Refer to

		(10).
3, 7, 9	27, 28	Chart 8a
N/A	NO EO SUBMODULE PRESENT	Chart 7
N/A	Use miscellaneous informational/procedural letters in response to information furnished by the caller.	Charts 8 a-h as applicable

- **Chart 1 - EO STATUS = 01, 12, or 32 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
SS = 03 Expired ARED (200805 and earlier ONLY) and presumptive PFs	Letter 4164C (Form 8734 Needed/Advance Ruling Expired Letter)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 03 Foundation code 09	See IRM 21.3.8.12.5.4, "Change in Foundation Classification." Refer to paragraph (7).	Letter 4170C (3rd Party Affirmation of Exemption Letter)
All other SS = 03 and other Subsections not listed below (includes AREDs of 200806 and later)	Letter 4168C (Letter Affirming 501(c) Exemption)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 80	No C Letter available. Send 4442 to Correspondence Unit (EEFAX 855-204-6184).	No C Letter available. Send 4442 to Correspondence Unit (EEFAX 855-204-6184).
Subsection = 90,91,92 NOTE: Only NECTs showing subsection 91 should have a ruling of public charity status that allows them to file a Form 990. NECTs showing	No C Letter available. Send 4442 to Correspondence Unit (EEFAX 855-204-6184) for subsection 91 only.	No C Letter available. Inform the caller that the entity is filing an information return as a non-exempt charitable

subsection 90 or 92 do not have any formal ruling and there is no letter available to document their status. Requests for more information than is discussed here are out of scope.		trust.
Subsection = 93 Taxable Farmer's Cooperative	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

- **Chart 2 - EO STATUS = 25 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Unexpired ARED)	Letter 4168C (Letter Affirming 501(c) Exemption)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Expired ARED)	Letter 4168C (Letter Affirming 501(c) Exemption) with the appropriate private foundation paragraph selected	Letter 4170C (3rd Party Affirmation of Exemption Letter) with the appropriate private foundation paragraph selected

IRM 21.3.8.9.12(2) - Added a Note to the procedures for organizations in status 27 or status 28 clarifying when it would be appropriate to perfect the primary and/or sort name line of the organization.

2. Because all non-churches are assigned an IRC 501(c)(4) designation by default, other statuses and/or IRC subsections may be more accurate for the organization based on information you collect from the caller. Information from any paper EO return filed by the entity will update/correct the master file data, but if the organization is not required to file (e.g., churches) or is going to e-file its EO return or submit a Form 990-N, e-Postcard, master file may need to be updated before the return/form can be successfully transmitted. Use the following table to update master file if, based on information supplied by the caller, you determine that status 36 and IRC 501(c)(4) are not appropriate for the entity. The table can also be used to correct the EO status

and/or subsection of other entities that do not have a formal ruling of exemption or that are not part of a group ruling, including organizations in status 27 or status 28.

If the EO status of the entity on IDRS is	And, based on the caller's statements, the organization	Then
36 and IRC 501(c)(4)	Qualifies under a different subsection (other than IRC 501(c)(3), (9), (17), or (29))	<ul style="list-style-type: none"> ○ Input a TC 016/definer A with the correct subsection and other required fields. ○ Notate AMS with the actions taken and under whose authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).
27, 28, 31, 36, 40, 41, or 99	Qualifies as a church, i.e., status 30	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date. <p>NOTE: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).

27, 28, 30, 36, 40, 41, or 99	<p>Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging \$5,000 or less, i.e., status 31</p>	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016/definers AB with the required fields (and cycle delayed), using the current month/year for the status code date and giving the organization a 990-02 filing requirement. <p>NOTE: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).
27, 28, 30, 31, or 36	<p>Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging more than \$5,000, i.e., status 40</p> <p>REMINDER: Be sure to discuss the requirement to apply for exemption.</p>	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date. <p>NOTE: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p>

		<p>organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).
27, 28, 30, 31, 40, 41, or 99	Qualifies under a subsection other than IRC 501(c)(3), (9), (17), or (29), i.e., status 36	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016/definers AB with the required fields (and cycle delayed), using the current month/year for the status code date and giving the organization a 990-01 or 990-02 filing requirement. <p>NOTE: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).
27, 28, 30, 31, 36, or 40	Does not qualify for exemption from federal income tax	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016 with a cycle delay (BNCHG) and give the entity a Form 1120 (corporations and

		<p>unincorporated associations) or Form 1041 (trusts) filing requirement.</p> <p>REMINDER: Consider the Form 1120 as a default filing requirement; unless the caller states the entity is a trust, give the entity a Form 1120 filing requirement.</p> <p>NOTE: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).
30, 31, or 36	Caller claims that the entity requested an EIN prematurely and that the entity never organized or operated and requests that the EIN be cancelled and/or that the filing requirements be removed.	<ul style="list-style-type: none"> ○ Instruct the caller to put the details of the request in a signed letter, including contact information, and to send the letter to EO Entity at: IRS Attn.: EO Entity, MS 6273 Ogden UT 84201 The caller may also EEFAX the request to 855-214-7520. ○ Notate AMS with a summary of the request (use only the caller's relationship to the entity, e.g., responsible party on EIN request, and not the

		caller's name).
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REMINDER: If a master file update is required before an EO return or a Form 990-N can be successfully transmitted, advise the caller to allow at least four weeks for the necessary systems to be updated (updates involving cycle delays may take up to six weeks). If the organization is at risk for auto-revocation, refer to IRM 21.3.8.12.24.4, "Special Procedures for Organizations That Require an Integrated Data Retrieval System (IDRS) Update to Submit the Form 990-N Timely," for additional required actions.

IRM 21.3.8.10.2(6) - Added a Reminder that a copy of a previously-generated C letter cannot be reproduced.

6. IRS issues letters to taxpayers to solicit information necessary to perfect returns and documents being processed. Letters are also issued to respond to taxpayer inquiries.

REMINDER: A copy of a previously-generated C letter cannot be reproduced because there is not a record of which selective paragraphs were used and what the fill-ins contained.

IRM 21.3.8.11.7.1(3) - Revised the procedure for requests for affirmation letters for organizations in status 25 to reflect changes made to Letter 4168C, *Letter Affirming 501(c) Exemption*.

3. The information above does not pertain to organizations undergoing termination of their private foundation status by operating under 170(b)(1)(A)(vi) or 509(a)(2), i.e., organizations in status 25. These organizations must submit a completed Form 8734 or the applicable support schedule from the Schedule A of the Form 990 within 90 days after the end of their 60-month termination. If a caller asks for an affirmation letter for an organization in status 25 with an unexpired ARED, prepare the appropriate affirmation letter based on the relationship of the caller to the organization.

REMINDER: If the ARED has expired and there is no final "P" case on EDS/TEDS, prepare an affirmation letter with the appropriate private foundation paragraph selected.

IRM 21.3.8.12.5.1(5) - Added organizations with a generic status 36 submodule to the types of organizations that need to request the closing of their accounts by sending a written request to EO Entity.

5. If the organization does not have an EO submodule and/or EO filing requirements (or if no information comes up for the EIN or the entity has a generic status 36 submodule created from an EO EIN transcript), instruct the caller to send a letter requesting the closing of their account to:

IRS

Attn.: EO Entity, MS 6273

Ogden UT 84201

They may also EEFAX it to 855-214-7520. The organization should state the reason they wish to close their account. If they have a copy of the EIN Assignment Notice that was issued when their EIN was assigned, they should include that when they write. Otherwise, they should be sure to include the complete legal name of the entity, the EIN, and the address.

REMINDER: Do not create an EO submodule for these organizations. Refer to the TTG if it appears from the caller's description of the organization's purpose and activities that it would not have qualified for tax exemption.

NOTE: Organizations in status 97 that intend to terminate rather than to apply for reinstatement should also send their dissolution information to EO Entity. Instruct the caller to terminate the organization per the terms of their organizing document and to send the documentation listed in paragraph (2) above to EO Entity.

IRM 21.3.8.12.5.7(2) - Expanded the Exception to explain what to do if there is a balance due on any taxable return module.

2. If the caller's organization has taxable return filing requirements **and all of the following are true**, prepare an EO Submodule Data Sheet (and EO Entity will delete the taxable return filing requirement and satisfy any open return modules when they add the submodule). (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 for additional information.) If any of the conditions do not apply, prepare a Form 4442 referral to your Lead and specify on the Form 4442 the reason for the referral:
 - o The caller states that the organization is organized and operated as a tax-exempt entity and that it is not a homeowners association.
 - o The organization does not already have an EO submodule.
 - o There are no open taxable return modules with a balance due.
 - o The organization is eligible to submit a Form 990-N.

EXCEPTION: If the caller states that the organization is organized and operated as a church, the organization does not already have an EO submodule, and there are no open taxable return modules *with a balance due*, delete the taxable return filing requirement. If there is one or more open taxable return modules, you can satisfy them all and delete the Form 1120 filing requirement at the same time by using command code FRM49 to input a TC 591, CC 097 on the module of the earliest open period. If there is a balance due on any taxable return module, transfer the caller per the TTG after you have responded to any questions about their exempt status.

IRM 21.3.8.12.13(2) - Added a Note explaining how an Employer Identification Number with a leading zero is displayed and how best to search the database.

2. The online EOMF shows certain information about exempt organizations, including subordinates in group rulings, in statuses 01, 02, 12, and 25. It is extracted/updated monthly. If an organization has had any Master File changes after the data was extracted from IDRS, the new information will not be reflected in the online EOMF until the following update. The online EOMF is accompanied by instruction files that define the fields and explain the codes used for the organizations contained in the extract. See Exhibit 21.3.8-13, "Fields Available on the Online Exempt Organization Master File (EOMF)," for a list of the fields displayed.

NOTE: Employer Identification Numbers (EINs) that begin with a zero are displayed with only eight digits; the leading zero is omitted. The organizations with eight-digit EINs (because the leading zero is omitted) are listed before the organizations with nine-digit EINs. The easiest way to look for a particular EIN is to use the control F search function and enter the EIN (without the hyphen or, if applicable, the leading zero). The column width can be adjusted as in any Excel document so that the entire EIN (or any other desired field) can be viewed.

IRM 21.3.8.12.14.3(4) - Specified what acknowledgement letter is used.

4. Once a reply is received, any account identified for correction by the central organization is updated. 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 added, updated, etc. After all the requested changes have been made, an acknowledgement letter (*Letter 1169C, Exempt Organization Group Ruling Information: Form 990, 990PF, 990-T, or Letter 3064C, IDRS Special Letter*) is sent to the central organization.

IRM 21.3.8.12.14.4(3) - Added an acknowledgement letter and removed the information that the acknowledgement letter informs central organizations that are churches that they are not required to submit the Supplemental Group Ruling Information annually.

3. After all changes have been made, OSPC issues an acknowledgement letter (Letter 1169C, *Exempt Organization Group Ruling Information: Form 990, 990PF, 990-T, or Letter 3064C, IDRS Special Letter*) to the central organization.

IRM 21.3.8.12.14.5.2(1) - Added an Exception to the two rows of the table about organizations without formal exemption to cover churches.

1. Occasionally an organization shows as part of a group ruling on IDRS but the caller claims that the organization is no longer part of the group or that it was never part of the group. Use the information in the table below to respond to the caller for organizations in status 01 and with affiliation code 9:

If the Caller Claims	And	Then
That the organization was never part of the group ruling shown on IDRS	The organization does not have an individual ruling	<ul style="list-style-type: none">○ Prepare an EO Submodule Data Sheet if the organization is organized and operated as an IRC 501(a) entity.○ In the body of the email to EO Entity or in the fax cover sheet, inform them that the organization claims that it was never part of the group ruling and that the submod should be updated per the attached data. <p>EXCEPTION: If the authorized caller states that the organization is organized and operated as a church and there are no modules showing a balance due on an EO return, TC 022 the submodule. You may also perfect the primary name line to remove the name of the erroneous central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior</p>

		<p>name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay. If the church intends to file a Form 990 series return voluntarily, update the organization to status 30 by inputting a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date.</p>
That the organization was never part of the group ruling shown on IDRS	The organization has an individual ruling	<p>Instruct the caller to send a letter explaining the situation and a copy of their determination letter, if available, to:</p> <p>IRS</p> <p>Attn. EO Entity, MS 6273,</p> <p>Ogden, UT 84201</p> <p>The information may also be EEFAXED to 855-214-7520.</p> <p>EXCEPTION: If the closing date on EDS/TEDS is later than the date of the TC 016 (definer codes ABC) on IDRS reflecting the organization being added to the group ruling, correct IDRS to show an individual ruling. If the group ruling is held by an organization that is clearly unrelated to the "subordinate" (for example, the group ruling is a youth athletic organization and the "subordinate" is an animal rescue league), update IDRS to reflect the individual ruling regardless of the EDS/TEDS closing date or the TC 016 date on IDRS.</p>

<p>That the organization used to be part of the group ruling shown on IDRS but isn't any longer</p>	<p>The organization does not have an individual ruling</p>	<ul style="list-style-type: none"> ○ Prepare an EO Submodule Data Sheet if the organization is organized and operated as an IRC 501(a) entity. ○ In the body of the email to EO Entity or in the fax cover sheet, inform them that the organization claims that it is no longer part of the group ruling and that the submod should be updated per the attached data. <p>EXCEPTION: If the authorized caller states that the organization is organized and operated as a church and there are no modules showing a balance due on an EO return, TC 022 the submodule. You may also perfect the primary name line to remove the name of the erroneous central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay. If the church intends to file a Form 990 series return voluntarily, update the organization to status 30 by inputting a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date.</p>
<p>That the organization used to be part of the group ruling shown on IDRS</p>	<p>The organization subsequently received an individual ruling</p>	<p>Instruct the caller to have the central organization send a letter to EO Entity stating that they had included the organization in their group ruling in error and that the organization has an individual</p>

		<p>ruling. The information should be sent to:</p> <p>IRS</p> <p>Attn. EO Entity, MS 6273,</p> <p>Ogden, UT 84201</p> <p>The information may also be EEFAXED to 855-214-7520.</p> <p>EXCEPTION: If the closing date on EDS/TEDS is later than the date of the TC 016 (definer codes ABC) on IDRS reflecting the organization being added to the group ruling, correct IDRS to show an individual ruling. If the group ruling is held by an organization that is clearly unrelated to the "subordinate" (for example, the group ruling is a youth athletic organization and the "subordinate" is an animal rescue league), update IDRS to reflect the individual ruling regardless of the EDS/TEDS closing date or the TC 016 date on IDRS.</p>
That the organization agreed to be part of the group ruling after having received its own individual ruling	The organization wants its individual ruling restored	Instruct the caller to file a new application for exemption and pay the appropriate user fee

IRM 21.3.8.13.2.1(5) - Added a reference to Form 14704, *Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedure 2015-32)*.

5. Form 5500-EZ is solely an IRS form and is not eligible for the DOL's DFVCP. Beginning in June 2014, the IRS initiated a DFVC program for certain one-participant and foreign plans. Refer to Rev. Proc. 2015-32 and to the IRS Web site for eligibility and procedural requirements, including Form 14704, *Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedure 2015-32)*, which must be submitted with the delinquent return(s) and the applicable user fee.

IRM 21.3.8.13.2.2(10) - New paragraph about a request for a copy of a previously-filed Form 8955-SSA.

10. If an authorized caller asks about getting a copy of a previously-filed Form 8955-SSA, instruct the caller to contact the Social Security Administration.

IRM 21.3.8.14.1(10) - New paragraph about organizations that file a Form 8871, *Political Organization Notice of Section 527 Status*, in error.

10. If the caller indicates the organization filed the Form 8871 in error, refer to IRM 21.3.8.10.2.12, "CP 249 Notices for 527 Organizations."