



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

September 15, 2017

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4.86.2, 4.90.6

MEMORANDUM FOR TAX EXEMPT AND GOVERNMENT ENTITIES
GOVERNMENT ENTITIES AND SHARED SERVICES
CLASSIFICATION AND CASE ASSIGNMENT (C&CA) GROUPS

FROM: Steven M. Martin /s/ *Steven M. Martin*
Director, Compliance Planning and Classification (CP&C)

SUBJECT: Referral Acknowledgement Letter 4426

Purpose:

The purpose of this memorandum is to provide guidance on the issuance of letters to third parties to acknowledge receipt of information regarding alleged tax violations.

Background:

Prior to the standup of CP&C, only Exempt Organizations used Letter 4426, Acknowledging Receipt of Information from Third Parties.

Procedural Changes:

- 1) All referrals received by TE/GE, CP&C, Classification and Case Assignment (C&CA) from the public or other governmental entities will be acknowledged through issuance of Letter 4426, Acknowledging Receipt of Information from Third Party about Tax Exempt or Government Entities.
- 2) Letter 4426 changes:
 - a) Retitled to "Acknowledging Receipt of Information from Third Party about Tax Exempt or Government Entities."
 - b) Revised the second sentence in the first paragraph to read: "The IRS has an ongoing audit program to ensure compliance with the provisions of the Internal Revenue Code (IRC)."

- c) Updated to include the title of the Director, Compliance Planning and Classification and electronic signature, eliminating the need to manually stamp or sign each letter.
 - d) See revised Letter 4426 at: <http://core.publish.no.irs.gov/letters/pdf/l4426--2017-08-00.pdf>
- 3) Create a Referral activity in RCCMS. Once the Referral is created, extract Letter 4426 from the RCCMS documents repository and address it to the submitter's address on the referral.
 - 4) Use the Referrals mailing address, below, when preparing the letter.

Tax Exempt and Government Entities
Mail Stop 4910 DAL
1100 Commerce Street
Dallas, TX 75242-1027

- 5) If the referral is from Congress, address a separate acknowledgement letter with a personalized greeting to each Congressperson who signed the referral.
- 6) Refer to the [Correspondence Manual](#) and [Guide to Congressional Correspondence](#) for guidance on how to address a Congressperson.

Effect on Other Documents:

This guidance will be incorporated into a new CP&C IRM within two years from the date of this memo.

Effective Date:

This memo is effective immediately.

Contact:

If you have questions about these revised procedures, call Kathleen Rodegeb at 925-974-3827.

Distribution:

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