



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

December 14, 2023

Control Number: TE/GE-04-1223-0014  
Expiration Date: December 14, 2025  
Affected IRM: 4.71.22, 4.70

MEMORANDUM FOR GOVERNMENT ENTITIES EMPLOYEES

FROM: Steven Chamberlin /s/ *Steven Chamberlin*  
Director, Government Entities

SUBJECT: TE/GE Title 26 Compliance Check Letter Consolidation

This memo issues guidance on Tax Exempt / Government Entities Compliance Unit (TECU) Letter Consolidation until the affected IRM sections listed above publish. Please distribute this information to all affected employees within our organization.

**Purpose:** This memo provides guidance on new consolidated TE/GE-wide letters used in the TE/GE Title 26 Compliance Check program.

**Background/Source(s) of Authority:** Before the letter consolidation effort of the TE/GE Compliance Check Lean Six Sigma (LSS) project, each TE/GE function that completed Compliance Checks under Title 26 maintained separate letters for similar purposes. To further the goal of “one TE/GE”, conserve resources and simplify deciding which letter to use in which circumstances, TE/GE began a review of letters used in the Title 26 Compliance Check process for consolidation.

**Procedural Change:** The following table lists the new consolidated letters, the letters that will be obsolete, the function using the obsolete letters and the affected guidance.

| New/revised letter  | Obsolete letter  | Using function*   | Affected guidance   |
|---|--|-------------------|---|
| <a href="#">4204, TE/GE Compliance Check with Information Request</a> | <a href="#">1562-D, EP Compliance Check Initial Contact</a><br><br><a href="#">1563, Compliance Check – Request for Additional Information</a><br><br><a href="#">1563-A, Compliance Check – Notice That Requested Information Has Not Been Received</a> | EPCU*<br><br>TECU | <a href="#">IRM 4.71.22</a><br><br>IRM 4.70 and various TECU procedural desk guides |

| New/revised letter   | Obsolete letter                                | Using function*   | Affected guidance   |
|--|--|-------------------|---|
| <a href="#">4140, TE/GE Compliance Check, Educational Reply and Notification of Recent Correspondence Closing Letter</a> | <a href="#">1564, Compliance Check Closing</a> | EPCU*<br><br>TECU | <a href="#">IRM 4.71.22</a><br><br>IRM 4.70 and various TECU procedural desk guides |
| <a href="#">4220, Compliance Check Case Closed as a Referral to Classification</a>                                       | <a href="#">1564, Compliance Check Closing</a> | EPCU*<br><br>TECU | <a href="#">IRM 4.71.22</a><br><br>IRM 4.70 and various TECU procedural desk guides |

\*The EP sourced compliance check work was transferred to TECU after the EPCU realignment in FY2021.

Note: Upon issuance of this guidance, BSP will start updating the RCCMS FLT repositories.

Note: The Compliance Check LSS project team is developing the new IRM 4.70.10, TE/GE Compliance Checks, for publication later this fiscal year. When published, IRM 4.71.22 will be obsolete.

**Effect on Other Documents:** This guidance will be incorporated into the above IRMs within two years from the memo's date.

**Effective Date:** December 14, 2023.

**Contact:** Direct any questions regarding this memo to Mildred Jordan, Management & Program Analyst, Government Entities, Exempt Organizations / Government Entities

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