

IRM PROCEDURAL UPDATE

DATE: 01/05/2017

NUMBER: wi-21-0117-0045

SUBJECT: Autorevocation Disclosure Dates for Calendar 2017

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

CHANGE(s):

IRM 21.3.8.3.7(3) - New paragraph with the time frame to receive ordered forms and publications that are in stock.

3. In stock forms and publications are generally received within 10 business days of the date ordered.

IRM 21.3.8.5.1.4.2 - Clarified in the title of the subsection and in paragraphs (1) and (2) that the information in the subsection pertained to referrals as well as to correspondence and added to the Note in (1) that the information there also pertained to peer-to-peer referrals sent via the headquarters analyst.

1. Unless otherwise stated, the goal is to take action on correspondence/referrals sent to EO Entity/EP Entity or to EO Accounts/EP Accounts within 30 days of the earliest IRS received date.

NOTE: If the correspondence/referral was received at another IRS site and forwarded to EO Entity/EP Entity or to EO Accounts/EP Accounts, the action(s) should be taken within 30 days of the date the correspondence/referral was received in EO Entity/EP Entity or in EO Accounts/EP Accounts. This includes peer-to-peer referrals sent via the headquarters analyst.

2. Correspondence/Referrals worked in EO Accounts are controlled on the Correspondence Imaging System (CIS).

IRM 21.3.8.9.12 - Added a Note to (1) about organizations that received their EO submodule during the EO-EIN Transcript project period and that claim the entity should not be revoked because the organization is a church, the organization never formed or did not form as a non-profit/tax exempt entity,

etc.; added a Note to the status 40 procedures in the table in (2) to cover certain organizations in status 41.

1. Between early 2014 and July 2015, a transcript (EIN and name of entity only) generated whenever an entity applied for an EIN and indicated it was a non-profit organization. These transcripts were assigned to EO Entity, which performed IDRS research to determine if another EIN had already been assigned to the entity and, if not, created an EO submodule for the entity based on the organization's name. If the organization sounded like a church, it was given status 30; non-churches were given status 36 and IRC 501(c)(4).

NOTE: If the caller is contacting us because the organization received a notice of auto-revocation (CP 120-A) or because the organization is listed on Select Check as auto-revoked and the caller claims the entity should not be revoked (the organization is a church, the organization never formed or did not form as a non-profit/tax exempt entity, etc.), see IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."

2. Because all non-churches were 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 (including adding the EO submodule if there is none), 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 |
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| 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 |

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| | | 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 CC 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). |

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| <p>27, 28, 30, 36, 40, 41, or 99</p> | <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 CC 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). |
| <p>27, 28, 30, 31, or</p> | <p>Qualifies as a</p> | <ul style="list-style-type: none"> ○ Delete the EO |

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| <p>36</p> <p>NOTE: This procedure also applies to organizations in status 41 if the organization has an organizing document that is dated within 27 months of the current date or within 27 months of the control date of a pending Form 1023/Form 1023-EZ.</p> | <p>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> | <p>submodule with a TC 022.</p> <ul style="list-style-type: none"> ○ 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 CC ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> ○ 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). |
| <p>27, 28, 30, 31, 34, 40, 41, or 99</p> | <p>Qualifies under a subsection other than IRC 501(c)(3), (9), (17), or (29), i.e., status 36</p> | <ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016/definers AB with |

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| | <p>REMINDER: If the caller is authorized and claims the organization is described in IRC 501(c)(4), see IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)."</p> | <p>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> <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 CC 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). |
| <p>27, 28, 30, 31, 36, or 40</p> | <p>Does not qualify for exemption from federal income tax</p> | <ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. ○ Input a TC 016 with a cycle delay |

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| | | <p>(BNCHG) and give the entity a Form 1120 (corporations and 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 CC 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., |
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| | | 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"> o 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 <p>The caller may also EEFax the request to 855-214-7520.</p> <ul style="list-style-type: none"> o 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). |

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 21.3.8.11.1.1(10) - Specified in the Note where to look on LINUS for the reason an application was returned.

10. If a caller requests information about a rejected application and has not yet received the package returning the application and user fee, explain that the reason(s) for the rejection are detailed in the Letter 5530-C. If the caller has questions after receiving the letter, ask the caller to read the paragraphs selected and provide an explanation.

NOTE: Rejected applications processed on or after October 1, 2016, display an indicator on LINUS (REASON FOR PAYMENT column) to show the

reason for the rejection:

- Returned - Obsolete/Missing Form
- Returned - Incomplete User Fee
- Returned - Signature Missing
- Returned - Activity Description (Form 8940 submissions only)

IRM 21.3.8.12.6.1 - Deleted the expired disclosure dates from (3) and added the dates for 2017; added procedures to the table in (5) for organizations whose EO submodule was established as part of the EO-EIN Transcript project and that claim they should not be auto-revoked because they are a church or because they never formed at all or did not form as a tax exempt entity, etc.

3. Use the following chart to determine to what extent you may reveal information about an organization's revocation:

NOTE: Special circumstances (e.g., disasters such as Hurricane Sandy) may occasionally require you to deviate from these procedures. Your manager/lead will notify you when special procedures apply, and the relevant information will be added to the TEGE Research Portal.

CAUTION: The disclosure dates for authorized callers in the table below are based on the best estimate of the mail out date for that cycle's auto-revocation notices (CP 120-A). If an authorized caller makes it clear that the organization has already received a CP 120-A for the current cycle, then treat the organization as revoked *even if the call is prior to the disclosure dates shown below*. Also, the decision to disclose may need to be based on whether the organization has already been auto-revoked at least once before and is already named on the website's list of auto-revoked organizations. It may be necessary to check the auto-revocation date on the Web before responding to the caller.

EXCEPTION: If you get a call (from an authorized or unauthorized party) from or about a college or university in status 97, tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. Prepare a Form 4442 referral to your lead, who will forward the information via email to the headquarters analyst. The headquarters analyst will consult with EO headquarters, who will provide a response for the call back to the organization/third party.

| If the status 97 date is | Then you may not reveal the automatic revocation status TO AN AUTHORIZED CALLER until on or after | Then you may not reveal the automatic revocation status TO AN UNAUTHORIZED CALLER until on or after |
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| 201610 | December 1, 2016 | December 12, 2016 |
| 201611 | February 2, 2017 | February 13, 2017 |

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| and 201612 | | |
| 201701 | March 2, 2017 | March 13, 2017 |
| 201702 | March 30, 2017 | April 10, 2017 |
| 201703 | April 27, 2017 | May 8, 2017 |
| 201704 | June 1, 2017 | June 12, 2017 |
| 201705 | June 29, 2017 | July 10, 2017 |
| 201706 | August 3, 2017 | August 14, 2017 |
| 201707 | August 31, 2017 | September 11, 2017 |
| 201708 | September 28, 2017 | October 9, 2017 |
| 201709 | November 2, 2017 | November 13, 2017 |
| 201710 | November 30, 2017 | December 11, 2017 |

4. Use the following chart to address the caller's issue depending on whether the organization's revocation status may be revealed or not:

| If the caller's issue is | Reveal the revocation status? | Then |
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| <p>Affirmation of exemption/deductibility of contributions</p> <p>NOTE: See below if the organization claims to be a government instrumentality.</p> | <p>Yes</p> | <p>For authorized callers:</p> <p>Explain to the caller that the organization's exemption was automatically revoked for failure to file the required annual return or notice for three consecutive years and that the organization may be responsible for filing taxable returns from the date the revocation was effective until such time as the organization applies for and receives formal exemption. (See paragraph 5 below if the caller states that the revocation is in error.)</p> <p>For unauthorized callers:</p> <p>Inform the caller that the organization's exemption was automatically revoked for failure to file the required annual return or notice for three consecutive years. Refer the caller to the list of revoked organizations and related information on the</p> |

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| <p>Affirmation of exemption/deductibility of contributions</p> <p>NOTE: See below if the organization claims to be a government instrumentality.</p> | <p>No</p> | <p>Web.</p> <p>For authorized callers:</p> <p>Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required annual return or notice for three consecutive years. Direct the caller to the Automatic Revocation FAQs on the IRS website. DO NOT PREPARE AN AFFIRMATION LETTER. (See paragraph 5 below if the caller states that the revocation is in error.)</p> <p>For unauthorized callers:</p> <ul style="list-style-type: none"> o Apologize to the caller and explain that we must perform additional research to respond to the inquiry. o Prepare a Form 4442 referral to the TEGE Correspondence Unit (EEFax 855-204-6184) and tell the caller he/she will be contacted within 60 days. |
| <p>Termination of the organization (if the organization terminated at some point before the call)</p> | <p>Yes</p> | <p>Delete the taxable return filing requirements.</p> <p>NOTE: Normal authentication procedures may not be able to be followed because terminated organizations cannot have "current" officers. Accept the information from the caller if</p> |

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| | | she/he was among the last officers of the organization or if she/he indicates that no former officers are available to contact the IRS. |
| Termination of the organization (if the organization terminated at some point before the call) | No | <ul style="list-style-type: none"> ○ Inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS website. ○ Delete the taxable return filing requirements. <p>NOTE: Normal authentication procedures may not be able to be followed because terminated organizations cannot have "current" officers. Accept the information from the caller if she/he was among the last officers of the organization or if she/he indicates that no former officers are available to contact the IRS.</p> |
| Termination of the organization (if the organization has not yet terminated and is asking about the procedure) | Yes | Instruct the caller to terminate the organization per the terms of their organizing document and to prepare the following documentation: |

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| | | <ul style="list-style-type: none"> a. Articles of Dissolution filed with the state (for incorporated entities), or minutes of the meeting where the vote was taken to dissolve, signed and dated by an officer (for unincorporated associations or for corporations that did not file Articles of Dissolution with their state), or resolution to dissolve the trust, signed and dated by a trustee b. A list of the last set of officers or trustees with daytime telephone numbers c. A statement signed by an officer giving details on final distribution of assets (for 501(c)(3) organizations only) <p>The dissolution documentation should be sent to EO Entity:</p> <p>IRS</p> <p>Attn.: EO Entity, MS 6273</p> <p>Ogden UT 84201</p> <p>The information may also be sent by EEFax to 855-214-7520.</p> |
| Termination of the organization (if the | No | Inform the caller that our records indicate that the |

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| <p>organization has not yet terminated and is asking about the procedure)</p> | | <p>organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS website.</p> <p>Instruct the caller to terminate the organization per the terms of their organizing document and to prepare the following documentation:</p> <ul style="list-style-type: none"> a. Articles of Dissolution filed with the state (for incorporated entities), or minutes of the meeting where the vote was taken to dissolve, signed and dated by an officer (for unincorporated associations or for corporations that did not file Articles of Dissolution with their state), or resolution to dissolve the trust, signed and dated by a trustee b. A list of the last set of officers or trustees with daytime telephone numbers c. A statement signed by an officer giving details on final distribution of assets (for 501(c)(3) organizations only) |
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| | | <p>The dissolution documentation should be sent to EO Entity:</p> <p>IRS</p> <p>Attn.: EO Entity, MS 6273</p> <p>Ogden UT 84201</p> <p>The information may also be sent by EEFax to 855-214-7520.</p> |
| Name change for the organization | Yes or no | <p>See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)," for information on name change documentation.</p> <p>EXCEPTION: If the organization is going to submit a new application for exemption or it is going to file delinquent Form 990 series returns, then it should include the name change documentation with those filings rather than sending the name change information under separate cover.</p> |
| Address change for the organization | Yes | <ul style="list-style-type: none"> ○ Update the address if appropriate. ○ If the caller wants a letter showing that the address was changed, prepare Letter 4163C (No Record of Exemption of Organization Letter). |

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| Address change for the organization | No | <ul style="list-style-type: none"> ○ Update the address if appropriate. ○ If the caller wants a letter showing that the address was changed, inform the caller that our records indicate that the organization is slated to have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years and that no letter can be prepared at this time. However, the organization should be receiving information in the mail. Direct the caller to the Automatic Revocation FAQs on the IRS website. DO NOT PREPARE AN AFFIRMATION LETTER. |
| Attempted to submit Form 990-N or to e-file an EO return and received a reject message | Yes | Explain to the caller that the organization's form rejected because their exemption was automatically revoked for failure to file the required return for three consecutive years and that the organization may be responsible for filing taxable returns from the date the revocation was effective until such time as the organization applies for and receives formal exemption. |
| Attempted to submit Form 990-N or to e-file an EO return and received a reject message | No | Inform the caller that the form rejected because our records indicate that the organization is slated to |

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| | | have its exemption revoked in the next monthly cycle for failure to file the required return for three consecutive years. Direct the caller to the Automatic Revocation FAQs on the IRS website. |
| Request for a copy of the organization's previously-issued revocation notice CP 120-A | Not applicable | <ul style="list-style-type: none"> ○ Inform the caller that these notices are computer generated and that it is not possible to regenerate individual notices. ○ Inform the caller that the organization will be listed on EO Select Check located on the IRS website. |
| Request for Letter 4076C, <i>Information Letter - Federal Tax Status of Governmental Entity</i> , AND the entity displays employment code F, G, T, A, or Q on IDRS. | Yes or no | Prepare a Form 4442 with the relevant contact information and fax it to the FSLG CPM Group at 855-243-4014. Tell the caller to expect the letter or other contact within 30 days. |

5. Use the following chart if the caller states that his/her organization should not have been revoked for failure to file:

| If | And | Then |
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| The caller states that the organization should not have been revoked because they have a letter stating that they are not required to file an EO return | EDS/TEDS research shows that the organization was given a 990-06, 990-13, or 990-14 filing requirement | <p>Prepare a Form 4442 referral to the EO Correspondence Unit (EEFax 855-204-6184).</p> <p>CAUTION: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being</p> |

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| | | forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral. |
| The caller states that the organization should not have been revoked because they have a letter stating that they are not required to file an EO return | EDS/TEDS research does not show that the organization was given a 990-06, 990-13, or 990-14 filing requirement | Instruct the caller to send a copy of the letter showing they do not have an EO filing requirement to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 <i>Express and Overnight Delivery</i> TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202 The information may also be faxed to EEFax 855-204-6184. |
| The caller states that the organization should not have been revoked | The entity displays employment code F, T, or A on IDRS | Prepare a Form 4442 referral to the EO Correspondence Unit (EEFax 855-204-6184). |

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| <p>because they are a governmental unit or affiliate of a governmental unit</p> | | <p>CAUTION: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.</p> |
| <p>The caller states that the organization should not have been revoked because they are a governmental unit or affiliate of a governmental unit</p> | <p>The entity displays employment code G or Q on IDRS</p> | <p>Instruct the caller to send a copy of the documentation showing they are a governmental unit or affiliate of a governmental unit to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> |

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| | | <p>550 Main Street Cincinnati, OH 45202</p> <p>The information may also be faxed to EEFax 855-204-6184.</p> |
| <p>The caller states that the organization should not have been revoked because they filed at least one return in the three year period that began after December 31, 2006</p> <p>EXCEPTION: If the caller states that the revoked subordinate organization was included in a group return, see below.</p> | <p>IDRS research shows that at least one return was filed for the appropriate period and, if it was for the third year, that the return was timely filed</p> <p>REMINDER: A special situation applies only to 2009 returns processed in 2010: If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2009 tax module, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered delinquent.</p> | <p>Prepare a Form 4442 referral to EO Accounts, fax 801-620-5555.</p> <p>EXCEPTION: Do not prepare a referral if the organization has a pending application for exemption AND the status 97 TC 016 on CC BMFOLE has a manual, not a systemic, DLN. Explain to the caller that the organization was manually revoked based on the formation date on the organizing document submitted with the application and that the organization will have to wait for its ruling to be reinstated. (You can identify the TC 016 that updated the account to Status 97 by looking for Definer Code B and a transaction date matching the status update on CC INOLES. If the DLN of the TC 016 does not contain all 9s in the 6th through 13th positions and end in 2, 3, 4 etc., then the update to status 97 was done manually to process the application.)</p> <p>CAUTION: Remain</p> |

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| | | <p>noncommittal when you are taking a referral to EO Accounts on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of the referral.</p> |
| <p>The caller states that the organization should not have been revoked because they filed at least one return in the three year period that began after December 31, 2006</p> <p>EXCEPTION: If the caller states that the revoked subordinate organization was included in a group return, see below.</p> <p>NOTE: If the caller states that the organization filed its return using another organization's EIN in error (e.g., one subordinate in a group ruling mistakenly uses another</p> | <p>IDRS research does not show that at least one return was filed for the appropriate period or, if it was for the third year, that the return was not timely filed</p> <p>REMINDER: A special situation applies only to 2009 returns processed in 2010: If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2009 tax module, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due</p> | <p>Instruct the caller to send proof of (timely) filing to: Internal Revenue Service Attn: EO Accounts Unit, M/S 6552 Ogden, UT 84201</p> <p>Fax 801-620-5555</p> <p>CAUTION: Remain noncommittal when you are instructing the caller to submit information to EO Accounts and do not tell the caller that it appears that the revocation is in error. Tell the caller that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of receipt.</p> |

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| <p>subordinate's EIN), explain that filer error is not necessarily an acceptable reason for reinstatement and that the organization must explain the facts and circumstances of the error and request reinstatement.</p> | <p>date is considered delinquent.</p> | |
| <p>The caller states that the organization should not have been revoked because they had previously contacted us timely and that the assistor at that time assured the caller that we would submit the Form 990-N on their behalf to prevent auto-revocation (changes to the EO submodule notwithstanding)</p> | <p>A history/narrative on AMS substantiates the caller's statements</p> | <ul style="list-style-type: none"> ○ If the organization had a formal ruling of exemption prior to being auto-revoked, prepare a Form 4442 referral to the TEGE Correspondence Unit, EEFax 855-204-6184,. ○ If the organization had NO formal ruling of exemption prior to being auto-revoked, prepare a Form 4442 referral to EO Accounts, fax 801-620-5555,. <p>NOTE: Your lead will attach the relevant AMS narrative to the cover email of the referral to the Correspondence Unit or to EO Accounts.</p> <p>CAUTION: Remain noncommittal when you are taking a referral on a potentially-erroneous revocation and do not</p> |

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| | | <p>tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.</p> |
| <p>The caller states that the organization should not have been revoked because the organization has not been in existence for three tax years.</p> <p>NOTE: This situation generally applies to organizations with older EIN establishment dates (four years or more from the current date). For organizations with more recent EIN establishment dates, see IRM 21.3.8.12.6.1.1, "Calls from Organizations in Status 97 with a Recent Employer Identification Number (EIN) Establishment Date."</p> | <p>The organization does not have a formal ruling showing on EDS but has an organizing document that shows that the due date of the organization's third fiscal period is later than the date of the call</p> <p>EXAMPLE: IDRS shows that an organization operating on a calendar year received its EIN in April 2000 so its exemption was revoked for failure to file for 200712, 200812, and 200912. The caller states that the organization did not activate and legally form until June 2010. In order for this organization to be legitimately</p> | <p>Instruct the caller to send a letter requesting reinstatement that includes a statement, signed under penalties of perjury, giving the organization's actual formation date to:</p> <p>Internal Revenue Service</p> <p>1973 North Rulon White Blvd.</p> <p>M/S 6552</p> <p>Ogden, UT 84404</p> <p>The information may also be faxed to 801-620-5555.</p> |

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| | <p>revoked, it would have to fail to file for 201012, 201112, and 201212. It would have until May 15, 2013, to file its third year's return timely.</p> | |
| <p>The caller states that the organization should not have been revoked because the organization has not been in existence for three tax years.</p> | <p>The organization claims it put the wrong formation date on its Form 1023-EZ application and EDS/TEDS confirms the application type.</p> | <p>Instruct the caller to send a letter requesting reinstatement and a corrected determination letter, along with a conformed copy of the organization's organizing document to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p> <p>The information may also be faxed to EEFax 855-204-6184.</p> |
| <p>The caller states that the revoked subordinate</p> | | <p>Ask the caller for the EIN of the group return filed by the central</p> |

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| <p>organization was included in a group return</p> | | <p>organization.</p> <p>If the caller can provide the EIN, verify that the EIN is assigned to a group return. If it is, prepare a Form 4442 referral to EO Accounts, fax 801-620-5555, and include that information.</p> <p>If the caller cannot provide the EIN of the group return OR the EIN provided by the caller is not assigned to a group return, tell the caller that he/she should research for the correct information and/or contact the central organization and either call us back or mail/fax the information to the EO Accounts Unit, M/S 6552 Ogden, UT 84201 (fax 801-620-5555).</p> <p>NOTE: It may be necessary to educate the caller about group returns. See IRM 21.3.8.12.14.6, "Group Returns," for additional information.</p> |
| <p>The caller states that the organization should not have been revoked because they are a federal credit union exempt under IRC 501(c)(1)</p> | <p>IDRS indicates that the entity had been exempt under 501(c)(14) as a state-chartered credit union</p> | <p>Instruct the caller to send a request to correct our records, as well as proof that it is recognized as a federally-chartered credit union, to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room</p> |

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| | | <p>4024</p> <p>Cincinnati, OH 45201</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p> <p>The information may also be faxed to EEFax 855-204-6184.</p> |
| <p>The caller states that the organization should not have been revoked because they are a 4-H entity impacted by the transition from the previous group ruling</p> | <p>Research indicates that the auto-revocation is for a tax period that ended on or before December 31, 2013</p> | <ul style="list-style-type: none"> ○ Tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. ○ Prepare a Form 4442 referral to EO Entity (EEFax 855-214-7520) with the pertinent information, including a statement that the auto-revocation may be erroneous since a TC 590 should have been input on one of the |

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| | | modules per EO. |
| The caller states that the organization should not have been revoked because they are a church. | Research indicates the prior status was 36 and that an IRC 501(c)(4) EO submodule was established by EO Entity as part of the EO-EIN Transcript project (see IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns"). | Prepare a Form 4442 referral with the contact information and relevant details to the HQ analyst via your lead/manager. |
| The caller states that the organization should not have been revoked because they never formed, were not organized as a non-profit/tax exempt entity, etc. | Research indicates the prior status was 36 and that an IRC 501(c)(4) EO submodule was established by EO Entity as part of the EO-EIN Transcript project (see IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns"). | Inform the caller that our records are based on information supplied by the entity when it applied for its EIN. If the caller believes this information was not correct or if circumstances changed once the EIN had been assigned, instruct the caller to put the request/explanation in writing and send it to EO Entity: IRS Attn. EO Entity Mail Stop 6273 Ogden, UT 84201 or EEFax: 855-214-7520 |

IRM 21.3.8.12.24.3(9) - Replaced the text of the error message and provided the options for correcting the problem.

9. "IRS records indicate that you have already filed a Form 990-N(e-Postcard) for this organization this year. If you have not filed for this organization for this year, please call Customer Account Services..." If the caller received this error message and there is no indication that a form was submitted for the period, the form can be submitted only by a different user. This can be:
 - o The caller registered under a different email address
 - o Someone else affiliated with the organization who is registered using a different email address
 - o The Service (via the Form 990-N Data Sheet)

IRM 21.3.8.12.29(11) - Added to the Note a time frame for receiving the refund from a non-accepted Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*.

11. Once the organization has submitted the IRC 506 notification on Form 8976 and paid the correct user fee, TEGE division employees will perform IDRS research, make any necessary updates to the master file (e.g., adding/updating an EO submodule in status 36---even if no Form 990 series return has been filed), and generate an electronic acknowledgement of the IRC 506 notification.

NOTE: If the notification is not accepted for any reason (for example, because the organization was not required to make notification or because the Form 8976 was submitted using the wrong EIN), a notice of non-acceptance is issued and any user fee paid is refunded (received 4 - 6 weeks from the date initiated).

Exhibit 21.3.8-12 - Added a time frame for receiving the refund from a non-accepted Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*.

| Issue | Sub-Issue/Additional Details | Form or Information Required | Area That Handles Issue | Time Frame | IRM Reference |
|----------|---|------------------------------|-------------------------|---|---|
| User Fee | Refunds (for a determination application or for a Form 8940, <i>Request for Miscellaneous Determination</i>) | N/A | N/A | Organization can expect to receive its refund within 90 days from | See IRM 21.3.8.11.4, "User Fee Refunds - Exempt Organizations." Refer to (5). |

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| | | | | the date it was initiated. | |
| User Fee | Refunds (for a non-accepted Form 8976, <i>Notice of Intent to Operate Under Section 501(c)(4)</i>) | N/A | N/A | Organization can expect to receive its refund within 4 - 6 weeks from the date it was initiated. | See IRM 21.3.8.12.29, <i>Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)</i> . Refer to (11). |