

## IRM PROCEDURAL UPDATE

**DATE: 04/19/2017**

**NUMBER: wi-21-0417-0702**

**SUBJECT: Letter 4076C Procedures Updated**

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

**CHANGE(s):**

**IRM 21.3.8.3.10(5) - Clarified in subparagraph (b) that the assistor should probe the authorized caller to determine if the organization has a copy of its CP 575 notice assigning it an EIN.**

5. If the entity is **NOT LOCATED**:
  - a. Advise the caller you are unable to locate and confirm the EIN for the entity.
  - b. If the caller is an authorized party, advise the caller that if a number cannot be confirmed, a new ID number must be obtained. In order to have formal tax-exempt recognition under the new number, the organization must apply or send in proof of a previously issued determination letter. See IRM 21.3.8.9.1, "Applying for an Employer Identification Number (EIN) and Re-establishing Entities/EINs on Master File," if, in response to probing, the authorized caller has a copy of a CP 575 series notice.
  - c. If the caller is an unauthorized third party, suggest that the caller go to the organization for confirmation.

**IRM 21.3.8.5.1.1(10) - Added a new subparagraph (i) cautioning the assistor against using language that can be misconstrued as offering legal advice.**

10. **Provide assistance:**
  - a. Provide accurate and complete information, which includes giving a correct and complete technical answer. When a caller asks a specific technical question, provide a complete answer that is within the scope of your application or offer to prepare an appropriate referral (e.g., transfer to a different application or prepare a Form 4442). When providing a technical answer, cite the appropriate reference that supports the answer provided (e.g., publications, instructions to a form, revenue rulings, and revenue procedures). Citing an appropriate reference while speaking to the customer ensures that the

information/answer provided is accurate. Additionally, by confirming the reference, we are educating the customer.

**REMINDER:** Use of the TEGE Probe and Response Guide (TEGE PRG) is mandatory for topics for which pages have been developed. You are not required to read the responses verbatim, but you should cover all issues listed in the response in an accurate and complete manner.

**NOTE:** Do not simply refer the caller to form instructions or to a publication in lieu of providing a direct answer (or in lieu of preparing a referral) when she/he has a specific question, unless the question is broader in nature, e.g., "Do you have any publications that discuss applying for tax -exempt status?"

- b. When referring the customer to the appropriate reference, explain to the caller how to obtain forms or publications via the self-help method, the IRS website, or if the caller prefers, place an order on his/her behalf. See IRM 21.3.6.4.1, "Ordering Forms and Publications," for detailed information about this procedure.
- c. Provide all information/guidance the customer needs to avoid another contact on the same issue.

**EXCEPTION:** If the caller wants help completing an entire (or almost an entire) form, schedule, or return, apologize and explain that you can help with specific lines or questions but that you are unable to go through the form line-by-line. Whenever possible, offer a self-help method for the caller (e.g., the Interactive Form 1023 on the IRS website).

- d. Limit the caller to one entity's issue(s)/question(s) per call. If the call contains multiple taxpayers and each is requesting information about a different entity, it is still considered one entity per caller and the assistant may respond to each taxpayer separately. For example, the president of ABC organization asks for information about ABC and then hands the telephone to his spouse, the president of XYZ organization, who asks for information about XYZ.

**NOTE:** Some calls may involve more than one organization but may be considered a single request(or). For example, if a central organization calls and asks about the procedure for changing the fiscal year of all of its subordinates and for submitting the name change of several of its subordinates, you would respond to the caller's questions. However, if a central organization wants you to change the address of record for seven of its subordinates, you would apologize and explain that you may update the address of only one subordinate per call. Similarly, a caller asking about the merger of three organizations or about the consolidation of multiple EINs assigned to

one organization would also fall within the "one entity per caller" policy.

**REMINDER:** Assistors should also limit callers to one letter per telephone contact. If the caller requires multiple letters, he/she must call back for each individual request or make the remaining requests in writing to the EO Correspondence Unit.

- e. While addressing the caller's issue, if an unresolved secondary issue is discovered, take the appropriate steps to address the issue (e.g., penalty abatement, old advance ruling, entity/submodule perfections, etc.).

**NOTE:** This does not include contacting the organization about issues such as presumption of private foundation status or an expired advance ruling period if these issues are identified while performing research in the course of responding to an unauthorized third party.

- f. Use appropriate hold procedures. Use the hold feature, not the mute feature. Only place the caller on hold when necessary (for example, to research a complex issue or to locate information that is not readily available, to prepare a C letter, or to make an online adjustment). You must provide a reason for placing the caller on hold, ask for permission, and wait for a response before placing the caller on hold whenever you are able. If you are not able to provide a reason and wait for an affirmative response to your request (for example, to hear a building emergency announcement or to resolve a sudden coughing spell), apologize to the caller when you return to the call and explain your sudden absence. Whenever possible, advise the caller of the expected wait time (no more than seven minutes). Be sure to return to the caller within that time frame! If you do not indicate a wait time, do not keep the caller on hold for more than approximately five minutes without returning to the caller. If it is necessary to put the caller on hold again, apologize and provide an explanation. Ask if she/he is willing to continue to hold. Thank the caller for holding when you resume the call.
- g. As necessary, advise of appropriate time frames, identify situations that should be handled by the Taxpayer Advocate Service (TAS), or use appropriate referral procedures (Form 4442). 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 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines," for additional information.
- h. Document account calls per the instructions in IRM 21.2.2.4.2.1, "IDRS History Items and Account Inquiry," and in IRM 21.2.2.4.5, "Account Management Services (AMS)." All documentation should, to the extent possible, be completed while the taxpayer is on the phone.

- i. Avoid statements that could be misconstrued as offering legal advice. For example, avoid using language such as "Your organization qualifies as..." or "Your organization sounds like a..." because this cannot be determined by the information supplied by the caller. When offering information about qualifying for exemption, state, "Organizations with a purpose and activities similar to those you described have qualified under subsection(s)...," and reference the appropriate section(s) of Publication 557, *Tax-Exempt Status for Your Organization*.

**IRM 21.3.8.5.1.3(8) - Added the self-help method for requesting guest speakers.**

8. If a caller requests information on having an IRS speaker address his/her organization, refer the caller to the page "Requesting Educational Services from Tax Exempt & Government Entities" on the IRS website (search for "guest speaker"). If the caller does not have access to the Internet, send an email with the following information to \*TEGE Outreach with the subject line **EO Speaker Request** and tell the caller to expect to be contacted within 10 business days:
  - o Name of the individual to be contacted and his/her position within the organization
  - o Work day telephone number of contact person and the name and telephone number of a second person who can be contacted during the work day
  - o Email address(es) of the contact person(s)
  - o Name of the organization requesting the speaker. Is this organization sponsoring the event?
  - o Title of event, e.g., general group meeting, statewide meeting, national conference
  - o Location of the organization/speaking event, including the street address and city
  - o Date for which the speaker is being requested and a proposed time and length of speech
  - o Approximate number of attendees
  - o Topics to be addressed/covered by speaker

**IRM 21.3.8.5.1.3.1(3) - Clarified in the Note that the assistor should ask the authorized caller if the organization has a determination letter giving it a final foundation ruling.**

3. The foundation classification of a 501(c)(3) organization is disclosable to unauthorized third parties under IRC 6104. If an unauthorized third party asks about the tax-exempt status of an organization with an expired advance ruling or with foundation code 09 (and there is no "F," "P," or "A" case on

EDS/TEDS giving final foundation information), affirm the organization's exemption **but do not volunteer information about the organization's foundation classification**. If the caller specifically asks about the foundation classification, explain that our records indicate that no final determination of foundation classification has been made. If the caller asks about the deductibility limit of contributions, tell the caller that we can only verify that contributions are deductible at the 30 percent limit at a minimum. Refer the caller to the organization for additional details.

**NOTE:** If the caller is authorized and the organization is showing as a presumptive PF (Form 990PF-3 filing requirement) or with an 09 foundation code or with an expired advance ruling period (including organizations in status 25), ask the caller if the organization has a determination letter giving it a final foundation ruling. If so, instruct the caller to send a copy of the letter to the EO Correspondence Unit:

TEGE Correspondence Unit  
P.O. Box 2508, Room 4024  
Cincinnati, OH 45201

EEFax 855-204-6184

***Express and Overnight Delivery***

TEGE Correspondence Unit  
Room 4024  
550 Main Street  
Cincinnati, OH 45202

If the organization does not have a letter giving it a final foundation ruling, explain to the caller what the organization needs to submit to have its foundation classification updated. See IRM 21.3.8.12.5.4, "Change in Foundation Classification," and/or IRM 21.3.8.12.5.4.1, "IRC 507(b)(1)(B) Terminations (60-Month Terminations)," for details.

**IRM 21.3.8.8.4 - Expanded the table in (1) to include referrals to the Filing Information Returns Electronically (FIRE) website and details about the Enterprise Computing Center-Martinsburg and deleted the remaining paragraphs from the subsection.**

1. When a call is received dealing with employment tax issues, probe to determine the nature of the question.

<b>If</b>	<b>Then</b>
The caller needs assistance on completion of Form 941, Form 940, Form 943, Form	Refer to the TTG; enter 941, etc.

944, Form 945.	
The caller is an employer needing help relating to paying a minister, pastor, or clergyman.	Refer to the TTG; search under "minister" "clergy."
The caller is requesting a <b>refund of backup withholding</b> .	See IRM 21.3.8.3.5.3, "Backup Withholding Refunds - Exempt Organizations," for guidance.
The caller has <b>account-related</b> questions pertaining to Form 1096, Form 1098, Form 1099, Form W-2, Form W-4, etc.	Refer to the TTG.
The caller needs assistance completing or has tax law questions relating to the filing of information returns (Form 1096, Form 1098 series, Form 1099 series, Form 3921, Form 3922, Form 5498 series, Form 8027, Form 8955-SSA, and Form W-2G).	Refer the caller to the Filing Information Returns Electronically (FIRE) Web page available on the IRS website.
The caller needs assistance <b>completing</b> Form W-2 or Form W-3.	Refer the caller to the Enterprise Computing Center---Martinsburg (ECC-MTB) toll-free number at 866-455-7438. The Telecommunication Device for the Deaf (TDD) number is (304)579-4827 (not a toll-free number). The hours of operation for the Center are Monday through Friday, 8:30 a.m. to 5:30 p.m. Eastern time. Callers may also be referred to the Filing Information Returns Electronically (FIRE) Web page available on the IRS website.

**IRM 21.3.8.9.12(2) - Added a row to the table for organizations that claim they qualify as a political organization under IRC 527.**

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
36 and IRC 501(c)(4)	Qualifies under a different subsection of IRC 501 (other than IRC 501(c)(3), (9), (17), or (29))	<ul style="list-style-type: none"> <li>○ Input a TC 016/definer A with the correct subsection and other required fields.</li> <li>○ 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).</li> </ul>
36 and IRC 501(c)(4)	Qualifies as a political organization under IRC 527	<p>Instruct the caller to put the details of the request in a signed letter (How was the Form SS-4 completed? Is the organization required to file a Form 8871, <i>Political Organization Notice of Section 527 Status</i>, and, if so, did it?), including contact information, and to send the letter to EO Entity at:</p> <p>IRS Attn.: EO Entity, MS 6273 Ogden UT 84201</p> <p>The caller may also EEFax the request to 855-214-7520.</p>
27, 28, 31, 36, 40, 41, or 99	Qualifies as a church, i.e., status	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC</li> </ul>

	30	<p>022.</p> <ul style="list-style-type: none"> <li>○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date.</li> </ul> <p><b>NOTE:</b> 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"> <li>○ 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).</li> </ul>
27, 28, 30, 36, 40, 41, or 99	Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging \$5,000 or less, i.e.,	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016/definers AB with the required fields</li> </ul>

	status 31	<p>(and cycle delayed), using the current month/year for the status code date and giving the organization a 990-02 filing requirement.</p> <p><b>NOTE:</b> 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"> <li>○ 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).</li> </ul>
27, 28, 30, 31, or 36  <b>NOTE:</b> This procedure also applies to organizations in	Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging more than \$5,000, i.e., status 40	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016/definer B with the required fields (and cycle delayed),</li> </ul>

<p>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><b>REMINDER:</b> Be sure to discuss the requirement to apply for exemption.</p>	<p>using the current month/year for the status code date.</p> <p><b>NOTE:</b> 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"> <li>○ 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).</li> </ul>
<p>27, 28, 30, 31, 34, 40, 41, or 99</p>	<p>Qualifies under a subsection of IRC 501 other than IRC 501(c)(3), (9), (17), or (29), i.e., status 36</p> <p><b>REMINDER:</b> If the caller is authorized and claims the organization is</p>	<ul style="list-style-type: none"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ 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</li> </ul>

	<p>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>organization a 990-01 or 990-02 filing requirement.</p> <p><b>NOTE:</b> 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"> <li>○ 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).</li> </ul>
<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"> <li>○ Delete the EO submodule with a TC 022.</li> <li>○ Input a TC 016 with a cycle delay (BNCHG) and give the entity a Form 1120 (corporations and unincorporated associations) or Form 1041 (trusts)</li> </ul>

		<p>filing requirement.</p> <p><b>REMINDER:</b> 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><b>NOTE:</b> 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"> <li>○ 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).</li> </ul>
30, 31, or 36	Caller claims that the entity requested an EIN prematurely	<ul style="list-style-type: none"> <li>○ Instruct the caller to put the details of the request in a signed</li> </ul>

	<p>and that the entity never organized or operated and requests that the EIN be cancelled and/or that the filing requirements be removed.</p>	<p>letter, including contact information, and to send the letter to EO Entity at:          IRS          Attn.: EO Entity, MS          6273          Ogden UT 84201</p> <p>The caller may also EEFax the request to 855-214-7520.</p> <ul style="list-style-type: none"> <li>○ 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).</li> </ul>
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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 21.3.8.12.5.4(7) - Clarified that the assistor should ask the authorized caller if the organization has a determination letter giving it a final foundation ruling.**

7. If a 501(c)(3) organization shows as a presumptive private foundation or as a foundation code 09 on IDRS, research EDS/TEDS to see whether a ruling of foundation classification has been made. If found, update Master File accordingly. If not found (and the caller is authorized to act on behalf of the organization), ask the caller if the organization has a determination letter giving it a final foundation ruling. If so, instruct the caller to send a copy of the letter to the EO Correspondence Unit. If not, instruct the organization to provide the information described in (1) and (2) above. See IRM 21.3.8.5.1.3.1, "Verification of Tax-Exempt Status and Foundation Classification," if the caller is unauthorized.

**IRM 21.3.8.12.6.1 - Revised the procedure for Letter 4076C, *Information Letter - Federal Tax Status of Governmental Entity*, requests in the table in paragraph (4); restated the date to which special consideration applies to former subordinates of 4-H GEN 2704 and clarified in the last row of the table in paragraph (5) that the guidance also pertains to affiliates of a governmental unit without an employment code and added a Note to advise the caller to include with their request information about how the organization completed the application for an EIN with regards to the type of entity and the reason for applying.**

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

<b>If the caller's issue is</b>	<b>Reveal the revocation status?</b>	<b>Then</b>
<p>Affirmation of exemption/deductibility of contributions</p> <p><b>NOTE:</b> See below if the organization claims to be a government instrumentality.</p>	<p>Yes</p>	<p><b>For authorized callers:</b></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><b>For unauthorized callers:</b></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 Web.</p>

<p>Affirmation of exemption/deductibility of contributions</p> <p><b>NOTE:</b> See below if the organization claims to be a government instrumentality.</p>	<p>No</p>	<p><b>For authorized callers:</b></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. <b>DO NOT PREPARE AN AFFIRMATION LETTER.</b> (See paragraph 5 below if the caller states that the revocation is in error.)</p> <p><b>For unauthorized callers:</b></p> <ul style="list-style-type: none"> <li>○ Apologize to the caller and explain that we must perform additional research to respond to the inquiry.</li> <li>○ 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.</li> </ul>
<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><b>NOTE:</b> 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</p>

		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"> <li>○ 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.</li> <li>○ Delete the taxable return filing requirements.</li> </ul> <p><b>NOTE:</b> 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	<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"> <li>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</li> </ul>

		<p>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</p> <ul style="list-style-type: none"> <li>b. A list of the last set of officers or trustees with daytime telephone numbers</li> <li>c. A statement signed by an officer giving details on final distribution of assets (for 501(c)(3) organizations only)</li> </ul> <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>
<p>Termination of the organization (if the organization has not yet terminated and is asking about the procedure)</p>	<p>No</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 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"> <li>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</li> <li>b. A list of the last set of officers or trustees with daytime telephone numbers</li> <li>c. A statement signed by an officer giving details on final distribution of assets (for 501(c)(3) organizations only)</li> </ul> <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-</p>
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		7520.
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><b>EXCEPTION:</b> 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"> <li>○ Update the address if appropriate.</li> <li>○ If the caller wants a letter showing that the address was changed, prepare Letter 4163C (No Record of Exemption of Organization Letter).</li> </ul>
Address change for the organization	No	<ul style="list-style-type: none"> <li>○ Update the address if appropriate.</li> <li>○ 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,</li> </ul>

		<p>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.</p>
<p>Attempted to submit Form 990-N or to e-file an EO return and received a reject message</p>	<p>Yes</p>	<p>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.</p>
<p>Attempted to submit Form 990-N or to e-file an EO return and received a reject message</p>	<p>No</p>	<p>Inform the caller that the form rejected because 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. Direct the caller to the Automatic Revocation FAQs on the IRS website.</p>
<p>Request for a copy of the organization's previously-issued revocation notice CP 120-A</p>	<p>Not applicable</p>	<ul style="list-style-type: none"> <li>○ Inform the caller that these notices are computer generated and that it is not possible to regenerate individual notices.</li> <li>○ Inform the caller that the organization will be listed on EO Select Check located on the IRS website.</li> </ul>

Request for Letter 4076C, <i>Information Letter - Federal Tax Status of Governmental Entity</i>	Yes or no	Prepare the letter and send it to the address of record.
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5. Use the following chart if the caller states that his/her organization should not have been revoked for failure to file:

<b>If</b>	<b>And</b>	<b>Then</b>
The caller states that the organization should not have been revoked because they <b>have a letter stating that they are not required to file an EO return</b>	EDS/TEDS research shows that the organization was given a 990-06, 990-13, or 990-14 filing requirement	Prepare a Form 4442 referral to the EO Correspondence Unit (EEFax 855-204-6184).  <b>CAUTION:</b> 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.
The caller states that the organization should not have been revoked because they <b>have a letter stating that they are not required to file an EO return</b>	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  <b><i>Express and Overnight Delivery</i></b>  TEGE Correspondence Unit

		<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 governmental unit or affiliate of a governmental unit</p>	<p>The entity displays employment code F, T, or A on IDRS</p>	<p>Prepare a Form 4442 referral to the EO Correspondence Unit (EEFax 855-204-6184).</p> <p><b>CAUTION:</b> 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><b>Express and Overnight Delivery</b></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 filed at least one return in the three year period that began after December 31, 2006</p> <p><b>EXCEPTION:</b> 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><b>REMINDER:</b> 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><b>EXCEPTION:</b> 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</p>

		<p>manually to process the application.)</p> <p><b>CAUTION:</b> Remain 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><b>EXCEPTION:</b> If the caller states that the revoked subordinate organization was included in a group return, see below.</p> <p><b>NOTE:</b> 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 subordinate's EIN), explain that filer error is not necessarily</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><b>REMINDER:</b> 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>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><b>CAUTION:</b> 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>

<p>an acceptable reason for reinstatement and that the organization must explain the facts and circumstances of the error and request reinstatement.</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"> <li>○ <b>If the organization had a formal ruling of exemption prior to being auto-revoked</b>, prepare a Form 4442 referral to the TEGE Correspondence Unit, EEFax 855-204-6184, .</li> <li>○ <b>If the organization had NO formal ruling of exemption prior to being auto-revoked</b>, prepare a Form 4442 referral to EO Accounts, fax 801-620-5555, .</li> </ul> <p><b>NOTE:</b> 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><b>CAUTION:</b> Remain noncommittal when you are taking a referral 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</p>

		communication is generally initiated within 60 days from the date of the referral.
<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><b>NOTE:</b> 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><b>EXAMPLE:</b> 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 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>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>
<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><b><i>Express and Overnight Delivery</i></b></p> <p>TEGE Correspondence Unit Room 4024 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 revoked subordinate organization was included in a group return</p>		<p>Ask the caller for the EIN of the group return filed by the central 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 <b>OR</b> 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><b>NOTE:</b> It may be necessary to educate the caller about group returns. See IRM</p>

		21.3.8.12.14.6, "Group Returns," for additional information.
The caller states that the organization should not have been revoked because they are a federal credit union exempt under IRC 501(c)(1)	IDRS indicates that the entity had been exempt under 501(c)(14) as a state-chartered credit union	<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.O. Box 2508, Room 4024 Cincinnati, OH 45201</p> <p><b><i>Express and Overnight Delivery</i></b></p> <p>TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202</p> <p>The information may also be faxed to EEFax 855-204-6184.</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	Research indicates that the auto-revocation is for a tax period that began on or before December 31, 2012	<ul style="list-style-type: none"> <li>○ 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.</li> <li>○ Prepare a Form 4442 referral to EO Entity (EEFax 855-214-7520) with the pertinent information, including a statement that the auto-</li> </ul>

		<p>revocation may be erroneous since a TC 590 should have been input on one of the modules per EO.</p>
<p>The caller states that the organization should not have been revoked because they are a church.</p>	<p>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").</p>	<p>Prepare a Form 4442 referral with the contact information and relevant details to the HQ analyst via your lead/manager.</p>
<p>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 (including affiliates of a governmental unit without an employment code), etc.</p> <p><b>NOTE:</b> Advise the caller to include in the request information about how the organization completed the application for an EIN with regards to the type of entity (line 9 on the paper Form SS-4, <i>Application for Employer Identification Number</i>) and the reason for applying (line 10 on the paper form).</p>	<p>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").</p>	<p>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:</p> <p>IRS</p> <p>Attn. EO Entity</p> <p>Mail Stop 6273</p> <p>Ogden, UT 84201</p> <p>or</p> <p>EEFax: 855-214-7520</p>

**IRM 21.3.8.12.24.2.2(2) - Updated the prompts to emphasize that the caller should be supplying information to the assistor and that the assistor should avoid using language that can be misconstrued as offering legal advice.**

2. What are the organization's purpose(s) and activities?

<b>If the purpose(s)/activities as described by the caller</b>	<b>Then</b>
<p>Appear <b>NOT</b> to qualify for exemption or if that type of organization is exempted from submitting a Form 990-N or if the applicable subsection is one ineligible to submit the Form 990-N</p>	<p>Inform the caller.</p> <p>See IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N," for exempted organization types.</p> <p>See IRM 21.3.8.12.24.3, "Form 990-N Error Messages, Warning Messages, and Filing System Problems," for ineligible subsections.</p>
<p><b>Do appear to</b> qualify for exemption under a subsection other than the ones listed in IRM 21.3.8.12.24.3(8)</p>	<p>Ask the caller what subsection best describes the organization.</p> <p>If the caller doesn't know or is unsure, explain which subsection (or subsections) of the Code applies to organizations that have purpose(s) and activities similar to those described by the caller. Refer the caller to Publication 557, <i>Tax Exempt Status for Your Organization</i>, as necessary. If the caller remains uncommitted to a particular subsection, instruct the caller to contact us again once the organization has determined under which subsection it is organized and operated.</p> <p><b>CAUTION:</b> Avoid using language such as "Your organization qualifies as..." or "Your organization sounds like a..." because this cannot be determined by the information supplied by the caller. State, "Organizations with a purpose and activities similar to those you described have qualified under subsection(s)..." and reference the</p>

	<p>appropriate section(s) of Publication 557.</p> <ul style="list-style-type: none"> <li>○ If (c)(3), determine by purpose/activities or by sources of support whether the organization qualifies as a public charity or as a private foundation.</li> <li>○ If a private foundation, inform the caller the organization is required to file a Form 990-PF and, if it was formed after October 9, 1969, is required to file a Form 1023/Form 1023-EZ within 27 months of its formation.</li> <li>○ If a public charity or one of the other subsections, determine the organization's average annual gross receipts. If over \$50,000, inform the caller that the organization is required to file a Form 990 or 990-EZ. If \$50,000 or less, continue completing the data sheet.</li> </ul> <p><b>NOTE:</b> If the organization is in status 28, do not assume that the organization is described in the subsection under which it had been included in the group ruling, as you cannot know the reason for the organization no longer being included.</p>
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**IRM 21.3.8.12.29 - Inserted letter numbers throughout; added information about the acknowledgement letter (Letter 5822) to the Note in (6); added details to (12) about the appearance and location of the two new IDRS fields reflecting IRC 501(c)(4) registration; updated the table in (14) by deleting requests for copies of Letter 5822 and replacing that with submitters who did not receive the secure message containing Letter 5822.**

6. The IRS is required to acknowledge receipt of an IRC notification within 60 days.

**NOTE:** The acknowledgement (Letter 5822) is electronic. It is sent to the user's online account via secure messaging. A public user cannot delete a secure message (i.e., letter) from their online account and messages sent to the user's online account never expire; therefore, the user will always have access to the letter if a copy is required for any reason.

7. The IRC 506 notification is not a request for a determination of exempt status. An organization that wants to obtain an IRS determination that recognizes its tax-exempt status under IRC 501(c)(4) must follow the separate procedures in Rev. Proc. 2017-5 (or a successor revenue procedure).
8. The IRC 506 notification must be submitted electronically on Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*, which is accessible via the IRS website. Form 8976 must be accompanied by the correct user fee, which is paid through Pay.gov. The current fee is \$50.
9. The individual submitting Form 8976 on behalf of an IRC 501(c)(4) organization must first establish an online account. The individual should follow the links and instructions provided on the IRS website.

**NOTE:** The organization should ensure that the individual is authorized not only to submit the Form 8976, but also to receive these electronic communications relating to the organization's submission:

- ✓ The confirmation of transmittal of Form 8976
- ✓ The notice of non-acceptance for processing of Form 8976 (Letter 5823) for example, if the Form 8976 is incomplete, if the correct fee is not paid, or if the organization was not required to register
- ✓ The acknowledgement of receipt of Form 8976 (Letter 5822)

10. To complete the Form 8976, the organization must enter the:
  - Name of the organization
  - Address of the organization
  - Employer Identification Number (EIN) of the organization
  - Date of organization
  - State or other jurisdiction of organization
  - Organization's statement of purpose (The organization selects either "Social Welfare" or "Local Association of Employees" from a drop down menu.)
  - Month the organization's annual accounting period ends
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 (Letter 5822).

**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 (Letter 5823) is issued and any user fee paid is refunded (received 4 - 6 weeks from the date initiated).

12. Starting January 2017, organizations that successfully submit the IRC 506 notification will display a date of organization (as provided by the organization on Form 8976 - ORG DT:MM-DD-YYYY) and a date of IRC 506 notification (i.e., the Form 8976 user fee date - REG DT:MM-DD-YYYY) on IDRS. These new fields display near the top of the first page of BMFOLO (before the EO submodule information).

**NOTE:** These new fields will not be systemically post-populated for the organizations that completed the IRC 506 notification prior to the date the fields were introduced.

13. An organization's IRC 506 notification is not open to public disclosure under IRC 6104 and the IRS will not maintain a publicly-available database of organizations that submit an IRC 506 notification. Refer to IRM 21.3.8.5.1.3.1, "Verification of Tax-Exempt Status and Foundation Classification," when responding to questions about specific organizations from unauthorized third parties.
14. Use the following table to address miscellaneous issues raised by the caller:

<b>If</b>	<b>Then</b>
The caller has general questions about the IRC 506 notification process.	Refer the caller to the Form 8976 landing page, to Rev. Proc. 2016-41, and to the other information available on the IRS website.
The caller does not have access to a computer to complete the IRC 506 notification.	Prepare a Form 4442 referral to the headquarters analyst with the caller's contact information. Advise the caller of the 30-day contact time frame.
The caller is having technical (computer) difficulties submitting the IRC 506 notification.	Refer the caller to the IRS Online Registration Help Desk at 855-477-7347.
The submitter states that no secure message with the IRS acknowledgement of the organization's IRC 506 notification (Letter 5822) was received.	Prepare a Form 4442 referral to the Correspondence Unit with the caller's contact information (EEFax 855-204-6184). Advise the caller to allow up to 45 days to receive the information.
You cannot resolve the caller's issue with the information in this subsection or elsewhere in the IRM or by using the information available on the IRS website.	Prepare a detailed referral to your lead/manager, who will contact the headquarters analyst if necessary. Advise the caller of the 30-day contact time frame.