

## IRM PROCEDURAL UPDATE

**DATE: 05/10/2016**

**NUMBER: WI-21-0516-0894**

**SUBJECT: Requests to Change NAICS and NTEE Codes and Updates to Procedures for Organizations in EO Status 21 and 28**

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

**CHANGE(s):**

**IRM 21.3.8.3.4.1.2(2) - Added a Note with information about retrieving a copy of a Form 1023-EZ from Pay.gov.**

2. Form 4506-A, *Request for Public Inspection or Copy of Exempt or Political Organization IRS Form*, is used for this purpose. This form is used to request a disclosable copy of an exempt or political organization's return, report, notice, or exemption application. A letter containing the same information as the Form 4506-A may also be used by media requestors to request a copy of disclosable documents. All other requestors must use Form 4506-A.

**NOTE:** For a limited window of time (a minimum of 12 months and a maximum of 18 months from the submission date), an organization may be able to retrieve and print a copy of its Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, if they still have their login information from Pay.gov.

**IRM 21.3.8.3.7(2) - Added a Reminder that publications that are only available in an electronic format cannot be ordered using Elite or Form 4190.**

2. If Elite is unavailable, prepare a Form 4190, *Order Blank for Tax Forms and Publications*, if the caller is requesting the current year's forms or Form 6112, *Prior Year Tax Products Order Form*, if the caller needs prior year forms.

**REMINDER:** If a publication is no longer available in paper format, you will not be able to order a copy using Elite or Form 4190.

**IRM 21.3.8.3.8(1) - Added a new subparagraph (i) to cover organizations that do not display an EO filing requirement on IDRS even though they are in an EO status that should display an EO filing requirement.**

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

**REMINDER:** You may also need to research for the organization's compliance with its exempt organization (EO) filing requirements or set up an EO submodule with EO filing requirements for the organization. See IRM 21.3.8.3.8.1, "Compliance with Exempt Organization (EO) Filing Requirements," for additional details about filing requirement compliance and IRM 21.3.8.12.24.2, "Rejected Forms 990-N and Collecting Data to Establish an Exempt Organization (EO) Submodule for Organizations without a Submodule and for Organizations with a Pending Application," and the subsections that follow it for information about preparing and submitting the EO Submodule Data Sheet.

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

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

**NOTE:** If the "NO-ROLL" organization had an advance ruling and the period expired prior to the date the advance ruling process was eliminated (and there is no indication that a Letter 1048 was issued),

use foundation code 09 (no foundation rule) for the foundation code because IDRS will not allow you to input an expired date in the Advance Ruling Expiration Date (ARED) field; give the organization 990-01 filing requirements.

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

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

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

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

**NOTE:** If the effective date of exemption (status code date) of an organization with an individual ruling (affiliation code 1, 2, or 3) is showing all zeroes or otherwise needs to be corrected and the correct date cannot be determined from EDS/TEDS research, check BMFOLO for a deductibility year. If found, use January of that year for the status

code date. For example, if BMFOLO shows a deductibility year of 1989, use 198901 for the status code date. If no deductibility code is found on BMFOLO, use the ruling date for the status code date. For subordinate organizations (affiliation code 7 or 9), use the EIN establishment date. (See IRM 21.3.8.9.10, "Transaction Codes (TCs) for the Entity Module," concerning the required input of definer code C fields when updating the EO submodule of a subordinate organization. Refer to paragraph (6)(f).) **Do not confuse a status code date of all zeroes with a ruling date of all zeroes.** See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual Exemption," if the ruling date of an individually-exempt organization shows all zeroes.

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

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

- h. If a subordinate organization shows all zeroes for the ruling date, use the ruling date of the central organization to perfect the subordinate's submodule.
- i. If the Form 990 filing requirement is not displaying on IDRS even though the organization is in an EO status that *should* display a Form 990 series filing requirement (status 01, status 02, status 32, and status 36), research BMFOLE to see if the Business Closing Date (BCD) field is populated before giving the organization an EO filing requirement. If the BCD is populated, delete it using all 9s in that field on the BNCHG screen and then use a cycle delay when adding the EO filing requirement.

#### **IRM 21.3.8.3.8.1(1) - Specified that auto-revocation applies only to organizations exempt under IRC 501.**

1. Per the Pension Protection Act of 2006 (PPA), if an organization exempt under IRC 501 fails to submit the annual electronic notice (Form 990-N) or fails to file Form 990, Form 990-EZ, or Form 990-PF for three consecutive years, its tax-exempt status is revoked as of the submission/filing due date of the third year. The system will put the organization in status 97 if there has been no TC 150 (or other satisfying transaction, i.e., TC 59X other than 592, 593, 597, or 598) posting for three years and one month.

**NOTE:** Organizations that are at risk of having their exemption automatically revoked for failure to file for three consecutive years are entitled to request an extension on the third year's return. However, should they request an

extension and then fail to file the return by the extended due date, their revocation is effective as of the due date of the third year's return.

**EXAMPLE:** As of June 1, 2013, an organization has not filed its annual information return for 201012, 201112, and 201212. However, the 2012 Form 990 module shows that there is a TC 460 for an approved extension until 8-15-13, and the current status code on IDRS is 01. If the organization files its return by the approved extension due date, then the return is not late and the organization's exemption will not be revoked. However, if the organization does not file by the extended due date, then the organization's tax-exempt status will be revoked effective 5-15-13 (which is the due date of the third year's return without regard to the extension of time for filing date).

**IRM 21.3.8.5.1.1(5) - Added a new fifth bullet that instructs the assistor to refrain from speculation and opinion.**

**5. Communicate with the caller in a professional manner during the contact:**

- Provide an appropriate response to the caller's opening statement.
- Deal with the caller's feelings (if appropriate), noticeable through tone, voice inflection, and rate of speech.

**NOTE:** Whereas you should exhibit patience with customers, you are not expected to be subjected to abusive language. If the customer is being abusive, explain that you are willing to help and request that the caller remain calm in order to resolve the issue. If the customer continues with the abusive language, explain that if the caller does not discontinue the abusive language, the call will be terminated. If the caller continues the abusive language, terminate the call and inform your manager.

- Adjust your choice of words to the customer's level of understanding. DO NOT "talk down" to the customer.
- Avoid technical jargon. Phrases and abbreviations that are second nature to you are foreign words to the customer.
- Refrain from speculating on why certain policy decisions are made and from expressing personal opinions about procedures and processes. Provide to the caller only information that can be substantiated by a reference to an official source, such as a publication or the IRS website, or to an IRS research tool, such as IDRS or EDS.
- Control the conversation by keeping the customer on track and avoiding extraneous dialogue.

**IRM 21.3.8.5.1.3.1(2) - Clarified that the status 28 procedures for authorized callers apply only when the central organization can be identified.**

2. Research to determine whether the organization is recognized as tax exempt:

**REMINDER:** Don't rely on IDRS alone to determine whether an organization is recognized as tax exempt. Research EDS/TEDS to verify whether a determination has closed favorably and the data did not roll to the Master File. See IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File," for "NO ROLL" procedures if a "no roll" situation has occurred.

<b>If</b>	<b>Then</b>
<p>INOLES/ENMOD or EDS/TEDS reflects favorable tax-exempt recognition based on an individual ruling (<b>status 01</b> and <b>status 25</b>) or on inclusion in a group ruling (<b>status 01</b>).</p> <p><b>EXCEPTION:</b> See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual Exemption," before affirming the exemption of an individually-exempt organization that displays all zeroes for its ruling date.</p> <p><b>NOTE:</b> See (3) below the table if the organization's current foundation code is 09 or if it has an expired advance ruling period or has been presumed to be a private foundation.</p> <p><b>CAUTION:</b> Research BMFOLO for a prior foundation code and EDS/TEDS before assuming that an organization with foundation code 04 and Form 990PF-1 filing requirement has been ruled to be a private foundation; it may be a presumptive private foundation, in which case you will need to give special instructions to an authorized caller. If the caller is unauthorized, tell him/her that the organization is a private foundation (if she/he asks</p>	<p>1. Provide verbal confirmation that the organization is recognized as tax exempt under IRC 501(c)(X) (substituting the appropriate subsection for "X").</p> <p><b>EXCEPTION:</b> If the organization's ruling did not "roll" from EDS/TEDS to IDRS and, based on the filing requirements assigned on EDS/TEDS, the organization was required to <b>but did not</b> file its annual information return/notice for three consecutive years for periods beginning after December 31, 2006, explain to the <b>authorized caller</b> about auto-revocation. If the <b>caller is unauthorized</b>, explain that additional research is needed to respond, prepare a Form 4442 referral to the Correspondence Unit (EEFAX 855-204-6184), and tell the caller she/he can expect to be contacted within 45 days.</p> <p><b>CAUTION: DO NOT USE PHRASES SUCH AS "IN GOOD STANDING" OR "IN GOOD STATUS."</b></p> <p>2. Confirm deductibility via cc BMFOLO before responding to a direct question about the deductibility of contributions. Remember to use the TEGE PRG ; refer to IRM 21.3.8.12.4 for additional details.</p> <p><b>NOTE:</b> Grantors and contributors may rely on an advance ruling or determination of termination of</p>

<p>about the foundation classification).</p>	<p>private foundation status under 507(b)(1)(B) for purposes of IRC 170. In other words, contributions to a private foundation in status 25 are treated like contributions to a public charity unless it is more than 90 days after the advance ruling period expired and there is no "P" case on EDS that was established after the advance ruling date. See paragraph (3) below for additional information.</p> <p>3. If requested and if the organization has an individual ruling of exemption or is the central organization in a group ruling, prepare an appropriate affirmation letter. See IRM 21.3.8.5.1.3(5).</p> <p><b>NOTE:</b> If the organization is a subordinate in status 01, explain that we cannot prepare a letter of affirmation and advise the caller to contact the central organization (whose name you may provide if asked by the caller); you may reference the section entitled, "How do I verify that an organization is included as a subordinate in a group exemption ruling?," in Publication 4573, <i>Group Exemptions</i>.</p> <p>4. If the caller asks how long the organization has been exempt, you may disclose the ruling date and the status code date. The ruling date is the date the exemption was granted; the status code date is the date the exemption was effective.</p> <p><b>NOTE:</b> If the status code date of an entity in status 01 is later than the ruling date, you cannot rely on that date as being the correct effective date of exemption. If the entity had previously been in a status such as status 21 or status 32 and then updated to status 01, for example,</p>
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	<p>the status code date may still reflect the date of the conversion to status 21 or status 32 and not the original effective date of the exemption. If requested, share only the ruling date in this situation, unless you can verify the correct status code (effective) date on EDS/TEDS. You should also update IDRS accordingly.</p> <p>5. If the caller is authorized and the organization has a filing requirement other than 990-06, 990-13, or 990-14, research for EO return filing compliance and advise the caller accordingly. See IRM 21.3.8.3.8.1, "Compliance with Exempt Organization (EO) Filing Requirements," for additional information.</p>
<p>INOLES/ENMOD shows the entity in <b>status 02</b> and there is no case closed on EDS/TEDS after the ruling date shown on IDRS.</p>	<p>Verify disclosure.</p> <ul style="list-style-type: none"> <li>○ If the caller is authorized <b>and</b> the organization is 501(c)(3), prepare Letter 4162C (Letter Regarding Conditional Exemption). Instruct the caller to send the response to the letter to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201</li> </ul> <p>EEFAX 855-204-6184</p> <p><b><i>Express and Overnight Delivery</i></b> TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202</p> <ul style="list-style-type: none"> <li>○ For all other situations (caller is not authorized <b>or</b> the organization is other than 501(c)(3)), send Form 4442 to the Correspondence Unit.</li> </ul>

<p>INOLES/ENMOD shows the entity in <b>status 12</b> and with subsection 90, 91, or 92 <b>AND</b> there is no exemption ruling on EDS/TEDS that didn't roll to IDRS.</p>	<p>Inform the caller that the entity is filing an information return as a non-exempt charitable trust (NECT). If the caller is authorized and requests a letter affirming the status (<b>subsection 91 only</b>), see IRM 21.3.8.7.3(1)(b).</p> <p>Technical questions on NECTs are out of scope.</p> <p><b>NOTE:</b> Entities in status 12 are included in the online EOMF extract.</p>
<p>The current status on IDRS is <b>status 20, status 21, or status 26</b>.</p> <p><b>CAUTION:</b> Research ENMOD and the TRAC database for a pending reinstatement (i.e., a pending TC 016 on ENMOD showing EO filing requirements or an indication on TRAC that Letter 4168C was issued) and EDS for a case with a control date or a closing date that is later than the status code date on IDRS before telling the caller that the organization is not tax exempt. If ENMOD shows a pending TC 016 with EO filing requirements, treat the organization as though it is exempt and respond to the caller accordingly. If there is a pending TC 016 without EO filing requirements, consult with your Lead. If there is a case on EDS that is dated after the status code date on IDRS and EDS status and/or closing information does not provide sufficient information to respond to the caller and to update IDRS, if applicable, explain to the caller that more research is needed to respond</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <ul style="list-style-type: none"> <li>○ If the caller is <b>authorized</b>, explain that the current status of the organization is "terminated" (20), "unable to locate" (21), or "termination merger" (26). See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," if the caller asks how the exemption can be reinstated.</li> </ul> <p><b>NOTE:</b> Until a new status code is designated for that purpose, status 20 is also used for organizations that have voluntarily given up their exemption without terminating the organization. See IRM 21.3.8.12.5.1.1, "Organizations That Voluntarily Relinquish Their IRC 501(c) Exemption," for additional information.</p> <ul style="list-style-type: none"> <li>○ If the caller is <b>unauthorized</b> and the organization is in <b>status 20 or status 26</b>, advise caller <b>This organization is no longer</b></li> </ul>

<p>to his/her question(s) and prepare a Form 4442 referral to the EO Correspondence Unit (EEFAX 855-204-6184).</p>	<p><b>tax exempt as of (month/year).</b> Use status code date for month/year. See IRM 21.3.8.4.2.3(5).</p> <ul style="list-style-type: none"> <li>○ If the caller is <b>unauthorized</b> and the organization is in <b>status 21</b>, respond to the caller based on the prior status of the organization.</li> </ul>
<p>The CURRENT EO status is <b>status 22</b>.</p>	<p>See IRM 21.3.8.9.8, "Status Codes - Exempt Organizations (EO)." Refer to (12).</p>
<p>The current status on IDRS is <b>status 27</b> and EDS/TEDS does not reflect a favorable ruling dated after the EO status code date on IDRS.</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <ul style="list-style-type: none"> <li>a. If the caller is authorized, explain that the organization is no longer covered by a group exemption because the central organization's exemption was auto-revoked for failure to file the required annual information return for three consecutive years. See IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," for information on updating IDRS.</li> <li>b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization was included in a group ruling until the month and year of the status code</li> </ul>

	<p>date (if the status code date on INOLES is not all zeroes).</p> <p><b>NOTE:</b> See 3 and 4 above under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.</p>
<p>The current status on IDRS is <b>status 28</b> or <b>status 29</b> and EDS/TEDS does not reflect a favorable ruling dated after the EO status code date on IDRS.</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <p>a. If the caller is authorized, explain that the organization is no longer covered by a group exemption.</p> <p><b>DO NOT</b> prepare an EO Submodule Data Sheet for organizations in status 28 unless the organization has less than eight weeks to submit its Form 990-N before it is at risk of auto-revocation. Follow the procedures in 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." If the organization is in status 28 and the central organization can be identified and is in EO status 01, provide the information required to be added back to the group ruling <i>if the caller says that they should still be included</i> (see IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information"). For all "no risk" status 28 situations, update IDRS using the guidance</p>

	<p>in IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns." See IRM 21.3.8.12.14.3, "Supplemental Group Ruling Information (SGRI)," if the caller is authorized and the organization is in status 29.</p> <p>b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization held a group ruling (status 29) or was included in a group ruling (status 28) until the month and year of the status code date (if the status code date on INOLES is not all zeroes).</p> <p><b>NOTE:</b> See 3 and 4 above under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.</p>
<p>Neither the Master File nor EDS/TEDS reflects a favorable tax-exempt ruling (including, but not limited to, organizations in <b>status 31, status 36, or status 40</b>).</p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <p>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the</p>

Internal Revenue Code.

**NOTE:** If the caller states he/she has a copy of a determination letter, instruct the caller to send a copy of that letter, along with a cover letter, to:

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

3. Explain that certain organizations may not be required to file for formal recognition and inform the caller that we can confirm tax exemption only when our records reflect that a formal determination ruling has been made. See Exception under #4 below.

4. If the caller asks for additional details, advise him/her that an organization which meets an exception from the requirement to file for formal recognition may be treated as being tax exempt as long as it is organized and operated appropriately.

**EXCEPTION:** If the entity has been organized and operated for more than three fiscal periods prior to the call and has not filed an information return or submitted an e-Postcard for three consecutive years for periods that began after December 31, 2006, then the organization may not hold itself out to be automatically exempt unless it meets one of the exceptions to the filing requirements imposed by the Pension Protection Act of 2006

	<p>(e.g., churches). The organization is required to apply for exemption or to file taxable returns.</p> <p><b>REMINDER:</b> Use of the TEGE PRG is mandatory when offering guidance on applying for tax exemption except when the organization has been auto-revoked, whether or not it is in status 97.</p> <p>5. If the caller expresses his/her belief that the organization in question might be covered by a group ruling, refer him/her to the central organization for specific information or to Publication 4573, <i>Group Exemptions</i>, for general information about group rulings.</p> <p><b>REMINDER:</b> You should not attempt to determine whether a particular organization should be included in a group ruling if it is not showing as such on IDRS, nor should you attempt to determine potential central organizations with which an organization could be affiliated.</p> <p><b>NOTE:</b> If the caller represents a central organization requesting information on filing for a group exemption, use of the TEGE PRG is mandatory.</p> <p>6. If the caller is authorized, complete an EO Submodule Data Sheet (if there is no EO submodule and the organization is organized and operated as an exempt organization) or, if applicable, update the submodule per IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns," and offer appropriate annual return filing guidance. Refer to the TEGE PRG for</p>
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	<p>specific return filing requirement guidance.</p> <p><b>NOTE:</b> You may respond to questions from an unauthorized caller with general return filing requirement information, i.e., information not protected by IRC 6103.</p>
<p>The current status on IDRS is <b>status 32.</b></p>	<p>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <p>a. Research BMFOL/TXMOD to determine if a Form 990/Form 990-EZ has posted (TC 150) or was received for processing (TC 594/599) after the Status 32 date.</p> <ul style="list-style-type: none"> <li>○ If a Form 990/Form 990-EZ has posted or was received for processing, update the status on IDRS to 01 with 990-01 FR and continue addressing the caller's issue.</li> <li>○ If no Form 990/Form 990-EZ has posted or was received for processing, continue to Step b.</li> </ul> <p>b. Check EDS/TEDS for an "F," "P," or "A" case closed after the Status 32 date.</p> <ul style="list-style-type: none"> <li>○ If a closed case is found, update the status and filing requirements on IDRS based on the EDS/TEDS information and continue addressing the caller's issue.</li> <li>○ Even if no "F," "P," or "A" case is located, treat the account as though the organization is exempt and respond to the caller's issue accordingly.</li> </ul> <p><b>NOTE:</b> See IRM 21.3.8.12.6,</p>

	<p>"Request for Reinstatement of Tax-Exempt Recognition," if the caller is authorized.</p>
<p>INOLES/ENMOD shows the organization as an IRC 527 political organization (<b>status 34</b>, subsection 82).</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p> <ul style="list-style-type: none"> <li>○ If the caller is authorized, explain that our records indicate that the organization identified itself as a political organization described in IRC 527.</li> <li>○ If the caller is unauthorized, advise him/her that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. If the caller specifically asks if the organization is a political organization, refer the caller to the IRS website for publicly-disclosed filings. Instruct the caller to type "Search Political Organization Disclosures" in the search box.</li> </ul>
<p>INOLES/ENMOD shows the entity in <b>status 41</b> and there is no favorable case closed on EDS/TEDS after the status code date shown on IDRS.</p>	<ol style="list-style-type: none"> <li>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</li> <li>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code.</li> <li>3. If the caller is authorized, explain that the organization is required to apply for formal recognition of its</li> </ol>

	<p>exemption and that it is liable for a taxable return until it has had its exemption approved.</p> <p><b>NOTE:</b> If the status should be changed to status 31 (because the organization qualifies as a public charity with annual gross receipts averaging \$5000 or less), to status 36 (because the organization qualifies for exemption under a subsection other than IRC 501(c)(3), (c)(9), or (c)(17)), or to status 40 because 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 or Form 1024 (501(c)(9) and 501(c)(17)), update the submodule per 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 the organization may still be subject to auto-revocation if they have not filed at least one taxable or EO return or submitted a Form 990-N in the last three tax periods.</p>
<p>INOLES/ENMOD shows the entity in <b>status 70</b> and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS.</p>	<ol style="list-style-type: none"> <li>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</li> <li>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code.</li> <li>3. If the caller is authorized, explain that the organization was denied exemption and that it is liable for a taxable return.</li> </ol>

<p>INOLES/ENMOD shows the entity in <b>status 71</b> and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS.</p> <p><b>CAUTION:</b> Do not rely solely on the closing code when researching EDS. Many FTE cases were erroneously closed in status 01 in the late 1990s, but the cases correctly showed an FTE letter as the last letter created and a Form 1120 filing requirement on the closing information page. Be sure to perform thorough research before determining that IDRS contains erroneous information.</p>	<ol style="list-style-type: none"> <li>1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</li> <li>2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code.</li> <li>3. If the caller is authorized, explain that the organization failed to establish its exemption and that it is liable for a taxable return until it completes the application process and receives a letter of determination ruling it to be exempt. See IRM 21.3.8.12.17, "Exempt Organization (EO) Case Development and Failed to Establish (FTE) Status," for additional information.</li> </ol>
<p>INOLES/ENMOD shows the entity in <b>status 97</b> and there is no favorable case closed on EDS/TEDS after the status code date shown on IDRS.</p>	<p>Research ENMOD and TRAC for an indication that the organization's exemption is being restored (i.e., a pending TC 016 on ENMOD giving the organization an EO filing requirement and/or a closed TRAC case dated after the status 97 date showing that an affirmation or erroneous auto-revocation (ER) letter was sent to the organization).</p> <ul style="list-style-type: none"> <li>○ If an indication of reinstatement is found, treat the organization as though it is exempt and respond to the caller accordingly.</li> <li>○ If no indication of reinstatement is found, see IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."</li> </ul>

<p>INOLES/ENMOD shows the entity in <b>status 97</b> but there is a favorable case closed on EDS/TEDS after the status code date shown on IDRS.</p>	<p>Affirm the exemption of the organization using the verbiage in the first row of this table.</p> <p><b>NOTE:</b> If the closing date on EDS/TEDS is more than two weeks prior to the date of the call and the organization is still showing status 97 on IDRS, follow the procedure in paragraph (1)(c) of IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File."</p>
<p>The EO status is <b>status 98</b>.</p>	<ol style="list-style-type: none"> <li>1. Advise caller that our records indicate the exempt status is currently suspended under IRC 501(p).</li> <li>2. Advise caller that no deduction is allowed under any provision of the Code for contributions made to the organization while the organization's exemption is in suspension.</li> <li>3. Advise caller that information on IRC 501(p) can be found on the Web at irs.gov, by typing "501(p)" in the search box. <b>DO NOT PROVIDE ANY OTHER ACCOUNT/STATUS INFORMATION TO THE CALLER.</b></li> <li>4. See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," for reinstatement information.</li> </ol>
<p>The EO status is <b>status 99</b>.</p>	<p>Research IDRS for the status held by the organization before it was updated to status 99 and respond to the caller based on the prior status.</p> <p><b>NOTE:</b> If the prior status is 41 and the caller is contacting the Service because of a rejected Form 990-N or other filing requirement-related issue, see paragraph (36) of IRM 21.3.8.9.8, "Status Codes - Exempt</p>

	Organizations (EO)."
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**IRM 21.3.8.7.3(1) - Removed the reference to making a referral to the Correspondence Unit in subparagraph (g); clarified in subparagraph (i) that the status 28 procedures for authorized callers apply only when the central organization can be identified; removed the instruction not to prepare an affirmation letter from the guidance in subparagraph (n) for callers requesting a letter for the purpose of reinstating their status with the state.**

1. To determine the appropriate letter that fits the customer's situation, refer to the following charts, using all applicable research and information furnished by the caller.

**g. Chart 6 - EO STATUS = 01 - Affiliation Code = 6 (GEN Parent - non Church) or = 8 (GEN Parent - Church)**

<b>Applicability</b>	<b>Letter To Org</b>	<b>Letter to 3rd party</b>
All Subsections  <b>NOTE:</b> Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	Letter 4167C (Letter Affirming Parent to Subordinate)  <b>NOTE:</b> You must research at least one subordinate entity using EOGENS to ascertain the subsection under which the subordinate organizations are exempt in case it differs from that of the central organization.	Letter 4170C  (3rd Party Affirmation of Exemption Letter)

**i. Chart 8a - Miscellaneous informational/procedural letters for authorized parties except as otherwise noted**

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Subordinate organization with EO status 27 or 28	Letter 4163C (No Record of Exemption of Organization Letter)  <b>CAUTION:</b> Do not offer a letter unless the caller specifically asks for one.  If the caller asks about being included in the group ruling and the central organization can be identified and is in EO status 01 on IDRS (status 28 organizations only), see IRM 21.3.8.12.14.5 , "Adding Subordinates to

	<p>a Group Exemption and Modifying Subordinate Information."</p> <p>If the organization is in status 27 or if it is in status 28 and the organization does not want to be included in the group exemption (or the central organization <b>IS NOT</b> in EO status 01 on IDRS), 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>If the caller's organization is in status 28 and wants to submit a Form 990-N, see IRM 21.3.8.12.24.2.2, "Establishing the Exempt Organization (EO) Submodule: Organizational and Operational Details" and 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><b>NOTE:</b> If an unauthorized third party asks for a letter, prepare Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption).</p> <p><b>REMINDER:</b> Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.</p>
<p>501(c)(3) organizations with EO status 02</p> <p>For other subsections and for all unauthorized third party contacts regardless of subsection, send 4442 to Corr. Unit.</p>	<p>Letter 4162C (Letter Regarding Conditional Exemption)</p> <p>Instruct the caller to send the response to the letter to:</p> <p>TEGE Correspondence Unit  P.O. Box 2508, Room 4024  Cincinnati, OH 45201  EEFAX 855-204-6184</p> <p><b><i>Express and Overnight Delivery</i></b></p>

	TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202
Organization requests written confirmation of its EIN.	Letter 4158C (EIN Letter)
Inquiry about exempt status of a taxable farmer's co-op	Letter 4163C (No Record of Exemption of Organization Letter)
Inquiry about exempt status of an IRC 527 political organization	Letter 4163C (No Record of Exemption of Organization Letter)

n. **Chart 8f -Miscellaneous informational/procedural letters - Organizational Changes**

<b>Applicability/Issue</b>	<b>Letter/Document</b>
Guidance on how to terminate private foundation classification and become a public charity	No C Letter available. See IRM 21.3.8.12.5.4.1.
Organization wants to change its foundation classification to a church	No C Letter available. See IRM 21.3.8.12.5.4.(1)(a).
Organization proposes new activities	Letter 4159C (Proposed Activity PLR Letter)
Organization wants to change its subsection	Letter 4181C (Change Subsection Letter)
Organization wants an affirmation letter because its corporate standing in its state has been terminated or is inactive (per caller's comments)	See IRM 21.3.8.12.2, "State Reinstatement Affirmation."

**IRM 21.3.8.8.3(3) - Clarified that callers may still file a complaint against an exempt organization that does not have formal exemption.**

3. If the complaint is dealing with EO related issues, but the organization does not have a formal exemption determination, advise the caller appropriately, e.g., that there is no record of an exemption by virtue of an approved application or that the organization is included in a group ruling, in addition to providing the contact information for EO Classification. See IRM 21.3.8.4.2.3, "Exempt Organization (EO) Public Inspection of Determination Applications and Return Information," for appropriate disclosure guidelines.

**IRM 21.3.8.8.4(3) - Replaced the reference to the MCC email address with one to the Filing Information Returns Electronically (FIRE) Web page.**

3. Provide callers with the Enterprise Computing Center---Martinsburg (ECC-MTB) toll-free number and the hours of operation. The toll-free number is 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 21.3.8.9.5(8) - Clarified that the cross-reference was for requests to update the ORACLE database.**

8. If the caller requests an address change for an IRC 527 political organization in the ORACLE database on the IRS website, see IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."

**IRM 21.3.8.9.8(20) - Revised the definition of EO status 29 because it is no longer used when a central organization fails to respond to the SGRI; changed the Note to a Reminder and removed the reference to the IRM subsection on the SGRI; added a new Note with the procedure a central organization should follow if it believes its group ruling was dissolved in error.**

20. **Status Code 29** — Is used when a group ruling has been dissolved as a result of the central organization notifying EO Entity that the group ruling was no longer being used. All EO filing requirements will reflect zero.

**REMINDER:** If the (formerly) central organization for a dissolved group ruling is going to maintain its individual exemption, it should be in status 01 with an affiliation code of 1-3 (generally 3).

**NOTE:** Only Ogden has the authority to take an organization out of Status 29 if there is no "T" case on EDS/TEDS. Impacted central organizations should send the request for reinstatement and a current listing of subordinates/annotated SGRI to EO Entity at the address shown below. Tell

the caller to allow 90 days for the records to be corrected once Entity agrees to restore the group ruling.

IRS  
Attn. EO Entity  
Mail Stop 6273  
Ogden, UT 84201

or

EEFAX: 855-214-7520

If there is a T case on EDS/TEDS, the central organization should submit a request to:

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

***Express and Overnight Delivery***

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

EEFAX 855-204-6184

EO Determinations will notify the central organization whether its exemption can be reinstated or whether it will need to reapply.

**IRM 21.3.8.9.10(3) - Clarified in the table in subparagraph (b) that the submodule was being established by the assistor and added a Reminder to complete the EO Submodule Data Sheet when the submodule could not be prepared by the assistor.**

3. **TC 000** establishes an account on the BMF for the first time or reactivates a previously-assigned EIN. These accounts may be entered in one of two ways:
  - a. CC ENREQ/BNCHG, Doc Code 63, is used when no EO section needs to be established (e.g., EP trust EINs).
  - b. CC EOREQ/EOCHG, Doc Code 80, is used when an EO submodule needs to be established.

<b>If</b>	<b>Then</b>
<b>No EO submodule</b> needs to be established by the assistor (e.g., EP trust EINs or exempt	CC ENREQ/BNCHG format is used for input of an entity change transaction. It must be preceded by a CC ENMOD. If the TIN is not located on the Master File, an

<p>organizations with no ruling information available on EDS)</p> <p><b>REMINDER:</b> The assistor should prepare an EO Submodule Data Sheet and mark the box to indicate CAS TC 000'd the EIN if the caller represents an exempt organization.</p>	<p>intend indicator of 1 must be input in column 20. The intend indicator allows the generation of a TC 000.</p> <p>The required fields for BNCHG TC 000 transactions are Doc. Code 63, name control, primary name, address, city, state, ZIP, filing requirements or NR, and Remarks. See IRM 21.1.3.20.1, "Oral Statement Documentation Requirements," for details.</p>
<p>An <b>EO submodule</b> needs to be established by the assistor from information available on EDS</p>	<p>CC EOREQ/EOCHG format is used for input of an entity and/or submodule change transaction. If the TIN is not located on the MF, an intend indicator of 1 must be input in column 20. The intend indicator allows the generation of a TC 000.</p> <p>The required fields for CC EOCHG TC 000 transactions are Doc Code 80, name control, primary name, address, EO status code and date, at least one of the following filing requirements: 990, 5227, 990-PF, or NR, and Remarks. See IRM 21.1.3.20.1, "Oral Statement Documentation Requirements," for details.</p> <p><b>REMINDER:</b> When re-establishing the EIN of an exempt organization that should have been filing annual information returns or submitting the Form 990-N, the consequences of failure to file (auto-revocation) should be addressed with an authorized caller. See IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N," and the subsequent subsections for additional information.</p>

**NOTE:** IRM 3.41.269-5, "Alphabetical Listing of Major Cities with Major City Codes and ZIP Codes," contains a list of Major City Codes which may be used as a short cut for inputting the city and state information.

**IRM 21.3.8.9.10.3 - Added a new paragraph (3) with procedures for requests to change the NAICS code and renumbered the subsequent paragraph.**

3. If the caller asks about how to change the NAICS code we show for the organization, instruct the caller to send a written request to the Correspondence Unit with the relevant facts, including who selected the code initially, if known. The CU will refer to EO Determinations, if necessary, and will notify the organization if a Form 8940 and user fee are required to make the requested change. The information should be sent to:  
TEGE Correspondence Unit  
P.O. Box 2508, Room 4024  
Cincinnati, OH 45201

***Express and Overnight Delivery***

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

The information may also be faxed to EEFAX 855-204-6184.

**IRM 21.3.8.9.12 - Revised paragraphs (1) and (2) to show that the EO EIN transcripts stopped generating in July 2015.**

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).
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	And, based on the caller's statements, the organization	Then
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is		
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"> <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>
27, 28, 31, 36, 40, 41, or 99	Qualifies as a church, i.e., status 30	<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), 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 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., status 31	<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 organization</li> </ul>

		<p>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 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, or 36</p>	<p>Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging more than \$5,000, i.e., status 40</p> <p><b>REMINDER:</b> Be sure to discuss the requirement to apply for exemption.</p>	<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), 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 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</li> </ul>

		relationship to the organization, e.g., treasurer, and not the caller's name).
27, 28, 30, 31, 40, 41, or 99	Qualifies under a subsection other than IRC 501(c)(3), (9), (17), or (29), i.e., status 36	<ul style="list-style-type: none"> <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 organization a 990-01 or 990-02 filing requirement.</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 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, 36, or 40	Does not qualify for exemption from federal income tax	<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) filing requirement.</li> </ul> <p><b>REMINDER:</b> Consider the Form 1120 as a default filing requirement; unless the caller</p>

		<p>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 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	<p>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.</p>	<ul style="list-style-type: none"> <li>○ 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</li> </ul> <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>

**REMINDER:** If a master file update is required before an EO return or a Form 990-N can be successfully transmitted, advise the caller to allow at least four weeks for the necessary systems to be updated (updates involving cycle delays may take up to six weeks). If the organization is at risk for auto-revocation, refer to IRM 21.3.8.12.24.4, "Special Procedures for

Organizations That Require an Integrated Data Retrieval System (IDRS) Update to Submit the Form 990-N Timely," for additional required actions.

**IRM 21.3.8.10.2.4(7) - Updated the STAUP procedure in subparagraph (c) to show AMS as the preferred site for the history item.**

7. If you are unable to abate the penalty (i.e., none of the bullets in (6) applies) and the caller has reasonable cause for penalty abatement, instruct the caller to:
- a. Submit a detailed explanation requesting that the penalty be abated. The request should address the reason for the late filing.
  - b. Advise the caller to respond in writing to the address or fax number on the notice. The appropriate contact information shown below may also be provided to the caller in lieu of or in addition to referring the caller to the contact information on the notice:

<b>Sent via US Postal Service</b>	<b>Sent via private delivery service (e.g., UPS, Fed Ex, etc.)</b>
Internal Revenue Service  P.O. Box 9941  Ogden, UT 84409	Internal Revenue Service  1973 N Rulon White Blvd  Mail Stop 6552  Ogden, UT 84404
Fax 801-620-5555	

- c. If the account shows an amount due, proceed as follows:

<b>If MF status is</b>	<b>Then</b>
21 or 58	<p>1. See (6) above to determine whether you can abate the penalty.</p> <p>2. If you cannot abate the penalty, input a STAUP for 9 cycles. This allows the caller time to submit a written request for penalty abatement consideration.</p> <p>3. Advise the caller you will stop collection activities for 9 weeks; however, accrual of penalties (in the case of incomplete returns) and/or interest will continue until the penalty is paid or removed.</p> <p>4. Place a history item on AMS explaining the corrective action taken or the reason for the STAUP.</p>

	<b>NOTE:</b> If an unauthorized third party asks whether you will put a hold on notices, explain that the appropriate actions will be taken. If the caller presses you for details, explain that IRC 6103 prohibits you from disclosing account-specific information to unauthorized third parties.
22, 24 or 26	<p>1. See (6) above to determine whether you can abate the penalty.</p> <p>2. If you cannot abate the penalty, instruct the caller to pay the penalty or follow the guidance in (7)(a) and (7)(b) above.</p>

**IRM 21.3.8.11.1.1 - Converted the Note in (10) into its own paragraph and revised the specified time frame and renumbered the subsequent paragraph.**

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.
11. If the caller is requesting the status of an application, it has been over four weeks since the application was mailed, and there is no information about the application on LINUS or EDS/TEDS, ask the caller if the user fee check was processed:
  - If **YES**, follow the guidance in the job aid for the status of pending EO applications on the Portal.
  - If **NO**, research IDRS for an indication that a Letter 5530-C was generated. If so, explain that the application is being returned. If there is no indication that a Letter 5530-C was generated, review the correct mailing address, the proper user fee amount, and the clerical completeness information above to ensure the caller submits a complete package and suggest the organization send a new package and fee.
12. If an authorized caller has application-specific questions on an EO case that cannot be addressed with information in this subsection or elsewhere in the IRM, prepare a Form 4442 referral to your lead and tell the caller to expect to be contacted within 30 days.

**IRM 21.3.8.12.2 - Revised (1) using guidance provided by Exempt Organizations Determinations and deleted the remaining paragraphs.**

1. If the caller asks for a "state affirmation letter" or uses similar language to request a letter that can be used to show the state that it is currently exempt from federal income tax (including, but not limited to, for the purpose of applying for reinstatement with the state because the state administratively dissolved its corporation), refer to IRM 21.3.8.5.1.3.1, "Verification of Tax-Exempt Status and Foundation Classification," and to IRM 21.3.8.7.3, "Choosing the Appropriate Letter," and respond to the caller appropriately

(including sending an affirmation letter, if merited) based on the organization's current status per IDRS and EDS research.

**IRM 21.3.8.12.4 - Added a new paragraph (6) with the procedure organizations with individual exemptions would follow to request a (re)determination of their deductibility status.**

6. If an organization with an individual exemption did not qualify for deductibility of contributions at the time of application (for example, a veterans' organization whose membership did not include enough war veterans), it may request a (re)determination of its deductibility status by completing a Form 8940 and submitting it, the required user fee, a letter explaining the request, and the appropriate supporting documentation (for example, the schedule K from the Form 1024 application in the case of a veterans' organization) to:

IRS  
P.O. Box 12192  
Covington, KY 41012-0192

Express mail or private delivery service:

IRS  
201 West Rivercenter Blvd  
Attn: Extracting Stop 31  
Covington, KY 41011

**IRM 21.3.8.12.6(3) - Completely revised the procedures for organizations in status 21.**

3. The information required to be submitted for reinstatement depends on the organization's current status on Master File:

If the organization is in	Then
Status 21 with a status code date of 201105 or earlier	<ol style="list-style-type: none"> <li>1. Verify the organization's mailing address and update it on IDRS (as appropriate).</li> <li>2. Research EDS to determine whether the organization was exempted from filing a Form 990 series return (990-06, 990-13, 990-14). <ul style="list-style-type: none"> <li>o If yes, update the organization's EO submodule and send the appropriate affirmation letter.</li> </ul> </li> </ol> <p><b>CAUTION:</b> Call site assistors should not attempt to update the submodules for central</p>

	<p>organizations (affiliation codes 6 and 8), but rather should prepare a Form 4442 referral to EO Entity (EEFAX 855-214-7520). See IRM 21.3.8.9.10, <i>Transaction Codes (TCs) for the Entity Module</i>, for additional information. Refer to (6)(e).</p> <ul style="list-style-type: none"> <li>○ If no or if the EDS research is unavailable or inconclusive, explain to the caller that additional research is required to determine whether the organization's exemption can be reinstated based on the information available or whether an application and user fee will be required for reinstatement because of auto-revocation. Tell the caller that, within 60 days, the organization will receive written information that provides the organization with its status or will be contacted for additional information. Prepare a referral to the EO Correspondence Unit (EEFAX 855-204-6184) with the contact information and any other relevant details.</li> </ul>
<p>Status 21 with a status code date of 201106 or later</p>	<ol style="list-style-type: none"> <li>1. Verify the organization's mailing address and update it on IDRS (as appropriate).</li> <li>2. Research EDS to determine whether the organization was exempted from filing a Form 990 series return (990-06, 990-13, 990-14). <ul style="list-style-type: none"> <li>○ If yes, update the organization's EO submodule and send the appropriate affirmation letter.</li> </ul> <p><b>CAUTION:</b> Call site assistors should not attempt to update the submodules for central</p> </li> </ol>

	<p>organizations (affiliation codes 6 and 8), but rather should prepare a Form 4442 referral to EO Entity (EEFAX 855-214-7520). See IRM 21.3.8.9.10, <i>Transaction Codes (TCs) for the Entity Module</i>, for additional information. Refer to (6)(e).</p> <ul style="list-style-type: none"> <li>o If no, ensure that the organization knows about its annual filing requirement. If the organization has not filed a return/submitted a Form 990-N for the previous two periods, stress to the caller that the organization must file a complete and timely return or submit a timely Form 990-N for the third year or its exemption will be automatically revoked.</li> </ul> <p><b>NOTE:</b> When the Form 990 series return or e-Postcard for an organization in status 21 is processed, the status of the organization will be updated to the status it held prior to status 21. Additionally, the AOR will be updated to the address provided on the return/e-Postcard.</p>
Status 20	<p>Using the status code date for month/year, inform the caller that our records indicate that the organization terminated as of (month/year) and that the organization will need to reapply if it wishes to be formally recognized as tax exempt.</p> <p><b>NOTE:</b> Until a new status code is designated for that purpose, status 20 is also used for organizations that have voluntarily given up their exemption without terminating the organization. See IRM 21.3.8.12.5.1.1, "Organizations That Voluntarily</p>

	<p>Relinquish Their IRC 501(c) Exemption," for additional information.</p> <p>If the caller says the organization never terminated and asks how to reinstate the existing exemption, research EDS to determine if:</p> <ul style="list-style-type: none"> <li>o A "T" case was processed.</li> <li>o An "A" case as described in IRM 21.3.8.12.5.1.1, "Organizations That Voluntarily Relinquish Their IRC 501(c) Exemption," was closed prior to the status 20 date.</li> </ul> <p>If either bullet applies, explain to the caller that the organization must reapply to be tax exempt. Otherwise:</p> <ul style="list-style-type: none"> <li>o If there was a ruling on EDS dated prior to the status 20 date that exempted the organization from a Form 990 series filing requirement (i.e., 990-06, 990-13, or 990-14) AND neither of the first two bullets applies, use the information from EDS to update IDRS and prepare an affirmation letter.</li> <li>o If there is no indication the organization had been exempt from the annual filing requirement and the organization has filed at least one annual return in the last three fiscal periods AND neither of the first two bullets applies, update IDRS to put the organization into the status it held prior to status 20 and prepare an affirmation letter.</li> </ul> <p>If none of the bullets apply, prepare a Form 4442 referral with the organization's contact information and the notation that the organization wants its</p>
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	<p>exemption reinstated and route the referral based on the status of the organization prior to its being put in status 20.</p> <ul style="list-style-type: none"> <li>○ If the organization had had formal exemption, send the referral to the EO Correspondence Unit (EEFAX 855-204-6184).</li> <li>○ If the organization had not had formal exemption (i.e., status 31, status 40, and status 36), send the referral to EO Accounts (fax 801-620-5555).</li> </ul>
<p>Status 32</p> <p><b>NOTE:</b> No new organizations have been put into this status since January 2008.</p>	<p>1. Research BMFOL/TXMOD to determine if a Form 990/990-EZ has posted (TC 150) or was received for processing (TC 594/599) after the Status 32 date.</p> <p>a. If a Form 990/990-EZ has posted or was received for processing, update the status to the status the organization had prior to the 32 with 990-01 FR and continue addressing the caller's issue.</p> <p><b>NOTE:</b> If the effective date cannot be determined from EDS/TEDS research, check BMFOLO for a deductibility year. If found, use January of that year for the status code date, e.g., if BMFOLO shows a deductibility year of 1989, use 198901 for the status code date. If no deductibility code is found on BMFOLO, use the ruling date for the status code date for organizations with affiliation code 1, 2, or 3. For subordinate organizations (affiliation code 7 or 9), use the EIN establishment date.</p> <p>b. If no Form 990/990-EZ has posted or was received for processing after the status 32 date, research IDRS to confirm that the organization filed at least one annual information return (including the Form 990-N) or has at</p>

	<p>least one satisfying transaction for the most recent three tax years. If none is found, inform the caller that our records indicate that the organization's exemption is due to be revoked for failure to file the required returns for three consecutive years. If found, continue to Step 2.</p> <p>2. Check EDS/TEDS for an "F," "P," or "A" case closed after the Status 32 date.</p> <p>a. If a closed case is found, update the status and filing requirements based on the EDS/TEDS information and continue addressing the caller's issue.</p> <p><b>NOTE:</b> If EDS/TEDS shows a closed "T" case, the organization must reapply. Perfect the EO submodule to reflect EO status 20 to agree with the termination per the EDS/TEDS record.</p> <p>b. If no "F," "P," "A," or "T" case is located:</p> <ul style="list-style-type: none"> <li>o Advise the caller that the organization was put into a non-filer status because we did not receive a return or a response to a notice sent to them regarding filing Form 990.</li> <li>o Advise the caller that the organization needs to file Form 990 or submit a Form 990-N in order to update the status.</li> </ul> <p><b>NOTE:</b> If the organization has not filed a return for the previous two periods, stress to the caller that the organization must file a complete and timely return for the third year or its exemption will be automatically revoked.</p> <ul style="list-style-type: none"> <li>o Probe caller to determine the</li> </ul>
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	<p>gross receipts/assets and advise caller if eligible to file Form 990-EZ or to submit Form 990-N.</p> <ul style="list-style-type: none"><li>○ Recommend to the caller a self-help method of obtaining forms and explain what is needed. See IRM 21.3.8.3.7, "Ordering Forms and Publications."</li><li>○ Advise caller of the normal due date of the return. If the return is being filed late, advise the caller that a notice may be generated assessing a daily delinquency penalty when the return is posted. Advise the caller about reasonable cause abatement procedures.</li></ul> <p><b>NOTE:</b> This does not apply to the Form 990-N.</p> <ul style="list-style-type: none"><li>○ Verify the organization's mailing address and update IDRS as necessary.</li></ul> <p><b>NOTE:</b> If the organization has an expired ARED (200805 or earlier), inform the caller that the organization will also have to submit a completed Form 8940 and a Form 8734 (or a copy of its completed Form 990 Schedule A), as well as the appropriate user fee (see Rev. Proc. 2015-8 or its successor for the current fee), to: Internal Revenue Service P.O. Box 12192 Covington, KY 41012</p> <p>Express mail or private delivery service:  Internal Revenue Service 201 West Rivercenter Blvd Attn: Extracting Stop 31 Covington, KY 41011</p>
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	<p>If the organization has a foundation code 09, see IRM 21.3.8.12.5.4, "Change in Foundation Classification." Refer to paragraph (7).</p> <p>3. See IRM 21.3.8.7.3, "Choosing the Appropriate Letter," if the caller was requesting an affirmation letter.</p>
<p>Status 26</p>	<p>Instruct the caller to explain in writing that the organization was merged into another organization in error and to send the request for reinstatement to:</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>
<p>Status 98</p>	<p><b>NOTE:</b> Do not send any CAS correspondence to an organization in status 98.</p> <p>1. If an organization wants to request a reversal of its suspension, an officer of the organization must complete a signed request verifying that all information submitted is correct, and send to:</p> <p>Office of Foreign Assets Control (OFAC)</p> <p>U.S. Department of the Treasury</p> <p>Treasury Annex 1500 Pennsylvania Avenue NW</p> <p>Washington, DC 20220</p> <p>2. OFAC reviews their request and provides written verification if the</p>

	suspension is removed. See IRM 21.3.8.9.8, for information on Status Codes.
<p>Status 97 (including organizations that have been organized and operated for more than three fiscal periods prior to the call and have not filed an information return or submitted an e-Postcard for three consecutive years for periods that began after December 31, 2006, unless they meet one of the exceptions to the filing requirements imposed by the Pension Protection Act of 2006 (e.g., churches) but that aren't in status 97 on IDRS)</p>	<p>Explain to the caller that the organization's exemption was automatically revoked for failure to file a required information return for three consecutive years and that it must file for exemption if it intends to operate as a tax-exempt organization. For additional information, see IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."</p> <p><b>REMINDER:</b> No organization will have its exemption reinstated if it was required to file an annual information return or to submit the Form 990-N and failed to do so for three consecutive years for tax years that began after December 31, 2006, unless the organization submits a new application and pays the required user fee.</p> <p><b>NOTE:</b> If the organization still shows an unresolved ARED on its original ruling and was not presumed to be a private foundation, it is not required to submit the Form 8734 with its application, as that information is irrelevant to the new application.</p>

**NOTE:** If the prior EO status is other than 01 or 36:

- For prior status 31, update the organization back to status 31 and provide Form 1023/Form 1023-EZ and Form 990-N submission guidance.
- For prior status 40, advise the caller that, based on our records, the organization is required to file an application for a formal determination (Form 1023/Form 1023-EZ for 501(c)(3); Form 1024 for 501(c)(9) or (17)). Provide the appropriate application filing guidance and explain that the organization is not eligible to file an information return or to submit a Form 990-N until it is formally recognized as tax exempt. If the organization should more appropriately be in status 30, 31, or 36, update the submodule per IRM 21.3.8.9.12, "Updating Exempt

Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns."

**IRM 21.3.8.12.6.1 - Deleted the information about 4-H groups from the Exception in (3); added a row about 4-H groups that are auto-revoked for periods ending on or before December 31, 2013, to the table in (5).**

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.

<b>If the status 97 date is</b>	<b>Then you may not reveal the automatic revocation status TO AN AUTHORIZED CALLER until on or after</b>	<b>Then you may not reveal the automatic revocation status TO AN UNAUTHORIZED CALLER until on or after</b>
201411 and 201412	January 29, 2015	February 9, 2015
201501	February 26, 2015	March 9, 2015
201502	April 2, 2015	April 13, 2015
201503	April 30, 2015	May 11, 2015

201504	May 28, 2015	June 8, 2015
201505	July 2, 2015	July 13, 2015
201506	July 30, 2015	August 10, 2015
201507	August 27, 2015	September 14, 2015
201508	October 1, 2015	October 12, 2015
201509	October 29, 2015	November 9, 2015
201510	November 26, 2015	December 14, 2015
201511 and 201512	January 28, 2016	February 8, 2016
201601	February 25, 2016	March 14, 2016
201602	March 24, 2016	April 11, 2016
201603	April 28, 2016	May 9, 2016
201604	May 26, 2016	June 13, 2016
201605	June 30, 2016	July 11, 2016
201606	July 28, 2016	August 8, 2016
201607	September 1, 2016	September 12, 2016
201608	September 29, 2016	October 10, 2016
201609	October 27, 2016	November 14, 2016
201610	December 1, 2016	December 12, 2016

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
<p>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></p>	<p>EDS/TEDS research shows that the organization was given a 990-06, 990-13, or 990-14 filing requirement</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</p>

		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	<p>Instruct the caller to send a copy of the letter showing they do not have an EO filing requirement 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</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>
The caller states that the organization should not have been revoked because they are a governmental unit or affiliate of a governmental unit	The entity displays employment code F, T, or A on IDRS	<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</p>

		<p>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><i>Express and Overnight Delivery</i></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</p>	<p>IDRS research shows that at least</p>	<p>Prepare a Form 4442 referral to EO Accounts,</p>

<p>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>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> If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2010 return processed in 2010, 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>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 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 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><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</p>
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		<p>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 an acceptable reason for reinstatement and that the organization must explain the facts and circumstances of the error and request</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> If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2010 return processed in 2010, 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>

reinstatement.		
<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 copy and paste the relevant AMS narrative into 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</p>

		from that area. That written 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>
The caller states that		Ask the caller for the EIN

<p>the revoked subordinate organization was included in a group return</p>		<p>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 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 4024</p> <p>Cincinnati, OH 45201</p> <p><b><i>Express and Overnight Delivery</i></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 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"> <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-revocation may be erroneous since a TC 590 should have been input</li> </ul>

		on one of the modules per EO.
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**IRM 21.3.8.12.12.1(4) - Clarified in subparagraph (b) that the cycle times referenced are IDRS cycles.**

4. **When it's a Non-Service Error:**
  - a. If the omission was due to a non-Service error, the organization will be added to the first Publication 78 data update after the organization has taken the necessary corrective actions.
  - b. All transactions must be posted to IDRS in order for the organization to be picked up in the Publication 78 data extract. Manual input transactions take up to two cycles (weeks) to post to master file. Normally, EDS/TEDS roll-overs take 1 cycle to post to master file. The 1 cycle time-frame for EDS/TEDS closures is based on the date the data is rolled off EDS/TEDS and not the case closed date. The actual "roll" date can be determined from the date indicated on the EDS/TEDS case history screen (F6), which reflects the action "MF CIs Posted."
  - c. If a case is closed on EDS/TEDS, or if a manual transaction is entered too late to make the cycle cutoff, the organization will not appear in the on-line Publication 78 data until the following update. This is normal processing and does not constitute Service error.
  - d. Offer to prepare Letter 4168C (Letter Affirming 501(C) Exemption).

**IRM 21.3.8.12.14.3(5) - Deleted the paragraph and renumbered the remaining paragraph.**

5. See IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information," if a central organization wishes to add a subordinate to its exemption after submitting its annual listing.

**IRM 21.3.8.12.14.5 - Removed the reference to 4-H groups in (1)(c) and deleted (3)(c).**

1. If the caller requests information about the process for adding subordinates to a group ruling or for changing information about existing subordinates, explain that a central organization may choose, at any time, to add a subordinate to its group exemption or to change information about its subordinates. In order to add a subordinate, the central organization must fax or mail a letter to the IRS on the central organization's letterhead stating its desire to have the subordinate added or to have certain changes made. The letter must include the following:
  1. Central organization's four-digit GEN and EIN
  2. Subordinate's name, address and EIN
  3. Signature of an authorized central organization officer

4. The effective date for the subordinates' inclusion in the group ruling or a complete description of the request for change

**EXCEPTION:** If the caller (subordinate or central organization) asks about changing a subordinate's fiscal year month, use of the TEGE PRG is mandatory. See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)," for additional information.

**NOTE:** Central organizations should also supply the information listed above to "reinstate" subordinate organizations that are not showing status 01 on IDRS.

**REMINDER:** Central organizations may not "reinstate" a former subordinate that is in status 97. Auto-revoked organizations are required to apply for formal exemption if they want to be exempt. Once the auto-revoked organization has applied for and received exemption, it may be included in the central organization's group ruling once again, but that is seldom to the organization's advantage because it must give up its individual ruling in order to do so.

2. Send the request to add one or more subordinates to:

IRS  
Attn. EO Entity  
Mail Stop 6273  
Ogden, UT 84201

or

EEFAX: 855-214-7520

3. **Exceptions for adding subordinates:**

1. **American National Red Cross** - If the name reflects a chapter of the American National Red Cross, prepare Letter 4205C (Red Cross Letter). **Do not add an EO submodule to the "subordinate"**.

**NOTE:** If the caller is requesting verbal affirmation of the exemption of an American National Red Cross unit and does not have the entity's EIN, it may not be necessary to identify the specific entity on IDRS. Explain to the caller that all components of the American National Red Cross are included in their special ruling.

2. **Subordinates of church group rulings** - A central organization with affiliation code 8 may, at its discretion, submit a copy of the page from its official church directory showing the subordinate it wishes to add in lieu of the subordinate entity information required in (1) above. However, it must still submit an appropriately-signed request to add the subordinate on its letterhead and should include any of the other required information not contained in the page from the directory.

**IRM 21.3.8.12.14.5.1 - Deleted the entire subsection and renumbered the subsequent subsection.**

**IRM 21.3.8.12.24 - Added the update schedule for the Form 990-N database of Select Check to (4); added a linked reference to the TEGE Research Portal in (11) as another option for answers to questions on eAuthentication and the Form 990-N.**

4. Once the organization has successfully submitted its Form 990-N, the form should be displayed on the publicly-available disclosure site within three weeks of submission. The Form 990-N database of Select Check is updated weekly (currently Monday morning).

**NOTE:** Through February 28, 2016, Form 990-N submissions were administered by the Urban Institute (UI). Organizations had to register with UI for a user name and password before they could submit their Form 990-N. Within 24 hours of submitting the form, they received an acknowledgement email from UI informing them whether the form had been accepted by the IRS. Beginning February 29, 2016, Form 990-N submissions are administered by the IRS. All organizations wishing to submit a Form 990-N, **even those already equipped with a user name and password from UI**, are required to register for a password through the eAuthentication (eAuth) program before they may submit their form. Organizations that submit their form through the IRS system (i.e., after February 28, 2016), must retrieve the acceptance/rejection information themselves. **No email notifications are sent automatically.** Direct callers with general questions to the guidance provided on the Form 990-N page of the IRS website.

11. If you receive questions about the Form 990-N, including questions about CP 299 or about the Form 990-N filing requirement or registration/submission process, refer to all available resources, including, but not limited to, the following IRM subsections dealing with the Form 990-N, the EO e-Postcards page of the TEGE Research Portal, the sample CP 299 on SNIP and the information and FAQs on the IRS website (linked on the TEGE Research Portal). If you cannot assist the caller after consulting the available resources, prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.

**NOTE:** See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail," if the caller wants to change the organization's address of record or if the CP 299 was received by the caller in error.

**IRM 21.3.8.12.24.1 - Specified in the Note in (2) that assistors should not register in eAuthentication or submit a Form 990-N on behalf of the caller by using information provided by the caller; updated the wording in (4) and added a linked reference to the TEGE Research Portal as another option for answers to questions on eAuthentication and the Form 990-N and added an Exception with a separate referral process for callers who are attempting to submit forms for multiple EINs.**

2. While the IRS encourages organizations to submit their own forms whenever possible, there are certain circumstances that require the assistor to take the Form 990-N information so that the IRS can submit the form on the organization's behalf, including "back-end rejects," known systemic problems impacting the caller's organization, and organizations with no email account to receive the confirmation code from the eAuthentication process or that are at risk of auto-revocation because they require master file updates before the form can be successfully submitted. Assistors should note that this list is not all-inclusive and that, based on the particular needs of the caller, they may need to take the Form 990-N information for situations not listed here.

**NOTE:** If the caller asks if the IRS will submit the ePostcard on behalf of the organization and does not supply a reason for the request, you may probe to determine why the organization cannot/prefers not to submit its own Form 990-N and respond to the caller accordingly (for example, by explaining that a friend or a relative with a computer may assist if the caller has no computer). If the caller still wants the IRS to submit the form, take the ePostcard information, notate AMS, and politely ask the organization to make every effort to submit its own Form 990-N for subsequent years. **UNDER NO CIRCUMSTANCES SHOULD YOU REGISTER WITH eAUTHENTICATION OR SUBMIT THE FORM 990-N ON BEHALF OF THE CALLER USING INFORMATION PROVIDED BY THE CALLER (CONFIRMATION CODE, PASSWORD, ETC.).**

3. Ensure that the caller has the following information available before you begin completing the Form 990-N portion of the EO Submodule Data Sheet:

**CAUTION:** While Form 990-N information may be accepted from any caller, only authorized callers may provide the information necessary for the establishment of the EO submodule or for modifications to the submodule that cannot be verified through EDS research.

- o Organization's EIN

**REMINDER:** Research IDRS to confirm the organization's eligibility to submit the Form 990-N before soliciting all the information needed for the form. If other actions are required to update the system before the form can be accepted, it may be more efficient to get other information

from the caller first and then return to the information needed for the Form 990-N. For example, if the organization has no submodule, you must first determine the entity's eligibility to submit the form before capturing the data for the form.

- Organization's legal name
  - Organization's tax year
  - Organization's mailing address, including the "c/o line" (if applicable)
  - Principal officer's name and address
  - If applicable, any other names the organization does business as (DBA name)
  - Website address, if applicable
  - Knowledge as to whether the organization's annual gross receipts are normally \$50,000 or less
  - Knowledge of whether the organization is still in business
4. If you cannot assist the caller after referring to all available resources, including, but not limited to, the IRM subsections dealing with the Form 990-N, the EO e-Postcards page of the TEGE Research Portal, and the information and FAQs on the IRS website (linked on the TEGE Research Portal), prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.

**EXCEPTION:** If the caller cannot register or submit e-Postcards *for more than one EIN* and you cannot resolve the caller's problem with the existing troubleshooting information and resources cited above, complete the "Preparer Email Template" on the EO e-Postcards page of the TEGE Research Portal and copy-and-paste it into an email to your site's Form 990-N point of contact (POC) with a copy to your lead. In addition to the contact information and a description of the problem, the template includes the steps taken to resolve the problem, the number of impacted EINs, and, *according to the caller*, how many of the entities are at risk for auto-revocation. (If the caller is not sure whether any of the impacted organizations are at risk, note that on the template *but do not perform filing history research for more than one of the EINs* because the caller can look that up himself on Select Check.) Apologize to the caller and tell him we will contact him within 15 business days.

**IRM 21.3.8.12.24.1.1(1) - Added a Note that Data Sheets conveying only Form 990-N information may be sent to EO Entity in an unencrypted email.**

1. As a result of the IRS assuming the administration of the Form 990-N system, any Form 990-N submitted by the IRS on behalf of an exempt organization must be input by a tax examiner in EO Entity. If the IRS is submitting the form for the organization, complete the appropriate fields on the EO Submodule

Data Sheet and notate AMS accordingly. Tell the caller that the Form 990-N should be available on Select Check within eight weeks.

**NOTE:** Data Sheets conveying only Form 990-N information may be sent to EO Entity in an unencrypted email.

**IRM 21.3.8.12.24.2 - Added a linked reference to the TEGE Research Portal in (1) as another option for answers to questions on a rejected Form 990-N; clarified in the Note in (3) that Data Sheets to be used to establish the EO submodule are the ones to be sent in an encrypted email and removed the directive to print the sheets that cannot be sent in an encrypted email; replaced the reference to the cover email in the Note in (10) with a reference to the Remarks section of the Data Sheet.**

1. The following procedures are intended to cover the majority of calls which CAS could receive from small exempt organizations that receive a reject message when they attempt to submit their Form 990-N and are instructed to contact CAS. If you cannot resolve your caller's problem after referring to all available resources, including, but not limited to, the IRM subsections dealing with the Form 990-N, the EO e-Postcards page of the TEGE Research Portal, and the information and FAQs on the IRS website (linked on the TEGE Research Portal), prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.
2. Organizations that are not required to apply for formal exemption, newly-formed organizations, and organizations with a pending application need an EO submodule to submit a Form 990-N. If you determine that the Form 990-N rejected because the organization does not have an EO submodule, is not a "no-roll", and is not exempt from submitting a Form 990-N, follow the procedures outlined in this and in subsequent subsections to take information from the caller that will allow the establishment of a submodule.

**NOTE:** See IRM 21.3.8.12.24, "Annual Electronic Notice Filing Requirement, Form 990-N," for a list of organizations ineligible to submit a Form 990-N. See IRM 21.3.8.12.5.7, "Request to Change Filing Requirement," if the organization has a Form 1120 filing requirement (unless the organization has FTE'd or is in status 41). If the organization is in status 41, probe to determine the purpose, activities, and amount and nature of the organization's gross receipts. If the organization is appropriately in status 41, inform the caller that the organization must file taxable returns until it applies for and receives formal exemption. If the status should be changed to status 31 (because the organization qualifies as a public charity with annual gross receipts averaging \$5000 or less), to status 36 (because the organization qualifies for exemption under a subsection other than (c)(3), (c)(9), or (c)(17)), or to status 40 because 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 or Form 1024 (501(c)(9) and 501(c)(17)), update the submodule per 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 the organization should be able to submit its Form 990-N in four weeks but that they may still be subject to auto-revocation if they have not filed at least one EO return or submitted a Form 990-N in the last three tax periods.

3. Capture that information on the EO Submodule Data Sheet found on the TEGE Call Sites Research Portal (in the EO – e-Postcards section of the Job Aids). The sheet must be sent in an encrypted email to EO Entity, which will establish the submodule within 30 days of receipt of the form. You must also put a history item on AMS (when available, otherwise on ENMOD) with the notation "SUBMODDATA."

**CAUTION:** While Form 990-N information may be accepted from any caller, only authorized callers may provide the information necessary for the establishment of the EO submodule or for modifications to the submodule that cannot be verified through EDS research.

**NOTE:** If it is not possible to send the EO Submodule Data Sheet to EO Entity in an encrypted email and the sheet is to be used to establish the EO submodule, EEFAX it to EO Entity at 855-214-7520. If the sheet is being submitted a second time (per caller's statement or a notation on AMS), mark the top of the sheet with "Second request - Expedite." Also make an appropriate notation on AMS to protect the organization's exemption if the organization is at risk of auto-revocation.

10. All Data Sheets submitted to EO Entity must include your name and the name, telephone number, and email address of your lead (fields for this information are at the end of the sheet). If EO Entity is unable to establish the submodule and/or to submit the Form 990-N, they will return the Data Sheet to your lead for contact with the organization to solicit the missing information or to make a correction to the information collected. **For this reason, it is extremely important that you provide the caller's name, title/position, and telephone number on the data sheet.**

**NOTE:** If necessary, provide any additional information or instructions to EO Entity in the Remarks section of the Data Sheet. Be clear and supply enough details if you are requesting any special actions.

**IRM 21.3.8.12.24.2.2(5) - Deleted the Note about 4-H entities.**

5. Ask the caller if the organization is included as a subordinate under a group exemption:

<b>If</b>	<b>Then</b>
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<p>Yes (or if the caller is not sure)</p>	<p>1. Continue preparing an EO Submodule Data Sheet and instruct the caller to notify the central organization to send a request for inclusion of the subordinate to Ogden. See IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information," for additional details.</p> <p><b>EXCEPTION: DO NOT</b> prepare an EO Submodule Data Sheet for organizations in status 28 unless the organization has less than eight weeks to submit its Form 990-N before it is at risk of auto-revocation. Follow the procedures in 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 all "no risk" status 28 situations, update IDRS using the guidance in IRM 21.3.8.9.12, "Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns." If the organization is in status 28 and the central organization still holds a group exemption, also provide the information required to be added back to the group ruling <i>if the caller says that they should still be included</i> (see IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information").</p> <p><b>NOTE:</b> If the caller states that the central organization has already submitted the inclusion information to Ogden but IDRS does not show the organization as part of the group ruling, put the message, "Disregard if group ruling submodule has been added," in the body of the email to which the Submodule Data Sheet is attached (or on the fax cover sheet) in case the group ruling information is processed before the Submodule Data Sheet is received and worked. If EO Entity receives the inclusion request after the Data Sheet, the group ruling information will supersede the information provided on the Submodule</p>
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	Data Sheet.  2. See (6) below.
No (The organization is independent)  <b>NOTE:</b> See above for organizations in status 28.	See (6) below.

**IRM 21.3.8.12.26(7) - Replaced the paragraph with a procedure to request a change in the NTEE code.**

- If the caller asks about how to change the NTEE code we show for the organization, instruct the caller to send a written request to the Correspondence Unit with the relevant facts, including who selected the code initially, if known. The CU will refer to EO Determinations, if necessary, and will notify the organization if a Form 8940 and user fee are required to make the requested change. The information should be sent to:  
TEGE Correspondence Unit  
P.O. Box 2508, Room 4024  
Cincinnati, OH 45201

***Express and Overnight Delivery***

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

The information may also be faxed to EEFAX 855-204-6184.

**IRM 21.3.8.14.8(1) - Clarified that the address change procedure applies to the ORACLE database on the IRS website.**

- If a **phone call** is received requesting miscellaneous Web updates or reporting problems, proceed as follows:

<b>If a political organization calls</b>	<b>Then</b>
Regarding <b>computer difficulties, error messages</b> , password input generated incorrect EIN and/or name, filing does not appear on the	1. Obtain the following information from the caller: <ul style="list-style-type: none"> <li>○ Name</li> <li>○ EIN</li> </ul>

<p>Web and a confirmation was received, etc.</p>	<ul style="list-style-type: none"> <li>○ Phone Number</li> <li>○ Email address</li> <li>○ Problem Description</li> </ul> <p>2. Send your manager an email with the information obtained above. The manager will forward the email to the headquarters analyst, who will send the referral to his contact in TEGE headquarters for review.</p> <p>3. Advise the caller he/she will be contacted within 30 days.</p>
<p>Regarding an <b>unanswered email</b> that was sent to tege.eo.527@irs.gov</p>	<ol style="list-style-type: none"> <li>1. Prepare a Form 4442, <i>Referral</i>, capturing the day, time, and contents of the email message.</li> <li>2. EEFAX Form 4442 to EO Entity at 855-214-7520.</li> <li>3. Advise the caller that he/she will be contacted within 30 days.</li> </ol>
<p>Requesting an <b>address change</b> to the ORACLE database on the IRS website</p>	<ol style="list-style-type: none"> <li>1. Advise the caller to email the requested change to tege.eo.527@irs.gov.</li> <li>2. If the organization prefers, prepare a Form 4442 requesting the change be made to the ORACLE database.</li> <li>3. EEFAX the completed Form 4442 to EO Entity at 855-214-7520.</li> <li>4. Advise the caller the correction will be made within 30 days of receipt of the request.</li> <li>5. Advise the caller to file an amended Form 8871 with the correct address.</li> </ol>
<p>Requesting a <b>name change</b></p>	<ol style="list-style-type: none"> <li>1. Advise the caller to submit the request, along with any required information (e.g., amended organizing documents, etc.), in writing to: IRS</li> </ol>

	<p>EO Entity, MS 6273 Ogden, UT 84201</p> <p><b>NOTE:</b> IRC 527 organizations are not required to have an organizing document. A letter giving the name change information and stating that the organization does not have an organizing document is sufficient.</p> <ol style="list-style-type: none"> <li>2. If preferred, the caller may EEFAX the request to EO Entity at 855-214-7520.</li> <li>3. Advise the caller the correction will be made within 30 days of receipt unless additional information is required.</li> <li>4. Remind the caller to use the new name on all future filings of Form 8871 and Form 8872.</li> </ol>
<p>Requesting a <b>password</b></p>	<ol style="list-style-type: none"> <li>1. If the organization has not filed Form 8871 or Form 8453-X, advise the caller he/she must file both forms to receive a password.</li> <li>2. If the organization has filed only a Form 8871, advise the caller he/she must file Form 8453-X to receive a password.</li> <li>3. If the organization has filed both Form 8871 and Form 8453-X and has not received his/her password or needs a new password reissued: <ol style="list-style-type: none"> <li>a. Advise the caller to EEFAX a written request to EO Entity at 855-214-7520.</li> <li>b. If the organization prefers, prepare a Form 4442 requesting a password be issued to the organization.</li> <li>c. EEFAX the completed Form 4442 to EO Entity at 855-214-7520.</li> </ol> </li> </ol>

	d. Advise the caller he/she will receive a password by mail within 30 days of receipt of request.
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**Exhibit 21.3.8-12 - Added a Note with information about retrieving a copy of a Form 1023-EZ from Pay.gov; revised the posting time frame for IDRS updates.**

Issue	Sub-Issue/Additional Details	Form or Information Required	Area That Handles Issue	Time Frame	IRM Reference
Copies	EO determination letters, applications, returns	Form 4506-A (redacted copies) or Form 4506 (unredacted copies) <b>NOTE:</b> For a limited window of time (a minimum of 12 months and a maximum of 18 months from the submission date), an organization may be able to retrieve and print a copy of its Form 1023-EZ, <i>Streamlin</i>	Refer to Form 4506-A or Form 4506 for address	60 days (Form 4506-A); 75 days (Form 4506)	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemption Applications and/or Exempt Organization (EO) Information Returns Disclosable under IRC 6104." Refer to (5).

		<p><i>ed Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, if they still have their login information from Pay.gov.</i></p>			
Copies	EO determination letters, applications, returns <b>2nd request</b>	<p>Form 4506-A (redacted copies) or Form 4506 (unredacted copies), marked <b>2nd Request</b> at top of form  <b>NOTE:</b> For a limited window of time (a minimum of 12 months and a maximum of 18 months from the submissio</p>	Refer to Form 4506-A or Form 4506 for address	30 days	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemption Applications and/or Exempt Organization (EO) Information Returns Disclosable under IRC 6104." Refer to (6).

		<p>n date),  an  organizati  on may  be able to  retrieve  and print  a copy of  its Form  1023-EZ,  <i>Streamlin  ed  Applicatio  n for  Recogniti  on of  Exemptio  n Under  Section  501(c)(3)  of the  Internal  Revenue  Code</i>, if  they still  have their  login  informatio  n from  Pay.gov.</p>			
IDRS updates/adjustm ents	Input with CC BNCHG/EOC HG	N/A	CSR/C SS	Up to two cycles (weeks) to post <b>CAUTION:</b> Organizati ons whose submodule s must be updated to submit a Form 990- N or to e- file an EO return should allow four	Various

				weeks before attempting to submit/file to allow time for all systems to reflect the correct information .	
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