

## IRM PROCEDURAL UPDATE

**DATE:** 07/11/2016

**NUMBER:** wi-21-0716-1193

**SUBJECT:** IRC 501(c)(4) Organization Notification Under IRC 506

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

**CHANGE(s):**

**IRM 21.3.8.5.1.3.1(2) - Updated the IRM cross-reference for status 29; added a Reminder with a reference to IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)," to the procedures for organizations showing no formal exemption and for organizations in status 41.**

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.

If	Then
<p data-bbox="332 1226 769 1430">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 data-bbox="332 1472 769 1780"><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 data-bbox="332 1822 769 1877"><b>NOTE:</b> See (3) below the table if the organization's current</p>	<p data-bbox="797 1226 1307 1394">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 data-bbox="797 1436 1307 1877"><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,</p>

foundation code is 09 or if it has an expired advance ruling period or has been presumed to be a private foundation.

**CAUTION:** 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 about the foundation classification).

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.

**CAUTION: DO NOT USE PHRASES SUCH AS "IN GOOD STANDING" OR "IN GOOD STATUS."**

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.

**NOTE:** Grantors and contributors may rely on an advance ruling or determination of termination of 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.

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).

**NOTE:** 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

	<p>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, 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</p>	<p>Verify disclosure.</p> <ul style="list-style-type: none"> <li>○ If the caller is authorized <b>and</b></li> </ul>

<p>after the ruling date shown on IDRS.</p>	<p>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</p> <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</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</li> </ul>

<p>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 to his/her question(s) and prepare a Form 4442 referral to the EO Correspondence Unit (EEFax 855-204-6184).</p>	<p>21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," if the caller asks how the exemption can be reinstated.</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 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 tax exempt as of (month/year)</b>. Use status code date for month/year. See IRM 21.3.8.4.2.3(5).</li> <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</li> </ul>

	<p>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.</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 was included in a group ruling 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>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. <b>DO NOT</b> prepare an EO Submodule Data Sheet for organizations in status 28 unless the organization has less than eight weeks to</p>

	<p>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 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 21.3.8.9.8, "Status Codes - Exempt Organizations (EO)," 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</p>
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	<p>(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>	<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> </ol> <p><b>NOTE:</b> 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:</p> <p>TEGE Correspondence Unit P.O. Box 2508 Room 4024 Cincinnati, OH 45201</p> <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> <ol style="list-style-type: none"> <li>3. Explain that certain organizations may not be required to file for formal recognition and inform the caller that</li> </ol>

	<p>we can confirm tax exemption only when our records reflect that a formal determination ruling has been made. See Exception under #4 below.</p> <p>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.</p> <p><b>EXCEPTION:</b> 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 (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</p>
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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.

**NOTE:** If the caller represents a central organization requesting information on filing for a group exemption, use of the TEGE PRG is mandatory.

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 specific return filing requirement guidance.

**REMINDER:** If the caller is authorized and claims the organization is described in IRC 501(c)(4) and the organization has no submodule, see IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)."

**NOTE:** You may respond to questions from an unauthorized caller with general return filing requirement information, i.e., information not protected by IRC 6103.

<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, "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</b></p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures."</p>

<p><b>34</b>, subsection 82).</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 exemption and that it is liable for a taxable return until it has had its exemption approved.</li> </ol> <p><b>NOTE:</b> If the status should be changed to status 31 (because the organization qualifies as a public</p>

	<p>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><b>REMINDER:</b> If the caller claims the organization is described in IRC 501(c)(4), see IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)."</p>
<p>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</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>	<p>taxable return.</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</p>	<p>Affirm the exemption of the</p>

<p>entity in <b>status 97</b> but there is a favorable case closed on EDS/TEDES after the status code date shown on IDRS.</p>	<p>organization using the verbiage in the first row of this table.</p> <p><b>NOTE:</b> If the closing date on EDS/TEDES 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 Organizations (EO)."</p>

**IRM 21.3.8.9.8(27) - Updated the status 36 procedures to reflect the requirement of organizations described in IRC 501(c)(4) to register as such.**

27. **Status Code 36** — Applies to organizations other than 501(c)(3), (9), or (17) that have submitted a Form 990-N or that filed Form 990/990-EZ and have not received a formal exemption ruling, and the Master File does not indicate the organization is covered under a group exemption ruling, and to 501(c)(4) entities that have registered as such.

**NOTE:** Status 36 is also used for organizations claiming exemption under IRC 501(c)(29) even though these organizations are required to apply for exemption because the application process is anticipated to take longer than the 180 days prescribed under the status 40 program.

**IRM 21.3.8.9.12(2) - Added status 34 to the row of the table dealing with organizations that can be updated to status 36 and added a Reminder with a reference to IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (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 is	And, based on the caller's statements, the organization	Then
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</li> </ul>

		<p>authority (use only the caller's relationship to the organization, e.g., treasurer, and not the caller's name).</p>
<p>27, 28, 31, 36, 40, 41, or 99</p>	<p>Qualifies as a church, i.e., status 30</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 relationship to the organization, e.g., treasurer, and not the caller's name).</li> </ul>
<p>27, 28, 30, 36, 40, 41, or 99</p>	<p>Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging \$5,000 or less, i.e., status 31</p>	<ul style="list-style-type: none"> <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 990-02 filing requirement.</li> </ul> <p><b>NOTE:</b> If the organization is in status 27 or status 28, you may perfect the primary name</p>

		<p>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, or 36	<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 relationship to the organization, e.g., treasurer, and not the</li> </ul>

		caller's name).
27, 28, 30, 31, 34, 40, 41, or 99	<p>Qualifies under a subsection other than IRC 501(c)(3), (9), (17), or (29), i.e., status 36</p> <p><b>REMINDER:</b> If the caller is authorized and claims the organization is described in IRC 501(c)(4), see IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)."</p>	<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 states the entity is a trust, give</p>

		<p>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 21.3.8.11.8 - Replaced the specific user fee amount in (5) with a reference to the form instructions; updated the response deadline in (14).**

5. The form and the correct user fee (refer to the form instructions for the current fee) must be submitted electronically through [www.pay.gov](http://www.pay.gov). Payment must be from a bank account or credit/debit card.
6. Paper applications are not accepted. Applicants who attempt to submit a paper Form 1023-EZ are sent Letter 5333, *Form 1023-EZ Rejection of Paper Submission*, returning the application and any user fee paid.
7. To be considered a completed application, the Form 1023-EZ:
  - Must include responses for each required line item, including the attestation that the applicant has completed the Form 1023-EZ Eligibility Worksheet
  - Must include accurate date of organization
  - Must include the correct Employer Identification Number (EIN)
  - Must be electronically signed by an individual authorized to sign
  - Must be accompanied by the correct user fee

**NOTE:** User fees will be refunded for any application deemed incomplete.

8. An organization may not request expedited handling of its Form 1023-EZ submission.
9. Form 1023-EZ applicants do not receive an acknowledgement letter giving them a DLN, etc.; however, they should receive an email acknowledging the payment within minutes of submission.

**NOTE:** If the payment is ultimately rejected by [pay.gov](http://pay.gov), the applicant will receive a rejection email within two weeks of submission.

10. Form 1023-EZ applications can be identified on EDS because their DLNs begin with 26.

**NOTE:** New EDS functionality has been implemented allowing EDS to display a new form version code for EO cases. The value will be blank except for Form 1023-EZ cases, where the version code will be "Z."

11. If an organization already has a Form 1023 application pending with EO Determinations:
  - Form 1023-EZ will be accepted if the Form 1023 has **NOT** yet been assigned for review. Form 1023-EZ will be considered a request for withdrawal of the pending Form 1023. The user fee for the Form 1023 will **NOT** be refunded.

- Form 1023-EZ will **NOT** be accepted if the Form 1023 has already been assigned for review. The organization will be notified of non-acceptance of the Form 1023-EZ and the Form 1023-EZ user fee will be refunded.
  - If the organization has a pending application for recognition of tax-exempt status on a form other than a Form 1023 (e.g., Form 1024), the Form 1023-EZ will **NOT** be accepted and the Form 1023-EZ user fee will be refunded.
12. Organizations applying for retroactive reinstatement under section 4 of Rev. Proc. 2014-11 (streamlined retroactive reinstatement for small organizations within 15 months of revocation) can use Form 1023-EZ if they meet all other eligibility requirements described in Rev. Proc. 2014-11. Organizations applying for reinstatement under section 7 of Rev. Proc. 2014-11 (reinstatement of tax-exempt status from the postmark date) can also use Form 1023-EZ (assuming they meet all other eligibility requirements).

**REMINDER:** If the organization is applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, it must file the full Form 1023.

13. Applicants whose Forms 1023-EZ are rejected are sent Letter 1049, *Form 1023EZ Rejection*. This letter explains the reason(s) for the rejection and whether the user fee is being returned. This information is embedded in the body of the letter and is generated from paragraphs selected by the tax examiner/determination specialist working the application. These applications are closed with status 03 on EDS.

**NOTE:** If the caller states that the organization did not receive the Letter 1049 and it has been at least two weeks since the case was closed on EDS, verify the address on EDS and, if it is correct, prepare a Form 4442 referral to the TEGE Adjustments Unit (EEFax 855-204-6185). If the address needs to be changed/corrected, instruct the caller to send an updated address to the Adjustments Unit, along with a request for a copy of the Letter 1049. If the caller cannot fax the information, the request may be mailed to:

Internal Revenue Service  
TEGE Room 4024  
PO BOX 2508  
Cincinnati, OH 45201

Tell the caller to allow up to 30 days to receive a copy of the Letter 1049.

If it has not been at least two weeks since the case was closed on EDS, tell the caller to allow two weeks for mailing time.

**REMINDER:** The initiation of the refund of the user fee can take up to 30 days from the date the application closed on EDS before it shows on the tracking system (LINUS). Once the refund is initiated, it can take up to 90 days for the organization to receive the refund. For additional information about the refund of the user fee (e.g., the procedure for refunds that aren't

initiated or received timely), see IRM 21.3.8.11.4, "User Fee Refunds - Exempt Organizations."

14. Some applicants whose Forms 1023-EZ require additional information before a determination can be made are sent Letter 1312, *Request for Additional Information*, and are given 28 days to respond (these cases should show assigned to a specialist). If the applicant doesn't respond within the 28 days (or request and receive a response date extension), the case is closed status 03 and Letter 1049 is issued.

**NOTE:** Letter 1312 does not display on EDS. If the caller states that the organization did not receive the Letter 1312, verify the address on EDS and, if it is correct, prepare a Form 4442 referral to the TEGE Adjustments Unit (EEFax 855-204-6185). If the address needs to be changed/corrected, instruct the caller to send an updated address to the Adjustments Unit, along with a request for a copy of the Letter 1312. If the caller cannot fax the information, the request may be mailed to:

Internal Revenue Service  
TEGE Room 4024  
PO Box 2508  
Cincinnati, OH 45201

Tell the caller to allow up to 30 days to receive a copy of the Letter 1312.

**IRM 21.3.8.12.17 - Restated the response deadline in (1); added an Exception to (4) for organizations with proof of a timely response.**

1. If the determination specialist to whom an EO application is assigned determines that more information is needed before a ruling can be issued, the determination specialist requests the additional information from the organization (via Letter 1312, *Request for Additional Information*, using appropriate streamline, pre-written, or individually composed questions) and gives the organization a response date (generally 28 days). Depending on the nature of the additional information needed, the determination specialist may agree to extend the response date, but this is for the determination specialist to decide. Refer authorized callers with questions on the information being requested, response date extensions, etc. to the determination specialist assigned to the case. This applies to applications in status 32, status 52, status 53, status 72, and status 73.

**NOTE:** Between July 25, 2010, and the end of fiscal year 2015, EO Determinations gave a 21-day response time frame for an organization to respond to an initial additional information request. An organization also could receive a standard 14-day extension to provide its response. If a response did not arrive, EO Determinations placed the case in a suspense status (status 37) and sent a letter to the organization stating it had 90 days to supply the

requested information or EO Determinations would officially close the case without making a determination. If a response did not arrive within that 90-day period, EO Determinations closed the case as FTE and did not refund the user fee. If an authorized caller asks about the status of an EO application in status 37, prepare a Form 4442 referral to the TEGE Adjustments Unit (EEFax 855-204-6185) and tell the caller to expect to be contacted within 45 days.

2. If the response to the Letter 1312 is not complete, the specialist issues an additional request for information on a second Letter 1312. A third Letter 1312 requires approval by the specialist's manager.
3. If an organization does not respond to an information request by the designated due date, it fails to establish (FTE) that it meets the applicable requirements. EO Determinations will close the case without making a determination (via Letter 1314, *EO Determination Request Closed - Failure to Establish*), for all cases except Form 1023-EZ, which uses Letter 1049, *Form 1023EZ Rejection*) and **will not refund any user fee paid**.

**NOTE:** The determination specialist is required to contact the organization before sending the Letter 1312 and, if no response is received to the request for information, is also required to call the organization three business days before the due date to ensure that the organization understands that its application will be closed FTE and that the user fee will be forfeited. Because the determination specialist will have contacted the organization at least twice before closing the application as FTE, calls from these organizations should be infrequent.

4. An organization whose case is closed as FTE must submit a new application package and user fee payment if it wants to pursue its application.

**EXCEPTION:** If the organization has proof of a timely response to the request for additional information, it should send a copy of the proof and a request to reopen the application to the TEGE Adjustments Unit:

**Regular Postal Delivery**

Internal Revenue Service  
TEGE Adjustments Unit  
Room 4024  
P. O. Box 2508  
Cincinnati, OH 45201

(EEFax 855-204-6185)

**Express And Overnight Delivery**

Internal Revenue Service  
TEGE Adjustments Unit  
Room 4024

550 Main St.  
Cincinnati, OH 45202

**IRM 21.3.8.12.24 - Deleted the c/o name line from the list of Form 990-N data fields in (7); added some details to (10) about the TC 150 information on IDRS.**

7. The electronic notice (Form 990-N) requires the organization to provide the following information:

- The organization's legal name

**NOTE:** The organization's name is auto-populated from the information on IDRS. If the primary and sort name lines are incorrect on IDRS, the organization will have to initiate a name change/correction before its Form 990-N can be submitted. See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)," for additional information.

- Any other names the organization uses
- The organization's mailing address

**NOTE:** If the organization submits a Form 990-N that shows an address other than the one we currently show on IDRS as its AOR, the address used on the Form 990-N will become the organization's AOR.

- The organization's website address (if applicable)
- The organization's employer identification number (EIN)
- Name and address of a principal officer of the organization
- The organization's annual tax period
- An indication whether the organization has terminated or is no longer in business, and
- A statement that the organization's annual gross receipts are still normally \$50,000 or less

8. If an organization 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. See IRM 21.3.8.3.8.1, "Compliance with Exempt Organization (EO) Filing Requirements," for additional details.
9. If an organization's tax-exempt status is revoked for failing to submit the annual electronic notice (Form 990-N) or for failing to file an information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, it must apply (or reapply) for exemption using Form 1023, *Application for Recognition of Exemption under 501(c)(3)*, Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Exemption Under Section 501(a)*, and pay the appropriate user fee, even if

the organization was previously not required to submit an application. Reinstatement of tax-exempt status may be retroactive if the organization can show that it had reasonable cause for not filing the annual electronic notices or information returns.

10. Forms 990-N are open to public disclosure and inspection under IRC 6104. Like the other returns in the Form 990 series, they will post to Master File as a TC 150 (where the received date is the due date if the form was submitted timely and is the actual submission date if the form was submitted after the due date), but they will have the **distinct doc code** (fourth and fifth digits of the DLN) of **89**.

**NOTE:** If more than one registered user successfully submits a Form 990-N for the same EIN and the same fiscal period, the system will accept the multiple submissions, but only the first one accepted will display on Select Check and post to master file with a TC 150. All subsequent accepted ePostcards for the same EIN and period will post to master file as a TC 976 (duplicate return), but they will not display on Select Check.

#### **IRM 21.3.8.12.24.2(2) - Added a Reminder about organizations described in IRC 501(c)(4).**

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.

**REMINDER:** In addition to taking the submodule information to update IDRS to status 36 for organizations described in IRC 501(c)(4) that do not already have a submodule, see IRM 21.3.8.12.29 , "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)," for additional information.

**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.

**IRM 21.3.8.12.24.2.2(3) - Added a Reminder to refer to IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)," if the caller's organization is described in IRC 501(c)(4).**

3. Determine the appropriate status code for the submodule:
  - o If (c)(3) public charity with gross receipts of \$5,000 or less, mark status 31 on the data sheet.
  - o If (c)(3) public charity with gross receipts over \$5,000 or if a (c)(9) or (c)(17), mark status 40 on the data sheet and inform the caller that the organization may submit an initial Form 990-N but that it is required to apply for formal recognition.
  - o If other than (c)(3), (9), or (17), mark status 36 and the appropriate subsection on the data sheet.

**REMINDER:** See IRM 21.3.8.12.29, "Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)," if the caller's organization is described in IRC 501(c)(4).

**IRM 21.3.8.12.29 - New subsection about the registration requirement for IRC 501(c)(4) organizations.**

**Notification Requirements for Social Welfare Organizations Described in Internal Revenue Code (IRC) 501(c)(4)**

1. In section 405 of the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. No. 114-113, div. Q) (the PATH Act), enacted on December 18, 2015, Congress imposed new requirements for organizations that are described in IRC 501(c)(4), commonly known as social welfare organizations.
2. An organization that is described in IRC 501(c)(4) must, no later than 60 days after the date the organization is established, notify the IRS that it is operating as an IRC 501(c)(4) organization (IRC 506 notification).

3. The temporary regulations under IRC 506, issued July 8, 2016, prescribe the manner in which an organization must notify the IRS of its intent to operate under IRC 501(c)(4). Rev. Proc. 2016-41 provides additional detail regarding the procedure for submitting the IRC 506 notification.
4. An IRC 501(c)(4) organization with a date of organization on or before July 8, 2016, must submit the IRC 506 notification on or before September 6, 2016, UNLESS it previously:
  - Applied for exemption under IRC 501(c)(4) using Form 1024, *Application for Recognition of Exemption Under Section 501(a)*, or
  - Filed at least one Form 990 (or, if eligible, Form 990-EZ, or Form 990-N)
5. The penalty imposed on an organization that fails to submit the IRC 506 notification is equal to \$20 per day for each day the failure continues, up to a maximum of \$5,000. Additionally, a similar penalty is imposed on organization managers who, in response to a written request by the Secretary, fail to submit the notification timely.
6. The IRS is required to acknowledge receipt of an IRC notification within 60 days.

**NOTE:** The acknowledgement is electronic.

7. The IRC 506 notification is not a request for a determination of exempt status. An organization that wants to obtain an IRS determination that recognizes its tax-exempt status under IRC 501(c)(4) must follow the separate procedures in Rev. Proc. 2016-5 (or a successor revenue procedure).
8. The IRC 506 notification must be submitted electronically on Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*, which is accessible via the IRS website. Form 8976 must be accompanied by the correct user fee, which is paid through Pay.gov. The current fee is \$50.
9. The individual submitting Form 8976 on behalf of an IRC 501(c)(4) organization must first establish an online account. The individual should follow the links and instructions provided on the IRS website.

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

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

10. To complete the Form 8976, the organization must enter the:
  - Name of the organization
  - Address of the organization
  - Employer Identification Number (EIN) of the organization
  - Date of organization
  - State or other jurisdiction of organization

- Organization's statement of purpose (The organization selects either "Social Welfare" or "Local Association of Employees" from a drop down menu.)
  - Month the organization's annual accounting period ends
11. Once the organization has submitted the IRC 506 notification on Form 8976 and paid the correct user fee, TEGE division employees will perform IDRS research, make any necessary updates to the master file (e.g., adding/updating an EO submodule in status 36), and generate an electronic acknowledgement of the IRC 506 notification.
  12. Starting January 2017, organizations that successfully submit the IRC 506 notification will display a date of organization and a date of IRC 506 notification on IDRS.

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

13. An organization's IRC 506 notification is not open to public disclosure under IRC 6104 and the IRS will not maintain a publicly-available database of organizations that submit an IRC 506 notification. Refer to IRM 21.3.8.5.1.3.1, "Verification of Tax-Exempt Status and Foundation Classification," when responding to questions about specific organizations from unauthorized third parties.
14. Refer callers with general questions about the IRC 506 notification process to the Form 8976 landing page, to Rev. Proc. 2016-41, and to the other information available on the IRS website.
15. If the caller does not have access to a computer to complete the IRC 506 notification, prepare a Form 4442 referral to the headquarters analyst with the caller's contact information. Advise the caller of the 30-day contact time frame.
16. If the caller is having technical (computer) difficulties submitting the IRC 506 notification, refer the caller to the IRS Online Registration Help Desk at 855-477-7347.
17. If an authorized caller requests a copy of the IRS acknowledgement of the organization's IRC 506 notification, prepare a Form 4442 referral to the Correspondence Unit with the caller's contact information (EEFax 855-204-6184). Advise the caller to allow up to 45 days to receive the information.
18. If you cannot resolve the caller's issue with the information in this subsection or elsewhere in the IRM or by using the information available on the IRS website, prepare a detailed referral to your lead/manager, who will contact the headquarters analyst if necessary. Advise the caller of the 30-day contact time frame.

**IRM 21.3.8.14.8(1) - Replaced the list of information needed from the caller for IRC 527 troubleshooting calls with a direction to complete the template on the TEGE Research Portal.**

1. 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 Web and a confirmation was received, etc.	<ol style="list-style-type: none"> <li>1. Complete the "Template for IRC 527 Web Troubleshooting Calls" on the TEGE Research Portal (General Job Aids/Political Organizations Info) and attach it to an email to your manager.</li> <li>2. The manager will forward the email to the headquarters analyst, who will send the referral to his contact in TEGE headquarters for review.</li> <li>3. Advise the caller he/she will be contacted within 30 days.</li> </ol>
Regarding an <b>unanswered email</b> that was sent to tege.eo.527@irs.gov	<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>
Requesting an <b>address change</b> to the ORACLE database on the IRS website	<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>
Requesting a <b>name change</b>	<ol style="list-style-type: none"> <li>1. Advise the caller to submit the request, along with any</li> </ol>

	<p>required information (e.g., amended organizing documents, etc.), in writing to:          IRS          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</li> </ol> </li> </ol>

	<p>issued to the organization.</p> <ul style="list-style-type: none"><li>c. EEFax the completed Form 4442 to EO Entity at 855-214-7520.</li><li>d. Advise the caller he/she will receive a password by mail within 30 days of receipt of request.</li></ul>
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