

IRM PROCEDURAL UPDATE

DATE: 10/07/2016

NUMBER: wi-21-1016-1511

SUBJECT: Form 8734 References Removed or Replaced

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

CHANGE(s):

IRM 21.3.8.5.1.3(8) - Added the contact persons email address to the list of information needed when an organization requests a speaker.

8. If a caller requests information on having an IRS speaker address his/her organization, send an email with the following information to *TEGE Outreach with the subject line **EO Speaker Request** and tell the caller to expect to be contacted within 10 business days:
 - o Name of the individual to be contacted and his/her position within the organization
 - o Work day telephone number of contact person and the name and telephone number of a second person who can be contacted during the work day
 - o Email address(es) of the contact person(s)
 - o Name of the organization requesting the speaker. Is this organization sponsoring the event?
 - o Title of event, e.g., general group meeting, statewide meeting, national conference
 - o Location of the organization/speaking event, including the street address and city
 - o Date for which the speaker is being requested and a proposed time and length of speech
 - o Approximate number of attendees
 - o Topics to be addressed/covered by speaker

IRM 21.3.8.7.3(1) - Created separate rows in the table in subparagraph (b) for organizations with an ARED of 200805 and earlier and for presumed private foundations; deleted the table in subparagraph (j) and added a Note about using the applicable support schedule from Form 990/Form 990-EZ Sch A, *Public Charity Status and Public Support*, instead of Form 8734, *Support Schedule For Advance Ruling Period*; added a Reminder to subparagraph (k) about not preparing an acknowledgement letter for a Form 1023-EZ application.

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.

- a. **EO Letter Chart Quick Reference**

Affiliation Code	EO Status Code	Refer to
1, 2 or 3	01, 12, or 32	Chart 1
1, 2 or 3	02 Do not issue affirmation letters to these organizations.	Chart 8 a
1, 2 or 3	25	Chart 2
1, 2 or 3	20 or 21	Chart 3
0, 1, 2 or 3	07, 30, 31,36, 40,41,42,70,72 and 99	Chart 4
1, 2 or 3	71	Chart 5
1, 2 or 3	22 Never issue a letter to an organization in current Status 22.	See IRM 21.3.8.9.8(12).
1, 2 or 3	98 Never issue a letter to an organization in status 98.	See IRM 21.3.8.5.1.3.1(2).
6/8 NOTE: Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	01	Chart 6
7, 9	01	See IRM 21.3.8.12.14.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information." Refer to (10).
3, 7, 9	27, 28	Chart 8a
N/A	NO EO SUBMODULE PRESENT	Chart 7

N/A	Use miscellaneous informational/procedural letters in response to information furnished by the caller.	Charts 8 a-h as applicable
-----	--	----------------------------

b. **Chart 1 - EO STATUS = 01, 12, or 32 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
SS = 03 Expired ARED (200805 and earlier ONLY)	See IRM 21.3.8.11.7.1, "Requests for Affirmation Letters from Organizations Showing an Advance Ruling Expiration Date (ARED) on IDRS."	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 03 Presumptive PFs	Letter 4164C (Form 8734 Needed/Advance Ruling Expired Letter)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 03 Foundation code 09	See IRM 21.3.8.12.5.4, "Change in Foundation Classification." Refer to paragraph (7).	Letter 4170C (3rd Party Affirmation of Exemption Letter)
All other SS = 03 and other Subsections not listed below (includes AREDs of 200806 and later)	Letter 4168C (Letter Affirming 501(c) Exemption)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 80	No C Letter available. Send 4442 to Correspondence Unit (EEFax 855-204-6184).	No C Letter available. Send 4442 to Correspondence Unit (EEFax 855-204-6184).
Subsection = 90,91,92 NOTE: Only NECTs showing subsection 91 should have a ruling of public charity status that	No C Letter available. Send 4442 to Correspondence Unit (EEFax 855-204-6184) for subsection	No C Letter available. Inform the caller that the entity is filing an information

allows them to file a Form 990. NECTs showing subsection 90 or 92 do not have any formal ruling and there is no letter available to document their status. Requests for more information than is discussed here are out of scope.	91 only.	return as a non-exempt charitable trust.
Subsection = 93 Taxable Farmer's Cooperative	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

c. **Chart 2 - EO STATUS = 25 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Unexpired ARED)	Letter 4168C (Letter Affirming 501(c) Exemption) with the 60-month termination paragraph selected	Letter 4170C (3rd Party Affirmation of Exemption Letter)
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Expired ARED)	Letter 4168C (Letter Affirming 501(c) Exemption) with the appropriate private foundation paragraph selected	Letter 4170C (3rd Party Affirmation of Exemption Letter) with the appropriate private foundation paragraph selected

d. **Chart 3 - EO STATUS = 20 or 21 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
Status 20	Refer to IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition."	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)
Status 21	See IRM 21.3.8.12.6.	Letter 4170C (3rd Party Affirmation of Exemption Letter)

- e. **Chart 4 - EO STATUS = 07, 30, 31, 36, 40, 41, 42, 70, 72, and 99 - Affiliation Code = 0, 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
All	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

- f. **Chart 5 - EO STATUS = 71 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
All	Letter 4188C (FTE Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption)

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

Applicability	Letter To Org	Letter to 3rd party
All Subsections NOTE: 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) NOTE: 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)

- h. **Chart 7 - NO EO SUBMODULE PRESENT**

Applicability	Letter To Org	Letter to 3rd party
All, except as noted below	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) REMINDER: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the

		generated letter.
American National Red Cross component	Letter 4205C (Red Cross Letter)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
Federal credit union	No C letter available. Refer the caller to the National Credit Union Administration	No C letter available. Refer the caller to the National Credit Union Administration
Clearly a city or county	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity) NOTE: For additional information about what constitutes an authorized caller for a government entity, see IRM 21.3.8.4.4.2, "Instrumentality/Governmental Units Disclosure."	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) REMINDER: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Not a city or county, but is created by a government entity (no EO submodule, any employment code)	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity) NOTE: For additional information about what constitutes an authorized caller for a government entity, see IRM 21.3.8.4.4.2, "Instrumentality/Governmental Units Disclosure."	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) REMINDER: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Federal entity	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity) NOTE: For additional information about what constitutes an authorized caller for a government entity, see IRM 21.3.8.4.4.2, "Instrumentality/Governmental Units Disclosure."	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) REMINDER: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the

		generated letter.
Indian Tribe listed in Revenue Procedure 2008-55 or its successor	No C Letter available. Send 4442 to ITG Classification (fax 877-621-7401).	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) REMINDER: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.

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

Applicability/Issue	Letter/Document
Subordinate organization with EO status 27 or 28	<p>Letter 4163C (No Record of Exemption of Organization Letter)</p> <p>CAUTION: Do not offer a letter unless the caller specifically asks for one.</p> <p>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 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 IS NOT 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</p>

	<p>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>NOTE: If an unauthorized third party asks for a letter, prepare Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption).</p> <p>REMINDER: 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</p> <p>EEFax 855-204-6184</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202</p>
<p>Organization requests written confirmation of its EIN.</p>	<p>Letter 4158C (EIN Letter)</p>

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)

j. **Chart 8b -Miscellaneous informational/procedural letters - Form 8734 Issues**

NOTE: The advance ruling process was eliminated for applicants whose advance ruling period ended on or after June 9, 2008 (see IRM 21.3.8.11.7, "Elimination of the Advance Ruling Process"), and Form 8734, *Support Schedule For Advance Ruling Period*, was deemed "Historical" effective February 19, 2015. Advise organizations that must provide documentation about their public support under section 170(b)(1)(A)(vi) or under section 509(a)(2) to submit the appropriate support schedule from Form 990/Form 990-EZ Sch A, *Public Charity Status and Public Support*.

k. **Chart 8c -Miscellaneous informational/procedural letters - Determination Application Issues**

Applicability/Issue	Letter/Document
Condominium association requests information on exemption qualification	No C Letter available. Refer caller to Rev. Rul. 74-17.
Organization Requests concerning copies of a determination for a ruling date prior to January 1, 1948	No C Letter available. See IRM 21.3.8.3.4.1.3. (1)(a).
3rd Party Requests concerning copies of a determination for a ruling date prior to January 1, 1948	No C Letter available. See IRM 21.3.8.3.4.1.3. (1)(a).
How to obtain a group exemption ruling	Letter 4187C (Apply for Group Exemption Letter)
Receipt of Pending EO Application CAUTION: Applies only to authorized caller or to the holder of a valid POA	Affirm verbally if case is found on LINUS/EDS/TEDS. If caller states that the acknowledgement letter was never received and the application was other than a Form 1023-EZ, verify the address on LINUS/EDS/TEDS.

REMINDER: Form 1023-EZ applications do not generate acknowledgement letters (see IRM 21.3.8.11.8, "Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*"). **Do not prepare a Letter 3367C (Merit Notice) for a Form 1023-EZ application.**

If the caller requests a replacement letter **and the address on LINUS/EDS/TEDS is correct**, prepare Letter 3367C (Merit Notice).

If the caller requests a replacement letter **and the address on LINUS/EDS/TEDS is incorrect**, instruct the caller to send a written request (including the correct mailing address) to the Correspondence Unit:

IRS

TEGE Correspondence Unit, Room 4024

P.O. Box 2508

Cincinnati, OH 45201

EEFax 855-204-6184

Express and Overnight Delivery

IRS

TEGE Correspondence Unit

Room 4024

550 Main Street

Cincinnati, OH 45202

<p>Receipt of Pending EP Application</p> <p>CAUTION: Applies only to authorized caller or to the holder of a valid POA</p>	<p>Affirm verbally if case is found on LINUS/EDS/TEDS.</p> <p>If caller states that the acknowledgement letter was never received, verify the address on LINUS/EDS/TEDS.</p> <p>If the caller requests a replacement letter and the address on LINUS/EDS/TEDS is correct, prepare a Form 4442 to the Correspondence Unit (EEFax 855-204-6184)</p> <p>If the caller requests a replacement letter and the address on LINUS/EDS/TEDS is incorrect, instruct the caller to send a written request (including the correct mailing address) to the Correspondence Unit:</p> <p>IRS</p> <p>TEGE Correspondence Unit, Room 4024</p> <p>P.O. Box 2508</p> <p>Cincinnati, OH 45201</p> <p>EEFax 855-204-6184</p> <p><i>Express and Overnight Delivery</i></p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>
<p>Request for a user fee</p>	<p>No C Letter available.</p>

refund	For additional information, see IRM 21.3.8.11.4, "User Fee Refunds - Exempt Organizations."
--------	---

i. Chart 8d -Miscellaneous informational/procedural letters - *Mergers/Terminations*

Applicability/Issue	Letter/Document
Organization has merged with another.	No C Letter available. See IRM 21.3.8.12.5.2.
Terminating/Dissolving an Organization	See IRM 21.3.8.12.5.1, "Dissolution."
Organization has changed its legal structure: 1. Association that Incorporates; 2. Corporation that Re-incorporates	No C Letter available. Refer caller to Rev. Rul. 67-390.

m. Chart 8e -Miscellaneous informational/procedural letters - *Name Change Guidance*

Applicability/Issue	Letter/Document
Organization has changed/wants to change its name	Letter 4166C (Name Change Documentation Letter) CAUTION: Until Letter 4166C is updated to reflect the correct address(es) for submitting name change documentation, you must provide the caller with the address or EEFax number for EO Entity when you are generating the letter to an organization without formal exemption. See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG)," for additional information.

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

Applicability/Issue	Letter/Document
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	No C Letter available.

classification to a church	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."

o. **Chart 8g -Miscellaneous informational/procedural letters - *Return Issues***

Applicability/Issue	Letter/Document
Organization wants to be exempt from filing a Form 990 - Governmental affiliation NOTE: This does not apply to 509(a)(3) supporting organizations.	No C Letter available. Refer caller to Rev. Proc. 95-48.
Organization wants to be exempt from filing a Form 990 - Church affiliation NOTE: This does not apply to 509(a)(3) supporting organizations.	No C Letter available. Refer caller to Rev. Proc. 96-10.
Back up withholding refund	Letter 4191C (Backup Withholding Letter)
Change in fiscal year	Letter 4190C (FYE Change Letter)
Authorized caller wants copy of CP 211A, <i>Application for Extension of Time to File an Exempt Organization Return - Approved</i>	CP 211A cannot be regenerated. Prepare Letter 0333C (Extension of Time to File (IMF/BMF) Approved).

p. **Chart 8h -Miscellaneous informational/procedural letters - *Miscellaneous***

Applicability/Issue	Letter/Document
Organization indicates it is not in the Publication 78 data	Offer to prepare Letter 4168C (Letter Affirming 501(C) Exemption). See IRM 21.3.8.12.12.1, "Publication 78 Data Omissions (Service Error / Non-Service Error)," for additional information.

	<p>NOTE: Do not prepare Letter 4177C (Add to Publication 78 Letter) instead of Letter 4168C unless you have made an update to IDRS so that the organization appears in the Select Check Publication 78 database AND the caller specifically asks for a letter that addresses the correction.</p>
--	--

IRM 21.3.8.9.10.1(7) - Added a Note that the procedures apply only when the closing information is available on EDS.

7. When perfecting the EOMF to reflect Statuses 70, 71, or 72:

NOTE: These procedures are applicable only when the closing information is available on EDS (e.g., for status 11 Failure To Establish cases). When the closing information is not available or is insufficient to make a correct update to IDRS, then prepare a referral to the Correspondence Unit per IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File."

- a. **Input only "B" and "C"** in the **TRANS-DEFINER-CD>**field (do not enter "A").
- b. Input the following fields for Definer Code A: **SUBSECT-CD>**, **CLSF-CD>**, **FYM>**, and **FILING-REQUIREMENTS: 1120>01** (or **1041> 1** for trusts).
- c. Input Definer Code B fields as instructed in (5) above.
- d. Input Definer Code C fields as instructed in (6) above.
- e. Input **CONTRIB-DED-CD/YR>20000** (contributions *not deductible*).

IRM 21.3.8.11.7.1 - Revised (2) to expand the guidance provided to cover more scenarios and to replace references to Form 8734, *Support Schedule For Advance Ruling Period*; deleted the reference to Form 8734 in (3).

2. If a caller requests an affirmation letter for an organization that shows an **ARED of 200805 or earlier**, the "old" rules apply and you must research EDS/TEDS to determine whether the organization submitted a Form 8734 or the appropriate support schedule from Form 990/Form 990-EZ Sch A, *Public Charity Status and Public Support*, after the advance ruling period expired:

If	And	Then
There is a closed favorable "F" case	The closing information is	Update IDRS using the information from EDS/TEDS and

on EDS/TEDS (or an "A" case that changed the organization's foundation classification).	available on EDS/TEDS.	prepare the appropriate affirmation letter based on the caller's relationship to the organization.
There is a closed favorable "F" case on EDS/TEDS (or an "A" case that changed the organization's foundation classification).	The closing information is not available on EDS/TEDS.	Prepare a Form 4442 referral to the Correspondence Unit (EEFax 855-204-6184) and tell the caller to expect to be contacted within 45 days.
There is no closed favorable "F" case on EDS/TEDS (or an "A" case that changed the organization's foundation classification).	The caller is authorized.	<ul style="list-style-type: none"> ○ Inform the caller that the organization must provide documentation showing that it meets an applicable public support test (a support schedule from Form 990/Form 990-EZ Sch A, <i>Public Charity Status and Public Support</i>). The organization should provide financial information for the five most recent completed tax periods. The organization must also submit Form 8940 and the appropriate user fee (see Rev. Proc. 2015-8 or its successor for the current fee). ○ If the caller requests that the information be put in writing, prepare a Form 4442 referral to the Correspondence Unit (EEFax 855-204-6184) and tell the caller to expect to be contacted within 45 days.
There is no closed favorable "F" case on EDS/TEDS (or	The caller is unauthorized.	Prepare Letter 4170C, <i>3rd Party Affirmation of Exemption Letter</i> .

an "A" case that changed the organization's foundation classification).		
---	--	--

- The information above does not pertain to organizations undergoing termination of their private foundation status by operating under 170(b)(1)(A)(vi) or 509(a)(2), i.e., organizations in status 25. These organizations must submit the applicable support schedule from the Schedule A of the Form 990 within 90 days after the end of their 60-month termination. If a caller asks for an affirmation letter for an organization in status 25 with an unexpired ARED, prepare the appropriate affirmation letter based on the relationship of the caller to the organization.

REMINDER: If the ARED has expired and there is no final "P" case on EDS/TEDS, prepare an affirmation letter with the appropriate private foundation paragraph selected.

IRM 21.3.8.12.6.1(5) - Corrected the tax year in the Reminders about the DLNs of TC 150s that match the DLNs of the TC 460s; revised the procedure for including the AMS history with the auto-revocation referral; added a procedure for organizations that claim they put the wrong formation date on their Form 1023-EZ.

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

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

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

<p>governmental unit or affiliate of a governmental unit</p>		<p>CAUTION: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.</p>
<p>The caller states that the organization should not have been revoked because they are a governmental unit or affiliate of a governmental unit</p>	<p>The entity displays employment code G or Q on IDRS</p>	<p>Instruct the caller to send a copy of the documentation showing they are a governmental unit or affiliate of a governmental unit to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p>

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

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

<p>explain that filer error is not necessarily an acceptable reason for reinstatement and that the organization must explain the facts and circumstances of the error and request reinstatement.</p>	<p>delinquent.</p>	
<p>The caller states that the organization should not have been revoked because they had previously contacted us timely and that the assistor at that time assured the caller that we would submit the Form 990-N on their behalf to prevent auto-revocation (changes to the EO submodule notwithstanding)</p>	<p>A history/narrative on AMS substantiates the caller's statements</p>	<ul style="list-style-type: none"> ○ If the organization had a formal ruling of exemption prior to being auto-revoked, prepare a Form 4442 referral to the TEGE Correspondence Unit, EEFax 855-204-6184. ○ If the organization had NO formal ruling of exemption prior to being auto-revoked, prepare a Form 4442 referral to EO Accounts, fax 801-620-555. <p>NOTE: Your lead will attach the relevant AMS narrative to the cover email of the referral to the Correspondence Unit or to EO Accounts.</p> <p>CAUTION: Remain noncommittal when you are taking a referral on a potentially-erroneous revocation and do not tell the caller that it</p>

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

	<p>have to fail to file for 201012, 201112, and 201212. It would have until May 15, 2013, to file its third year's return timely.</p>	
<p>The caller states that the organization should not have been revoked because the organization has not been in existence for three tax years.</p>	<p>The organization claims it put the wrong formation date on its Form 1023-EZ application and EDS/TEDS confirms the application type.</p>	<p>Instruct the caller to send a letter requesting reinstatement and a corrected determination letter, along with a conformed copy of the organization's organizing document to:</p> <p>TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201</p> <p><i>Express and Overnight Delivery</i> TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202</p> <p>The information may also be faxed to EEFax 855-204-6184.</p>
<p>The caller states that the revoked subordinate organization was included in a group return</p>		<p>Ask the caller for the EIN of the group return filed by the central organization.</p> <p>If the caller can provide the EIN, verify that the EIN is assigned to a group return. If it is, prepare a Form 4442 referral to EO Accounts, fax 801-620-5555, and include that information.</p> <p>If the caller cannot</p>

		<p>provide the EIN of the group return OR the EIN provided by the caller is not assigned to a group return, tell the caller that he/she should research for the correct information and/or contact the central organization and either call us back or mail/fax the information to the EO Accounts Unit, M/S 6552 Ogden, UT 84201 (fax 801-620-5555).</p> <p>NOTE: It may be necessary to educate the caller about group returns. See IRM 21.3.8.12.14.6, "Group Returns," for additional information.</p>
<p>The caller states that the organization should not have been revoked because they are a federal credit union exempt under IRC 501(c)(1)</p>	<p>IDRS indicates that the entity had been exempt under 501(c)(14) as a state-chartered credit union</p>	<p>Instruct the caller to send a request to correct our records, as well as proof that it is recognized as a federally-chartered credit union, to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p><i>Express and Overnight Delivery</i></p> <p>TEGE Correspondence Unit</p>

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

IRM 21.3.8.12.24.1.1(13) - Changed the existing Note to a Reminder and added a new Note about the DBA name line not printing even though the submitter entered information for that field.

13. An initially successful submission results in a "Confirmation" page, which the submitter can print for the organization's records. To learn whether the e-Postcard was ultimately accepted or rejected by the IRS, however, the

submitter will have to select "MANAGE FORM 990-N SUBMISSIONS" and click on a link that says "Get Updated Status." The form's status will remain "Pending" until the user clicks on that link. If the submission was successful, the status should update to "Accepted." If the Form 990-N was rejected, there will be a hyperlink to additional information about the reject and the organization will be instructed to call the TEGE toll-free line for assistance. See IRM 21.3.8.12.24.3, "Form 990-N Error Messages, Warning Messages, and Filing System Problems," for additional information on forms rejected subsequent to input.

REMINDER: The submitter may have to wait approximately seven minutes and then refresh the "Manage Form 990-N (e-Postcard)" page before the "Get Updated Status" link appears.

NOTE: The current Form 990-N programming does not include the DBA name field as one to be printed when the user prints out the form from the submission system *even if that field was populated when the form was submitted*. If the caller asks about getting a copy of the submission that shows the DBA name as input, explain that the Form 990-N that is available for public inspection on Select Check will show the DBA name if the field was populated in the first Form 990-N submitted for the organization for that tax period.

Exhibit 21.3.8-12 - Added a time frame for Revenue Procedure/Revenue Ruling author calls back and deleted the rows of the table pertaining to R-Mail.

Issue	Sub-Issue/Additional Details	Form or Information Required	Area That Handles Issue	Time Frame	IRM Reference
Account inquiries (unless otherwise noted)	N/A	Form 4442	Various	30 days	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (7).
Tax law inquiries (unless otherwise noted)	N/A	Form 4442	Various	15 business days	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (7).
Address	Organizations with a	Form	IRS	60 days	See IRM

change (when not complete during the call)	formal ruling and requesting an updated letter	8822-B or letter requestin g change	<p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024 Cincinnati, OH 45201</p> <p>(EEFax 855-204-6184)</p> <p>Express and Overnight Delivery</p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>		21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on the TEGE Rulings and Agreements Control (TRAC) System." Refer to the table in (1).
Address	All other EOs (e.g.,	Form	IRS	30 days	See IRM

change (when not complete during the call)	subordinates or organizations with no formal exemption)	8822-B or letter requesting change	EO Entity MS 6273 Ogden, UT 84201 (EEFax 855-214-7520)	to initiate the action	21.3.8.9.5, "Address Changes/Misdirected Mail."
Address change (when not complete during the call)	EP	Form 8822-B or letter requesting change	IRS EP Entity MS 6273 Ogden, UT 84201 (EEFax 855-214-7520)	30 days to initiate the action	See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail."
Application for exemption/determination	General time frame	N/A	N/A	Applicants can generally expect to be contacted within 90 days of submitting Form 1023-EZ, <i>Streaml</i>	See the "Where's My Exemption Application?" page on www.irs.gov .

				<i>ined Applica tion for Recogn ition of Exempt ion Under Section 501(c)(3) of the Internal Revenu e Code, or within 180 days of submitti ng a long form applicat ion.</i>	
Application for exemption/determination	Determination specialist is not returning calls	"Request for determination specialist to return call" template on TEGE Research Portal	Manager of determination specialist to whom case is assigned	10 business days	See IRM 21.3.8.5.2.4, "Referring Customers to Determination Specialists Working Open/Closed Employee Plans (EP)/Exempt Organizations (EO) Determinations." Refer to last row of table in (1).

Application for exemption/determination	Customer complains about having to pay to call the determination specialist of an assigned case	Form 4442	Determination specialist to whom the case is assigned	5 business days	See IRM 21.3.8.5.2.4, "Referring Customers to Determination Specialists Working Open/Closed Employee Plans (EP)/Exempt Organizations (EO) Determinations." Refer to middle row of table in (1).
Application for exemption/determination	EO - not assigned on EDS/TEDS (status 34/38/39/41/50/51/54/56/58/60/61/62/63/64/75/91) This includes cases in status 52/53/32 with determination specialist number 50250. ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE	Form 4442 - Annotated with "Status inquiry with control date at least six months prior to current date"	TEGE Correspondence Unit (EEFax 855-204-6184)	The case must be assigned to specialized determination specialists so the time varies. Furthermore, explain that these cases are assigned in order	See IRM 21.3.8.5.1.3.2, "Status of Pending Exempt Organization (EO) Determination/Application Requests." Refer to (1)(c).

				based on the date the case was submitted.	
Application for exemption/determination	EP - Not assigned on EDS/TEDS or is in suspense status (37/38/39) NOTE: This includes cases in technical screening 60/61/64/71/72/73/74. ONLY FOR CASES WITH CONTROL DATE PRIOR TO CURRENT ASSIGNMENT DATE	Form 4442 - Annotated with "Status inquiry with control date prior to current assignment date"	TEGE Correspondence Unit (EEFax 855-204-6184)	30 days	See IRM 21.3.8.5.1.3.3, "Status of Pending Employee Plans (EP) Determination/Application Requests." Refer to (1)(c).
Application for exemption/determination	EP and EO - EDS/TEDS Status 31 for more than 120 days (EP) or six months (EO)	Form 4442	Lead	30 days	For EO, see IRM 21.3.8.5.1.3.2, "Status of Pending Exempt Organization (EO) Determination/Application Requests"; for EP, see IRM 21.3.8.5.1.3.3, "Status of Pending Employee Plans (EP) Determination/Application Requests." Refer to (1)(c) in both subsections.

Application for exemption/determination	Expedite request submitted and no answer received after 3 business days; application not assigned to a determination specialist	N/A	Expedite Clerk	3 business days	See IRM 21.3.8.12.2, "Exempt Organization (EO) Expedite Requests."
Application for exemption/determination	User Fee - additional fee on LINUS and EDS/TEDS not updated	Form 4442	TEGE Adjustments Unit (EEFax 855-204-6185)	45 days	See IRM 21.3.8.11.5, "Requests for an Additional User Fee and Located Misapplied User Fee Payments." Refer to (4).
Application for exemption/determination	Applications not on LINUS or EDS/TEDS	Submit a copy of the application and cancelled check or money order, if applicable	IRS TEGE Adjustments Unit P. O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFax 855-204-6185)	Up to 4 weeks	For EO, see IRM 21.3.8.5.1.3.2, "Status of Pending Exempt Organization (EO) Determination/Application Requests." Refer to (1)(c). For EP, see IRM 21.3.8.5.1.3.3, "Status of Pending Employee Plans (EP) Determination/Application Requests." Refer to

					(1)(c).
Application for exemption/determination	Time for favorable EO ruling to "roll" from EDS/TEDS to IDRS	N/A	EO Determinations	2 weeks from EDS/TEDS closing date (See IRM reference in the next column if "no roll.")	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File." Refer to (1)(c).
Classification Code	Organization with a formal ruling disagrees with the code we show for them	Submit a written request describing the discrepancy	<p>IRS TEGE Correspondence Unit P.O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFax 855-204-6184)</p> <p>Express and Overnight Delivery</p>	60 days of submitting case	See IRM 21.3.8.12.2 5, "Classification Codes." Refer to (4).

			IRS TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202		
Classification Code	Organization that is included in a group ruling wants to have its classification code(s) changed/corrected	The central organization must send a written request.	IRS EO Entity MS 6273 Ogden, UT 84201 (EEFax 855- 214- 7520)	Update initiated within 30 days of receipt	See IRM 21.3.8.12.2 5, "Classification Codes." Refer to (5).
Congressional Inquiries	N/A	Form 911	Area TAS office	7 business days	See IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines." Refer to (2)(d).
Contradictory information is found on IDRS that cannot be	N/A	Form 4442, requesting that the caller be contacted	TEGE Correspondence Unit (EEFax 855-	45 days	See IRM 21.3.8.3.8, "Researching and Perfecting Entity/Exe

corrected based on EDS/TEDS research (e.g., a foundation classification present on a non-(c)(3) organization, deductibility code 1 on an organization not normally described in IRC 170)		d or sent an affirmation letter once the organization's administrative file has been researched and the discrepancy corrected	204-6184)		empt Organization (EO) Submodule Information on the Master File." Refer to (3).
Copies	Audit reports	Form 4442	Return and Income Verification (RAIVS) Unit	60 days	See IRM 21.3.8.3.4.4, "Requests for Copies of Audit Reports."
Copies	EO determination letters, applications, returns	Form 4506-A (redacted copies) or Form 4506 (unredacted copies) NOTE: For a limited window of time (a minimum of 12 months and a maximum	Refer to Form 4506-A or Form 4506 for addresses	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>m of 18 months from the submission date), an organization may be able to retrieve and print a copy of its Form 1023-EZ, <i>Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code</i>, if they still have their login information from Pay.gov.</p>			
Copies	EO determination letters, applications, returns 2nd request	Form 4506-A (redacted copies) or Form 4506 (unredacted copies),	Refer to Form 4506-A or Form 4506 for addresses	30 days	See IRM 21.3.8.3.4.1.2, "Public Inspection of Exemptions and/or Exempt

		<p>marked 2nd Request at top of form</p> <p>NOTE: For a limited window of time (a minimum of 12 months and a maximu m of 18 months from the submissi on date), an organiza tion may be able to retrieve and print a copy of its Form 1023- EZ, <i>Streamli ned Applicati on for Recognit ion of Exempti on Under Section 501(c)(3) of the Internal Revenue Code, if</i></p>			<p>Organizatio n (EO) Information Returns Disclosable under IRC 6104." Refer to (6).</p>
--	--	---	--	--	--

		they still have their login information from Pay.gov.			
Copies	EO returns on DVD	Form 4506-A	Return and Income Verification (RAIVS) Unit	Minimum of 60 days	See IRM 21.3.8.3.4.1.5, "Copies of Exempt Organization (EO) Returns in DVD Format." Refer to (3).
Copies	EP approved application	Written request	Internal Revenue Service EP Determinations Attn: Customer Service Manager P.O. Box 2508 Cincinnati, OH 45201 (EEFax 855-204-6184)	60 days	See IRM 21.3.8.4.3.2, "Employee Plans (EP) Public Inspection of Determination Letters/Applications." Refer to (2).

			<p>Express and Overnight Delivery</p> <p>Internal Revenue Service</p> <p>EP Determinations</p> <p>Attn: Customer Service Manager</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>		
Copies	EP determination letters	Letter request from caller	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 5-120</p> <p>Cincinnati, OH</p>	2 - 3 weeks	See IRM 21.3.8.13.6, "Requests for Corrected/Superseding and for Copies of Employee Plans (EP) Determination Letters." Refer to (3).

			<p>45201</p> <p>Attn: Manag er, EP Corres ponden ce</p> <p>(EEFax 855- 204- 6184)</p> <p><i>Expres s and Overni ght Deliver y</i></p> <p>IRS</p> <p>TEGE Corres ponden ce Unit</p> <p>Room 5-120</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p> <p>Attn: Manag er, EP Corres ponden ce</p>		
Copies	EP returns	Letter	See	60 days	See IRM

		request or Form 4506 (unredacted copy) from caller	IRM 21.3.8.3.4.1.4. , "Copies of Form 5500/Form 5500-SF/Form 5500-EZ."	for Form 5500-EZ; caller should contact EBSA for information on Form 5500.	21.3.8.3.4.1.4., "Copies of Form 5500/Form 5500-SF/Form 5500-EZ."
Corporate standing - the organization insists that the issue is its "corporate" standing and that its state is requiring a letter from the Internal Revenue Service in order to reinstate its corporate standing	N/A	Form 4442 - indicate at top of the form "State Standing"	Manager	45 days after researching the matter	See IRM 21.3.8.12.2 , "State Reinstatement Affirmation." Refer to (5).
e-Postcard (Form 990-N)	Form rejected when there is no apparent reason for it to reject	Form 4442	Lead	15 business days	See IRM 21.3.8.12.2 4.2.1, "Establishing the Exempt Organization (EO) Submodule : Identifying the Organization through

					Research." Refer to (3).
e-Postcard (Form 990-N)	You cannot assist the caller using the information contained in IRM 21.3.8 or by referring to the FAQs on the IRS website	Form 4442	Lead	15 business days	See IRM 21.3.8.12.2 4.1, "Assisting Small Exempt Organizations in Submitting Their Form 990-N." Refer to (3).
e-Postcard (Form 990-N)	Time for a submitted Form 990-N to be available on the search page	N/A	N/A	Within four weeks of submission	See IRM 21.3.8.12.2 4, "Annual Electronic Notice Filing Requirement, Form 990-N." Refer to (4).
EP Penalty for Form 5500 854C letter Reasonable Cause denied	N/A	Respond to address or fax number on the notice	Ogden	Response initiated within 30 days	See IRM 21.3.8.10.2 .9, "CP 283/CP 295." Refer to (4).
End of day calls (call site is closing)	N/A	Form 4442	Refer to manager	Varies by issue	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (2).
Entity updates not otherwise listed (e.g., EIN consolidati	N/A	Various	EO Correspondence Unit (Cincinnati), EO	60 days for issues sent to Cincinnati; action	Various

ons)			Entity (Ogden), or EP Entity (Ogden)	initiated within 30 days for issues sent to Ogden	
527 organizations - computer difficulties; error messages; password input generated incorrect EIN and/or name; filing does not appear on the Web and a confirmation was received, etc.	N/A	Email to manager with: <ul style="list-style-type: none"> Name EIN Phone Number Email address Problem Description 	TEGE headquarters	30 days	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls." Refer to 2nd row of table in (1).
FSLG	Information on technical or procedural issues relating to FSLG not covered in IRM 21.3.8 or in your other reference materials	Form 4442	Headquarters Analyst	45 days	See IRM 21.3.8.15.6, "Federal, State, and Local Governments (FSLG) Call Topics and Frequently Asked Questions."
Fiscal year change	EOs not required to file annual information return (other than Form 990-N) Have not changed fiscal year within last 10 years	Letter request	IRS EO Entity MS 6273	Update initiated within 30 days for requests process	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC

	<p>NOTE: Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has already failed to submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system reflects the new accounting period before the next Form 990-N would be due.</p>		<p>Ogden, UT 84201</p> <p>(EEFax 855-214-7520)</p>	<p>ed in Ogden</p>	<p>501(a)." Refer to (4) and (5).</p>
<p>Fiscal year change</p>	<p>EOs not required to file annual information return (other than Form 990-N)</p> <p>Have not changed fiscal year within last 10 years</p> <p>NOTE: Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has already failed to</p>	<p>Form 1128</p>	<p>IRS</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508 Room 4024</p> <p>Cincinnati, OH 45201</p>	<p>Update initiated within 30 days for requests processed in Ogden</p>	<p>See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (4) and (5).</p>

	submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system reflects the new accounting period before the next Form 990-N would be due.		(EEFax 855-204-6184) Express and Overnight Delivery IRS TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202		
Fiscal year change	EOs not required to file annual information return (other than Form 990-N) Have not changed fiscal year within last 10 years NOTE: Advise callers representing Form 990-N submitters that changing IRS systems to reflect a change in accounting period can take several weeks. If the organization has	Short year return	Automatic in IDRS when short year form processes thru IDRS	6 - 8 weeks	N/A

	<p>already failed to submit e-Postcards for two consecutive years, then the IRS may not be able to make the change in time for the organization to submit its third e-Postcard before the due date. In that case, the organization may prefer to submit the e-Postcard based on the prior fiscal period and then change its accounting period so that the system reflects the new accounting period before the next Form 990-N would be due.</p>				
Fiscal year change	EOs that have already changed their fiscal year at least once in the last 10 years	Form 1128	<p>IRS TEGE Correspondence Unit P.O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFax 855-204-6184) Express and</p>	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (4) and (5).

			Overnight Delivery IRS TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202		
Fiscal year change	EPs exempt under 401(a); see Rev. Proc. 85-58	Form 5308, <i>Request for Change in Plan/Trust Year</i> . See Form 5308 and instructions or Revenue Procedure 2015-8 (or its successor) for Employee Plan user fees (specifically for change in plan	IRS Attn: EP Letter Rulings Stop 31 P.O. Box 12192 Covington, KY 41012-0192 For overnight/courier delivery :	30 days	See IRM 21.3.8.9.7, "Change in Accounting Period for Organizations Exempt Under IRC 501(a)." Refer to (6).

		year Form 5308).	IRS Attn: EP Letter Rulings Stop 31 201 W. Rivercenter Blvd. Covington, KY 41011		
GEN additions	N/A	Letter from parent that includes: a. Central organization's 4-digit GEN b. Subordinate's name, address and EIN c. Signature of authorized central organization officer d. The	IRS EO Entity MS 6273 Ogden, UT 84201 (EEFax 855-214-7520)	EO Entity makes the necessary updates to IDRS within 30 days of receipt but can take up to 45 days to show on IDRS for input of the Form 990-N	See IRM 21.3.8.12.1 4.5, "Adding Subordinates to a Group Exemption and Modifying Subordinate Information." Refer to (8).

		effective date of the organization's inclusion in the group ruling			
GEN SGRI updates made by central organizations	N/A	SGRI listing with additions, deletions and corrections	IRS EO Entity MS 6273 Ogden, UT 84201 (EEFax 855-214-7520)	It may take up to 90 days for Master File to be updated; the time frame is a function of the number of subordinates that need to be added, updated, etc.	See IRM 21.3.8.12.1 4.3, "Supplemental Group Ruling Information (SGRI)." Refer to (4).
IDRS updates/adjustments	Input with CC BNCHG/EOCHG	N/A	CSR/CSS	Up to two cycles (weeks) to post CAUTION: Organizations whose submodules must	Various

				be updated to submit a Form 990-N or to e-file an EO return should allow four weeks before attempting to submit/file to allow time for all systems to reflect the correct information.	
IDRS updates/adjustments	Time for caller to receive notice generated from update/adjustment	N/A	EO/EP account assistants	30 days from the date the adjustment was input	Various
Letters	Application acknowledgement letters	Determination application/letter request	EO and EP Determinations	Within three weeks from mailing date	See IRM 21.3.8.11.1.1., "Processing the Exempt Organization (EO) Application and

					Requests on Form 8940, <i>Request for Miscellaneous Determination</i> ". Refer to (1).
Letters	C/IDRS letters	N/A	N/A	10-14 business days; these letters cannot be faxed	See IRM 21.3.8.5.1.3, "Miscellaneous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requirement Inquiries, Record Keeping, and Issues Beyond the Scope of Your Assigned Application." Refer to (5).
Letters	Certified affirmation letters	Form 4442	TEGE Correspondence Unit (EEFax 855-204-6184)	45 days	See IRM 21.3.8.7.1, "Certified Affirmation Letters."
Letters	Corrected/superseded EP determination letters	Letter request from caller	IRS TEGE Correspondence Unit	45 days	See IRM 21.3.8.13.6, "Requests for Corrected/Supersedin

			<p>P.O. Box 2508 Room 5-120</p> <p>Cincinnati, OH 45201</p> <p>Attn: Manager, EP Correspondence</p> <p>(EEFax 855- 204- 6184)</p> <p>Express and Overnight Delivery</p> <p>IRS</p> <p>TEGE Correspondence Unit</p> <p>Room 5-120</p> <p>550 Main Street</p> <p>Cincinnati, OH</p>		<p>g and for Copies of Employee Plans (EP) Determinations Letters." Refer to (3).</p>
--	--	--	--	--	---

			45202 Attn: Manag er, EP Corres ponden ce		
Letters	Determination letters	Determin ation applicatio n/letter request	EO and EP Determin ations	Two weeks from closing date	See IRM 21.3.8.5.1. 3.2., "Status of Pending Exempt Organizatio n (EO) Determinati on/Applicati on Requests." See IRM 21.3.8.5.1. 3.3., "Status of Pending Employee Plans (EP) Determinati on/Applicati on Requests."
Manager calls back	N/A	Form 4442	Team manag er or lead	End of next busines s day	See IRM 21.3.8.8.2, "Form 4442 - Inquiry Referral." Refer to (2).
Name change	Organizations with individual rulings	See IRM 21.3.8.9. 2 for name change requirem ents.	IRS TEGE Corres ponden ce Unit P.O. Box 2508	60 days	See IRM 21.3.8.5.1. 4, "Inquiries Regarding Correspond ence Controlled on the TEGE Rulings

			Room 4024 Cincinnati, OH 45201 (EEFax 855-204-6184) Express and Overnight Delivery IRS TEGE Correspondence Unit Room 4024 550 Main Street Cincinnati, OH 45202		and Agreements Control (TRAC) System."
Name change	Subordinate organizations and other EOs with no individual ruling	See IRM 21.3.8.9.2 for name change requirements.	IRS EO Entity MS 6273 Ogden, UT	Action initiated within 30 days	See IRM 21.3.8.9.2, "Name Changes - Exempt Organizations (EO) and Federal, State, and

			84201 (EEFax 855- 214- 7520)		Local Governmen ts (FSLG)."
Name change	EP	See IRM 21.3.8.9. 3 for name change requirem ents.	IRS EP Entity MS 6273 Ogden, UT 84201 (EEFax 855- 214- 7520)	Action initiated within 30 days	See IRM 21.3.8.9.3, "Name Changes - Employee Plans (EP)."
Online EOMF	N/A	N/A	N/A	8 weeks	See IRM 21.3.8.3.8, "Researchi ng and Perfecting Entity/Exe mpt Organizatio n (EO) Submodule Information on the Master File." Refer to (1)(f).
Penalty abatement	N/A	Reasona ble Cause statemen t	Various	A final respon se should be initiated within 30 days of the earliest IRS	See IRM 21.3.8.10.3 .6, "Reasonabl e Cause for Penalty Abatement. " Refer to (5).

				received date.	
POA: Form 2848/8821	TEDS/EDS applications	Form 2848/8821	IRS TEGE Adjustments Unit P. O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFax 855-204-6185)	Advise that POA (Form 2848 only) will be added within 5 business days and may call back after 5 business days	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer to (2).
POA: Form 2848/8821	Account issues	Form 2848/8821	Ogden CAF (fax 855-214-7522)	Advise that POA will be added within 5 business days and may call back after 5 business days	See IRM 21.3.8.4.1.4, "Form 2848/Form 8821 Fax Submissions." Refer to (3).
Political organizations (527s)	Email unanswered that was sent to tege.eo.527@irs.gov	Form 4442	EO Entity (EEFax 855-214-7520)	30 days	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and

					Troubleshooting Calls."
Political organizations (527s)	Address change requests	Customer emails to tege.eo.527@irs.gov or Form 4442	EO Entity (EEFax 855-214-7520)	Update initiated within 30 days	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
Political organizations (527s)	Name change requests	Letter or amended organizing document	IRS EO Entity MS 6273 Ogden, UT 84201 (EEFax 855-214-7520)	Update initiated within 30 days	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
Political organizations (527s)	Request for password after submitting Form 8871 and Form 8453-X	Form 4442	EO Entity (EEFax 855-214-7520)	30 days	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
Publication 78 data update	N/A	N/A	Automatic from EDS/ID	Online Publication 78	See IRM 21.3.8.3.8, "Researchi

			RS	data monthly updates, generally the second Monday of the month	ing and Perfecting Entity/Exe mpt Organizatio n (EO) Submodule Information on the Master File." Refer to (1)(f).
Return processing (TEGE information returns)	N/A	N/A	Submis sion Proces sing	3 months (based on Progra m Comple tion Date) NOTE: If this time frame has been exceed ed, tell the caller to submit a copy of the comple te return and a cover letter, even if the applica ble module shows	Ogden Submission Processing Campus Program Completion Date schedule

				a TC 599 and there is no indication that the return unposted or that the return is in ERS.	
Revenue Procedure/ Revenue Ruling author calls back	N/A	N/A	Chief Counsel	Callers should expect to receive a return call within two business days, unless the attorney's voicemail says they will be out of the office during the successive business days.	N/A
Ruling date with all zeroes	N/A	Form 4442	Headquarters Analyst	30 days	See IRM 21.3.8.12.23, "Ruling

					Dates with all Zeroes on Organizations with Individual Exemption. " Refer to 1st row of table in (2).
Speaker request (EO)	N/A	Email	*TE/GE -EO- CEO	10 business days	See IRM 21.3.8.5.1.3, "Miscellaneous Call Topics, Including Requests for IRS Speakers and Mailing Addresses, Filing Requirement Inquiries, Record Keeping, and Issues Beyond the Scope of Your Assigned Application." Refer to (8).
Status code 22 (revocation) verification	N/A	Form 4442 with caller's name, his/her relationship to the organization and his/her telephone	EO Exam (fax 214-413-5534)	30 days	See IRM 21.3.8.9.8, "Status Codes - Exempt Organizations (EO)." Refer to (12).

		number. In Part III Section B, notate: "Status 22 verification" and write "STATUS 22" on the top of the form.			
Supporting Organization (509(a)(3)) - customer insists they have never been one	N/A	Form 4442 - Notate at the top of the form "PPA 509(a)(3)"	TEGE Correspondence Unit (EEFax 855-204-6184)	45 days	See IRM 21.3.8.12.5 .4.2, "509(a)(3) Organizations Affected by the Pension Protection Act of 2006 and Types of 509(a)(3) Organizations." Refer to (5).
TAS Referral	N/A	Form 911	Area TAS Office	7 business days REMINDER: If a taxpayer meets TAS criteria and you cannot resolve (or take steps	See IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines."

				<p>to resolve) the taxpayer's problem within 24 hours, refer him or her to TAS for assistance. For example, if a taxpayer has experienced a delay of more than 30 days (beyond IRS-established time frames, if any) to resolve a tax account problem, he/she meets the criteria</p>	
--	--	--	--	--	--

				<p>for assistance from TAS. See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, <i>Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)</i>", and IRM 13.1.7.</p>	
--	--	--	--	--	--

				2.2, "TAS Case Criteria 5 – 7, Systemic Burden," for more information. Employees should also report systemic problems (including delays) to TAS by using the Systemic Advocacy Management System (SAMS) database on www.irs.gov .	
TRAC case inquiries	EO	Various	EO	See IRM for circumstance.	See IRM 21.3.8.5.1.4, "Inquiries Regarding Correspond

					ence Controlled on the TEGE Rulings and Agreement s Control (TRAC) System."
TRAC case inquiries	EP	Various	EP	See IRM for circums tance.	See IRM 21.3.8.5.1. 4.1., "Employee Plan Correspond ence."
Transcript request or copy of a tax form disclosable under IRC 6103 and 26 C.F.R 601.702(d) (1)	1st request	Form 4506 or 4506-T or written request (must describe the material desired in reasonab ly sufficient detail to enable the Service to locate the material.)	Refer to Form 4506 or 4506-T for addres s.	75 days (Form 4506); 10 busines s days (Form 4506-T)	See IRM 21.3.8.3.4. 2, "Informatio n Returns/Tr anscripts Disclosable under IRC 6103." Refer to (6).
Transcript request or copy of a tax form disclosable under IRC 6103 and 26 C.F.R 601.702(d) (1)	2nd request	Form 4506 or 4506-T or written request (must describe the material desired	Refer to Form 4506 or 4506-T for addres s.	30 days (Form 4506); 10 busines s days (Form 4506-T)	See IRM 21.3.8.3.4. 2, "Informatio n Returns/Tr anscripts Disclosable under IRC 6103."

		in reasonably sufficient detail to enable the Service to locate the material.) "Second request" is to be notated at top of form			Refer to (6).
User Fee	Dishonored checks for EP/EO applications	Letter from organization/plan	<p>IRS TEGE Adjustments Unit Attn: User Fee P. O. Box 2508 Room 4024 Cincinnati, OH 45201 (EEFax 855-204-6185)</p>	<p>Advise the customer that the organization/plan sponsor must respond with the replacement user fee (along with a copy of letter requesting the new fee) within 15 days of the date of our letter.</p>	<p>See IRM 21.3.8.11.2 , "Dishonored EO/EP User Fee Checks." Refer to step 2 of (3).</p>

User Fee	Refunds	N/A	N/A	Organization can expect to receive its refund within 90 days from the date it was initiated	See IRM 21.3.8.11.4, "User Fee Refunds - Exempt Organizations." Refer to (5).
----------	---------	-----	-----	---	---