

IRM PROCEDURAL UPDATE

DATE: 11/16/2016

NUMBER: wi-21-1116-1673

SUBJECT: New Subsections on Correspondence Worked in Ogden and on CP 161/CP 220

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

CHANGE(s):

IRM 21.3.8.3.4.1.2 - Added a reference to the original determination letter where the exemption application was mentioned in (2), the Note in (3), and in the first bullet in (6).

1. Requests for public inspection of information returns or exemption applications and other documents disclosable under IRC 6104 must be written and must describe the material desired in reasonably sufficient detail to enable the Service to locate the material.

NOTE: Applications and related documents filed prior to January 1, 1948, have been destroyed pursuant to Congressional authority and, therefore, are not available. See IRM 21.3.8.3.4.1.3, "Exempt Applications for Rulings Prior to January 1, 1948," for additional details. Also, EO returns are destroyed six years after the end of the year the returns are processed.

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

NOTE: If an organization has multiple approved applications (for example, because the organization was required to apply for reinstatement after auto-revocation), a copy of only the most recent approved application will be sent to the requestor unless the request contains specific instructions.

REMINDER: Depending on the caller's request, there may be a self-help option:

- For a limited window of time (a minimum of 12 months and a maximum of 18 months from the submission date), an organization may be able to retrieve

and print a copy of its own Form 1023-EZ, *Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, if they still have their login information from Pay.gov.

- Any accepted Form 990-N is available for public inspection and printing using EO Select Check on the IRS website.

3. Refer to the instructions for Form 4506-A for the appropriate mailing address and fee information.

NOTE: If the caller identifies the organization for which he/she intends to request a copy of the application or of the original determination letter, research IDRS to make sure the organization received an individual ruling.

4. Exempt Organizations requesting a redacted copy (sanitized copy) of their original return must submit Form 4506-A. If an organization wants a copy of its return as filed (unredacted), it must request a copy using Form 4506, *Request for Copy of Tax Return*, and pay the required fee. See IRM 21.3.8.3.4.2, "Information Returns/Transcripts Disclosable under IRC 6103."
5. The standard time frame for receipt of requested copies is 60 days. If the request for a copy of a return cannot be filled within that time frame, EO Return and Income Verification Services (RAIVS) sends a Letter 3983C to the requester informing him/her that an additional 60 days is needed to fill the request. If the documents still cannot be provided at the end of that time period, RAIVS sends another Letter 3983C to inform the requester about the status of his/her request.
6. If the caller indicates it has been more than 60 days since the request was submitted and that she/he has received no response, confirm that the request was sent to the correct address (Ogden for copies of returns, Cincinnati for copies of letters/applications).

- If it has been more than 60 days and the **request for a copy of a return was sent to the correct address**, instruct the caller to request the information again, marking "SECOND REQUEST" at the top of the request. Tell the caller to allow 30 days for a response to the second request.

If it has been more than 60 days and the **request for a copy of an application or of the original determination letter was sent to the correct address**, refer to IRM 21.3.8.5.1.4, "Inquiries Regarding Correspondence Controlled on the TEGE Rulings and Agreements Control (TRAC) System."

REMINDER: If the caller indicates that no response was received to a second request, see IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*".

- If the request was **sent to the incorrect address**, provide the caller with the correct address. Although the request should be forwarded to

the appropriate site, the caller may want to submit a copy of the request to the correct address.

IRM 21.3.8.5.1.4(1) - Added an Exception about cases in status 03 and status 04i to the row of the table discussing cases that have been assigned for two weeks or more and that are still open.

1. When a caller is inquiring about EO correspondence that has been mailed/faxed to TEGE Correspondence Unit, research the TEGE Rulings and Agreements Control (TRAC) System. (See IRM 21.3.8.5.1.4.1, "Employee Plan Correspondence," for information on EP-related correspondence.)

REMINDER: Some Form 4442 referrals to the TEGE Correspondence Unit from the call sites are not controlled on TRAC until the referral has been worked and closed. Referrals can be identified by seeing "4442" in the comments section of the case.

NOTE: To research the TRAC by EIN, you must enter the EIN as cNN-NNNNNNN. By researching with the EIN followed by the percent sign (%), you can bring up all cases on the TRAC under that EIN. If no information comes up under the EIN, research by name or by partial name (by using the percent sign before and after the part of the name used in the query). When searching by name, you must use all capital letters.

CAUTION: Correspondence may have been submitted by unauthorized individuals or by third parties totally unrelated to the organization that is the subject of their inquiry (for example, a potential donor who asks for a copy of the organization's application). For this reason, the standard taxpayer authentication procedures may not apply. If you can reasonably determine that the caller is the submitter of the correspondence whose status is being questioned (the caller is able to provide the approximate submission date and the name of the organization that is the subject of the correspondence), you should respond with the status of the correspondence as indicated below.

If	And	Then
There is an open unassigned case on the TEGE Rulings and Agreements Control (TRAC) system.	It has been less than 60 days since the correspondence was received.	Explain to the caller that the correspondence/referral has been received but the case has not been assigned. The caller can generally expect that he/she will receive a response within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer.
There is an open unassigned case	It has been 60 or more days since	Prepare a Form 4442 referral to your lead/manager to be

on the TEGE Rulings and Agreements Control (TRAC) system.	the correspondence was received.	elevated to the headquarters analyst. Tell the caller to expect contact (letter or telephone) within 30 days.
There is a case open on the TEGE Rulings and Agreements Control (TRAC) system.	It has been assigned for less than two weeks but not closed.	Explain to the caller that the correspondence has been received and assigned but the case has not been closed. The caller can generally expect to receive a response within 30 days from the date the correspondence was assigned.
There is a case open on the TEGE Rulings and Agreements Control (TRAC) system.	It has been assigned for two or more weeks but not closed.	Prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Tell the caller to expect contact (letter or telephone) within 30 days. EXCEPTION: Do not prepare a referral for a case in status 03 if it has been in that status for less than two weeks or for a case in status 04i if it has been in that status for less than 30 days.
There is a case with a closed control		Advise the customer to expect correspondence within 2 weeks of the closing date. NOTE: If it has already been more than 2 weeks since the closed date and the caller indicates the response was erroneous in some way or that the response was not received, prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Describe the problem in sufficient detail and, if the response wasn't received, be sure to notate whether the response was to be sent to

		the AOR or to a different address. If to a different address, make sure that address is included in the referral. Tell the caller to expect contact (letter or telephone) within 30 days.
TRAC indicates the correspondence was transferred to Ogden and available research does not show that the caller's issue was addressed.	It has been less than 30 days since the closed date on TRAC.	Explain to the caller that their correspondence was transferred to the office responsible for that issue and that the normal processing time is 30 days from the date that office receives the forwarded correspondence.
TRAC indicates the correspondence was transferred to Ogden and available research does not show that the caller's issue was addressed.	It has been 30 or more days since the closed date on TRAC.	<ul style="list-style-type: none"> ○ Explain to the caller that their correspondence was transferred to the office responsible for that issue but that the normal time frame is exceeded and that there is no indication that the caller's issue had been addressed. ○ Suggest that the caller send a copy of the original request directly to that office and mark the copy as a second request. ○ Give the caller the contact information (mailing address and/or EEFax number) for EO Entity or EO Accounts based on the caller's issue.
No case is controlled on TRAC.	It has been less than two weeks since the correspondence was sent to:	Verify that the address/fax number used by the caller was correct. If not, instruct the caller to resend the correspondence to the correct address/fax number. Advise

	<p>TEGE Correspondence Unit</p> <p>P.O. Box 2508, Room 4024</p> <p>Cincinnati, OH 45201</p> <p>EEFax 855-204- 6184</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 caller the normal response time is within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer.</p> <p>If the address/fax number used was correct, advise the caller:</p> <ol style="list-style-type: none"> 1. There is currently no record of receipt of his/her correspondence and that it can take up to two weeks for the correspondence to show up on the tracking system. 2. The normal response time is within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer. 3. He/she should call us back if a response is not received within 60 days from the submission date for correspondence mailed/faxed by the taxpayer.
<p>No case is controlled on TRAC.</p>	<p>It has been more than two weeks since the correspondence was sent to:</p> <p>TEGE Correspondence Unit</p> <p>P.O. Box 2508,</p>	<p>Verify that the address/fax number used by the caller was correct, advise the caller there is currently no record of receipt of his/her correspondence and instruct him/her to fax/mail a copy of what was previously sent and annotate it "second request."</p> <p>Tell the caller the normal</p>

	<p>Room 4024</p> <p>Cincinnati, OH 45201</p> <p>EEFax 855-204-6184</p> <p>Express and Overnight Delivery</p> <p>TEGE Correspondence Unit</p> <p>Room 4024</p> <p>550 Main Street</p> <p>Cincinnati, OH 45202</p>	<p>response time is within 60 days from the date of receipt for correspondence mailed/faxed by the taxpayer and that he/she should call us back if a response is not received within 60 days from the date the second submission was mailed/faxed by the taxpayer.</p>
<p>AMS indicates that a first referral was sent to the Correspondence Unit 45 or more days prior to the call.</p>	<p>There is no indication on TRAC, EDS, or IDRS that any action related to the referral has been taken.</p>	<p>Apologize to the caller and send another referral to the Correspondence Unit (EEFax 855-204-6184), mark it as a second referral, and include the date of the first referral. Tell the caller to expect contact (letter or telephone) within 45 days.</p>
<p>AMS indicates that a second referral was sent to the Correspondence Unit 45 or more days prior to the call.</p>	<p>There is no indication on TRAC, EDS, or IDRS that any action related to the referral has been taken.</p>	<p>Apologize to the caller and prepare a Form 4442 referral to your lead/manager to be elevated to the headquarters analyst. Tell the caller to expect contact (letter or telephone) within 30 days.</p>

REMINDER: If a taxpayer meets TAS criteria and you cannot resolve (or take steps 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 for assistance from TAS. See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including

Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", and IRM 13.1.7.2.2, "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.

IRM 21.3.8.5.1.4.2 - New subsection on correspondence worked in EO Entity/EP Entity and in EO Accounts/EP Accounts.

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

NOTE: If the correspondence was received at another IRS site and forwarded to EO Entity/EP Entity or to EO Accounts/EP Accounts, the action(s) should be taken within 30 days of the date the correspondence was received in EO Entity/EP Entity or in EO Accounts/EP Accounts.

2. Correspondence worked in EO Accounts is controlled on the Correspondence Imaging System (CIS).
3. If the caller claims that correspondence was sent to EO Entity/EP Entity or to EO Accounts/EP Accounts more than 30 days (or the appropriate number of days) prior to the call and there is no indication that an action has been initiated or, in the case of issues worked by EO Accounts, no case on CIS with a relevant date, confirm the address where the correspondence was sent. If the correspondence was sent to the correct address (see the table below), instruct the caller to send the request again and to mark it as a second request.

NOTE: If the address used was a valid IRS address but not the correct address for the issue, the correspondence should be forwarded (if sent to the Correspondence Unit, research TRAC). Provide the correct address to the caller and, if there is no indication that the correspondence was received and forwarded, give the caller the option of waiting to see if the correspondence gets forwarded and worked or of sending the information to the correct address.

Area	Contact Information
EO Entity	IRS Attn. EO Entity, MS 6273 Ogden, UT 84201

	<p>OR</p> <p>IRS</p> <p>1973 N Rulon White Blvd.</p> <p>Attn. EO Entity, MS 6273</p> <p>Ogden, UT 84404</p> <p>EEFax 855-214-7520</p>
EO Accounts	<p>IRS</p> <p>Attn: EO Accounts Unit, M/S 6552</p> <p>Ogden, UT 84201</p> <p>OR</p> <p>IRS</p> <p>1973 N Rulon White Blvd.</p> <p>Attn: EO Accounts Unit, M/S 6552</p> <p>Ogden, UT 84404</p> <p>Fax 801-620-5555</p>
EP Entity	<p>IRS</p> <p>Attn. EP Entity, MS 6273</p> <p>Ogden, UT 84201</p> <p>OR</p>

	<p>IRS</p> <p>1973 N Rulon White Blvd.</p> <p>Attn. EP Entity, MS 6273</p> <p>Ogden, UT 84404</p> <p>EEFax: 855-214-7520</p>
EP Accounts	<p>IRS</p> <p>Attn: EP Accounts Unit, M/S 6552</p> <p>Ogden, UT 84201</p> <p>OR</p> <p>IRS</p> <p>1973 N Rulon White Blvd.</p> <p>Attn: EP Accounts Unit, M/S 6552</p> <p>Ogden, UT 84404</p> <p>Fax 801-620-5670</p>

4. If the caller states that the information has already been submitted twice to the correct address and there is no indication that the information has been received/acted upon, instruct the caller to fax you the correspondence. Once you have received the correspondence, forward it to the headquarters analyst via your lead/manager and include a detailed Form 4442.

NOTE: If the caller is not able to fax the information to you, the caller will have to mail the information again.

IRM 21.3.8.7.3(1) (b) - Updated the procedure for calls from authorized individuals about presumptive private foundations.

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	No C Letter available 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.	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	No C Letter available. Send 4442 to

	(EEFax 855-204-6184).	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 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.	No C Letter available. Send 4442 to Correspondence Unit (EEFax 855-204-6184) for subsection 91 only.	No C Letter available. Inform the caller that the entity is filing an information 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)

IRM 21.3.8.10.2.16 - New subsection on CP 161 and CP 220 notices that generate from Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*.

1. The CP 161 and the CP 220 are non-math error notices informing the taxpayer of a balance due if the balance due exceeds a certain tolerance (see IRM 3.14.2, *Notice Review - Business Master File (BMF) Notice Review*, for details). The balance due may be the result of any combination of tax, penalties, and interest.
2. Due to the unique nature of Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*, calls on a CP 161 or a CP 220 that generates from that form must be handled differently than calls on those notices that generate from other business returns.
3. If the caller has questions about the notice or the balance due, research IDRS and explain how the balance due was calculated.
4. The filer may respond to the CP 161/CP 220 with a request to abate the penalty due to reasonable cause but not to decrease the tax due. If the caller wants to respond, instruct the caller either to fax or to mail the response to the address/fax number on the notice. A final response should be initiated

within 30 days of the earliest IRS received date. Tell the caller that interest and, if applicable, the penalty will continue to accrue until the penalty is abated or until the account is full paid.

5. If the caller requests a current balance due, prepare a Form 4442 referral to EP Accounts (fax 801-620-5670).

NOTE: CC INTST will not work for Form 5330 (MFT 76).

6. See IRM 21.3.8.10.1.4, "Extensions - Employee Plans," for extension information for Form 5330.
7. The due date of the Form 5330 is based on the Code section of the excise tax(es) for which the form is being filed; therefore, the form has a variety of different due dates. Refer to the form instructions and to IRM 21.5.11.13, "General Form 5330 Processing," for details.
8. No STAUP can be placed on a Form 5330 module (MFT 76).
9. If the caller asks about an installment agreement, apologize and explain that we are unable to set up an installment agreement on an employee plan return at this time. See IRM 21.3.8.10.3.7, "Requests for Installment Agreements on Exempt Organization (EO) and Employee Plan (EP) Tax Modules," and refer to paragraph (3).

IRM 21.3.8.11.7.1(2) - Added a Note to the procedures for unauthorized third parties calling about organizations with an expired ARED of 199401 or older that instructs the assistor to prepare a referral to the Correspondence Unit to research and perfect master file when there is no indication on EDS that there was a foundation follow-up case.

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 on EDS/TEDS (or an "A" case that changed the organization's foundation classification).	The closing information is available on EDS/TEDS.	Update IDRS using the information from EDS/TEDS and 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	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

<p>changed the organization's foundation classification).</p>		<p>contacted within 45 days.</p>
<p>There is no closed favorable "F" case on EDS/TEDS (or an "A" case that changed the organization's foundation classification).</p>	<p>The caller is authorized.</p>	<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.
<p>There is no closed favorable "F" case on EDS/TEDS (or an "A" case that changed the organization's foundation classification).</p>	<p>The caller is unauthorized.</p>	<p>Prepare Letter 4170C, <i>3rd Party Affirmation of Exemption Letter</i>.</p> <p>NOTE: If the ARED is 199401 or older, prepare a Form 4442 referral to the Correspondence Unit (EEFax 855-204-6184) and request that they research for the foundation follow-up information and update master file based on their findings. Notate that the referral is for perfection purposes only and</p>

		that the caller already received Letter 4170C.
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IRM 21.3.8.12.24.1(4) - Added a Caution about not going beyond the scope of the cited resources when assisting a caller who cannot submit the Form 990-N, e-Postcard.

4. If you cannot assist the caller after referring to all available resources, including, but not limited to, the IRM subsections dealing with the Form 990-N, the EO e-Postcards page of the TEGE Research Portal, and the information and FAQs on the IRS website (linked on the TEGE Research Portal), prepare a Form 4442 to your lead with the caller's name and contact information, the organization's EIN, and a brief description of the problem/question. Apologize to the caller and tell him we will contact him within 15 business days.

CAUTION: The guidance and tips you provide to the caller presuppose a minimal amount of computer literacy on the part of the caller. Because you are trained as an exempt organizations tax law or account assistant and not as an information technology technician, do not go beyond the scope of the sources cited above in your attempt to assist the caller (e.g., explaining how to clear a cache or browser history or how to shut down a computer). If you are unable to resolve the caller's problem so that the caller can successfully submit the organization's Form 990-N, use the facts and circumstances of the call to determine whether to take the Form 990-N information or to prepare a Form 4442 referral to your lead/manager.

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

IRM 21.3.8.12.24.1.1(4) - Added a Note about users who are asked to provide sensitive information when logging in to the Form 990-N submission system.

4. First time users are required to register through eAuthentication and to set up a profile as an Exempt Organization (if they will be submitting only for one organization) or as a Preparer (if they will be submitting for two or more organizations).

NOTE: Users registering only for the purpose of submitting one (or more) Form 990-N are not required to provide personal information such as the user's Social Security Number. Other e-Services administered through eAuthentication do require that information, however. If a Form 990-N user claims that the system is requiring a Social Security Number to continue the login process, this is an indication that the caller had previously registered for an application other than the Form 990-N submission system and may have forgotten that. If the caller chooses not to provide the requested information to continue the login process under that user name/email address, the user will have to register as a new user with a different email address or you will have to take the Form 990-N data.