



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D C. 20224

February 2, 2021

Control Number: TEGE-04-0221-0003
Expiration Date: February 2, 2022
Affected IRM: 4.71.1, 4.71.5, 4.71.10,
4.71.14, 4.71.16, 4.71.17,
4.71.21, 4.71.27, 4.72.13,
4.72.19, 4.75.10, 4.75.15,
4.75.16, 4.75.25, 4.75.32,
4.75.36, 4.75.38, 4.75.39,
4.81.5, 4.81.7, 4.82.3,
4.86.5, 7.1.5, 7.2.2, 7.2.4,
7.11.12, 7.13.5

MEMORANDUM FOR ALL TAX EXEMPT AND GOVERNMENT ENTITIES EMPLOYEES

FROM: Philip J. Lindenmuth /s/ *Philip J. Lindenmuth*
Acting Deputy Commissioner, Tax Exempt and Government Entities

SUBJECT: Interim Guidance on Letter Consolidation

Purpose:

The purpose of this memorandum is to provide guidance on new consolidated TE/GE-wide letters.

All TE/GE employees must follow these procedures.

Background:

Prior to the letter consolidation effort, each function maintained separate letters for similar purposes. To further the goal of "one TE/GE," conserve resources and simplify the decision-making process of determining which letter to use in which circumstance, TE/GE began a review of letters for consolidation.

Procedural Changes:

The following table provides a list of new consolidated letters, the letters that will be obsolete and the affected IRMs.

| New/revised letter | Letter to be obsolete | Function using letter to be obsolete | Affected IRMs |
|--|---------------------------------------|--------------------------------------|--|
| 907-A, TE/GE Request to Extend Statute Letter | 907-B (already obsolete) | ITG | None |
| | 3600 (already obsolete) | EO | IRM 4.75.16.4.2.1.1 IRM Exhibit 4.75.39-14 |
| 928, TE/GE Request to Extend Statute – Follow-up Letter | 3599 | EO | IRM 4.75.16.4.2.1.1 |
| 929, TE/GE Transmittal to Taxpayer of Copy of Signed Consent | 3598 | EO | IRM 4.75.16.4.2.1.1 IRM Exhibit 4.75.39-13 IRM Exhibit 4.75.39-15 |
| 937-A, TE/GE Transmittal of Information to Power of Attorney | 3597 | EO ITG | IRM 4.75.10.9.5 IRM 4.75.15.11 IRM 4.75.15.12 IRM Exhibit 4.75.15-1 IRM Exhibit 4.75.15-2 IRM 4.75.16.4.2.1.1 IRM Exhibit 4.75.32-2 IRM 4.75.38.5 IRM 4.86.5.9 |
| | 5354 5357 | EP | IRM 7.2.2.3.1 IRM 7.2.2.14 IRM 7.2.2.23 IRM 7.2.2.25 IRM 7.2.4.4 |
| 1399-A, TE/GE Technical Advice Notification | 1399 | EP | IRM 7.11.12.5.2 IRM 7.11.12.5.3 IRM 7.11.12.6 IRM Exhibit 7.13.5-1 IRM 7.1.5.3.1 |
| | IRM Exhibit 4.75.36-1 | EO/FSL | IRM 4.75.36 |
| 5918, TE/GE Protest Received Rebuttal/ Transfer to Appeals | 2280-T (already obsolete) | TEB | IRM 4.82.3.9.3 |
| | IRM Exhibit | EP | IRM 4.71.14.1 |
| | 5326 | EO | IRM 4.75.15.3 IRM 4.75.15.12 IRM Exhibit 4.75.15-4 IRM 4.75.16.4.1 |

| New/revised letter | Letter to be obsoleted | Function using letter to be obsoleted | Affected IRMs |
|--|--|---------------------------------------|---|
| | | | IRM 4.75.22.7.1 IRM 4.75.24.3.3 IRM 4.75.28.6.3.5 IRM 4.75.31.3.1 IRM 4.75.31.4 |
| 6031, TE/GE Opening Examination Letter | 1346 1346-A 1346-B 1346-C 1346-D 1346-E 1346-F 1346-G 1346-H 1346-I 1346-M 1474 1474-B 1474-C | EP | IRM 4.71.1.7 IRM 4.71.1.9 IRM 4.71.1.12 IRM 4.71.10.4 IRM 4.71.16.8.1 IRM 4.71.17.1.6 IRM 4.71.21.4.1 IRM 4.71.27.4 IRM 4.71.5.4 IRM 4.71.10.4 IRM 4.72.19.4 IRM 4.72.13.3 |
| | 3606 (already obsoleted) 3606-A 3611 | EO/FSL | IRM 4.75.10.8 IRM Exhibit 4.75.32-1 IRM Exhibit 4.75.25-7 IRM 4.75.38.5 |
| | 5695 | ITG | None |
| | 4557 | TEB | IRM 4.81.5.10.1.1 IRM 4.81.5.10.3.1 IRM 4.81.7.2 |
| | | | |
| 6049, TE/GE No Change Letter | 992-A 992-B 992-C 992-D 992-E 992-F 2085 2085-A 2085-B | EP | IRM 4.71.1.22.1 IRM 4.71.17.6 IRM 4.71.27.6.3 IRM 4.71.5.6.5 IRM 4.71.10.4 IRM 4.71.10.4.4 |
| | 3592 3622 3623 4102 5177 5452 5452-A | EO | IRM 4.75.15.1.4 IRM 4.75.15.5 IRM Exhibit 4.75.15-1 IRM 4.75.15.8.9 |
| | 590-A 5691 | ITG | None |
| | 4411 5776 | TEB | IRM 4.81.5.7.2 IRM 4.81.5.17.2 |
| | | | |

Effect on Other Documents:

The contents of the memorandum will be incorporated into the above IRMs by February 2, 2022.

Contact

Direct any questions regarding this memorandum to Mark O'Donnell, Director, Communications and Liaison, Government Entities/Shared Services.

Distribution

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