



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

January 2, 2018

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Affected IRMs: 7.20.4, 7.20.5

Expiration Date: January 2, 2020

MEMORANDUM FOR EXEMPT ORGANIZATIONS RULINGS AND AGREEMENTS
EMPLOYEES

FROM: Stephen A. Martin /s/ *Stephen A. Martin*
Director, Exempt Organizations Rulings and Agreements

SUBJECT: Processing EO Determinations Correspondence with Technical Issues

This memorandum establishes formal procedures for processing correspondence with technical issues received by the Processing and Support Section.

Background/Source(s) of Authority

Correspondence is received and reviewed by the Exempt Organizations (EO), Rulings and Agreements, Processing and Support Section (Processing Section). When correspondence involves a technical issue that can't be resolved in the Processing Section, the correspondence is forwarded to various informal sources such as EO Determinations specialists and tax examiners for review.

Procedural Change

As of January 1, 2018, the Processing Section will forward correspondence with technical issues that can't be resolved in the Processing Section to EO Determinations Quality Assurance (EODQA).

- a. Upon receipt in EODQA, the correspondence will be assigned to an EODQA reviewer within 5 work days.
- b. The EODQA reviewer will review the correspondence and conduct any necessary research.
- c. The EODQA reviewer will generally advise the Processing Section of the correct actions to take to address the correspondence. The EODQA reviewer may also make telephone contact with the taxpayer, forward the correspondence to *TE/GE-EO-Congressionals mailbox, or request a case establishment so the issue can be worked by an EO Determinations specialist.

Effect on Other Documents

This guidance will be incorporated into IRM 7.20.4 and 7.20.5 by January 2, 2020, and will be incorporated into new IRM 7.21.10 after it is published.

Effective Date

January 2, 2018

Contact

EO Rulings and Agreements Area 3 Manager

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