



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

January 5, 2021

Control No: TEGE-07-0121-0001
Affected IRM: 7.20.1, 7.20.2, 7.20.3,
7.20.4, 7.20.6, 7.21.2, 7.21.5
Expiration Date: January 5, 2023

MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

FROM: Peggy Combs /s/ *Peggy Combs*
Acting Director, Exempt Organizations Rulings and Agreements

SUBJECT: Interim Guidance on Processing Electronically Submitted Form 1024-A

Effective January 5, 2021, applicants for tax-exempt status under Internal Revenue Code (IRC) Section 501(c)(4) must submit their Form 1024-A applications and user fees electronically on Pay.gov.

Background/Source(s) of Authority

Revenue Procedure (Rev. Proc.) 2021-8, Section 2 explains the IRS has revised and updated Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code, and requires the form to be submitted electronically at Pay.gov. It explains that the electronic submission process for Form 1024-A replaces the paper submission process. Section 4 allows applicants to use paper Form 1024-A (Rev. 1-2018) applications during a 90-day transition period. See Rev. Proc. 2021-8, which modifies Rev. Proc. 2021-5 (updated annually) effective January 5, 2021.

IRMs 7.20.2, 7.20.3, 7.20.4, and 7.20.6 (modified by Interim Guidance Memorandum TEGE-07-0120-0002, Interim Guidance on Processing Electronically Submitted Form 1023) explain that organizations generally submit hard copy tax exempt applications and other miscellaneous determinations along with the appropriate user fees (Form 1024, Form 1024-A, Form 1028, Form 8940, other letter applications, and related user fee Form 8718) to Campus Support.

IRM 7.21.2 (modified by IG Memo TEGE-07-0120-0002) states that Campus Support is responsible for processing user fees submitted with EO determination requests in the Letter Information Network and User Fee System (LINUS).

IRM 7.21.5 (modified by IG Memo TEGE-07-0120-0002) states that Campus Support:

- receives EO determination letter requests
- establishes them electronically in the Modified EO/EP Determination System (MEDS)
- scans the hard copy application/request into MEDS
- captures required data fields including Form 2848 information
Note: Cases are generally worked and processed in MEDS.
- sends the hard copies of the scanned applications/requests to an IRS facility in Ogden, UT
Note: See IRM 3.45.1 for Campus Support Processing Procedures.

Procedural Changes

Effective with Rev. Proc. 2021-8:

1. Applications for recognition of exemption on Form 1024-A must be submitted electronically at www.pay.gov along with the applicable user fee. Paper submissions of Form 1024-A will not be accepted for processing (except for those processed under the transition period provided in Section 4 of Rev. Proc. 2021-8).
2. Specialists enter authorized representative information from a valid Form 2848 into MEDS.

Effect on Other Documents

This guidance will be incorporated into IRMs 7.20.1, 7.20.2, 7.20.3, 7.20.4, 7.20.6, 7.21.2, and 7.21.5 by January 5, 2023.

Effective Date

January 5, 2021

Contact

EO Determinations Area 1 Manager

Distribution

www.IRS.gov