



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

January 2, 2024

Control No: TEGE-07-0124-0001
Affected IRMs: 7.20.5, 7.20.9
Expiration Date: January 2, 2026

MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

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

SUBJECT: Completing Case Surveys

This memorandum updates procedures for completing case surveys.

Background/Source(s) of Authority

IRM 7.20.5.4 and 7.20.5.7 both explain that Exempt Organizations Determinations Quality Assurance (EODQA) reviewers use Cvent to prepare case surveys for both mandatory review and sample review cases.

IRM 7.20.9.4.5.1 states that the specialist reviews tax examiner requests for specialist involvement, conducts IDRS and/or internet research (for example, state website) as appropriate, determines whether to refer the case to a specialist for development, and completes Cvent survey.

Procedural Changes

EODQA reviewers, tax examiners, and specialists will use Microsoft Forms to prepare case surveys.

Note: Cvent can still be used, in conjunction with Microsoft Teams, to generate reports until such time that similar reports can be prepared in Microsoft Forms.

Effect on Other Documents

This guidance will be incorporated into IRM 7.20.5 and 7.20.9 by January 2, 2026.

Effective Date

January 2, 2024

Contact

EO Determinations Area 3 Manager

Distribution

IRS.gov