



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

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

SUBJECT: Interim Guidance for Processing Requests for Expedited Handling of
Determination Letter Requests

This memorandum describes changes to Exempt Organizations (EO) Rulings and Agreements' (R&A) procedures for processing written requests for expedited handling of determination letter requests.

Background/Source(s) of Authority

Section 4.09 of Revenue Procedure (Rev. Proc.) 2019-5 (updated annually), states that the Internal Revenue Service (IRS) normally processes determination letter requests in the order of the date received. A request for expedited handling may be approved where it is made in writing, preferably in a separate letter sent with, or soon after filing, the request for the determination letter, and contains a compelling reason for processing the determination letter request ahead of others. If a request for expedited handling is approved, the request for a determination letter will be considered ahead of the normal order.

Whether a request for expedited handling will be granted is within the discretion of the IRS. Circumstances generally warranting expedited handling include:

- a) a grant to the applicant is pending and the failure to secure the grant may have an adverse impact on the organization's ability to continue to operate;
- b) the purpose of the newly created organization is to provide disaster relief to victims of emergencies such as flood and hurricane; and
- c) there have been undue delays in issuing a determination letter caused by an IRS error.

Taxpayer Advocate Service may submit expedited handling requests on behalf of taxpayers to R&A through an Operations Assistance Request (OAR). (See also 7.20.2.5.3, Operations Assistance Request (OAR).)

IRM 7.20.2.3.1 currently states that the Processing & Support Unit generally assigns proposed expedite cases equally among the individual groups' Status 75 inventories. Managers should assign expedited handling requests to specialists within two workdays of the Status 75 date. Once a case with an expedite request is assigned to a specialist, it's reviewed within five

workdays of assignment and ahead of other assigned cases. The specialist determines whether the case meets expedited handling criteria under the applicable revenue procedure and updates the Expedite Reason Code on TEDS (for TEDS cases). The specialist then works the case and recommends merit approval or requests additional information.

Procedural Change

1. Managers that receive cases with expedited handling requests will assign the case within two workdays of the Status 75 date to a designated specialist in each group.

2. The designated specialist will review the expedited handling request within five workdays of assignment.

- a) If the request is complete and demonstrates the existence of the circumstances set forth in Rev. Proc. 2019-5 (updated annually) that generally warrant expedited handling, then the specialist will approve the expedited handling request and update the Expedite Reason Code in TEDS to "Approved Expedite." The specialist will document his/her actions on the CCR and will return the case to unassigned group inventory to be assigned and worked ahead of other cases.
- b) If the request is not complete or doesn't demonstrate the existence of the circumstances set forth in Rev. Proc. 2019-5 (updated annually) that generally warrant expedited handling, the specialist will update the Expedite Reason Code in TEDS to "Denied Expedite," call the organization and explain that the request has been denied and document the CCR. The specialist should not solicit or accept additional information pertaining to the request. If the organization indicates it wishes to re-submit its expediting handling request, the specialist will provide the manager's EFax number to the organization to submit a new expedite request. The specialist will return the case to unassigned group inventory to be worked in control date order.

Effect on Other Documents

This guidance will be incorporated into IRM 7.20.2 by March 18, 2021.

Effective Date

March 18, 2019

Contact

EO Determinations Area 2 Manager

Distribution

www.IRS.gov