



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

September 30, 2026

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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: Addressing Barriers to Electronic Submission of Determination
Applications

This memorandum provides paper EO Rulings and Agreements application form processing procedures for certain applicants under exigent circumstances.

Background/Source(s) of Authority

Revenue Procedure 2026-5, updated annually, provides procedures for issuing Exempt Organization determination letters.

Rev. Proc. 2026-5, section 4.09, states that expedited handling is granted to organizations that include a compelling reason for the IRS to process their application ahead of others. Circumstances generally warranting expedited processing include:

- a. The applicant having a pending grant and the failure to secure the grant may have an adverse impact on the organization's ability to continue to operate;
- b. The applicant has a purpose of providing disaster relief to victims of emergencies such as floods and hurricanes; and
- c. Undue delays in issuing a determination letter caused by a Service error.

Rev. Proc. 2026-5, section 15, states that applications for recognition of exemption on Form 1023, Form 1023-EZ, Form 1024, Form 1024-A, and requests on Form 8940 are handled by the EO Determinations Office but must be submitted electronically online at Pay.gov. Paper submissions of Form 1023, Form 1023-EZ, Form 1024, Form 1024-A, and Form 8940 will not be accepted for processing.

IRM 7.20.2.1.1, in pertinent part states that organizations submit Form 1023, Application for

Recognition of Exemption Under Section 501(c)(3), Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3), Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4), Form 1024, Application for Recognition for Exemption Under Section 501(a) or Section 521, and Form 8940, Request for Miscellaneous Determination, electronically through Pay.gov.

Based on exigent circumstances, an organization may be unable to electronically submit an application through Pay.gov.

Procedural Changes

Application submission procedures are being updated to provide for the IRS to accept certain applications in paper format when an organization faces exigent circumstances and is unable to electronically file an application through Pay.gov. An organization may contact the IRS and request to use a paper application process. Similar to expedite handling procedures outlined in Rev. Proc. 2026-5, section 4.09, the organization must include a compelling reason for the IRS to deviate from the electronic submission process. The organization must provide a description of the exigent circumstances supporting acceptance of their application in paper form, as well as a description of efforts to electronically submit an application through Pay.gov. The paper process will only be approved upon a showing of the exigent circumstances and efforts to electronically submit an application through Pay.gov, and solely at the discretion of the Director of EO Rulings and Agreements.

If an IRS employee is contacted by a taxpayer that is facing barriers preventing the submission of an application through Pay.gov they will:

- Attempt to resolve the barrier.
- Elevate and discuss any unresolvable issues to their manager.

If the IRS employee is unable to resolve the barrier or can't resolve it expeditiously, after discussing it with their manager, they will advise the taxpayer to:

1. Complete the application form electronically in Pay.gov, but instead of submitting it electronically, the applicant will retrieve the PDF of the completed form and print it.
2. Have an authorized individual (officer, director, trustee, or other official) sign the signature portion of the completed form (for example, Form 1024 must be signed under Part VIII, Signature).
3. Submit the printed and signed application form to the IRS along with all required attachments, including a statement signed by the same above authorized individual explaining the barrier(s) preventing electronic submission and any attempts to resolve such barrier(s).
4. Enclose the user fee in the form of check or money order made payable to US Treasury.
5. Mail the application and user fee to:
US Mail:
 ATTN: EO R&A Director, Room 6-403
 Internal Revenue Service, Exempt Organizations, Rulings & Agreements
 PO Box 2508
 Cincinnati, OH 45201

Street Address (delivery service):

ATTN: EO R&A Director, Room 6-403
Internal Revenue Service, Exempt Organizations, Rulings & Agreements
550 Main Street, Federal Building
Cincinnati, OH 45202

Manual Case Creation

When a paper application is received, an EO Determinations Correspondence Unit employee must manually create a case in Exempt Status Application Management (ESAM). To create a case the employee will:

1. Select the main navigation dropdown for Rulings and Agreements Cases from the ESAM home page.
2. Select the "New" button on the right side of the screen.
3. Then select "Exempt Organizations."
4. Enter data into all required fields based on the application and select "Save."

User Fee Processing

The Correspondence Unit employee will ensure the check is correctly completed and send the user fee payment to the Adjustments Unit according to procedures in IRM 7.21.2.2, User Fee Payments. The Adjustments Unit employee will follow existing procedures and complete Form 14267, User Fee Check Transmittal Form.

The Adjustments Unit employee will send Form 14267 and the check to Cincinnati Accounts Management and use one copy of Form 14267 as the label when mailing.

The Adjustments Unit employee will attach the check (or checks) to the transmittal and place it in an Inter-Office communications envelope. Place the envelope in a first-class mail bag with a lock tie. The Adjustments Unit will keep a copy of Form 14267 for their records.

Effect on Other Documents

This guidance will be incorporated into IRM 7.20.2 by September 30, 2028.

Effective Date

September 30, 2026

Contact

Director, Exempt Organizations, Rulings and Agreements

Distribution

[IRS.gov](https://www.irs.gov)