



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

November 27, 2023

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Affected IRMs: 7.21.10

Expiration Date: November 27, 2025

MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

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

SUBJECT: Processing Form 4506-B

This memorandum updates Form 4506-B processing procedures.

Background/Source(s) of Authority

IRM 7.21.10.4(1) (01-06-2023) states that a taxpayer (ORG or individual) requests copies of approved applications for recognition of exemption, which is information open for public inspection, by completing and submitting Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter. IRM 7.21.10.4(2) (01-06-2023) states that taxpayers may also submit requests without Form 4506-B but must do so in writing and describe the requested material in sufficient detail for the request to be filled.

The Instructions to Form 4506-B (August 2023) provide:

Exclusive use of Form 4506-B. Requests for copies of exemption applications and/or determination letters must be submitted using Form 4506-B. All other form or letter requests will not be accepted.

IRM 7.21.10.4.1.1(6), in part, states that if the information that is requested is found, to prepare Letter 5448. If the information is not found, then prepare Letter 4165.

Procedural Changes

Taxpayers must complete and submit the most current version of Form 4506-B to request:

- Copies of publicly disclosable applications for exemption
- Copies of publicly disclosable determination letters
- Affirmation letters

Letter 4165 will be used to respond to requests from Form 4506-B. Review the request and prepare Letter 4165 to:

1. Fill the request for copies and request a fee for the copies, when required.

2. Reject the request when:
- the request is incomplete.
 - the request is related to a subordinate of a group exemption.
 - a form was not submitted.
 - an obsolete form was submitted.
 - an incorrect form was submitted (i.e., Form 4506-A).
 - the EIN is incorrect and the correct EIN can't be determined.
 - the request pertains to a non-EO entity (such as courts, judges, state government, etc.).
 - copies of Form 990 series returns were requested.
 - we are unable to locate the documents requested.
 - there's no record of exemption.

A revised Letter 4165 will be uploaded into Enterprise Case Management (ECM), but until that letter is available to use in ECM, download a copy from the [Shared Drive](#). Complete the letter and upload it into ECM.

Effect on Other Documents

This guidance will be incorporated into IRM 7.21.10 by November 27, 2025.

Effective Date

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Contact

EO Determinations Area 3 Manager

Distribution

IRS.gov