

IRM PROCEDURAL UPDATE

DATE: 05/12/2020

NUMBER: wi-21-0520-0608

SUBJECT: New Notice CP 120-C and Updated User Fee Information

AFFECTED IRM(s)/SUBSECTION(s): 21.3.8

CHANGE(s):

IRM 21.3.8.1.7(1) - Added IRM 7.21.10, *Exempt Organizations Determinations Processing - Processing EO Correspondence Requests*, to the list of related resources and deleted obsoleted IRM 7.25.1.1.1, *EO Select Check: Cumulative Lists of Exempt Organizations*, and IRM 7.25.3, *Religious, Charitable, Educational, Etc., Organizations*.

1. In addition to this IRM and to the resources cited therein, assistors may also need to refer to supplemental resources and to other IRMs, such as the following:

NOTE: For issues and procedures covered in multiple IRMs, the information in IRM 21.3.8, *Taxpayer Contacts, Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations*, takes precedence for TEGE telephone assistors when they are assigned to TEGE telephone duties.

- o IRM 2.3.10, *Command Codes MFREQ and RECON*
- o IRM 2.3.11, *Command Codes TXMOD and SUMRY*
- o IRM 2.3.12, *Command Code ACTON*
- o IRM 2.3.15, *Command Code ENMOD*
- o IRM 2.3.31, *Command Codes CFINK, RPINK, KAFFQ and KAFTQ for CAF Inquiry*
- o IRM 2.3.37, *Command Code UPTIN for the GUF System*
- o IRM 2.3.47, *Command Codes INOLE, EOGEN, and SPARQ*
- o IRM 2.3.59, *Command Codes BMFOL and BMFOR*
- o IRM 2.3.60, *Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP*
- o IRM 2.3.64, *Command Code EMFOL*
- o IRM 2.3.73, *Command Codes TRDBV, TRERS, TRPRT and R8453*
- o IRM 2.4.4, *Command Code MESSG*
- o IRM 2.4.9, *Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG*
- o IRM 2.4.10, *Command Codes EOREQ and EOCHG*
- o IRM 2.4.13, *Command Code TERUP*

- IRM 3.5.20-3, *RAIVS Contacts*
- IRM 3.11.12, *Exempt Organization Returns*
- IRM 3.11.22, *Employee Plan Excise Tax Return*
- IRM 3.11.26, *Miscellaneous Tax Exempt Governmental Entities (TEGE) Tax Returns*
- IRM 3.12.278, *Exempt Organization Unpostable Resolution*
- IRM 3.13.12, *Exempt Organization Account Numbers*
- IRM 3.13.36, *EPMF Account Numbers*
- IRM 7.21.10, *Exempt Organizations Determinations Processing - Processing EO Correspondence Requests*
- IRM 11.3, *Disclosure of Official Information*
- IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*
- IRM 20.1.8, *Employee Plans and Exempt Organizations Miscellaneous Civil Penalties*
- IRM 21.1.1, *Accounts Management and Compliance Services Overview*
- IRM 21.1.3, *Operational Guidelines Overview*
- IRM 21.2.2, *Research* (in particular IRM 21.2.2-2, *ACCOUNTS MANAGEMENT MANDATED IAT TOOLS*)
- IRM 21.3.1, *Taxpayer Contacts Resulting from Notice Issuance*
- IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*
- IRM 21.3.5, *Taxpayer Inquiry Referrals Form 4442*
- IRM 21.3.7, *Processing Third Party Authorizations onto the Centralized Authorization File (CAF)*
- IRM 21.5.10, *Examination Issues*
- IRM 21.5.11, *Employee Plan Accounts*
- IRM 21.7.7, *Exempt Organizations and Tax Exempt Bonds*
- IRM 21.10, *Quality Assurance*
- Document 6023, *Group Exemption Roster*
- Document 6209, *IRS Processing Codes and Information*
- Document 6379, *Information Systems Codes FY 2018; Quick Reference for EO Employees*
- Document 6476, *Information Systems Codes FY 2018; Quick Reference for EP Agents/Specialists*
- Document 11308, *Information Systems Codes FY 2018*

IRM 21.3.8.3.8(5) - Revised the bullet about employment tax returns with guidance not to update those filing requirements when inputting a "no roll" and added a bullet not to update IDRS if the organization is more appropriately in auto-revoked status.

5. When the information from a determination case successfully "rolls" to Master File, the MF 030 date that displays on page 1 of EDS will match the date of a TC 016 on IDRS with a Document Locator Number (DLN) in blocking series 990 - 999. If you discover that an EO submodule was not added/updated within two weeks from the date the determination application was closed on EDS/TEDS and the delay was not caused by the end-of-year IDRS dead

cycles, update Master File based on the closing information found on EDS/TEDS. If the delay was caused by the dead cycles, allow two weeks from the end of the dead cycles before treating as a "no roll." (If the ruling unposted, update IDRS even if it has not been two weeks since the case closed off EDS.) Add a history item to AMS whenever possible; otherwise use IDRS.

Note the following information when working with a "no-roll" situation:

- If CC INOLES shows a SOLE-PRP-SSN, this field must be deleted before the submodule can be added. See subparagraph (1)(b) of IRM 21.3.8.9.10.1, *Definer Codes*, for additional details.
- If closing information is incomplete or not available (e.g., status 25 "P" cases), prepare a Form 4442 to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, *Contact Information*, indicating "**NO-ROLL**".
- If the "no roll" is a reinstatement of exemption after the organization was auto-revoked for failure to file the required return for three consecutive periods (status 97 on IDRS), updating IDRS alone will not trigger the organization's reinstatement date to be added to Tax Exempt Organization Search (TEOS), the successor to Select Check; you must also prepare a Form 4442 referral to the headquarters analyst (via your lead/manager). In addition to the contact and issue information, be sure to include the effective date of exemption from the closing information of the EDS case. Apologize to the caller and state that the correction will be initiated within 30 days.

EXCEPTION: The effective date of a reinstatement cannot be earlier than the auto-revocation date on TEOS. If the effective date per the EDS reinstatement case is earlier than the auto-revocation date on TEOS, then the referral to add the reinstatement date must be sent to the EO Correspondence Unit for additional research to determine which information must be corrected. Use the fax number in Exhibit 21.3.8-15, *Contact Information*. The CU will also initiate adding the correct reinstatement date to TEOS. If there is an open "R" case, notate that on the referral. Tell the caller that the database will be corrected or the caller/organization will be contacted within 60 days.

CAUTION: Before updating an organization from status 97, ensure that the EDS reinstatement case did not previously roll to IDRS. If the organization went back into status 97 after the reinstatement case rolled, **CAS does not have the authority to update the module**. If the effective date of the reinstatement leads you to conclude that the module should be updated based on the EDS information, prepare a referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, *Contact Information*. Notate the caller's relationship to the organization. Tell the caller that the caller/organization will be contacted within 60 days.

- If the "NO-ROLL" organization had an advance ruling and the period expired prior to the date the advance ruling process was eliminated (and there is no indication that a Letter 1048 was issued), use foundation code 09 (no foundation rule) for the foundation code because IDRS will not allow you to input an expired date in the Advance Ruling Expiration Date (ARED) field; give the organization 990-01 filing requirements.

EXCEPTION: This only applies to organizations with an ARED of 200805 and earlier. If the ARED is 200806 and later, simply add the submodule information without any ARED if the input date is later than the ARED showing on EDS/TEDS. See IRM 21.3.8.11.7, *Elimination of the Advance Ruling Process*, and the subsequent subsections for additional information.

- Do not update/change any employment tax return filing requirements (that is, do not add or delete any employment tax return filing requirements) based on the EDS closing information.
- If the organization's ruling did not "roll" from EDS/TEDS to IDRS and, based on the filing requirements assigned on EDS/TEDS, the organization was required to **but did not** file its annual information return/notice for three consecutive years for periods beginning after December 31, 2006, do not update IDRS. Explain to the caller that additional research is needed to respond, prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, *Contact Information*, and tell the caller to expect to be contacted within 45 days.

IRM 21.3.8.3.8.1(1) - Clarified which TC 59X transaction codes qualify for the purpose of preventing auto-revocation.

1. Per the Pension Protection Act of 2006 (PPA), if an organization exempt under IRC 501 fails to submit the annual electronic notice (Form 990-N) or fails to file Form 990, Form 990-EZ, or Form 990-PF for three consecutive years, its tax-exempt status is revoked as of the submission/filing due date of the third year. The system will put the organization in status 97 if there has been no TC 150 or qualifying TC 59X transaction (i.e., a TC 59X other than 592, 593, 597, or 598) posting for three years and one month.

NOTE: Organizations that are at risk of having their exemption automatically revoked for failure to file for three consecutive years are entitled to request an extension on the third year's Form 990 series return (except for the Form 990-N). However, if they request an extension and then fail to file the return by the extended due date, their revocation is effective as of the original (unextended) due date of the third year's return.

EXAMPLE: As of June 1, 2013, an organization has not filed its annual information return for 201012, 201112, and 201212. However, the 2012 Form 990 module shows that there is a TC 460 for an approved extension until 8-15-13, and the current status code on IDRS is 01. If the organization files its return by the approved extension due date, then the return is not late and the organization's exemption will not be revoked. However, if the organization does not file by the extended due date, then the organization's tax-exempt status will be revoked effective 5-15-13 (which is the due date of the third year's return without regard to the extension of time for filing date).

IRM 21.3.8.5.1.3.1 - Clarified in the Exception in the first data row of the table in paragraph (2) that IDRS must not be updated for a "no roll" where the organization is more appropriately in auto-revoked status and added a new row to the table to cover organizations showing EO status 01 and subsection 40, 50, 60, 70, 71, 80, or 81; added a Reminder to paragraph (3) about the elimination of the advance ruling process and included cross-references to IRM 21.3.8.11.7, *Elimination of the Advance Ruling Process*, and to IRM 21.3.8.11.7.1, *Requests for Affirmation Letters from Organizations Showing an Advance Ruling Expiration Date (ARED) on Integrated Data Retrieval System (IDRS)*, for additional information.

2. Research to determine whether the organization is recognized as tax exempt:

REMINDER: Don't rely on IDRS alone to determine whether an organization is recognized as tax exempt. Research EDS/TEDS to verify whether a determination has closed favorably and the data did not roll to the Master File. See IRM 21.3.8.3.8, *Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File*, for "NO ROLL" procedures if a "no roll" situation has occurred.

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<p>CC INOLES/ENMOD or EDS/TEDS reflects favorable tax-exempt recognition based on an individual ruling (status 01 and status 25) or on inclusion in a group ruling (status 01).</p> <p>Exception: See IRM 21.3.8.12.23, <i>Ruling Dates with all Zeroes on Organizations with Individual Exemption</i>, before affirming the exemption of an individually-exempt organization that displays all zeroes for its ruling date. See the row below for</p>	<p>1. Provide verbal confirmation that the organization is recognized as tax exempt under IRC 501(c)(X) (substituting the appropriate subsection for "X").</p> <p>Exception: If the organization's ruling did not "roll" from EDS/TEDS to IDRS and, based on the filing requirements assigned on EDS/TEDS, the organization was required to but did not file its annual information return/notice for three consecutive years for periods beginning after December 31, 2006, explain to the caller that additional research is needed to respond, prepare a Form</p>

<p>information on organizations in status 01 that show subsection 40, 50, 60, 70, 71, 80, or 81.</p> <p>Note: See (3) below the table if the organization's current foundation code is 09 or if it has an expired advance ruling period or has been presumed to be a private foundation.</p> <p>Caution: Research CC BMFOLO for a prior foundation code and EDS/TEDS before assuming that an organization with foundation code 04 and Form 990PF-1 filing requirement has been ruled to be a private foundation; it may be a presumptive private foundation, in which case you will need to give special instructions to an authorized caller (see IRM 21.3.8.12.5.4, <i>Change in Foundation Classification</i>). If the caller is unauthorized, tell him/her that the organization is a private foundation (if she/he asks about the foundation classification).</p>	<p>4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>, and tell the caller she/he can expect to be contacted within 45 days. Do not update IDRS.</p> <p>Caution: DO NOT USE PHRASES SUCH AS "IN GOOD STANDING" OR "IN GOOD STATUS."</p> <p>2. Confirm deductibility via CC BMFOLO before responding to a direct question about the deductibility of contributions. Remember to use the TEGE PRG; refer to IRM 21.3.8.12.4 for additional details.</p> <p>Note: Grantors and contributors may rely on an advance ruling or determination of termination of private foundation status under 507(b)(1)(B) for purposes of IRC 170. In other words, contributions to a private foundation in status 25 are treated like contributions to a public charity unless it is more than 90 days after the advance ruling period expired and there is no "P" case on EDS that was established after the advance ruling date. See paragraph (3) below for additional information.</p> <p>3. If requested and if the organization has an individual ruling of exemption or is the central organization in a group ruling, prepare an appropriate affirmation letter. See IRM 21.3.8.5.1.3.(4).</p> <p>Note: If the organization is a subordinate in status 01, explain that we cannot prepare a letter of affirmation and advise the caller to contact the central organization (whose name you may provide if asked by the caller); you may reference the section entitled, "How</p>
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	<p>do I verify that an organization is included as a subordinate in a group exemption ruling?," in Publication 4573, <i>Group Exemptions</i>.</p> <p>4. If the caller asks how long the organization has been exempt, you may disclose the ruling date and the status code date. The ruling date is the date the exemption was granted; the status code date is the date the exemption was effective.</p> <p>Note: If the status code date of an entity in status 01 is later than the ruling date, you cannot rely on that date as being the correct effective date of exemption. If the entity had previously been in a status such as status 21 or status 32 and then updated to status 01, for example, the status code date may still reflect the date of the conversion to status 21 or status 32 and not the original effective date of the exemption. If requested, share only the ruling date in this situation, unless you can verify the correct status code (effective) date on EDS/TEDS. You must also update IDRS accordingly.</p> <p>5. If the caller is authorized and the organization has a filing requirement other than 990-06, 990-13, or 990-14, research for EO return filing compliance and advise the caller accordingly. See IRM 21.3.8.3.8.1, <i>Compliance with Exempt Organization (EO) Filing Requirements</i>, for additional information.</p>
<p>CC INOLES/ENMOD shows the organization in status 01 with subsection 40, 50, 60, 70, 71, 80, or 81.</p>	<p>Apologize to the caller and explain that additional research is needed to respond. Prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>, and tell the caller to expect to be contacted within 45 days. Notate on</p>

	the referral whether the caller is authorized or is an unauthorized third party.
CC INOLES/ENMOD shows the entity in status 02 and there is no case closed on EDS/TEDS after the ruling date shown on IDRS.	<ul style="list-style-type: none"> ○ Apologize to the caller and explain that our records are incomplete and that you are going to prepare a referral to the EO Correspondence Unit for research and correction. ○ Tell the caller to expect to be contacted within 45 days. ○ Prepare a Form 4442 referral to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details. Be sure to indicate on the referral the caller's relationship to the organization so that the Correspondence Unit can send the appropriate letter.
CC INOLES/ENMOD shows the entity in status 12 and with subsection 90, 91, or 92 AND there is no exemption ruling on EDS/TEDS that didn't roll to IDRS.	<p>Inform the caller that the entity is filing an information return as a non-exempt charitable trust (NECT). If the caller is authorized and requests a letter affirming the status (subsection 91 only), see IRM 21.3.8.7.3(1)(b).</p> <p>Technical questions on NECTs are out of scope.</p> <p>Note: Entities in status 12 are included in the online EOMF extract.</p>
<p>The current status on IDRS is status 20 or status 26.</p> <p>Caution: Research CC ENMOD and the TRAC database for a pending reinstatement (i.e., a pending TC 016 on CC ENMOD showing EO filing requirements or an indication on TRAC that Letter 4168C was issued after the status code date) and EDS for a case with a control date or</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>.</p> <ul style="list-style-type: none"> ○ If the caller is authorized, explain that the current status of the organization is "terminated" (20) or "termination merger" (26). See IRM 21.3.8.12.6, <i>Request for Reinstatement of Tax-Exempt Recognition</i>, if the caller asks

<p>a closing date that is later than the status code date on IDRS before telling the caller that the organization is not tax exempt. If CC ENMOD shows a pending TC 016 with EO filing requirements, treat the organization as being in the status it held prior to termination and respond to the caller accordingly. If there is a pending TC 016 without EO filing requirements, consult with your Lead. If there is a case on EDS that is dated after the status code date on IDRS and EDS status and/or closing information does not provide sufficient information to respond to the caller and to update IDRS, if applicable, explain to the caller that more research is needed to respond to his/her question(s) and prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>.</p>	<p>how the exemption can be reinstated.</p> <p>Note: Until a new status code is designated for that purpose, status 20 is also used for government entities that have voluntarily given up their exemption without terminating the organization. See IRM 21.3.8.12.5.1.1, <i>Government Entities That Voluntarily Relinquish Their IRC 501(c)(3) Exemption</i>, for additional information.</p> <ul style="list-style-type: none"> ○ If the caller is unauthorized, advise caller This organization is no longer tax exempt as of (month/year). Use status code date for month/year. See IRM 21.3.8.4.2.2(5).
<p>The current status on IDRS is status 21.</p> <p>Caution: Before discussing the organization's status with the caller, research CC ENMOD and the TRAC database for pending status updates (i.e., a pending TC 016 on CC ENMOD showing EO or taxable filing requirements or an indication on TRAC that Letter 4168C or a status 97 letter was issued after the status code date).</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>.</p> <p>If the caller is authorized and</p> <ul style="list-style-type: none"> ○ There are pending transactions or TRAC notations indicating a change in status, treat the organization as though it were in the status it held prior to status 21 or discuss auto-revocation, as appropriate. ○ There are no pending transactions or TRAC notations indicating a change in status, see IRM 21.3.8.12.6, <i>Request for Reinstatement of</i>

	<p style="text-align: center;"><i>Tax-Exempt Recognition.</i></p> <p>If the caller is unauthorized and</p> <ul style="list-style-type: none"> ○ There are signs of a pending auto-revocation (for example, a pending transaction assigning a taxable return filing requirement or a TRAC notation indicating a status 97 or a no record of exemption letter was sent after the status 21 date), explain to the caller that more research is needed to respond to his/her question(s) and prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>. ○ There are no signs of a pending auto-revocation, treat the organization as though it were in the status it held prior to status 21.
<p>The CURRENT EO status is status 22.</p>	<p>See IRM 21.3.8.9.8, <i>Status Codes - Exempt Organizations (EO)</i>. Refer to (12).</p>
<p>The current status on IDRS is status 27 and EDS/TEDS does not reflect a favorable ruling dated after the EO status code date on IDRS.</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>.</p> <ul style="list-style-type: none"> a. If the caller is authorized, explain that the organization is no longer covered by a group exemption because the central organization's exemption was auto-revoked for failure to file the required annual information return for three consecutive years. See IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>, for information

	<p>on updating IDRS.</p> <p>b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization was included in a group ruling until the month and year of the status code date (if the status code date on CC INOLES is not all zeroes).</p> <p>Note: See 3 and 4 below under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.</p>
<p>The current status on IDRS is status 28 or status 29 and EDS/TEDS does not reflect a favorable ruling dated after the EO status code date on IDRS.</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>.</p> <p>a. If the caller is authorized, explain that the organization is no longer covered by a group exemption. Update IDRS using the guidance in IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>, but DO NOT take the Form 990-N information for organizations in status 28 unless the organization has less than eight weeks to submit its Form 990-N before it is at risk of auto-revocation (follow the</p>

	<p>procedures in IRM 21.3.8.12.24.4, <i>Special Procedures for Organizations That Require an Integrated Data Retrieval System (IDRS) Update to Submit the Form 990-N Timely</i>) or there are extenuating circumstances (for example, when the organization's Form 990-N rejected and the organization has no additional registered users to input the form once master file is updated).</p> <p>Note: If the organization is in status 28 and the central organization can be identified and is in EO status 01, provide the information required to be added back to the group ruling <i>if the caller says that they are still included</i> (see IRM 21.3.8.12.14.5, <i>Adding Subordinates to a Group Exemption and Modifying Subordinate Information</i>).</p> <p>See IRM 21.3.8.9.8, <i>Status Codes - Exempt Organizations (EO)</i>, if the caller is authorized and the organization is in status 29.</p> <p>b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization held a group ruling (status 29) or was included in a group ruling (status 28) until the month and year of the status code date (if the status code date on CC</p>
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	<p>INOLES is not all zeroes).</p> <p>Note: See 3 and 4 below under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.</p>
<p>Neither the Master File nor EDS/TEDS reflects a favorable tax-exempt ruling (including, but not limited to, organizations in status 31, status 36, or status 40).</p>	<ol style="list-style-type: none"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>. 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. <p>Note: If the caller states he/she has a copy of a determination letter, instruct the caller to send a copy of that letter, along with a cover letter, to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p> 3. Explain that certain organizations (for example, churches, government entities, Indian tribal governments) may not be required to file for formal recognition and inform the caller that we can confirm tax exemption only when our records reflect that a formal determination ruling has been made. See Exception under #4 below. 4. If the caller asks for additional details, advise him/her that an organization which meets an exception from the requirement to file for formal recognition may be treated as being tax exempt as long as it is

	<p>organized and operated appropriately.</p> <p>Exception: If the entity has been organized and operated for more than three fiscal periods prior to the call and has not filed an information return or submitted an e-Postcard for three consecutive years for periods that began after December 31, 2006, then the organization may not hold itself out to be automatically exempt unless it meets one of the exceptions to the filing requirements imposed by the Pension Protection Act of 2006 (e.g., churches). The organization is required to apply for exemption or to file taxable returns.</p> <p>Reminder: Use of the TEGE PRG is mandatory when offering guidance on applying for tax exemption except when the organization has been auto-revoked, whether or not it is in status 97.</p> <p>5. If the caller expresses his/her belief that the organization in question might be covered by a group ruling, refer him/her to the central organization for specific information or to Publication 4573, <i>Group Exemptions</i>, for general information about group rulings.</p> <p>Reminder: Do not attempt to determine whether a particular organization is included in a group ruling if it is not showing as such on IDRS nor attempt to determine potential central organizations with which an organization could be affiliated.</p> <p>Note: If the caller represents a central organization requesting information on filing for a group exemption, use of the TEGE PRG is mandatory.</p> <p>6. If the caller is authorized, complete</p>
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	<p>an EO Submodule Data Sheet (if there is no EO submodule and the organization is organized and operated as an exempt organization) or, if applicable, update the submodule per IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>, and offer appropriate annual return filing guidance. Refer to the TEGE PRG for specific return filing requirement guidance.</p> <p>Reminder: If the caller is authorized and claims the organization is described in IRC 501(c)(4) and the organization has no submodule, see IRM 21.3.8.12.29, <i>Notification Requirements for Social Welfare Organizations Described in IRC 501(c)(4)</i>.</p> <p>Note: You may respond to questions from an unauthorized caller with general return filing requirement information, i.e., information not protected by IRC 6103.</p>
<p>The current status on IDRS is status 32.</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>.</p> <p>a. Research CC BMFOL/TXMOD to determine if a Form 990/Form 990-EZ has posted (TC 150) or was received for processing (TC 594/599) after the Status 32 date.</p> <ul style="list-style-type: none"> o If a Form 990/Form 990-EZ has posted or was received for processing, update the status on IDRS to 01 with 990-01 FR and continue addressing the caller's issue. o If no Form 990/Form 990-EZ has posted or was received for

	<p>processing, continue to Step b.</p> <p>b. Check EDS/TEDS for an "F," "P," or "A" case closed after the Status 32 date.</p> <ul style="list-style-type: none"> o If a closed case is found, update the status and filing requirements on IDRS based on the EDS/TEDS information and continue addressing the caller's issue. o Even if no "F," "P," or "A" case is located, treat the account as though the organization is exempt and respond to the caller's issue accordingly. <p>Note: See IRM 21.3.8.12.6, <i>Request for Reinstatement of Tax-Exempt Recognition</i>, if the caller is authorized.</p>
<p>CC INOLES/ENMOD shows the organization as an IRC 527 political organization (status 34, subsection 82).</p>	<p>Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>.</p> <ul style="list-style-type: none"> o If the caller is authorized, explain that our records indicate that the organization identified itself as a political organization described in IRC 527. <p>Note: If the authorized caller states that the organization doesn't qualify as a political organization described in IRC 527 but rather as an exempt organization described in IRC 501, see IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>, and IRM 21.3.8.10.2.12, <i>CP 249 Notices for IRC 527 Organizations</i>, for information on making the necessary</p>

	<p>updates to master file.</p> <ul style="list-style-type: none"> o If the caller is unauthorized, advise him/her that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. If the caller specifically asks if the organization is a political organization, refer the caller to the IRS website for publicly-disclosed filings. Instruct the caller to type "Search Political Organization Disclosures" in the search box.
<p>CC INOLES/ENMOD shows the entity in status 41 and there is no favorable case closed on EDS/TEDS after the status code date shown on IDRS.</p>	<ol style="list-style-type: none"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>. 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. If the caller is authorized, explain that the organization is required to apply for formal recognition of its exemption or, if claiming exemption under IRC 501(c)(4), must notify the IRS of that per IRC 506 and that it is liable for a taxable return until it has had its exemption approved. <p>Note: If the status must be changed to status 31 (because the organization qualifies as a public charity with annual gross receipts averaging \$5000 or less), to status 36 (because the organization qualifies for exemption under a subsection other</p>

	<p>than IRC 501(c)(3), (c)(4), (c)(9), (c)(17), or (c)(29)), or to status 40 because the organization has an organizing document that is dated within 27 months of the current date or within 27 months of the control date of a pending (open) Form 1023 (Form 1023-EZ for at risk organizations only) (IRC 501(c)(3)) or Form 1024 ((c)(9) and (c)(17)) or because the organization claims exemption under IRC 501(c)(4) or (c)(29), update the submodule per IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>. Inform the caller that the organization may still be subject to auto-revocation if they have not filed at least one taxable or EO return or submitted a Form 990-N in the last three tax periods.</p> <p>Reminder: If the caller claims the organization is described in IRC 501(c)(4), see IRM 21.3.8.12.29, <i>Notification Requirements for Social Welfare Organizations Described in IRC 501(c)(4)</i>.</p>
<p>CC INOLES/ENMOD shows the entity in status 70 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS.</p>	<ol style="list-style-type: none"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>. 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. If the caller is authorized, explain that the organization was denied exemption and that it is liable for a taxable return.

<p>CC INOLES/ENMOD shows the entity in status 71 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS.</p> <p>Caution: Do not rely solely on the closing code when researching EDS. Many FTE cases were erroneously closed in status 01 in the late 1990s, but the cases correctly showed an FTE letter as the last letter created and a Form 1120 filing requirement on the closing information page. Be sure to perform thorough research before determining that IDRS contains erroneous information.</p>	<ol style="list-style-type: none"> 1. Verify disclosure. See IRM 21.3.8.4.1.5, <i>Issue and Entity Identification and Taxpayer Authentication Procedures</i>. 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. If the caller is authorized, explain that the organization failed to establish its exemption and that it is liable for a taxable return until it completes the application process and receives a letter of determination ruling it to be exempt. See IRM 21.3.8.12.17, <i>Exempt Organization (EO) Case Development and Failed to Establish (FTE) Status</i>, for additional information.
<p>CC INOLES/ENMOD shows the entity in status 97 and there is no favorable case closed on EDS/TEDS after the status code date shown on IDRS.</p>	<p>Research CC ENMOD and TRAC for an indication that the organization's exemption is being restored (i.e., a pending TC 016 on CC ENMOD giving the organization an EO filing requirement and/or a closed TRAC case dated after the status 97 date showing that an affirmation or erroneous auto-revocation (ER) letter was sent to the organization).</p> <ul style="list-style-type: none"> ○ If an indication of reinstatement is found, treat the organization as though it is exempt and respond to the caller accordingly. ○ If no indication of reinstatement is found, see IRM 21.3.8.12.6.1, <i>Responding to Calls From or About Organizations in Status 97</i>. <p>Exception: If the organization went (back) into status 97 after having been in status 01 for</p>

	<p>only a month or two and there is no indication that the current status 97 is legitimate, explain to the caller that additional research is necessary and prepare a Form 4442 referral to the EO Correspondence Unit (see Exhibit 21.3.8-15, <i>Contact Information</i>). Be sure to indicate on the referral the caller's relationship to the organization so that the Correspondence Unit can send the appropriate letter. Tell the caller to expect to be contacted within 45 days.</p>
<p>CC INOLES/ENMOD shows the entity in status 97 but there is a favorable case closed on EDS/TEDES after the status code date shown on IDRS.</p>	<p>Affirm the exemption of the organization using the verbiage in the first row of this table.</p> <p>Note: If the closing date on EDS/TEDES is more than two weeks prior to the date of the call and the organization is still showing status 97 on IDRS, follow the procedure in paragraph (5) of IRM 21.3.8.3.8, <i>Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File</i>.</p>
<p>The EO status is status 98.</p>	<ul style="list-style-type: none"> ○ Apologize to the caller and explain that additional research must be performed to verify whether the organization is recognized as tax exempt. ○ Prepare a referral to your lead with the caller's contact information and relationship to the organization. ○ Tell the caller to expect to be contacted within 45 days. ○ DO NOT PROVIDE ANY ACCOUNT/STATUS INFORMATION TO THE CALLER.

The EO status is status 99 .	<p>Research IDRS for the status held by the organization before it was updated to status 99 and respond to the caller based on the prior status.</p> <p>Note: If the prior status is 41 and the caller is contacting the Service because of a rejected Form 990-N or other filing requirement-related issue, see paragraph (36) of IRM 21.3.8.9.8, <i>Status Codes - Exempt Organizations (EO)</i>.</p>
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3. The foundation classification of a 501(c)(3) organization is disclosable to unauthorized third parties under IRC 6104. If an unauthorized third party asks about the tax-exempt status of an organization with an expired advance ruling or with foundation code 09 (and there is no "F," "P," or "A" case on EDS/TEDS giving final foundation information), affirm the organization's exemption **but do not volunteer information about the organization's foundation classification**. If the caller specifically asks about the foundation classification, explain that our records indicate that no final determination of foundation classification has been made. If the caller asks about the deductibility limit of contributions, tell the caller that we can only verify that contributions are deductible at the 30 percent limit at a minimum. Refer the caller to the organization for additional details.

REMINDER: The advance ruling process was eliminated for organizations receiving rulings after June 8, 2008. If the organization is in EO status 01, has an ARED later than that date, and does not display a prior EO status 25, see IRM 21.3.8.11.7, *Elimination of the Advance Ruling Process*, and IRM 21.3.8.11.7.1, *Requests for Affirmation Letters from Organizations Showing an Advance Ruling Expiration Date (AREd) on Integrated Data Retrieval System (IDRS)*, for additional information.

NOTE: If the caller is authorized and the organization is showing as a presumptive PF (Form 990PF-3 filing requirement) or with an 09 foundation code or with an expired advance ruling period (including organizations in status 25), ask the caller if the organization has a determination letter giving it a final foundation ruling. If so, instruct the caller to send a copy of the letter to the EO Correspondence Unit. See Exhibit 21.3.8-15, *Contact Information*, for address and fax number details.

If the organization does not have a letter giving it a final foundation ruling, explain to the caller what the organization needs to submit to have its foundation classification updated. See IRM 21.3.8.12.5.4, *Change in Foundation Classification*, and/or IRM 21.3.8.12.5.4.1, *IRC 507(b)(1)(B) Terminations (60-Month Terminations)*, for details.

IRM 21.3.8.5.1.3.2(2) - Re-designated the existing Note as an Exception and added a new Note explaining that information sent to the EO Correspondence Unit on an open EDS case is associated with the EDS case and is not controlled on TRAC.

2. If an organization has correspondence or additional information that needs to be associated with a pending (open) application, instruct the caller to send the information to be associated to the EO Correspondence Unit. See Exhibit 21.3.8-15, *Contact Information*, for address and fax number details.

EXCEPTION: If the applicant receives an Automated Information System (AIS) document with a request for additional information, she/he must follow the mailing instructions that accompany the request.

NOTE: Information sent to the EO Correspondence Unit on an open EDS case is associated with the EDS case and is not recorded on the TEGE Rulings & Agreement Control System (TRAC); the information is processed along with the application. Only information relating to a closed EDS case is controlled on TRAC.

IRM 21.3.8.5.1.3.3(5) - Added a contact time frame.

5. If the authorized caller is asking about the status of a Form 5306 application (prototype employer-sponsored IRA), prepare a Form 4442 referral to the Lead with the appropriate contact information. The Lead will contact the headquarters analyst for the status and then respond to the caller. Tell the caller to expect contact within 30 days.

IRM 21.3.8.5.1.4(3) - Updated Letter 4197C to Letter 4174C for work codes 41 and 51.

3. The following Work Codes are utilized for cases on TRAC:

Work Code	Issue	Explanation
12	Referral to EO Quality	<p>Referred to EO Quality Assurance for technical assistance (used only with Status Code 04i)</p> <p>Note: If Quality Assurance instructs the EO Correspondence Unit to establish an "R" case (for example, so that the determination can be reworked), the TRAC case will be closed and the Comments section notated accordingly. See IRM</p>

		21.3.8.11.9, EP/EO Determination System (EDS) 'R' Cases, for additional information.
40	Copy Requests	Form 4506-A and other copy requests Note: All cases added to the system are added as Work Code 40, and the Work Code may not change until the case is closed. Therefore, avoid mentioning what the system indicates the issue is in order to prevent unnecessary confusion for the caller.
41	Letter (Before October 1, 2015) Affirmation Letter (After September 30, 2015)	(Before October 1, 2015) - Affirmation letter requests, by-laws, articles, changing members, listing of officers/members, phone number changes, dissolution requests (L 4174C) (After September 30, 2015) - Affirmation letter requests, including for third parties
42	Case Establishments (Before October 1, 2015) Supersede Determination Letter (After September 30, 2015)	(Before October 1, 2015) - A, F, P, S or T Note: No new "T" cases have been established since November 2009. (After September 30, 2015) - Superseding determination letter to correct or modify information (except for items pertaining to auto-revocation)
43	Entity	Name, dba name, % name, address and sort name changes
44	FTE (Before October 1, 2015) Supersede Determination Letter - Auto-Revocation (After September 30, 2015)	(Before October 1, 2015) - FTE letter requests (After September 30, 2015) - Superseding determination letter to correct or modify information pertaining to auto-revocation
45	2nd Erroneous Revocation	Acknowledgement that the second auto-revocation was erroneous and that the necessary steps have been taken to reinstate the organization's exemption
46	Letter Reprint	Letter reprinted (EDS) and acknowledgement letter (TEDS)

47	Misrouted	Misrouted mail Note: This work code is also used for EP correspondence controlled on the TRAC. See IRM 21.3.8.5.1.4.1, <i>Employee Plan Correspondence</i> , for additional information.
48	Pub/Form Requests	Pub and form requests
49	Reinstatements	IDRS status codes 20, 21 and 32
50	Technical	Technical issues
51	Other	IDRS submodule updates, EDS no-rolls, 2848s, status checks and other Note: After September 30, 2015, this code also includes letters (other than those specified elsewhere), e.g., by-laws, articles, changing members, listing of officers/members, phone number changes, dissolution requests (L 4174C).
52	Expedite (Before October 1, 2015) Sub Submits Information (After September 30, 2015)	Expedite requests (not used after February 2015) (After September 30, 2015) - Organization included in a group ruling sends a request for affirmation of exemption or submits by-laws changes, etc. Note: Subordinate name and address changes are forwarded to Ogden and closed on TRAC as 47 (Misrouted).
53	Status 97 on IDRS	Confirmation of auto-revocation
54	Erroneous Revocation	Acknowledgement that the auto-revocation was erroneous and that the necessary steps have been taken to reinstate the organization's exemption

IRM 21.3.8.7.3(1) - Added subsections 40, 50, 60, 70, 71, and 81 to the row in the table in subparagraph (b) that covers organizations displaying subsection 80; added time frames for referrals throughout the subsection.

1. To determine the appropriate letter that fits the customer's situation, refer to the following charts, using all applicable research and information furnished by the caller.

a. **EO Letter Chart Quick Reference**

Affiliation Code	EO Status Code	Refer to
1, 2 or 3	01, 12, or 32	Chart 1
1, 2 or 3	02 Do not issue affirmation letters to these organizations.	Chart 8 a
1, 2 or 3	25	Chart 2
1, 2 or 3	20 or 21	Chart 3
0, 1, 2 or 3	07, 30, 31,36, 40,41,42,70,72 and 99	Chart 4
1, 2 or 3	71	Chart 5
1, 2 or 3	22 Never issue a letter to an organization in current Status 22.	See IRM 21.3.8.9.8(12).
1, 2 or 3	98 Never issue a letter to an organization in status 98.	See IRM 21.3.8.5.1.3.1(2).
6/8 Note: Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	01	Chart 6
7, 9	01	See IRM 21.3.8.12.14.5, <i>Adding Subordinates to a Group Exemption and Modifying Subordinate Information</i> . Refer to (10).
3, 7, 9	27, 28	Chart 8a
N/A	NO EO SUBMODULE PRESENT	Chart 7
N/A	Use miscellaneous informational/procedural letters in response to	Charts 8 a-h as applicable

	information furnished by the caller.	
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b. **Chart 1 - EO STATUS = 01, 12, or 32 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
SS = 03 Expired ARED (200805 and earlier ONLY)	See IRM 21.3.8.11.7.1, <i>Requests for Affirmation Letters from Organizations Showing an Advance Ruling Expiration Date (AREL) on IDRS.</i>	Letter 4170C (3rd Party Affirmation of Exemption Letter) Note: If the ARED is 199401 or older, prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> , and request that they research for the foundation follow-up information and update master file based on their findings. Notate that the referral is for perfection purposes only and that the caller already received Letter 4170C.
SS = 03 Presumptive PFs	No C Letter available Prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> , and tell the caller to expect to be contacted within 45 days.	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 03 Foundation code 09	See IRM 21.3.8.12.5.4, <i>Change in Foundation</i>	Letter 4170C (3rd Party Affirmation of Exemption Letter)

	<i>Classification. Refer to paragraph (7).</i>	
All other SS = 03 and other Subsections not listed below (includes AREDs of 200806 and later)	Letter 4168C (Letter Affirming 501(c) Exemption)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
SS = 40, 50, 60, 70, 71, 80, or 81	No C Letter available. Send 4442 to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> . Tell the caller to expect to be contacted within 45 days.	No C Letter available. Send 4442 to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> . Tell the caller to expect to be contacted within 45 days.
Subsection = 90,91,92 Note: Only NECTs showing subsection 91 will have a ruling of public charity status that allows them to file a Form 990. NECTs showing subsection 90 or 92 do not have any formal ruling and there is no letter available to document their status. Requests for more information than is discussed here are out of scope.	No C Letter available. Send 4442 to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> . (For subsection 91 only.) Tell the caller to expect to be contacted within 45 days.	No C Letter available. Inform the caller that the entity is filing an information return as a non-exempt charitable trust.
Subsection = 93 Taxable Farmer's Cooperative	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization) Reminder: Use an asterisk (*) in the TIN window of the IAT Letter

		Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).
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c. **Chart 2 - EO STATUS = 25 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Unexpired ARED)	Letter 4168C (Letter Affirming 501(c) Exemption) with the 60-month termination paragraph selected	Letter 4170C (3rd Party Affirmation of Exemption Letter)
Subsection = 03 with Foundation code 02, 03 or 04 with Status Code = 25 (Expired ARED)	Letter 4168C (Letter Affirming 501(c) Exemption) with the appropriate private foundation paragraph selected	Letter 4170C (3rd Party Affirmation of Exemption Letter) with the appropriate private foundation paragraph selected

d. **Chart 3 - EO STATUS = 20 or 21 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
Status 20	Refer to IRM 21.3.8.12.6, <i>Request for Reinstatement of Tax-Exempt Recognition.</i>	Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization) Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).
Status 21	See IRM 21.3.8.12.6.	Letter 4170C (3rd Party Affirmation of Exemption Letter)

- e. **Chart 4 - EO STATUS = 07, 30, 31, 36, 40, 41, 42, 70, 72, and 99 - Affiliation Code = 0, 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
All	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization) Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).

- f. **Chart 5 - EO STATUS = 71 - Affiliation Code = 1, 2 or 3 (Individual Ruling, including central organizations without a group ruling)**

Applicability	Letter to Org	Letter to 3rd party
All	Letter 4188C (FTE Letter)	Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization) Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).

- g. **Chart 6 - EO STATUS = 01 - Affiliation Code = 6 (GEN Parent - non Church) or = 8 (GEN Parent - Church)**

Applicability	Letter To Org	Letter to 3rd party
All Subsections Note: Refer to charts for affiliation codes 1, 2, or 3 if the central organization wants affirmation of its individual ruling.	Letter 4167C (Letter Affirming Group Exemption) Note: You must research at least one subordinate entity using EOGENS to ascertain the subsection under which the subordinate organizations are exempt in case it differs from that of the central organization.	Letter 4170C (3rd Party Affirmation of Exemption Letter)

h. Chart 7 - NO EO SUBMODULE PRESENT

Applicability	Letter To Org	Letter to 3rd party
All, except as noted below	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization) Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).
American National Red Cross component	No C letter available. Send 4442 to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> . Tell the caller to expect to be contacted within 45 days.	Letter 4170C (3rd Party Affirmation of Exemption Letter)
Federal credit union	No C letter available. Refer the caller to the National Credit Union Administration	No C letter available. Refer the caller to the National Credit Union Administration
Clearly a city or county	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	Letter 4172C (Letter to 3rd Party Regarding Non-Exempt

	<p>Note: For additional information about what constitutes an authorized caller for a government entity, see IRM 21.3.8.4.4.2, <i>Instrumentality/Governmental Units Disclosure</i>. If the caller requires an actual ruling letter instead of the general information letter, see IRM 21.3.8.12.5.3, <i>Changes in Activities/Organizing Documents/By-Laws and Private Letter Rulings</i>.</p>	<p>Organization)</p> <p>Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).</p>
<p>Not a city or county, but is created by a government entity (no EO submodule, any employment code)</p>	<p>Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)</p> <p>Note: For additional information about what constitutes an authorized caller for a government entity, see IRM 21.3.8.4.4.2, <i>Instrumentality/Governmental Units Disclosure</i>. If the caller requires an actual ruling letter instead of the general information letter, see IRM 21.3.8.12.5.3, <i>Changes in Activities/Organizing Documents/By-Laws and Private Letter Rulings</i>.</p>	<p>Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization)</p> <p>Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).</p>
<p>Federal entity</p>	<p>Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)</p>	<p>Letter 4172C (Letter to 3rd Party Regarding Non-Exempt</p>

	<p>Note: For additional information about what constitutes an authorized caller for a government entity, see IRM 21.3.8.4.4.2, <i>Instrumentality/Governmental Units Disclosure</i>.</p>	<p>Organization)</p> <p>Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).</p>
<p>Indian Tribe listed in Revenue Procedure 2008-55 or its successor</p>	<p>No C Letter available.</p> <p>Send 4442 to ITG Classification (fax 877-621-7401). Tell the caller to expect to be contacted within 45 days.</p>	<p>Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization)</p> <p>Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved exemption application or Form 990 series return).</p>

i. **Chart 8a - Miscellaneous informational/procedural letters for authorized parties except as otherwise noted**

Applicability/Issue	Letter/Document
Subordinate organization with EO status 27 or 28	<p data-bbox="821 340 1386 407">Letter 4163C (No Record of Exemption of Organization Letter)</p> <p data-bbox="821 443 1365 510">Caution: Do not offer a letter unless the caller specifically asks for one.</p> <p data-bbox="821 548 1406 789">If the caller asks about being included in the group ruling and the central organization can be identified and is in EO status 01 on IDRS (status 28 organizations only), see IRM 21.3.8.12.14.5, <i>Adding Subordinates to a Group Exemption and Modifying Subordinate Information</i>.</p> <p data-bbox="821 827 1395 1140">If the organization is in status 27 or if it is in status 28 and the organization does not want to be included in the group exemption (or the central organization IS NOT in EO status 01 on IDRS), see IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>.</p> <p data-bbox="821 1178 1370 1491">If the caller's organization is in status 28 and wants to submit a Form 990-N, see IRM 21.3.8.12.24.2.2, <i>Establishing the Exempt Organization (EO) Submodule: Organizational and Operational Details</i>, and IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>.</p> <p data-bbox="821 1528 1401 1667">Note: If an unauthorized third party asks for a letter, prepare Letter 4172C (Letter to 3rd Party Regarding Non-Exempt Organization).</p> <p data-bbox="821 1705 1401 1875">Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter unless the organization used the EIN on a disclosable document (approved</p>

	exemption application or Form 990 series return).
Organizations with EO status 02 and no case closed on EDS/TEDS after the ruling date shown on IDRS	No C Letter available. See IRM 21.3.8.5.1.3.1, <i>Verification of Tax-Exempt Status and Foundation Classification</i> , for guidance.
Organization requests written confirmation of its EIN.	Letter 4158C (EIN Letter)
Inquiry about exempt status of a taxable farmer's co-op	Letter 4163C (No Record of Exemption of Organization Letter)
Inquiry about exempt status of an IRC 527 political organization	Letter 4163C (No Record of Exemption of Organization Letter)

j. **Chart 8b -Miscellaneous informational/procedural letters - Form 8734 Issues**

NOTE: The advance ruling process was eliminated for applicants whose advance ruling period ended on or after June 9, 2008 (see IRM 21.3.8.11.7, *Elimination of the Advance Ruling Process*), and Form 8734, *Support Schedule For Advance Ruling Period*, was deemed "Historical" effective February 19, 2015. Advise organizations that must provide documentation about their public support under section 170(b)(1)(A)(vi) or under section 509(a)(2) to submit the appropriate support schedule from Form 990/Form 990-EZ Sch A, *Public Charity Status and Public Support*.

k. **Chart 8c -Miscellaneous informational/procedural letters - Determination Application Issues**

Applicability/Issue	Letter/Document
Condominium association requests information on exemption qualification	No C Letter available. Refer caller to Rev. Rul. 74-17.
Organization Requests concerning copies of a determination for a ruling date prior to January 1, 1948	No C Letter available. See IRM 21.3.8.3.4.1.3. (1)(a).
3rd Party Requests concerning copies of a determination for a ruling date prior to January 1, 1948	No C Letter available. See IRM 21.3.8.3.4.1.3. (1)(a).

How to obtain a group exemption ruling	Letter 4187C (Apply for Group Exemption Letter)
<p>Receipt of Pending (Open) EO Application</p> <p>Caution: Applies only to authorized caller or to the holder of a valid POA</p>	<p>Affirm verbally if case is found on LINUS/EDS/TEDS.</p> <p>If caller states that the acknowledgement letter was never received and the application was other than a Form 1023-EZ, Form 1026/group ruling request, or Form 8940, verify the address on LINUS/EDS/TEDS.</p> <p>Reminder: Form 1023-EZ and Form 8940 applications do not generate acknowledgement letters (see IRM 21.3.8.11.1.1, <i>Processing the Exempt Organization (EO) Application and Requests on Form 8940, Request for Miscellaneous Determination</i>). Do not prepare a Letter 3367C (Merit Notice) for a Form 1023-EZ, Form 1026/group ruling request, or Form 8940 application.</p> <p>If the caller requests a replacement letter and the address on LINUS/EDS/TEDS is correct, prepare Letter 3367C (Merit Notice) to the address shown on LINUS/EDS/TEDS.</p> <p>If the caller requests a replacement letter and the address on LINUS/EDS/TEDS is incorrect, instruct the caller to send a written request (including the correct mailing address) to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p>
<p>Receipt of Pending (Open) EP Application</p> <p>Caution: Applies only to authorized caller or to the holder of a valid POA</p>	<p>Affirm verbally if case is found on LINUS/EDS/TEDS.</p> <p>If caller states that the acknowledgement letter was never received, verify the address on LINUS/EDS/TEDS.</p> <p>If the caller requests a replacement letter and the address on LINUS/EDS/TEDS is correct, prepare a Form 4442 to the EP Correspondence Unit using the fax number</p>

	<p>in Exhibit 21.3.8-15, <i>Contact Information</i>.</p> <p>If the caller requests a replacement letter and the address on LINUS/EDS/TEDS is incorrect, instruct the caller to send a written request (including the correct mailing address) to the EP Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p>
Request for a user fee refund	<p>No C Letter available.</p> <p>For additional information, see IRM 21.3.8.11.4, <i>User Fee Refunds - Exempt Organizations</i>.</p>

i. Chart 8d -Miscellaneous informational/procedural letters - Mergers/Terminations

Applicability/Issue	Letter/Document
Organization has merged with another.	<p>No C Letter available.</p> <p>See IRM 21.3.8.12.5.2.</p>
Terminating/Dissolving an Organization	See IRM 21.3.8.12.5.1, <i>Dissolution</i> .
<p>Organization has changed its legal structure, e.g.:</p> <p>1. Association that Incorporates;</p> <p>2. Corporation that Re-incorporates</p>	<p>No C Letter available.</p> <p>Refer to IRM 21.3.8.12.20, <i>Organizations That Undergo Changes in Entity Type/Legal Structure</i>.</p>

m. Chart 8e -Miscellaneous informational/procedural letters - Name Change Guidance

Applicability/Issue	Letter/Document
Organization has changed/wants to change its name	<p>Letter 4166C (Name Change Documentation Letter)</p> <p>Caution: Until Letter 4166C is updated to reflect the correct address(es) for submitting name change documentation, you must provide the caller with the address or EEFax number for EO Entity when you are generating the letter to an organization without formal exemption. See IRM 21.3.8.9.2, <i>Name</i></p>

	<i>Changes - Exempt Organizations (EO) and Federal, State, and Local Governments (FSLG), for additional information.</i>
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n. **Chart 8f -Miscellaneous informational/procedural letters - *Organizational Changes***

Applicability/Issue	Letter/Document
Guidance on how to terminate private foundation classification and become a public charity	No C Letter available. See IRM 21.3.8.12.5.4.1.
Organization wants to change its foundation classification to a church	No C Letter available. See IRM 21.3.8.12.5.4.(1)(a).
Organization proposes new activities	Letter 4159C (Proposed Activity PLR Letter)
Organization wants to change its subsection	Letter 4181C (Change Subsection Letter)
Organization wants an affirmation letter because its corporate standing in its state has been terminated or is inactive (per caller's comments)	See IRM 21.3.8.12.2, <i>State Reinstatement Affirmation.</i>

o. **Chart 8g -Miscellaneous informational/procedural letters - *Return Issues***

Applicability/Issue	Letter/Document
Organization wants to be exempt from filing a Form 990 - Governmental affiliation Note: This does not apply to 509(a)(3) supporting organizations.	No C Letter available. Refer caller to Rev. Proc. 95-48.
Organization wants to be exempt from filing a Form 990 - Church affiliation Note: This does not apply to 509(a)(3) supporting organizations.	No C Letter available. Refer caller to Rev. Proc. 96-10.
Back up withholding refund	Letter 4191C (Backup Withholding Letter)
Change in fiscal year	Letter 4190C (FYE Change Letter)
Authorized caller wants copy of CP 211A, <i>Application for Extension of Time to File an Exempt Organization Return - Approved</i>	CP 211A cannot be regenerated. Prepare Letter 0333C (Extension of Time to File (IMF/BMF) Approved).

p. **Chart 8h -Miscellaneous informational/procedural letters -
Miscellaneous**

Applicability/Issue	Letter/Document
Organization indicates it is not in the Publication 78 data	<p>Offer to prepare Letter 4168C (Letter Affirming 501(c) Exemption). See IRM 21.3.8.12.12.1, <i>Publication 78 Data Omissions (Service Error / Non-Service Error)</i>, for additional information.</p> <p>Note: Do not prepare Letter 4177C (Add to Publication 78 Letter) instead of Letter 4168C unless you have made an update to IDRS so that the organization appears in the Tax Exempt Organization Search Publication 78 database AND the caller specifically asks for a letter that addresses the correction.</p>

IRM 21.3.8.9.10(3) - Updated the Caution in subparagraph (b) to limit the referrals to attempted TC 000's that were unsuccessful because there was a Dummy module on ENMOD.

3. **TC 000** establishes an account on the BMF for the first time or reactivates a previously-assigned EIN. These accounts may be entered in one of two ways:
 - a. CC ENREQ/BNCHG, Doc Code 63, is used when no EO section needs to be established (e.g., EP trust EINs).
 - b. CC EOREQ/EOCHG, Doc Code 80, is used when an EO submodule needs to be established.

CAUTION: If there is already a dummy account on CC ENMOD, you may not be able to input a TC 000 using CC BNCHG/CC EOCHG until the information on ENMOD has been removed. If you are unable to input the TC 000 successfully, prepare a Form 4442 referral to your lead/manager, who will forward it to the headquarters analyst. Be sure to include all relevant information.

If	Then
<p>No EO submodule needs to be established by the assistor (e.g., EP trust EINs or exempt organizations with no ruling information available on EDS)</p> <p>Reminder: The assistor must prepare an EO</p>	<p>CC ENREQ/BNCHG format is used for input of an entity change transaction. It must be preceded by a CC ENMOD. If the TIN is not located on the Master File, an intend indicator of 1 must be input in column 20. The intend indicator allows the generation of a TC 000.</p>

<p>Submodule Data Sheet and mark the box to indicate CAS TC 000'd the EIN if the caller represents an exempt organization.</p>	<p>The required fields for BNCHG TC 000 transactions are Doc. Code 63, name control, primary name, address, city, state, ZIP, filing requirements or NR, and Remarks. See IRM 21.1.3.20.1, <i>Oral Statement Documentation Requirements</i>, for details.</p>
<p>An EO submodule needs to be established by the assistor from information available on EDS.</p>	<p>CC EOREQ/EOCHG format is used for input of an entity and/or submodule change transaction. If the TIN is not located on the MF, an intend indicator of 1 must be input in column 20. The intend indicator allows the generation of a TC 000.</p> <p>The required fields for CC EOCHG TC 000 transactions are Doc Code 80, name control, primary name, address, EO status code and date, at least one of the following filing requirements: 990, 5227, 990-PF, or NR, and Remarks. See IRM 21.1.3.20.1, <i>Oral Statement Documentation Requirements</i>, for details.</p> <p>Reminder: When re-establishing the EIN of an exempt organization that was required to file annual information returns or to submit the Form 990-N, address the consequences of failure to file (auto-revocation) with an authorized caller. See IRM 21.3.8.12.24, <i>Annual Electronic Notice Filing Requirement, Form 990-N</i>, and the subsequent subsections for additional information.</p>

NOTE: IRM 3.41.269-5, *Alphabetical Listing of Major Cities with Major City Codes and ZIP Codes*, contains a list of Major City Codes which may be used as a short cut for inputting the city and state information.

IRM 21.3.8.9.12(2) - Updated the guidance for AMS notations regarding the caller's name.

2. Because all non-churches were assigned an IRC 501(c)(4) designation by default, other statuses and/or IRC subsections may be more accurate for the organization based on information you collect from the caller. Information from any paper EO return filed by the entity will update/correct the master file data (including adding the EO submodule if there is none), but if the organization is not required to file (e.g., churches) or is going to e-file its EO return or submit a Form 990-N, e-Postcard, master file may need to be

updated before the return/form can be successfully transmitted. Use the following table to update master file if, based on information supplied by the authorized caller, status 36 and IRC 501(c)(4) are not appropriate for the entity. The table can also be used to correct the EO status and/or subsection of other entities that do not have a formal ruling of exemption or that are not part of a group ruling, including organizations in status 27 or status 28.

If the EO status of the entity on IDRS is	And, based on the caller's statements, the organization	Then
36 and IRC 501(c)(4)	Qualifies under a different subsection of IRC 501 (other than IRC 501(c)(3), (9), (17), or (29))	<ul style="list-style-type: none"> ○ Input a TC 016/definer A with the correct subsection and other required fields. ○ Notate AMS with the actions taken and under whose authority (use the caller's relationship to the organization, e.g., treasurer, as well as the caller's name).
36 and IRC 501(c)(4) or there is no EO submodule	Qualifies as a political organization under IRC 527	Instruct the caller to put the details of the request in a signed letter (How was the Form SS-4 completed? Is the organization required to file a Form 8871, <i>Political Organization Notice of Section 527 Status</i> , and, if so, did it?), including contact information, and to send the letter to EO Entity. See Exhibit 21.3.8-15, <i>Contact Information</i> , for address and fax number details.
27, 28, 31, 36, 40, 41, or 99	Qualifies as a church, i.e., status 30	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. <p>Caution: Before deleting the</p>

		<p>submodule, research BMFOLI for any balances due or freeze codes on an EO return module. If any are found, do not delete the submodule. Transfer the caller to an EO accounts assistor to handle that issue before making any updates to the submodule.</p> <ul style="list-style-type: none">○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date. <p>Note: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on CC ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle</p>
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		<p>delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use the caller's relationship to the organization, e.g., treasurer, as well as the caller's name).
<p>27, 28, 30, 36, 40, 41, or 99</p>	<p>Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging \$5,000 or less, i.e., status 31</p>	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. Caution: Before deleting the submodule, research BMFOLI for any balances due or freeze codes on an EO return module. If any are found, do not delete the submodule. Transfer the caller to an EO accounts assistor to handle that issue before making any updates to the submodule. ○ Input a TC 016/definers AB with the required fields (and cycle delayed), using the current month/year for the status code date and giving the organization a 990-02 filing requirement. Note: If the organization is in status 27 or status 28, you may perfect the primary

		<p>name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on CC ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use the caller's relationship to the organization, e.g., treasurer, as well as the caller's name).
<p>27, 28, 30, 31, or 36</p> <p>Note: This procedure also applies to organizations in status 41 if the organization has an organizing document that is dated within 27 months of the current date or within 27 months of the control date of a pending (open) Form 1023 (Form 1023-EZ for at risk organizations only)</p>	<p>Qualifies as a public charity under IRC 501(c)(3) with annual gross receipts averaging more than \$5,000 or as an organization exempt under IRC 501(c)(4), (9), (17), or (29), i.e., status 40</p> <p>Note: Be sure to discuss the requirement to apply for exemption or to notify the IRS.</p>	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. Caution: Before deleting the submodule, research BMFOLI for any balances due or freeze codes on an EO return module. If any are found, do not delete the submodule. Transfer the caller to an EO accounts assistor to handle that issue before

<p>(IRC 501(c)(3)) or Form 1024 ((c)(9) or (17)), or because the organization claims exemption under IRC 501(c)(4) or (c)(29).</p>	<p>Reminder: If the caller is authorized and claims the organization is described in IRC 501(c)(4), see IRM 21.3.8.12.29, Notification Requirements for Social Welfare Organizations Described in IRC 501(c)(4).</p>	<p>making any updates to the submodule.</p> <ul style="list-style-type: none"> ○ Input a TC 016/definer B with the required fields (and cycle delayed), using the current month/year for the status code date. <p>Note: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on CC ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use the caller's relationship to the organization, e.g., treasurer, as well as the caller's name).
<p>27, 28, 30, 31, 34, 40, 41, or 99</p>	<p>Qualifies under a subsection of IRC</p>	<ul style="list-style-type: none"> ○ Delete the EO submodule with a

	<p>501 other than IRC 501(c)(3), (4), (9), (17), or (29), i.e., status 36</p>	<p>TC 022.</p> <p>Caution: Before deleting the submodule, research BMFOLI for any balances due or freeze codes on an EO return module. If any are found, do not delete the submodule. Transfer the caller to an EO accounts assistant to handle that issue before making any updates to the submodule.</p> <p>Reminder: If the entity was set up as a political organization in error, you may also need to delete the political organization indicator and adjust the cycle delays accordingly. See IRM 21.3.8.10.2.12, <i>CP 249 Notices for IRC 527 Organizations</i>, for additional information.</p> <ul style="list-style-type: none"> o Input a TC 016/definers AB with the required fields (and cycle delayed), using the current month/year for the status code date and giving the organization a 990-01 or 990-02
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		<p>filing requirement. Note: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on CC ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay.</p> <ul style="list-style-type: none"> ○ Notate AMS with the actions taken and under whose authority (use the caller's relationship to the organization, e.g., treasurer, as well as the caller's name).
27, 28, 30, 31, 36, or 40	Does not qualify for exemption from federal income tax	<ul style="list-style-type: none"> ○ Delete the EO submodule with a TC 022. Caution: Before deleting the submodule, research BMFOLI for any EO return modules with a balance due or freeze codes. If any are found, do

		<p>not delete the submodule. Transfer the caller to an EO accounts assistant to handle that issue before making any updates to the submodule.</p> <ul style="list-style-type: none"> o Input a TC 016 with a cycle delay (BNCHG) and give the entity a taxable return filing requirement based on the entity type as stated by the caller: Form 1120 (corporations and unincorporated associations) or Form 1041 (trusts). Note: If the organization is in status 27 or status 28, you may perfect the primary name line to remove the name of the former central organization and/or perfect/delete the sort name line if the name on the sort name line or on a prior name line on CC ENMOD matches the current name of the organization as stated by the authorized caller. Be sure to use an appropriate cycle delay. o Notate AMS with
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		the actions taken and under whose authority (use the caller's relationship to the organization, e.g., treasurer, as well as the caller's name).
30, 31, or 36	Caller claims that the entity requested an EIN prematurely and that the entity never organized or operated and requests that the EIN be cancelled and/or that the filing requirements be removed.	<ul style="list-style-type: none"> ○ Instruct the caller to put the details of the request in a signed letter, including contact information, and to send the letter to EO Entity. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details. ○ Notate AMS with a summary of the request (use the caller's relationship to the entity, e.g., responsible party on EIN request, as well as the caller's name).

REMINDER: If a master file update is required before an EO return or a Form 990-N can be successfully transmitted, advise the caller to allow at least four weeks for the necessary systems to be updated (updates involving cycle delays may take up to six weeks). If the organization is at risk for auto-revocation, refer to IRM 21.3.8.12.24.4, *Special Procedures for Organizations That Require an Integrated Data Retrieval System (IDRS) Update to Submit the Form 990-N Timely*, for additional required actions. Also take the Form 990-N information if the organization's Form 990-N rejected and the organization has no additional registered users to submit the form once master file is updated.

IRM 21.3.8.10.2.9(2) - Added two citations to the Exception for IRM 21.5.11, *Employee Plan Accounts*, for penalty abatements performed by assistors trained to work paper.

2. If the caller wants to request penalty abatement due to reasonable cause, instruct the caller either to fax or to mail the response to the address/fax number on the notice. A final response will be initiated within 30 days of the earliest IRS received date. Tell the caller that interest will continue to accrue until the penalty is abated or until the account is full paid.

EXCEPTION: TEGE telephone account assistors that have not been trained to work paper inventory may abate the assessed penalty in the following situations only (assistors trained to work paper inventory may refer to IRM 21.5.11.3.2, *Due Date For Form 5500 Filings*, and to IRM 21.5.11.7.1, *Abatements on Form 5500 BMF/8955-SSA Accounts*, for additional criteria):

- The penalty was for late filing, the caller has reasonable cause, and the penalty meets the conditions set forth in IRM 21.5.2.4.9.2, *Oral Statement and Penalty Relief Request*.
- The penalty was for late filing and the caller can fax in proof of timely filing (Service error).
- The caller can fax in proof of acceptance into the DOL's DFVCP with a signed and dated fax cover sheet.
- The caller states they are located in a disaster area and you are able to confirm that through account research.

IRM 21.3.8.11.1.1(9) - Added a Note with the procedure TEGE follows when an application package is returned to the IRS as undeliverable.

9. Applications for which an incorrect user fee was paid, that are substantially incomplete, or that are on an obsoleted revision are not processed beyond an initial clerical screening (see the list that follows). Letter 5530-C, *Return of Incomplete Determination Letter Request*, will be sent to the applicant explaining why their application is being rejected (via the selective paragraphs), and the application and user fee check, stamped "Non-Negotiable," will be returned to the address on page 1 of the application (and the address of record updated with a TC 014 if necessary). The applicant will receive the rejected application package within four weeks of the date the Letter 5530-C was generated.
 - Any application form or letter request with any user fee other than a currently valid amount
 - Missing signature on Form 1023, Form 1024, Form 1024-A, or Form 8940
 - Obsolete version of Form 1023, Form 1024, Form 1024-A, or Form 8940
 - No financial data provided with Form 1023, Form 1024, or Form 1024-A
 - No organizing document provided with Form 1023, Form 1024, or Form 1024-A
 - No accompanying information/documentation provided with Form 8940, Group Exemption Letter Request, or Letter Application

NOTE: If an application is returned to the IRS as undeliverable, the Adjustments Unit forwards the application to the principal officer's (President/Secretary/Treasurer) address provided on the application if the mailing address is not a good address. If the application is returned a second time, the Adjustments Unit contacts the organization to verify the address. However, if the phone number provided on the application isn't a good phone number, then the application information (name of the organization and EIN) is put on TRAC with the notation that they were unable to contact the organization.

IRM 21.3.8.11.1.1(8) - New paragraph with guidance for organizations that have proof that the user fee was processed but that receive an email from pay.gov informing them that the fee was rejected.

8. If the applicant receives an email from pay.gov advising them that their user fee was rejected but the organization has proof that the fee was processed, research LINUS and EDS for the status of the application.
 - o If research shows that the application was rejected, explain to the caller that the organization will have to reapply via pay.gov with a new user fee and then request a refund of the first fee.
 - o If research shows that the application is still open, instruct the caller to send proof of payment to the TEGE Adjustments Unit as soon as possible using the information in Exhibit 21.3.8-15, *Contact Information*.

IRM 21.3.8.12.6.1(5) - Added a reference to the FEMA indicators to the "And" column of the two rows of the table that deal with organizations in a declared disaster area.

5. Use the following chart if the caller states that his/her organization was erroneously revoked for failure to file:

EXCEPTION: If the caller claims that the organization was revoked in error because it was assigned multiple EINs and research confirms that the organization met its filing requirement under one of the EINs, instruct the organization to put its request for reinstatement and EIN consolidation in writing and to send it to EO Entity per the guidance in IRM 21.3.8.9.6, *Employer Identification Number (EIN) Consolidations*.

If	And	Then
The caller states that the organization was revoked in error because they have a letter stating that they are not required to file an	EDS/TEDS research shows that the organization was given a 990-06, 990-13, or 990-14 filing requirement	Prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> .

<p>EO return</p>		<p>Caution: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.</p>
<p>The caller states that the organization was revoked in error because they have a letter stating that they are not required to file an EO return</p>	<p>EDS/TEDS research does not show that the organization was given a 990-06, 990-13, or 990-14 filing requirement</p>	<p>Instruct the caller to send a copy of the letter showing they do not have an EO filing requirement to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p>
<p>The caller states that the organization was revoked in error because they are a governmental unit or affiliate of a governmental unit</p>	<p>The entity displays employment code F, T, or A on IDRS</p>	<p>Prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>.</p> <p>Caution: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the</p>

		information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.
The caller states that the organization was revoked in error because they are a governmental unit or affiliate of a governmental unit	The entity displays employment code G or Q on IDRS	Instruct the caller to send a copy of the documentation showing they are a governmental unit or affiliate of a governmental unit to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i> , for address and fax number details.
The caller states that the organization was revoked in error because they filed at least one return in the three year period that began after December 31, 2006 Exception: If the caller states that the revoked subordinate organization was included in a group return, see below.	IDRS research shows that at least one return was filed for the appropriate period and, if it was for the third year, that the return was timely filed Reminder: A special situation applies only to 2009 returns processed in 2010: If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2009 tax module, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered	Prepare a Form 4442 referral to the EO Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> . Exception: Do not prepare a referral if the organization has a pending (open) application for exemption AND the status 97 TC 016 on CC BMFOLE has a manual, not a systemic, DLN. Explain to the caller that the organization was manually revoked based on the formation date on the organizing document submitted with the application and that the organization will have to wait for its ruling to be reinstated.

	delinquent.	<p>(You can identify the TC 016 that updated the account to Status 97 by looking for Definer Code B and a transaction date matching the status update on CC INOLES. If the DLN of the TC 016 does not contain all 9s in the 6th through 13th positions and end in 2, 3, 4 etc., then the update to status 97 was done manually to process the application.)</p> <p>Caution: Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.</p>
<p>The caller states that the organization was revoked in error because they filed at least one return in the three year period that began after December 31, 2006</p> <p>Exception: If the</p>	<p>IDRS research does not show that at least one return was filed for the appropriate period or, if it was for the third year, that the return was not timely filed</p>	<p>Instruct the caller to send proof of (timely) filing to EO Accounts. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p> <p>Caution: Remain noncommittal when you</p>

<p>caller states that the revoked subordinate organization was included in a group return, see below.</p> <p>Note: If the caller states that the organization filed its return using another organization's EIN in error (e.g., one subordinate in a group ruling mistakenly uses another subordinate's EIN), explain that filer error is not necessarily an acceptable reason for reinstatement and that the organization must explain the facts and circumstances of the error and request reinstatement.</p>	<p>Reminder: A special situation applies only to 2009 returns processed in 2010: If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2009 tax module, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered delinquent.</p>	<p>are instructing the caller to submit information to EO Accounts and do not tell the caller that it appears that the revocation is in error. Tell the caller that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of receipt.</p>
<p>The caller states that the organization was revoked in error because their electronically-filed extension Form 8868 for the third period was rejected for a reason other than the organization being auto-revoked.</p>	<p>EUP research confirms timely receipt of an extension filed for the correct form (as of the time of filing).</p> <p>Note: EO tax law assistors must transfer these callers to the EO accounts application.</p>	<p>Prepare a Form 4442 referral to EO Accounts using the fax number in Exhibit 21.3.8-15, Contact Information. Cite paragraph (3) of IRM 21.7.7.4.22.3.1, Abatement Procedures for Extension Requests.</p>
<p>The caller states that the organization was revoked in error because they had previously contacted us timely and that the assistor at that time assured the caller that we would submit</p>	<p>A history/narrative on AMS substantiates the caller's statements</p>	<ul style="list-style-type: none"> o If the organization had a formal ruling of exemption prior to being auto-revoked, prepare a Form 4442 referral to the EO

<p>the Form 990-N on their behalf to prevent auto-revocation (changes to the EO submodule notwithstanding)</p>		<p>Correspondence Unit using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>.</p> <ul style="list-style-type: none"> ○ If the organization had NO formal ruling of exemption prior to being auto-revoked, prepare a Form 4442 referral to EO Accounts using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>. <p>Note: Your lead will attach the relevant AMS narrative to the cover email of the referral to the EO Correspondence Unit or to EO Accounts.</p> <p>Caution: Remain noncommittal when you are taking a referral on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 60 days from the date of the referral.</p>
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<p>The caller states that the organization was revoked in error because the organization has not been in existence for three tax years.</p> <p>Note: This situation generally applies to organizations with older EIN establishment dates (four years or more from the current date). For organizations with more recent EIN establishment dates, see IRM 21.3.8.12.6.1.1, <i>Calls from Organizations in Status 97 with a Recent Employer Identification Number (EIN) Establishment Date</i>.</p>	<p>The organization does not have an individual ruling showing on EDS but has an organizing document that shows that the due date of the organization's third fiscal period is later than the date of the call</p> <p>Example: IDRS shows that an organization operating on a calendar year received its EIN in April 2015 so its exemption was revoked for failure to file for 201512, 201612, and 201712. The caller states that the organization did not activate and legally form until June 2017. In order for this organization to be legitimately revoked, it would have to fail to file for 201712, 201812, and 201912. It would have until May 15, 2020, to file its third year's return timely.</p>	<p>Instruct the caller to send a letter requesting reinstatement and to include a copy of the organization's organizing document that shows the formation date to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p>
<p>The caller states that the organization was revoked in error because the organization has not been in existence for three tax years.</p>	<p>The organization claims it put the wrong formation date on its Form 1023-EZ application and EDS/TEDS confirms the application type.</p>	<p>Instruct the caller to send a letter requesting reinstatement and a corrected determination letter, along with a conformed copy of the organization's organizing document to the EO Correspondence Unit.</p>

		See Exhibit 21.3.8-15, <i>Contact Information</i> , for address and fax number details.
The caller states that the revoked subordinate organization was included in a group return		<p>Ask the caller for the EIN of the group return filed by the central organization.</p> <p>If the caller can provide the EIN, verify that the EIN is assigned to a group return. If it is, prepare a Form 4442 referral to EO Accounts using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>, and include that information.</p> <p>If the caller cannot provide the EIN of the group return OR the EIN provided by the caller is not assigned to a group return, tell the caller that he/she must research for the correct information and/or contact the central organization and either call us back or mail/fax the information to EO Accounts. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p> <p>Note: It may be necessary to educate the caller about group returns. See IRM 21.3.8.12.14.6, <i>Group Returns</i>, for additional information.</p>
The caller states that the organization was revoked in error	IDRS indicates that the entity had been exempt under	Instruct the caller to send a request to correct our records, as well as

<p>because they are a federal credit union exempt under IRC 501(c)(1)</p>	<p>501(c)(14) as a state-chartered credit union</p>	<p>proof that it is recognized as a federally-chartered credit union, to the EO Correspondence Unit. See Exhibit 21.3.8-15, <i>Contact Information</i>, for address and fax number details.</p>
<p>The caller states that the organization was revoked in error because they are a 4-H entity impacted by the transition from the previous group ruling</p>	<p>Research indicates that the auto-revocation is for a tax period that began on or before December 31, 2012</p>	<ul style="list-style-type: none"> o Tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. o Prepare a Form 4442 referral to EO Entity using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i>. Provide the pertinent information, including a statement that the auto-revocation may be erroneous since a TC 590 was not input on one of the modules per EO.
<p>The caller states that the organization was revoked in error because they are a church.</p>	<p>Research indicates the prior status was 36 and that an IRC 501(c)(4) EO submodule was established by EO Entity as part of the EO-EIN Transcript</p>	<p>Prepare a Form 4442 referral with the contact information and relevant details to the headquarters analyst via your lead/manager.</p>

	project (see IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i> , for the applicable date range and other background information).	
The caller states that the organization was revoked in error because they or their records are located in a declared disaster area.	IDRS (e.g., ENMOD or BMFOL) displays one of the disaster freeze codes (-O or -S) or relevant FEMA indicators.	Prepare a Form 4442 referral to EO Accounts using the fax number in Exhibit 21.3.8-15, <i>Contact Information</i> .
The caller states that the organization was revoked in error because they or their records are located in a declared disaster area.	IDRS (e.g., ENMOD or BMFOL) does not display one of the disaster freeze codes (-O or -S) or relevant FEMA indicators.	Instruct the caller to put the information/request in writing and send it to EO Accounts. See Exhibit 21.3.8-15, <i>Contact Information</i> , for address and fax number details.
The caller states that the organization was revoked in error because they never formed, were not organized as a non-profit/tax exempt entity under IRC 501(a) (including affiliates of a governmental unit without an employment code), etc.	Research indicates the prior status was 36 and that an IRC 501(c)(4) EO submodule was established by EO Entity as part of the EO-EIN Transcript project (see IRM 21.3.8.9.12, <i>Updating Exempt Organization (EO) Submodules Created by EO-EIN Transcripts, EO Submodule Data Sheets, and Filed Returns</i>).	Inform the caller that our records are based on information supplied by the entity when it applied for its EIN. If the caller believes this information was not correct or if circumstances changed once the EIN had been assigned, instruct the caller to put the request/explanation in writing and send it to EO Entity. See Exhibit 21.3.8-15, <i>Contact Information</i> , for address and fax number details. Note: Advise the caller

		to include in the request information about how the organization completed the application for an EIN with regards to the type of entity (line 9 on the paper Form SS-4, <i>Application for Employer Identification Number</i>) and the reason for applying (line 10 on the paper form).
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IRM 21.3.8.12.17(4) - Explained what an organization submitting a follow-up application to a Failure to Establish case can do if it believes it is entitled to a refund of the second user fee.

4. An organization whose case is closed as FTE must submit a new application package and user fee payment if it wants to pursue its application. If the organization believes it has a valid argument for having the second fee refunded, they can include a letter with their application that explains what happened on the last application they submitted and request a refund of the user fee. The determination specialist will decide if they are eligible for the refund when the new application is worked.

EXCEPTION: If the organization has proof of a timely response to the request for additional information, it must send a copy of the proof and a request to reopen the application to the TEGE Adjustments Unit. See Exhibit 21.3.8-15, *Contact Information*, for address and fax number details. Tell the caller to allow up to 60 days from receipt for the request to be processed.

IRM 21.3.8.12.22(12) - Increased the time frame for expedite requests to be processed before preparing a status referral.

12. If it has been at least 10 business days since the caller faxed the expedite request to the EO Correspondence Unit and the application is still unassigned (including follow-up faxes to requests originally submitted with the application), verify the fax number used by the caller and instruct the caller to re-send the expedite request, clearly marking it as a second request. If it has been at least 10 business days since the caller faxed the second request to the EO Correspondence Unit and the application is still unassigned, prepare a Form 4442 referral to your lead/manager, who will electronically attach EDS research and elevate the referral to the Headquarters Analyst. Tell the caller to expect to be contacted in 7 - 10 business days.

NOTE: Before advising the organization to resubmit the request, review the expedite criteria with the caller to ensure that all points were covered in the request. If the criteria are not met, the organization may choose not to resubmit the request.

IRM 21.3.8.12.24.2.1(3) - Added information to the Note to cover at-risk organizations whose AOR cannot be updated at the time of the call.

3. Once the EIN and name have been confirmed, verify the organization's mailing address. Update the AOR as necessary.

NOTE: If the caller is authorized but cannot confirm the current AOR, you may not update the AOR but you may continue to take the information necessary to establish the EO submodule. Inform the caller that she/he will be able to submit the organization's Form 990-N in six weeks and instruct them to use the correct current mailing address when submitting the form. IDRS will update to reflect the new address. If the caller wants the IRS to submit the form on the organization's behalf, however, the organization must complete and submit a Form 8822-B (or otherwise submit a written request) to update the address and then call us back to give us the Form 990-N data once they have been notified that the address has been changed. If you cannot update the address and the organization is at risk of auto-revocation, notate AMS with the details of the call so that the Correspondence Unit has information to treat the auto-revocation as erroneous if the Form 990-N is not submitted in time.

IRM 21.3.8.12.24.3(3) - Added status 31 to the list of statuses that display an EO filing requirement in the Note in the second bullet.

3. If the organization was able to input the entire Form 990-N and then learned when they followed up later that the Form 990-N had been rejected (as will happen if the organization has an EO submodule but no valid EO filing requirement), verify that the organization's information on IDRS shows that a Form 990-N is able to be submitted.
 - o If yes, complete the Form 990-N information on the EO Submodule Data Sheet and explain to the caller that the IRS will submit the form on the organization's behalf. Tell the caller to allow eight weeks for the Form 990-N to be available on Tax Exempt Organization Search (TEOS).
 - o If no (but the organization is otherwise eligible to submit a Form 990-N), make any necessary updates (for example, add a missing filing requirement). Complete the Form 990-N information on the EO Submodule Data Sheet and explain to the caller that the IRS will submit the form on the organization's behalf. Tell the caller to allow eight weeks for the Form 990-N to be available on TEOS.

NOTE: If the Form 990 filing requirement is not displaying on IDRS even though the organization is in an EO status that is programmed to display a Form 990 series filing requirement (status 01, status 02, status 31, status 32, and status 36), research CC BMFOLE to see if the Business Closing Date (BCD) field is populated before giving the organization an EO filing requirement. If the BCD is populated, delete it using all 9s in that field on the BNCHG screen and then use a cycle delay when adding the EO filing requirement.

REMINDER: Many statuses will not allow a Form 990-N to be submitted and may not be updated by the telephone assistor. If the status is not addressed elsewhere in this IRM and/or in Document 6379, *Exempt Organizations Management Information Systems Codes*, consult with your lead for guidance.

- If no (and the organization is not eligible to submit a Form 990-N, for example, organizations in status 20 or status 97 when you cannot update the status per guidance found elsewhere in the IRM), explain to the caller why the organization is not eligible and provide additional guidance as applicable.

IRM 21.3.8.12.29 - Added a Note to the third bullet of the existing Note in paragraph (5) indicating that penalty abatement requests will also be considered even if submitted more than 10 days after the notice date; expanded the Note in paragraph (12) to include information about certain EO status codes that prevent the ORG DT and the REG DT from being added to BMFOLO.

5. The penalty imposed on an organization that fails to submit the IRC 506 notification is equal to \$20 per day for each day the failure continues, up to a maximum of \$5,000. Additionally, a similar penalty is imposed on organization managers who, in response to a written request by the Secretary, fail to submit the notification timely.

NOTE: The penalty is automatically applied when the registration date is more than 60 days later than the organization date. The penalty posts to a civil penalty module (MFT 13) and the organization is issued a CP 215 *Civil Penalty*, which gives the organization three options:

- If they agree to the penalty assessment, they can pay the balance due.
- If they believe they have reasonable cause for not timely filing Form 8976 and want to appeal the assessment without paying the penalty first, they can send a written explanation within 10 days from the date of the notice.
- If they want to appeal the penalty assessment for any other reason or after the 10-day period expires, they must first fully pay the entire penalty and then file Form 843, *Claim for Refund and Request for Abatement*, within 2 years from the date of the payment.

NOTE: Penalty abatement requests due to reasonable cause will also be considered beyond the tenth day if the organization is unable/unwilling to pay the penalty in full.

The response address is Internal Revenue Service, Ogden, UT 84201-0036.

6. The IRS is required to acknowledge receipt of an IRC 506 notification within 60 days.

NOTE: The acknowledgement (Letter 5822) is electronic. It is sent to the user's online account via secure messaging. A public user cannot delete a secure message (i.e., letter) from their online account and messages sent to the user's online account never expire; therefore, the user will always have access to the letter if a copy is required for any reason.

7. The IRC 506 notification is not a request for a determination of exempt status. An organization that wants to obtain an IRS determination that recognizes its tax-exempt status under IRC 501(c)(4) must follow the separate procedures in Rev. Proc. 2020-5 (or a successor revenue procedure).
8. The IRC 506 notification must be submitted electronically on Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*, which is accessible via the IRS website. Form 8976 must be accompanied by the correct user fee, which is paid through Pay.gov. The current fee is \$50.
9. The individual submitting Form 8976 on behalf of an IRC 501(c)(4) organization must first establish an online account. The individual must follow the links and instructions provided on the IRS website.

NOTE: The organization must ensure that the individual is authorized not only to submit the Form 8976, but also to receive these electronic communications relating to the organization's submission:

- ✓ The confirmation of transmittal of Form 8976
- ✓ The notice of non-acceptance for processing of Form 8976 (Letter 5823) for example, if the Form 8976 is incomplete, if the correct fee is not paid, or if the organization was not required to register
- ✓ The acknowledgement of receipt of Form 8976 (Letter 5822)

10. To complete the Form 8976, the organization must enter the:
 - Name of the organization
 - Address of the organization
 - Employer Identification Number (EIN) of the organization
 - Date of organization
 - State or other jurisdiction of organization
 - Organization's statement of purpose (The organization selects either "Social Welfare" or "Local Association of Employees" from a drop down menu.)
 - Month the organization's annual accounting period ends
11. Once the organization has submitted the IRC 506 notification on Form 8976 and paid the correct user fee, TEGE division employees will perform IDRS

research, make any necessary updates to the master file (e.g., adding/updating an EO submodule in status 36---even if no Form 990 series return has been filed), and generate an electronic acknowledgement of the IRC 506 notification (Letter 5822).

NOTE: If the notification is not accepted for any reason (for example, because the organization was not required to make notification or because the Form 8976 was submitted using the wrong EIN), a notice of non-acceptance (Letter 5823) is issued and any user fee paid is refunded (received 4 - 6 weeks from the date initiated).

12. Starting January 2017, organizations that successfully submit the IRC 506 notification will display a date of organization (as provided by the organization on Form 8976 - ORG DT:MM-DD-YYYY) and a date of IRC 506 notification (i.e., the Form 8976 user fee date - REG DT:MM-DD-YYYY) on IDRS. These new fields display near the top of the first page of BMFOLO (before the EO submodule information).

NOTE: These new fields will not be systemically post-populated for the organizations that completed the IRC 506 notification prior to the date the fields were introduced. Programming restrictions also prevent the ORG DT and the REG DT from being added to organizations that are already in status 01, status 36, or status 97 when the Form 8976 is processed, for example, subordinate organizations in a group exemption or organizations with a formal exemption that has rolled to master file. If necessary, the EO status will be updated, but the ORG DT and the REG DT fields will remain unpopulated.

IRM 21.3.8.17(2) - Added the option of the caller writing in to the Tax Exempt Bonds SME when the account-related question cannot be answered by the telephone assistor.

2. For account-related questions that cannot be answered by the telephone account assistors, advise the caller to put the question/issue in writing and send it with a copy of the notice to the Tax Exempt Bonds Subject Matter Expert using the EO Accounts information listed in Exhibit 21.3.8-15, *Contact Information*, or write the question/issue up on a Form 4442 and refer it to EO Accounts using the fax number in that Exhibit. The Form 4442 must include:
 - The specific Form 8038 series return about which the customer is inquiring (Form 8038-CP, Form 8038-GC, etc.)
 - The Committee on Uniform Securities Identification Procedures (CUSIP) number of the bond to which the inquiry relates (if known)
 - The report number (if available)
 - The Issue Price of the bond to which the inquiry relates
 - The caller's specific question/concern
 - The Date of Issue (line 12) or Payment Interest Date (line 18) for Form 8038-CP inquiries

- The anticipated payment amount as shown on line 22 (for Form 8038-CP payment inquiries)
- The caller's complete contact information, including name and title

NOTE: Form 4442 referrals concerning Form 8038-CP are worked on a priority basis and need to be routed as quickly as possible to EO Accounts using the fax number in Exhibit 21.3.8-15, *Contact Information*.

Exhibit 21.3.8-12 - Added a time frame for status inquiries on Form 5306, Application for Approval of Prototype or Employer Sponsored I.R.A.

Application for exemption/determination	Time for favorable EO ruling to "roll" from EDS/TE DS to IDRS	N/A	EO Determinations	2 weeks from EDS/TE DS closing date (See IRM reference in the next column if "no roll.")	See IRM 21.3.8.3.8, <i>Researching and Perfecting Entity/Exempt Organization (EO) Submodule Information on the Master File</i> . Refer to (5).
Application for determination	EP Form 5306, <i>Application for Approval of Prototype or Employer Sponsored I.R.A.</i>	Form 4442	Lead	30 days	See IRM 21.3.8.5.1.3.3, <i>Status of Pending (Open) Employee Plans (EP) Determination/Application Requests</i> . Refer to (5).
Classification Code	Organization with a formal ruling disagrees with the code we show for them	Submit a written request describing the discrepancy	EO Correspondence Unit See Exhibit 21.3.8-15, <i>Contact Information</i> , for address	60 days of submitting case	See IRM 21.3.8.12.25, <i>Classification Codes</i> . Refer to (4).

			and fax number details.		
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