

IRM PROCEDURAL UPDATE

DATE: 07/12/2018

NUMBER: wi-21-0718-1054

SUBJECT: New EEFax Number for EO Exam

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

CHANGE(s):

IRM 21.3.8.8.3(1) - Updated the fax number for EO Examination in the Note.

1. If a call is received from a customer reporting information concerning alleged misconduct or wrongdoing of an exempt organization (either formally exempt or treated as exempt) or an employee plan, advise the customer to write to:

(EO)	(EP)
Internal Revenue Service	Internal Revenue Service
Attn: EO Classification	Attn: EP Classification
MC 4910 DAL	SE:T:E:EP:PR:C
1100 Commerce Street	9350 Flair Drive, 4th Floor
Dallas, TX 75242	El Monte, CA 91731-2885

NOTE: Callers with EO complaints may also fax their information to EEFax 855-804-8627 or may email it to eoclass@irs.gov. The information may be sent in letter format or the customer may complete and submit Form 13909, *Tax-Exempt Organization Complaint (Referral) Form*, which is available on the IRS website (type "Form 13909" in the search window).

2. If the caller specifically asks, explain that the information can be submitted anonymously.
3. If the complaint is dealing with EO related issues, but the organization does not have a formal exemption determination, advise the caller appropriately, e.g., that there is no record of an exemption by virtue of an approved application or that the organization is included in a group ruling, in addition to providing the contact information for EO Classification. See IRM 21.3.8.4.2.2, "Exempt Organization (EO) Public Inspection of Determination Applications and Return Information," for appropriate disclosure guidelines.

4. Do not take information from the caller and prepare an exam referral based on that information. **Informants must submit the information on their own behalf.**
5. Do not advertise or solicit submissions for the informant reward program. If the caller specifically asks about the program, refer the caller to Form 211, *Application for Award for Original Information*. See IRM 21.3.8.8.7, "Informant Claims/Form 211, *Application for Award for Original Information*".
6. If the caller has a complaint against an individual that is not directly related to that individual's relationship with an exempt organization or an employee plan, see IRM 21.1.3.19, "Informant Contacts," for additional information.