



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.20.13

OCTOBER 30, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.20.13, Exempt Organization Returns Processing, Exempt Organizations Photocopy Procedures.

## MATERIAL CHANGES

- (1) IRM 3.20.13.1(4) – Updated Program Owner.
- (2) IRM 3.20.13.1.4 - Updated title and information of TAS SLA.
- (3) IRM 3.20.13.1.5(1) – Updated the location link to the EO Photocopy Payment Request Report.
- (4) IRM 3.20.13.6(1) Table, IPU 24U0144 issued 01-29-2024 - Updated Clerk Instructions Step #4, bullet 8, Form 990-PF imaged between January 2018 - May 2019.
- (5) IRM 3.20.13.6(2) – Added instructions for electronic filing of Form 4506-A through DMAF and DUT.
- (6) IRM 3.20.13.7(3) - Updated title for Document 12990, IRS Records Control Schedules.
- (7) IRM 3.20.13.8.2 - Updated title for Information that must not be disclosed on forms.
- (8) IRM 3.20.13.8.2(4) – Updated the Schedule B attached to Form 990-PF for clarification.
- (9) IRM 3.20.13.8.2(4)Exception – Removed.
- (10) IRM 3.20.13.9.2(3) – Updated the location link for the EOPC Payment Request Report.
- (11) IRM 3.20.13.9.4(2) – Updated Types of Requests and Actions to Take table to be 508 Compliant.
- (12) IRM 3.20.13.9.6(4)Table, IPU 24U0977 issued 09-17-2024 - Updated IRM reference for Refund Procedures.
- (13) IRM 3.20.13.10.2(2) - Updated the location of the OSC RAIVS Inventory Report.
- (14) Exhibit 3.20.13-5 – Updated the table to be 508 Compliant.
- (15) Updated Wage & Investments (W&I) to Taxpayer Services (TS) throughout the IRM.
- (16) Various grammatical and editorial, dates and link changes made throughout the IRM.

## EFFECT ON OTHER DOCUMENTS

IRM 3.20.13, dated December 19, 2023, is superseded. Interim Guidance is incorporated from IRM Procedural Updates (IPU), 24U0144 issued January 29, 2024 and 24U0977 issued September 17, 2024.

**AUDIENCE**

Taxpayer Services (TS)  
Submission Processing

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Tax Exempt and Government Entities

3.20.13

Exempt Organizations Photocopy Procedures

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3.20.13.1  
(01-01-2025)  
**Program Scope and Objectives**

- (1) Purpose - This IRM provides the necessary instructions, guidelines and procedures for filling requests (both paper and digital data) for public inspection of Exempt Organization (EO) returns.
- (2) Audience - Taxpayer Services (TS), Submission Processing (SP), EO Return and Income Verification Services (RAIVS).
- (3) Policy Owner - The Director, Tax Exempt and Government Entities (TE/GE), and Business Systems Planning (BSP).
- (4) Program Owner - Submission Processing Programs and Oversight (SPP&O).
- (5) Primary Stakeholders - Exempt Organization Headquarters who rely on the Imaged returns to comply with IRC 6104.

3.20.13.1.1  
(01-01-2023)  
**Background**

- (1) This IRM contains instructions for procedures on responding to requests (both paper and digital data) for public inspection of EO returns.

3.20.13.1.2  
(01-01-2023)  
**Authority**

- (1) The Internal Revenue Service (IRS) follows the requirements of IRC 6104 by making photocopies of the relevant filings of exempt organizations available to the public upon written request. See IRC 6104 .

3.20.13.1.3  
(01-01-2023)  
**Responsibilities**

- (1) The Campus Director is responsible for monitoring operational performance for Submission Processing.
- (2) The Operations Manager is responsible for monitoring operational performance for the operation.
- (3) The EO RAIVS Team Manager and Lead is responsible for the performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The EO RAIVS Employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

3.20.13.1.4  
(01-01-2025)  
**Taxpayer Advocate Service (TAS) SLA**

- (1) The National Taxpayer Advocate (NTA) reached agreements with the Commissioners or Chiefs of the TS Division, Small Business & Self-Employed (SB/SE) Division, TE/GE Division, Criminal Investigation (CI), Independent Office of Appeals and Large Business and International Division (LB&I) Divisions. This Service Level Agreement (SLA) outlines the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or the delegated authority to complete case transactions is outside TAS.
- (2) The SLA is located in IRM 25.30.7, Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service.

3.20.13.1.4.1  
(01-01-2023)  
**TAS is an Independent Organization**

- (1) The TAS is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems, they haven't been able to resolve on their own, or when they need assistance to address

## 3.20 Exempt Organizations Returns Processing

an IRS system, process, or procedure that is not functioning. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

- Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.
- Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

### 3.20.13.1.4.2 (01-01-2025) Operations Assistance Requests (OAR)

- (1) The TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the TS Division, to affect their solution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (2) For cases requiring an OAR:
  - a. TAS will complete Form 12412 and forward the case to the Operating Division Liaison using Form 3210, Document Transmittal.
  - b. The Operating Division Liaison will review the case, assign it to the appropriate area, and monitor the case through its conclusion.
- (3) Make every effort to acknowledge and resolve the requested OAR actions within the SLA time frames as listed on Form 12412.
  - a. **EXPEDITE PROCESSING**
    - When TAS requests expedite processing, the Operating Division (OD) or Functional Liaison acknowledges receipt within one (1) day of receipt of the OAR involving any TAS case that has **EXPEDITE** notated under the actual Criteria Code in the Criteria Code box on the Form 12412 by using Form 3210, secure e-mail, facsimile, or by telephone to acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case.
    - The OD/Functional Liaison will provide, within three (3) workdays of acknowledging receipt of the OAR, a decision on whether or not they will provide the relief requested. The decision will be in writing and hand delivered or delivered by, facsimile or secure email to the TAS Case Advocate.
  - b. **NON-EXPEDITE PROCESSING**
    - If TAS does not request expedite processing, the OD/Functional Liaison will both acknowledge receipt and provide the name and phone number of the IRS employee assigned to work the case within three (3) workdays of receipt of a non-expedited TAS OAR by using Form 3210, secure email, facsimile, or by telephone.
- (4) If necessary, the assigned employee (employee assigned to work the OAR case)/manager may contact the TAS employee and negotiate the completion date for resolving the OAR actions.

- a. Assigned employee: If you cannot resolve a taxpayer's case within the requested time frame or by a negotiated extension date, immediately notify your manager.
- b. Assigned manager/employee: Work with the TAS contact listed on Form 12412 to agree on time frames based on the case's facts and circumstances.
- c. Assigned manager/employee: Discuss the findings and final case disposition recommendation with the appropriate TAS contact. The TAS contact communicates the final decision on the case to the taxpayer. However, you may also notify the taxpayer of the decision.
- d. Assigned employee/manager: If you and the TAS contact cannot agree on how to resolve the taxpayer's problem, elevate the disagreement to your manager. The TAS employee will also elevate this disagreement to their manager who will discuss it with the appropriate Operating Division manager.
- e. Upon case resolution, the TE/GE employee to whom the OAR was assigned completes section VI of Form 12412 and returns it to the TAS case advocate. The Form 12412 must be returned within three (3) workdays from the date that all actions are complete and transactions posted.

(5) For more detailed information, please refer to IRM 13, Taxpayer Advocate Service.

3.20.13.1.5  
(01-01-2025)  
**Program Management  
and Review**

- (1) **Program Reports:**
  - RAIVS Customers Orders Report identifies the number of digital data requests received in the EO RAIVS unit. The report is available on SEIN.
  - EO Photocopy (EOPC) Payment Request Report is maintained by EO RAIVS in received date order, by year, and is used to record all payments received and billing information associated with Form 2860, Document Transmittal and Bill. The report is located on the RAIVS/IVES SharePoint site, *EO Photocopy Payment Request Report*.
  - Form 4506-A, Request for a Copy of Exempt or Political Organization IRS Form, Counts Report records the number of requests received and closed for both current and prior years in a calendar year. It doesn't include the number of forms copied. It is maintained by EO RAIVS.
- (2) **Program Effectiveness:**
  - Managerial Reviews
  - Improvement Team Reviews
  - TE/GE Assistant Visit Reviews

3.20.13.1.6  
(01-01-2023)  
**Program Controls**

- (1) Below is a list of Organization Function Program (OFP) codes used for processing specific requests for EO returns.
  - 790-34200 — EO (all non-media requests and related research)
  - 790-34204 — Media requests (working Media requests)
  - 790-34205 — Digital data requests
  - 790-34206 — Senate Finance Committee or Congressional cases
  - 520-34000 — Reimbursable photocopy fees



- (2) **Reporting Time to WP&C** when requesting for copies of EO returns, count each tax period as one request, not each Form 4506-A. Notate the number of tax periods and the number of closed Form 4506-A or correspondence closed in the batch on the batch tag. Use the OFP Codes above for processing the requests.

**Note:** If a request contains multiple items, once closed, store only one copy of the request in the media closed file. Store reoccurring requester cases separately in the files. **Do not** staple together and store.

3.20.13.1.7  
(01-01-2023)  
**Terms/Definitions/  
Acronyms**

- (1) For a list of Terms, Definitions, and Acronyms, see IRM 3.20.13.2.5, Glossary of Terms.

3.20.13.1.8  
(01-01-2023)  
**Related Resources**

- (1) For a list of related resources, see IRM 3.20.13.2, IRM Overview.

3.20.13.2  
(01-01-2023)  
**IRM Overview**

- (1) This IRM provides the necessary instructions, guidelines, and procedures for filling requests (both paper and digital data) for public inspection of Exempt Organization (EO) returns. Refer to these additional IRMs for more guidance:
- IRM 11.3, Disclosure of Official Information
  - IRM 3.20.12, Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
  - IRM 3.5.20, Processing Requests for Tax Return/Return Information
- (2) Any instructions written at the campus (e.g., desk procedures, job aids, etc.) to clarify IRM 3.20.13, Exempt Organization Photocopy Procedures, can only be implemented if approved by the TE/GE SPP staff. This also applies to any notices and/or letters used during the EOPC process.
- a. A Form 2061, Document Clearance Record, must be signed and kept on file for all changes.
  - b. If procedures are implemented before TE/GE SPP Staff approves, the funds will be transferred back to TE/GE.
- Note:** TE/GE doesn't fund procedures unless approved by the business owner.
- (3) Use CRX Letter 3983-C, EO Copy Request Response, when writing to the requester. **Don't** use "Quick" notes (hand written letters) or other local letters unless specifically directed. For guidance on inputting common letter entries on Letter 3983-C, EO Copy Request Response, go to *Letter 3983C content and notes for input guidelines* and refer to the notes section of the letter.

3.20.13.2.1  
(01-01-2023)  
**Overview of Public  
Inspection Under IRC  
6104**

- (1) Information included on certain annual information returns of organizations and trusts that are exempt or seeking exempt status, or information required to be filed must be made available for public inspection under IRC 6104.



3.20.13.2.2  
(01-01-2023)  
**Public Inspection of  
Annual Returns and  
Applications for Tax  
Exempt Status**

- (1) For an overview of public inspection of annual returns and applications for tax exempt status, see IRM 3.20.12.2.1, Public Inspection of Annual Returns and Applications for Tax Exempt Status.

3.20.13.2.3  
(01-01-2023)  
**Form 990 & Form 990-EZ  
Revision**

- (1) The core Form 990 consists of 12 pages and includes numerous schedules. Schedules that are open for public inspection are clearly identified in the upper right hand corner by the statement “**Open to Public Inspection.**”
- (2) The following schedules may be filed with Form 990, depending on the tax year of the form submitted. All schedules are open for public disclosure except the specific information listed in IRM 3.20.12.
- Schedule A, Public Charity Status and Public Support
  - Schedule B, Schedule of Contributors
  - Schedule C, Political Campaign and Lobbying Activities
  - Schedule D, Supplemental Financial Statements
  - Schedule E, Schools
  - Schedule F, Statement of Activities Outside the United States
  - Schedule F-1, Continuation Sheet for Schedule F (Form 990)
  - Schedule G, Supplemental Information Regarding Fundraising or Gaming Activities
  - Schedule H, Hospitals
  - Schedule I, Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
  - Schedule I-1, Continuation Sheet for Schedule I
  - Schedule J, Compensation Information
  - Schedule J-1, Continuation Sheet for Schedule J (Form 990)
  - Schedule J-2 Continuation Sheet for Form 990
  - Schedule K, Supplemental Information on Tax-Exempt Bonds
  - Schedule L, Transactions with Interested Persons
  - Schedule M, Noncash Contributions
  - Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets
  - Schedule N-1, Continuation Sheet for Form 990 (or Form 990-EZ) Schedule N
  - Schedule O, Supplemental Information to Form 990 or 990-EZ
  - Schedule R, Related Organizations and Unrelated Partnerships
  - Schedule R-1, Continuation Sheet for Schedule R
- (3) The Schedules A, B, C, E, G, L, N and O, may be filed with Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, depending on the tax year of the form submitted. All schedules are open to public disclosure except the specific information in IRM 3.20.12.3.15, Form 990-EZ.

## 3.20 Exempt Organizations Returns Processing

3.20.13.2.4  
(01-01-2023)

### Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ

- (1) Most small tax-exempt organizations whose annual gross receipts are \$50,000 or less, may file Form 990-N, if they choose not to file Form 990 or Form 990-EZ. Other exceptions to this requirement include:
  - Organizations included in a group return.
  - Churches, their integrated auxiliaries and conventions or associations of churches.
  - Organizations required to file a form other than Form 990-N.
- (2) If you receive a request and through IDRS research you find Form 990-N was filed instead of Form 990, Form 990-EZ or Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, see IRM 3.20.13.9.4 (2), Types of Requests Received and Actions to Take table.

3.20.13.2.5  
(01-01-2023)

### Glossary of Terms

- (1) The following terms apply to the RAIVS process.

#### *RAIVS Glossary of Terms*

| Term                    | Description  |
|-------------------------|--|
| Bad Pay                 | Requesters who haven't paid in full for requested EO information.  |
| Contributor(s)          | Contributor(s) may be individuals, fiduciaries, partnerships, corporations, associations, trusts, government agencies or EOs. A contributor is a person who gave money, securities or any other type of property to the organization, either directly or indirectly. These are persons who have contributed gifts to the organization. |
| EO                      | Exempt Organization.   |
| ESTAB                   | IDRS command code used to order Form 990 series returns from Files.  |
| EUP                     | Employee User Portal is used to view returns filed using the Modernized electronic Filing (MeF) system.  |
| FRC                     | Federal Records Center.  |
| Grants                  | Cash or non-cash given out by EOs.   |
| IDRS                    | Integrated Data Retrieval System.  |
| Mass Request            | One requester asking for Form 990 EO information for 100 or more organizations.  |
| Media Request           | Any request from personnel who work for a newspaper, television station, radio or other news organization.   |
| Not EO                  | Term used to indicate not open to public inspection.   |
| Raw Format              | Digital data contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested.   |
| SEIN Research           | Statistics of Income Exempt Organizations Return Image Net system.   |
| SEIN Research Type Code | SEIN Research Type Code Meaning  |

| Term   | Description   |
|--|---|
| <b>1- 990/990-EZ C3's Code:</b><br>a. 990<br>b. 990EZ<br>c. 990R<br>d. 990ER<br>e. 990A<br>f. 990EA          | <b>1-990/990-EZ C3's Meaning:</b><br>a. 990 Subsection (SS) code 3<br>b. 990-EZ SS code 3<br>c. 990 Refilm SS code 3<br>d. 990-EZ Refilm SS code 3<br>e. 990 Amended SS code 3<br>f. 990-EZ Amended SS code 3   |
| <b>2- 990/990-EZ Non-C3's Code:</b><br>a. 990O<br>b. 990EO<br>c. 990OR<br>d. 990EOR<br>e. 990OA<br>f. 990EOA | <b>2- 990/990-EZ Non-C3's Meaning:</b><br>a. 990 SS code not equal 3<br>b. 990-EZ SS code not equal 3<br>c. 990 Refilm SS code not equal 3<br>d. 990-EZ Refilm SS code not equal 3<br>e. 990 Amended SS code not equal 3<br>f. 990-EZ Amended SS code not equal 3 |
| <b>3- 990-PF Code:</b><br>a. 990PF<br>b. 990PR<br>c. 990PA   | <b>3- 990-PF Meaning:</b><br>a. 990-PF<br>b. 990-PF Refilm<br>c. 990-PF Amended   |
| PY   | Processing Year.  |
| RAIVS  | Return and Income Verification Services.  |
| Redact   | Term used to omit information not open to public inspection.  |
| Restrict   | Term used when an entire page of information is not open to public inspection.  |
| SOI  | Statistics of Income.   |
| Purge  | Term used when discarding old files.  |
| Suspense   | Term used for storing EO cases waiting for payment and/or more information.   |
| Unauthorized Disclosure  | making known to any person, in any manner, a return or return information that is required to be restricted or redacted.  |

3.20.13.3 (1) When clerks receive requests in the EO RAIVS unit, do the following:  
(01-01-2023)

#### Batching and Assigning Procedures

##### *Batching and Assigning Instructions*

| Step | Instructions  |
|------|---|
| 1.   | Date stamp the request (Form 4506-A or correspondence).<br><b>Note:</b> All time frames start from the EO RAIVS received date. Do not stamp over any pertinent information (i.e., Employer Identification number (EIN), year, boxes, etc.). |

| Step | Instructions   |
|------|--|
| 2.   | <p>Perform an expedite pre-sort for media and special requests before routing to the TE/GE SPP Analyst. Expedite batch and record on the inventory reports. See IRM 3.20.13.9.4(2), for additional instructions. Items batched must identify and request the following when routing to SPP.</p> <ul style="list-style-type: none"> <li>• Schedule B</li> <li>• Form 5227</li> <li>• Form 4720</li> <li>• Form 8886-T</li> </ul>  |
| 3.   | <p>Sort and batch the cases into folders identified as follows:</p> <ul style="list-style-type: none"> <li>• Photocopy requests - non-media</li> <li>• Photocopy Requests - media</li> <li>• Digital data requests - non-media</li> <li>• Digital data requests - media</li> <li>• Reimbursable photocopy fees - non-media</li> <li>• Reimbursable photocopy fees - media</li> </ul> <p>See IRM 3.20.13.5, Sorting Procedures, for additional instructions.</p> <p><b>Note:</b> To avoid duplicate controls, if a Form 2860, or Form 2221, Schedule of Collections is attached or the request is in response to a letter sent by EO RAIVS (e.g. payment needed, etc.), check the suspense files for the case. If found, associate and give to the clerk. If no case is in suspense, batch as stated above.</p> |
| 4.   | On the batch tag, record the number of years being requested on Form 4506-A and the "EO RAIVS received date" as the received date.   |
| 5.   | <p>Assign a batch number to the folder.</p> <p><b>Note:</b> You don't need to attach a history sheet Form 13659, EO/Photocopy Case History Sheet, to each request. All information and actions are recorded on the request. If more space is needed, the clerk may use an additional Form 13659.</p>   |
| 6.   | Give to the Lead to log batches on the inventory report.   |
| 7.   | Place the batched cases on the wall.   |
| 8.   | <p>More Sort Guidelines:</p> <ul style="list-style-type: none"> <li>• When the Correspondence Unit in Cincinnati receives requests that require filling in Ogden, they EEFax the request and the envelope (if received), or mail to Ogden on a daily basis.</li> <li>• Ogden's clerk reviews the EEFaxed request within 7 days of receipt. If illegible, contact the designated Correspondence Unit and request they EEFax another copy.</li> <li>• If "EO Determinations or EO Determs" is annotated on the request (Form 4506-A/ correspondence), this indicates the Correspondence Unit has a copy, is working their part of the request and you don't have to send a copy to the Correspondence Unit.</li> </ul>   |

- (2) Don't send a letter to the requester informing them of the transfer. The clerk will route directly to the other sites on a daily basis. See IRM 3.20.13.4(1).

3.20.13.4  
(01-01-2025)

- (1) When routing, do the following:

#### Routing Procedures and Types of Requests

**Note:** When EEFaxing, do not EEFax a cover sheet, Form 3210, Document Transmittal, or the envelope, unless specifically requested from the receiving area.

***Routing instructions***

| <b>If the request asks</b>  | <b>Then</b>  |
|---|--|
| for items to be filled in Ogden and another Site (see table below) and "EO DETERMS" isn't present on the request, | <ol style="list-style-type: none"> <li>1. Write "CSC/OSC" in the left margin of the request (to indicate Ogden is working their portion) and</li> <li>2. EEFax or mail a copy of the request daily, to the other Site,</li> <li>3. Batch the original request as instructed in this SS.</li> </ol> |
| only for items that can't be filled in Ogden (see table below),   | <ol style="list-style-type: none"> <li>1. EEFax or mail a copy of the request daily to the other Site per the table below.</li> <li>2. Store the original request that was EEFaxed for 30 days, then destroy per local procedures.</li> </ol>  |

***Types of Requests and Routing Procedures***

| <b>If the request asks</b>   | <b>Then</b>  |
|--|--|
| <p>on Form 4506-A, Revision 12-2019 for a copy of the organization's rules and regulations:</p> <ul style="list-style-type: none"> <li>• exemption or foundation status</li> <li>• a copy of an exempt application</li> <li>• bylaws</li> <li>• Form 1028, Application for Recognition of Exemption</li> <li>• Form 4506-A, Line 9 items: <ol style="list-style-type: none"> <li>a. Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code</li> <li>b. Form 1024, Application for Recognition of Exemption Under Section 501(a)</li> <li>c. Determination letter or written requests for confirmation of exempt status</li> <li>d. Affirmation letter</li> <li>e. Other</li> </ol> </li> </ul> | <p>do the following:</p> <ul style="list-style-type: none"> <li>• EEFax the request to the Correspondence Unit EEFax number at: (855) 204-6184.</li> <li>• If the request must be routed by mail (i.e., the Correspondence Unit EEFax isn't working), include Form 3210 and route the request to:<br/>Internal Revenue Service<br/>Correspondence Unit<br/>P.O. Box 2508, Rm 6403<br/>Cincinnati, OH, 45201</li> </ul> |
| for a confirmation of exempt status by phone,  | refer to TE/GE TS Customer Accounts Services (CAS) at (877) 829-5500.  |

| If the request asks   | Then   |
|---|--|
| to inspect a return, report, notice or an exempt application at the IRS National Headquarters or an IRS office,<br><b>Note:</b> See IRM 3.20.13.9.4(2) for additional instructions. | mail to:<br>Internal Revenue Service<br>RAIVS Unit MS 6716<br>Ogden, UT 84201<br>EEFax No. 855-653-9144<br><b>Note:</b> The office handling the request will contact the requester to schedule an appointment when the item is available for inspection. |
| for a Form 990-BL Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person,   | route to:<br>Department of the Treasury<br>Internal Revenue Service<br>Kansas City MO 64999<br>(Include Form 3210)   |

3.20.13.4.1  
(01-01-2023)

#### Other Types of Requests

- (1) Requests for public inspection are handled by SPP. Route the request to the TE/GE SPP Analyst at Mail Stop 1110 or send by secure email.
  - a. When contacting TE/GE SPP Analyst for request, include only one requester per secure email.
  - b. Include a copy of the Form 4506-A or letter.
  - c. For media request, indicate the contact process was completed.
- (2) If you receive a request from news media to coordinate disclosure of exempt organization information, you must contact the three Field Media Relations Specialists (FMRS), shown on the *Media Relations* site by email. Click on the names below the Media Determination Team for TE/GE inquiries.
 

**Caution:** Don't contact the news media directly.
- (3) If you receive a request from the news media, a major national media outlet or a person with the news media in a foreign country, you must contact the three FMRS shown on the *Media Relations* site by email. Click on the names below the Media Determination Team for TE/GE inquiries.
 

**Caution:** Don't contact the news media, national media outlet, or a person with the news media in a foreign country directly.
- (4) If Legislative Affairs (LA) receives a Congressional request, they may EEFax the request to EO RAIVS to be processed. If you receive a Congressional request for Form 990 or other tax exempt documents, immediately forward the request to the lead or manager. For more information, see IRM 3.20.13.9.4.2, Congressional or Senate Finance Committee Requests.
- (5) If a request is from a:
  - a. Congressional Committee or a Member of Congress (MC) requesting the information for official purposes, refer the request to the Director of LA. See IRM 3.20.13.9.4.2.1, Legislative Affairs (LA) Requests on Behalf of a Member of Congress (MC) or Senate.

- b. Member of Congress requesting returns or material on behalf of a constituent, refer the request to the local Taxpayer Advocate's office of the Congress member's home state (see IRM 13.1.8, Congressional Affairs Program). See IRM 3.20.13.9.4.2.2, Legislative Affairs Requests on Behalf of a Constituent.

3.20.13.5  
(01-01-2023)

- (1) When sorting, there are several items to consider. View the Sorting Instructions below for additional instructions.

### Sorting Procedures

#### Sorting Instructions

| Work Type  | Suggested Batch Size<br>(number of printed<br>pages that will fit in a<br>batch folder) | Aged date in calendar<br>days or business days<br>from EO RAIVS received<br>date   |
|--|---|--|
| Photocopy requests - <b>non-media</b><br><b>Note:</b> All form types are batched together.   | 50 or less  | 25 calendar days<br>(Up to 45 if suspending,<br>see specific time frames<br>and suspense criteria<br>listed throughout IRM)  |
| Photocopy requests - <b>media</b><br><b>Note:</b> All form types are batched together.   | 50 or less  | 14 business days   |
| Digital data requests - <b>non-media</b>   | 50 or less  | 25 calendar days<br><br>(Up to 45 if suspending,<br>see specific time frames<br>and suspense criteria<br>listed throughout IRM)<br><b>Note:</b> Available on TEOS. |
| Digital Data requests - <b>media</b>   | 50 or less  | 14 business days<br><b>Note:</b> Available on TEOS.  |
| Reimbursable photocopy fees - <b>non-media</b> .<br><b>Note:</b> Re-batch to this sort once determined<br>by the case working clerk as such. See<br>IRM 3.20.13.5 (4) , Re-batching Work<br>below. | 50 or less  | 25 calendar days (Up to<br>45 if suspending, see<br>specific time frames and<br>suspense criteria listed<br>throughout IRM)  |
| Reimbursable photocopy fees - <b>media</b> .<br><b>Note:</b> Re-batch to this sort once determined<br>by the case working clerk as such. See<br>IRM 3.20.13.5 (4) , Re-batching Work<br>below.     | 50 or less  | 14 business days   |



- (2) If a request is received in EEFAX or written correspondence other than Form 4506-A, batch the request as indicated above.
- (3) Route correspondence which asks for clarification why a prior request for copy wasn't available, to EO Accounts using Form 12634, Correspondence Transmittal, Mail Stop 6710 for response and refer telephone contact to the TE/GE Call-site at 1-877-829-5500.
- (4) **Re-batching Work** - After research, if any of the following occur, re-batch the work to the correct batch or new batch if held or suspended. To adjust the Master Inventory Control System, update the count on the original batch tag and inventory report by the number of years and the number of Form 4506-A now being counted under the correct or new batch.
  - Batched under incorrect category
  - Identified as an reimbursable photocopy fee
  - Must be held or suspended

3.20.13.6  
(01-01-2025)

- (1) When case work is batched and ready to process, do the following:

#### Clerk Responsibilities

##### *Clerk Instructions*

| Steps | Instructions  |
|-------|---|
| 1.    | Retrieve batches of work from the wall as needed.   |
| 2.    | Annotate employee number and date on the front left margin. Include all actions taken on the request (Form 4506-A/correspondence). You may use the front and back. If more space is needed, you may also use Form 13659, EO/Photocopy Case History Sheet. |
| 3.    | Assign as applicable following local established procedures.  |

| Steps | Instructions   |
|-------|--|
| 4.    | <p>Perform an expedite pre-sort of each batch for media requests and requests sent to the TE/GE SPP Analyst. Research each request in the batch to identify special requests. Work these expedite requests first as they require suspense for information. <b>See IRM 3.20.13.9.4 (2) table for “additional instructions,” before routing.</b> Items sent to TE/GE SPP Analyst include requests for:</p> <ul style="list-style-type: none"> <li>Schedule B (requester will write on the request they want Schedule B)<br/><b>Exception:</b> Form 990-PF request, Schedule B is disclosable. See IRM 3.20.13.8.2 (4).</li> <li>Form 5227</li> <li>MeF returns not located in SEIN</li> <li>When the ruling date is after the IRS received date of the form and prior status shows 97</li> <li>ESTAB forms with a new EIN edited or IDRS shows the form was moved to a new EIN</li> <li>Forms unable to be viewed in SEIN</li> <li>Form 990 and Form 990-EZ with a 527 box checked (and is determined to be a 527 POL through IDRS research) and the Schedule B is specifically requested</li> <li>Form 990-PF imaged between January 2018 - May 2019.</li> <li>Form 4720 (with Form 990-PF filing requirement present)</li> <li>Form 8886-T</li> <li>Requests for inspection (after contact with requester confirms they want an inspection and not a copy).</li> </ul> |
| 5.    | <p>Control the cases on IDRS on the specific tax period(s) requested (if multiple years are requested on one EIN, one control is opened):</p> <ul style="list-style-type: none"> <li>When suspending for re-batching, (e.g., sending to TE/GE or the Field Media Relations Specialists (FMRS) for response, waiting for research or copies from files, etc.)<br/><b>Note:</b> Follow <b>Re-batching work</b> instructions. See IRM 3.20.13.5(4).</li> <li>When a case can be filled. (e.g., no suspense required and determined all the necessary information is present, the filer is required to file the tax period requested, status code is applicable, etc., in order to fill the request).<br/><b>Note:</b> Requests that can't be filled and don't require suspense for determination, aren't controlled.</li> </ul>   |
| 6.    | Close the cases on IDRS immediately after all actions are taken and case is closed.  |

- (2) Taxpayers may electronically file a Form 4506-A through the Digital and Mobile Adaptive Forms (DMAF), that are uploaded to the Documentation Upload Tool (DUT). These requests are worked first in first out based on the return received date.

**Note:** An electronically filed Form 4506-A is processed the same as a paper Form 4506-A.

- (3) The clerk will do the following when an electronically filed Form 4506-A is received.
- On a daily basis, review the DUT.
  - Download.

## 3.20 Exempt Organizations Returns Processing

- c. Digital Stamp the IRS Received Date on the Form 4506-A in the bottom right hand corner.

**Note:** The IRS Received Date is the Received Date shown on the DUT.

- d. Print.
- e. Archive.

### 3.20.13.7 (01-01-2025) Controlling Cases and Retention of Form 4506-A Requests

- (1) **Control Cases** — All cases that meet the case work requirement in IRM 3.20.13.6, Clerk Responsibilities, must be controlled on IDRS in “B” status. Case category codes are contained in Document 6209.
- (2) When controlling EO RAIVS requests, use the following Category Code: EOPC.
- (3) Records Retention for Form 4506-A - Retain all Form 4506-A and correspondence received for copies of EO tax forms in accordance with Document 12990, IRS Records Control Schedules (RCS) 29, Item 93 (5), as approved by the National Archives and Records Administration (NARA) to prevent inadvertent/unlawful destruction of records.

### 3.20.13.7.1 (05-09-2023) Timeliness Guidelines for EOPC Inventory

- (1) Requests made on forms that include information on the expected delivery date aren't considered taxpayer correspondence and aren't subject to Policy Statement P-21-3 Guidelines (Action 61). If the case isn't closed within the processing time frame indicated on the form, the taxpayer must be notified of the status using the appropriate letter.

**Note:** Policy Statement P-21-3 is the result of a team formed to review Corporate Critical Success Factor 61 which dealt with existing requirements for the quality and timeliness of responses issued by the IRS. For more information see IRM 1.2.1.13.3, Policy Statement 21-3 (Formerly P-6-12), Timeliness and Quality of Taxpayer Correspondence and IRM 21.3.3.4.2, Policy Statement P-21-3 Procedures.

- (2) A quality response is timely when initiated within 30 day calendar days of the earliest stamped EO RAIVS received date.
- (3) When a quality response cannot be issued timely, an interim response is initiated by the 30th calendar day from the earliest stamped EO RAIVS received date. Issue Letter 2645-C, Interim Letter.
- (4) Once a request is closed, hold the case file in the applicable EO holding area as determined by local procedures.
- (5) Time frames are based on IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates. All requests have processing time frames and age criteria.

| If the request is                    | Then  |
|--------------------------------------|---|
| for a copy of tax forms (non-media), | consider these cases aged at 25 calendar days after the EO RAIVS received date.<br><b>Note:</b> If the case requires the form to be suspended, consider these cases aged at up to 45 calendar days after the EO RAIVS received date. See IRM 3.20.13.5, Sorting Procedures. |
| a Media request,                     | consider these cases aged at 14 business days after the EO RAIVS received date. See IRM 3.20.13.5.  |

3.20.13.8

(01-01-2023)

**Commonly Requested Documents and Disclosure to the Public**

- (1) The most commonly requested documents that are made available for public inspection in accordance with IRC 6104(a)(1)(A) and IRC 6104(b) are:

***Commonly Requested Documents Disclosed to the Public***

| Commonly Requested Documents<br>(Paper or Digital Data)   | Area that fills the request |
|---|-----------------------------|
| Form 990, Return of Organization Exempt From Income Tax <ul style="list-style-type: none"> <li>Schedule A (Disclosable)</li> <li>Schedule B (Not Disclosable - Redact)</li> </ul>               | EO RAIVS                    |
| Form 990-EZ, Short Form Return of Organization Exempt From Income Tax <ul style="list-style-type: none"> <li>Schedule A (Disclosable)</li> <li>Schedule B (Not Disclosable - Redact)</li> </ul> | EO RAIVS                    |
| Form 990-PF, Return of Private Foundation <ul style="list-style-type: none"> <li>Schedule B (Disclosable)</li> </ul>  | EO RAIVS                    |
| Form 990-T, Exempt Organization Business Income Tax Return  | EO RAIVS                    |
| Form 5227   | EO RAIVS                    |
| Form 1023   | Cincinnati                  |
| Form 1023-EZ  | Cincinnati                  |
| Form 1024   | Cincinnati                  |
| Exemption Determination   | Cincinnati                  |
| Affirmation Letter  | Cincinnati                  |
| Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts   | Disclosure                  |

| Commonly Requested Documents<br>(Paper or Digital Data)                          | Area that fills the request   |
|--|---|
| Other Form(s)<br><b>Note:</b> Taxpayer may request other forms not listed above. | EO RAIVS or Cincinnati<br>a. Form 4506-A will be filled by EO RAIVS.<br><b>Note:</b> For Form 4506-A, Revision 12-2019, line 8, Other Form(s), will be filled EO RAIVS.<br>b. Form 4506-A, Revision 12-2019, line 9, Other Form(s), will be filled by Cincinnati. |

3.20.13.8.1  
(01-01-2023)  
**Forms Imaged**

- (1) Extraneous materials are no longer imaged or provided on EO RAIVS Form 990, Form 990-EZ, Form 990-PF, and Form 990-T requests. This also applies to Schedule B when specifically requested. Only the form, schedules, and requested attachments are imaged and provided. See IRM 3.20.12, for a complete list of disclosure, redaction, and restriction instructions for Form 990, Form 990-EZ, Form 990-PF, and Form 990-T imaged. The Sub Date in SEIN is the imaged date on e-file returns. The scanned stamp date is the imaged date on paper returns. The following “**exceptions**” apply:
  - When a reasonable cause letter created by IRS is attached, the letter is treated as correspondence and restricted. Letters created by the filer requesting reasonable cause, statements written on the forms, schedules, and requested attachments aren’t considered correspondence and aren’t redacted.
  - IRS considers e-file pages labeled “additional data pages” containing return information as part of the Form and Schedules. These pages are placed in the order of the form and schedules they relate to. They are not considered extraneous/supplemental materials, are not restricted as such. Extraneous/supplemental materials are placed behind the form and schedules and must be restricted.
  - A Form 990-T filed solely for the purpose of claiming a refund of Back-up Withholding (BUWH) credit isn’t open for public inspection or disclosure. See IRM 3.20.13.8.6 (3), Form 990-T Redacting Procedures, for instructions.

3.20.13.8.2  
(01-01-2025)  
**Information That Must Not Be Disclosed on Forms**

- (1) Contributor names and addresses and certain contribution amounts must be redacted from certain returns before the returns are open to public inspection.
- (2) In general, the names and addresses of contributors to an organization other than private foundations aren’t available for public inspection.
- (3) The amounts of contributions and bequests to an organization will be available for public inspection unless the disclosure can reasonably be expected to identify any contributor.

**Note:** To reduce the risk of inadvertently identifying contributors, TE/GE established the policy to not include Schedule B, that lists contributors and the amounts of contributions, with images of Form 990, Form 990-EZ, and Form 990-T for mass distribution, such as digital data sets or other public media, and won’t include the schedule in individual requests for copies. The Schedule B is re-

stricted. Requesters are advised they may request the redacted Schedule B. If requested, the schedules must be redacted per the guidance provided in this section.

- (4) Review the form including attachments for contributor information to be restricted.

**Exception:** For Form 990 and Form 990-EZ with the 527 box checked (and determined to be a 527 POL through IDRS research), and the requester specifically requests a copy of Schedule B, see IRM 3.20.13.9.4 (2), “If and Then” table for Form 990 or Form 990-EZ with the 527 box checked and determined a 527 POL through IDRS research and the Schedule B is specifically requested”.

- A Schedule B attached to Form 990-PF is open for public inspection. Do not redact or restrict the names and addresses of contributors to private foundation, unless Form 990-PF, Box D(2) in the heading is checked, then restrict. See IRC 4948(b) for more information. Grant or grantor information listed on a return isn’t considered to be information pertaining to contributions and is open to public inspection.
- Political organizations, names, addresses, and additional information provided on Form 8871 and Form 8872 are open to public inspection. See IRM 11.3.9 and IRM 3.20.13.9.4

**Exception:** SSNs are redacted and Schedule B of Form 990 if attached, is restricted.

3.20.13.8.3  
(01-01-2023)  
**IRS Codes and Marks  
that can be Disclosed**

- (1) Most IRS codes and marks can be disclosed. Here is a list of IRS codes and marks open for public inspection.

- IRS Received Date
- Document Locator Number (DLN)
- Red, brown, orange, or blue edit perfections
- Transcription edit mark such as ‘arrows’
- The words Original, Final, and Amended
- Marks and stamps used by the scanning operators
- Edit marks used by SEIN employees to indicate the return requires redaction or restriction
- IRS stamps and employee names

**Exception:** CI employee names cannot be disclosed.

- (2) If there is any doubt as to what can be disclosed, contact the TE/GE Analyst before making the document available for public inspection.

3.20.13.8.4  
(01-01-2023)  
**IRS Codes and Marks  
Not Disclosable**

- (1) Redact a document that is required to be made available for inspection under IRC 6104(a) or IRC 6104(b) of any coding information that indicates specific facts about the organization’s or trust’s liability or possible liability for any tax, interest or penalty, that was added to the first page of the return during processing.

## 3.20 Exempt Organizations Returns Processing

- (2) Some codes and marks used by the IRS are required by IRC 6033 and IRC 6034 and must be redacted before making the document available for public inspection. Do not disclose the following:
- IRS marks or data provided by the filer that indicate a delinquency status, Compliance or Collection activities, e.g., the word **delinquent** stamped or written on the first page of the return, or a Form 433-A, Form 656-A or request for an installment agreement.  
**Note:** A received date “**is not**” an indication of delinquency status, nor are the word(s) “statute” or “statute cleared”.
  - IRS marks that indicate the return is under investigation, e.g., an audit stamp or the return was **secured** by field employees.
  - IRS marks that indicate a payment was received with the return, e.g., a stamped Received with Remittance, an amount written in green or purple, or a green or purple rocker.  
**Note:** The payment voucher on e-file returns are IRS generated and are restricted.
  - The **Y** edit mark added to the return during Document Preparation. See IRM 3.20.12.3.13.6 Document Preparation - Editing.
  - Condition codes “D”, “R”, “V”, or “X”, entered by IRS employees.

### 3.20.13.8.5 (01-01-2023) Public Inspection of Certain Information Returns

- (1) Under the authority of IRC 6104(b), information included on certain annual information returns of organizations and trusts that are exempt or seeking exempt status, or information required to be filed is to be made available for public inspection.  
**Note:** The most commonly requested documents are identified in IRM 3.20.13.8, Commonly Requested Documents and Disclosure to the Public.
- (2) This disclosure authority pertains to any information required to be filed by these organizations or trusts in accordance with IRC 6033 and IRC 6034.
- (3) The amendments to IRC 6104(b) enacted by the Tax Reform Act of 1969 also authorized the disclosure of additional information required to be furnished to the IRS by these organizations and trusts after December 31, 1969.
- (4) Before January 1, 1970, only information furnished on the following forms was required to be made available for public inspection under IRC 6104(b). This information is still available, upon request, to the extent that it hasn't been destroyed in accordance to the NARA-approved Document 12990, Records Control Schedules.
- Part II of Schedule A, Organization Exempt Under IRC 501(c)(3) (except Private Foundation) and IRC 501(e), 501(f), 501(k), 501(n) or 4947(a)(1) Nonexempt Charitable Trust.
  - Form 1120-H, U.S. Income Tax Return for Homeowners Associations, filed pursuant to IRC 6033(b) by certain exempt organizations.
  - Form 1041-A.



3.20.13.8.6  
(01-01-2023)  
**Form 990-T Redacting  
Procedures**

- (1) Form 990-T filed by organizations under Section 501(c)(3) and related documents are available for public inspection and redacted during the Imaging process. The clerks must ensure that all non-disclosable items are restricted or redacted before filling the request.

**Note:** Forms filed prior to August 17, 2006 aren't open for public inspection.

- (2) Form 990-T other than Section 501(c)(3) are not available for public inspection or disclosure.
- (3) Form 990-T as described below are not available inspection or disclosure.

| Line Description                                    | Not available for Public Inspection |
|---|-------------------------------------|
| Backup Withholding                                  | Backup Withholding (BUWH)           |
| Top of Form 990-T                                   | 45R Only written at the top         |
| Credit for small employer health insurance premiums | Form 8941 attached                  |
| CC INOLES SUBSECTION                                | State Colleges other than 501(c)(3) |
| Other credits, adjustments, and payments            | Work Opportunity Tax Credit (WOTC)  |

- (4) All information included with Form 990-T and related schedules can be disclosed, except for a limited number of forms. For disclosure and redacting instructions for Form 990-T imaged, see Exhibit 3.20.12-3, Form 990-T Schedules and Requested Attachments Open For Public Inspection.
- (5) When Form 3800, General Business Credit, and Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, are attached to Form 990-T they're Open to Public Inspection.
- (6) Before filling a Form 990-T request, you must verify that the organization is a IRC 501(c)(3) organization. Find this by researching the EO SS on Master File and Form 990-T. Refer to the procedures below.

**Form 990-T Research to Determine 501(c)(3) Status**

| If   | And  | Then  |
|--|--|---|
| the SS code on Master File is IRC 501(c)(3), | Form 990-T, Box B (exempt under section) indicates SS code (c)(3) or is blank,                             | continue processing the request, if the return is available on SEIN.  |
| the SS code on Master File is IRC 501(c)(3), | Form 990-T, Box B (exempt under section) indicates SS code (c)(3) or is blank, and is unavailable on SEIN, | contact the TE/GE SPP Analyst by secure email and Carbon copy (Cc) TE/GE SPP Backup Analyst, SP P&A Analyst and P&A Operations Improvement Team (OIT) |

- (7) When you identify a discrepancy between Master File (MF) and Form 990-T, the Entity Unit must do more research. They research the account on the EO/EP Determination System (EDS) to determine the correct SS. Refer to the procedures below.

**Form 990-T and Master File Discrepancies**

| <b>If</b>  | <b>And</b>                    | <b>Then</b>   |
|--|-------------------------------|---|
| Form 990-T, box B displays a SS code 501(c)(3) or box B is blank and MF shows a different SS code,                     | Status code is other than 06, | <ol style="list-style-type: none"> <li>1. Print the first page of Form 990-T and EEFax to Entity at 855-306-0953, "Attn: Lead for EDS research".</li> <li>2. Entity will research EDS to determine the correct SS code and notify EOPC within five business days as to what the correct SS code is.</li> <li>3. If Entity determines that MF is incorrect, they will update the SS code field and notify EOPC that the MF SS code has been corrected.</li> <li>4. EOPC will continue filling the request.</li> <li>5. If Entity determines the SS code on MF is correct (other than SS 03), don't fill the request.</li> <li>6. Send Letter 3983-C to the requester informing them the request can't be filled.</li> </ol>                              |
| Form 990-T, Box B displays a SS code other than a 501(c)(3), but MF indicates the SS code is a 501(c)(3) organization, | Status code is other than 06, | <ol style="list-style-type: none"> <li>1. Print the first page of Form 990-T and EEFax to Entity at 855-306-0953, "Attn: Lead for EDS research."</li> <li>2. Entity will research EDS to determine the correct SS code and notify EOPC within five business days as to what the correct SS code is.</li> <li>3. If Entity determines that MF is correct, they will edit the front page of the return and EEFax back to EOPC.</li> <li>4. EOPC will continue filling the request.</li> <li>5. If Entity determines that MF is incorrect, they will update the SS code field and notify EOPC that the MF SS code has been corrected.</li> <li>6. EOPC will send the Letter 3983-C to the requester informing them the request can't be filled.</li> </ol> |

3.20.13.8.7  
(01-01-2023)

**Form 5227 Redacting  
Procedures**

- (1) The PPA allows for the public disclosure of Form 5227 filed after January 1, 2007. These returns are imaged during normal processing and are not redacted during the Imaging process.

**Note:** Forms filed using prior revisions to 2007 are not disclosable.

- (2) If a Form 4506-A is received requesting a copy of a Form 5227, any attachment requested by IRS (on Form 5227 and its instructions) will be disclosed if clearly labeled as the attachment relating to the line item and the line has an entry. If not clearly labeled and/or the line has no entry, it will not be disclosed. Attachments specifically listed in following two tables below, Form 5227 Attach-

ments and Information Not Open to Public Inspection and Form 5227 Attachments and Information Open to Public Inspection, to be redacted/restricted.

**Note:** This applies no matter when imaged. The extraneous process does not apply to Form 5227.

- (3) The following items is redacted or restricted by the TE/GE SPP Analyst prior to sending a copy of Form 5227 to the requester.

***Form 5227 Attachments and Information Not Open to Public Inspection***

| <b>Form/Document/Information</b>   | <b>Action and Additional Information</b>  |
|--|---|
| Schedule A, Distributions, Assets and Donor Information (Page 7 of Form 5227)  | Restrict the entire page and any attached continuation pages of Schedule A and its early termination agreement (the title of this document and opening paragraphs would typically refer to early termination, liquidation, and dissolution of the trust.)                     |
| Trust Instrument Document  | Restrict entire document (usually filed with the initial return). A trust instrument can go by any of several titles (e.g., Trust Agreement, Trust Instrument, Indenture of Trust, Declaration of Trust, Deed of Trust), and can be part of a will (Last Will and Testament). |
| Amended trust agreement  | Restrict the entire document (asked for on Part VII, Section D, line 93.). Taxpayers may send in an amendment document (which may be entitled "Amendment to Trust" and may only be a page or two.   |
| Schedule K-1 and any K-1 continuation pages and transmittals   | Restrict  |
| Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation   | Restrict  |
| Form 1041-ES, Estimated Income Tax for Estates and Trusts  | Restrict  |
| Form 8582, Passive Activity Loss Limitations (attached behind Form 5227)   | Restrict  |
| Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund                    | Restrict  |
| Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans | Restrict  |
| Any separate attachments referring to contributor/donor information  | Restrict  |
| Letters to and from IRS  | Restrict  |
| SSNs listed anywhere on the form or attachments  | Redact  |

## 3.20 Exempt Organizations Returns Processing

- (4) The following is a list of Form 5227 attachments and information that are **Open** to Public Inspection. Items can be disclosed when attached to Form 5227.

### *Form 5227 Attachments and Information Open to Public Inspection*

| Forms and Schedules   | Action and Additional Information |
|---|-----------------------------------|
| Form 1040, U.S. Individual Income Tax Return, Schedules (B, C, D, E etc.) | Disclosed                         |
| Form 1041, U.S. Income Tax Return for Estates and Trusts, Schedule D      | Disclosed                         |
| Form 4797, Sales of Business Property                                     | Disclosed, redact SSN if found.   |
| Form 4952, Investment Interest Expense Deduction                          | Disclosed                         |
| Form 6781, Gains and Losses from Section 1256 Contracts and Straddles     | Disclosed                         |
| Form 8949, Sales and Other Dispositions of Capital Assets                 | Disclosed                         |

- (5) Form 5227 images aren't available to the public on digital data.

3.20.13.8.8  
(01-01-2023)

#### **Form 4720 Redacting Procedures**

- (1) Form 4720 is imaged during normal processing, but they are not redacted during the Imaging process.
- (2) If a Form 4506-A is received requesting a copy of a Form 4720 research to determine they have Form 990-PF filing requirement. If the filing requirement for Form 990-PF is present, the Form 4720 is open to public inspection. Any attachment requested by IRS on Form 4720 and its instructions, will be disclosed, if clearly labeled as the attachment relating to the line item and the line has an entry. If not clearly labeled or the line has no entry, it will not be disclosed. The extraneous process does not apply to Form 4720.
- (3) If the filing requirement for Form 990-PF is not present, Form 4720 is not open to public inspection. Respond as unavailable.

3.20.13.8.9  
(01-01-2023)

#### **Form 8886-T Redacting Procedures**

- (1) Form 8886-T is not imaged or redacted during normal processing.
- (2) If a Form 4506-A is received requesting a copy of a Form 8886-T, it is open to public inspection. Any attachment requested by IRS on Form 8886-T and its instructions, will be disclosed, if clearly labeled as the attachment relating to the line item and the line has an entry. If not clearly labeled or the line has no entry, it will not be disclosed. The extraneous process does not apply to Form 8886-T.

3.20.13.9  
(01-01-2023)

#### **How Requests Are Received**

- (1) Requests for public inspection or copies of returns generally come from the following sources:
  - General Public - (grant seekers, watchdog groups)
  - Communications and Media Personnel
- (2) The proper form to file when submitting a request for copies of EO returns is Form 4506-A.

(3) A request may also be received in one of the following formats:

- Form 4506-A
- A letter
- Telephone call
- EEFax

(4) The requester may:

- Ask to inspect a return
- Request a copy of a return
- Request digital data

3.20.13.9.1  
(07-19-2023)

**EO RAIVS – Filing  
Requests for the Public**

(1) Form 4506-A requests are for photocopies of tax forms and return information in the EO RAIVS unit. Requests come from taxpayers or their representatives, federal agencies or other third parties by mail or EEFax.

(2) Requests must be submitted on a Form 4506-A or by letter if media.

(3) SEIN is the system that allows viewing of the redacted image of an EO return.

**Note:** Only use the redacted version of SEIN.

(4) After researching SEIN and there are more than one return for the same tax period, only provide the latest return received by IRS and its latest refilm pages, if applicable.

(5) Secure copies of the returns requesting any of the following in the table below, by contacting TE/GE SPP Analyst, Mail Stop 1110 or by sending secure email.

- a. When contacting TE/GE SPP Analyst for request, include only one requester per secure email.
- b. Include a copy of the Form 4506-A or letter.
- c. For media request, indicate the contact process was completed.

**Returns and Schedules**

| Returns and Schedules  |
|--|
| Schedule B   |
| MeF Returns not located in SEIN  |
| <ol style="list-style-type: none"> <li>a. Non-Media Requests. After one 14-day suspense period the MeF return doesn't display image in the SEIN system</li> <li>b. Media Requests. MeF returns not imaged on SEIN. No suspense period required.</li> </ol> |
| Ruling date is after the IRS Received Date and prior status is 97  |
| Form 5227  |
| <ol style="list-style-type: none"> <li>a. ESTAB forms with a new EIN edited</li> <li>b. IDRS shows the form was moved to a new EIN</li> <li>c. Forms are unavailable for view on SEIN</li> </ol>   |
| Form 990 with 527 box checked and determined to be a 527 POL through IDRS research and Schedule B is requested   |
| Form 990-EZ with 527 box checked and determined to be a 527 POL through IDRS research and Schedule B is requested  |

| Returns and Schedules  |
|--|
| Form 4720 with a Form 990-PF filing requirement  |
| Form 8886-T  |
| Request requires using the unredacted copy, such as a special request in IRM 3.20.13.9.4, Types of Request Received. |

(6) When errors are discovered, use the following.

| If  | Then   |
|---|--|
| the form wasn't redacted or restricted during the Imaging process,                                | the clerk must redact or restrict all information that can't be disclosed to the public by following: <ul style="list-style-type: none"> <li>IRM 3.20.13.8</li> <li>IRM 3.20.13.8.3</li> <li>IRM 3.20.13.9</li> </ul>      |
| the form wasn't redacted or restricted by the TE/GE SPP HQ Analyst,                               | give feedback for the TE/GE SPP HQ Analyst by contacting the SP P&A staff.   |
| you have an unauthorized disclosure,  | report it to the SP P&A staff.   |
| Social Security Numbers (SSNs) on non IRC 527 returns listed anywhere on the form or attachments, | redact the SSNs.<br><b>Note:</b> Although the IRS is not required to redact the SSNs, redacting it protects the holder of the SSN from possible adverse consequences by the release of personal information to the public. |
| SSNs are not redacted on 527 POL returns,   | redact the SSNs.   |

(7) Returns filed electronically using MeF are identified by the DLN (File Location Code 92 or 93).

- a. MeF returns can't be requested using ESTAB.
- b. MeF returns can be viewed and printed in SEIN in redacted version.
- c. If the MeF return isn't present in SEIN, **do not** print through the EUP. If research determines the request can be filled, determine the number of disclosable pages by accessing EUP. See IRM 3.20.13.9.4(2) for disclosure requirements.
- d. If determined copies are needed (after one 14-day suspense period and the image isn't in SEIN), contact the TE/GE SPP Analyst to get the redacted version of the form.

**Exception:** For Media requests, MeF not found on SEIN, suspension period not required. Send to TE/GE SPP Analyst.

- e. For billing and payment instructions, see IRM 3.20.13.9.5 through IRM 3.20.13.9.5.4.
- f. MeF returns not located in SEIN, see IRM 3.20.13.9.4 (2).

(8) If you can't locate the return on either SEIN or the TE/GE SPP HQ Analyst.

- Request the paper document from Files using ESTAB.

- When you receive the return, **do not** fill the request immediately.
- See IRM 3.20.13.9.4 (2), for paper return required from files.
- You are required to redact or restrict all information that can't be disclosed to the public.

3.20.13.9.2  
(01-01-2025)

**Researching the EOPC  
Payment Request Report**

- (1) Before any action is taken, all new requests must be verified against the EOPC Payment Request Report to determine if the requester has a balance due.
- (2) IRS may request payment of required fees before performing any services necessary to reasonably estimate fees. We don't fill new requests if the requester has a history of unpaid fees for prior requests, until paid in full.
- (3) The report is located on the RAIVS/IVES SharePoint drive under *EOPC Payment Requests Report*.
- (4) The report records requesters with payments received and includes all requesters with a balance due for copies of EO forms. The report is maintained in received date order under each year. Refer to the table below.

**Note:** For more specific information found on the EOPC Payment Request Report, see IRM 3.20.13.10.1, EOPC Payment Request Report.

***EOPC Payment Request Report***

| If the requester  | Then   |
|---|--|
| isn't listed,   | follow normal case processing guidelines in IRM 3.20.13.9.3, Processing Form 4506-A Requests.  |
| is listed, and owes money,  | <ol style="list-style-type: none"> <li>1. Prepare Form 2860 to provide the current balance due, and send to the requester. See IRM 3.20.13.9.5.3, Form 2860 Instructions.</li> <li>2. Send Letter 3983-C to requester informing them of the outstanding balance due.</li> <li>3. Update and notate the received date of the subsequent request, and all other sections on the EOPC Payment Request Report.</li> <li>4. Record your employee number, the date and all actions on the request (Form 4506-A or correspondence). If more space is needed use Form 13659</li> <li>5. Close case.</li> <li>6. Maintain case file in the designated EO billing area.</li> </ol> |
| is listed and requester submits full payment or proof of payment, | <ol style="list-style-type: none"> <li>1. Update the EOPC Payment Request Report.</li> <li>2. Notate the requester information, payment amount and received date on the request (Form 4506-A or correspondence).</li> <li>3. Close case and place in the closed case file.</li> </ol> <p><b>Note:</b> If a new Form 4506-A is attached, detach and process as a new request.</p>   |



3.20.13.9.3  
(06-01-2023)

**Processing Form 4506-A  
Requests**

- (1) After you research the EOPC Payment Request Report criteria, verify the following items are present and complete on Form 4506-A.

**Note:** When Form 4506-A is received from a foreign address, they must have the following items to fill the request. If any are missing, follow the Form 4506-A Research table below.

- Requester's name and address
- Organization's name
- Type of form(s)
- Tax period(s)
- EIN.

***Form 4506-A Research***

| If   | Then  |
|--|---|
| all of the following information is provided, <ul style="list-style-type: none"> <li>• Requester's name and address</li> <li>• Organization's name</li> <li>• Type of form(s)</li> <li>• Tax period(s)</li> <li>• EIN</li> </ul> | <ol style="list-style-type: none"> <li>1. Record all actions, your employee number and date on the front of the request (Form 4506-A or correspondence).</li> <li>2. Proceed with filling the request(s).</li> </ol>    |
| any of the above items are missing or incomplete on non-media requests, (i.e., EIN not provided, digits missing, doesn't reflect anything on IDRS, etc.),  | <ol style="list-style-type: none"> <li>1. Send Letter 3983-C, requesting the missing or incomplete information and resubmit the Form 4506-A.</li> <li>2. Close and place case in applicable EO holding area.</li> </ol> |
| any of the above items are missing or incomplete on media requests, AND information can't be determined through basic IDRS research, or obtained from the FMRS as instructed in IRM 3.20.13.9.4.1,                               | <ol style="list-style-type: none"> <li>1. Send Letter 3983-C, requesting the missing or incomplete information and resubmit the Form 4506-A.</li> <li>2. Close and place case in applicable EO holding area.</li> </ol> |

- (2) When Form 4506-A is revised for ordering Form 990-T or Form 5227 returns, the fees listed, are applicable.

- (3) Form 5227 is not available on digital data.

3.20.13.9.3.1  
(01-01-2024)

**Complete Requests —  
Initial Research**

- (1) If all information is present, do the following in the **Initial Research** table below.

**Note:** When Form 4506-A is received from a foreign address and all information is present, follow the Initial Research table below.

- Requester's name and address
- Organization's name
- Type of form(s)
- Tax period(s)
- EIN.

**Note:** Before you take the following steps, research SEIN for the return. The return may not have posted to MF at the time of the request, but may be located in SEIN and the request can be filled. Also, to determine whether to disclose a return and if the return isn't found, see Exhibit 3.20.13-1 for a list of EO status codes.

**Initial Research**

| <b>If</b>        | <b>Then</b>  |
|------------------|--|
| EIN is provided, | <ol style="list-style-type: none"> <li>1. Research INOLES to verify the organization's name.</li> <li>2. Check INOLES or BMFOLO for: <ol style="list-style-type: none"> <li>a. Filing requirement. See Exhibit 3.20.13-3.</li> <li>b. Status code Exhibit 3.20.13-1.</li> </ol> <p><b>Example:</b> If the account is in a status that is fillable, look at the ruling date (a ruling date of 202106 equates to June 1, 2021).</p> <ul style="list-style-type: none"> <li>• If the ruling date is before the return received date, continue to fill the request.</li> <li>• If the ruling date is after the return received date and the prior status isn't status 97, continue to fill the request.</li> <li>• If the ruling date is after the return received date and the prior status is status 97, contact the TE/GE SPP Analyst using secure email with a "Carbon copy (Cc)" to the TE/GE SPP backup Analyst, the SP P&amp;A Analyst and the P&amp;A OIT designated contacts for determination before filling the request. Provide the Analyst the following information: <ol style="list-style-type: none"> <li>a. Reason for request and whether viewable - <p><b>Example:</b> Unviewable, Ruling Date after return received date and prior status 97, Disclosure determination needed.</p> </li> <li>b. EIN</li> <li>c. Form Type</li> <li>d. Tax Period</li> <li>e. Organization Name</li> <li>f. Requester Name</li> <li>g. EO RAIVS Received Date</li> </ol> <p><b>Note:</b> The TE/GE SPP Analyst will provide a determination using secure email to EO RAIVS.</p> </li> </ul> </li> <li>c. Fiscal month - use BMFOLT to determine what tax year to pull if a fiscal month is present. Use the tax period beginning date to determine what tax year to pull. <p><b>Example:</b> Pull tax year 202002 if request is for 2021 tax year.</p> </li> <li>d. When contacting TE/GE SPP Analyst for request; <ul style="list-style-type: none"> <li>• Include only one requester per secure email.</li> <li>• Include a copy of the Form 4506-A or letter.</li> <li>• For media request, indicate the contact process was completed.</li> </ul> </li> </ol> |

| If   | Then  |
|--|---|
| EIN or name or both doesn't match,   | <ol style="list-style-type: none"> <li>1. Research IDRS for the EIN or name or both.</li> <li>2. If no data is found for non-media requests, send Letter 3983-C, explain no data for the name and EIN provided, close and place case file in applicable EO holding area.</li> <li>3. If no data is found for media requests, see IRM 3.20.13.9.4.1. If unable to obtain data, send Letter 3983-C, explain no data for the name and EIN provided, close and place case file in applicable EO holding area.</li> </ol>  |
| the correct organization information is found for electronically filed return, | <ol style="list-style-type: none"> <li>1. Check SUMRY or ENMOD for an open control in EO RAVS. If an open control is present, determine if it's a duplicate request.               <ol style="list-style-type: none"> <li>a. If duplicate - close,</li> <li>b. If not a duplicate - continue processing.</li> </ol> </li> <li>2. Research for return by EIN and tax year on SEIN. See IRM 3.20.13.9.3.2, Incomplete Media Requests - Initial Research.</li> <li>3. If not found on SEIN, research EUP.</li> <li>4. If not found on EUP, send Letter 3983C and explain not available.</li> </ol>   |
| the correct organization information is found for paper filed return,          | <ol style="list-style-type: none"> <li>1. Check SUMRY or ENMOD for an open control in EO RAVS. If an open control is present, determine if it's a duplicate request.               <ol style="list-style-type: none"> <li>a. If duplicate - close</li> <li>b. If not a duplicate - continue processing.</li> </ol> </li> <li>2. Research for return by EIN and tax year on SEIN.</li> <li>3. If the return can't be located, research IDRS for original DLN and request paper return from Files using ESTAB.</li> <li>4. Suspend pending receipt of return. After 14-days if no receipt, check SEIN for the image. If present, fill. If not present, order a 2nd time. If after 14-days no receipt, check SEIN for the image. If present, fill. If not present, send Letter 3983-C and explain not available.</li> <li>5. If return is received from Files, <b>do not</b> fill the request immediately. See IRM 3.20.13.9.4 (2), If and Then, request (after research) requires a paper copy to be ordered from files using ESTAB.</li> </ol> |

| If   | Then   |
|--|--|
| tax period(s) is found,  | <ol style="list-style-type: none"> <li>1. Check SUMRY or ENMOD for an open control in EO RAIVS. If an open control is present, determine if a duplicate request. <ol style="list-style-type: none"> <li>a. If duplicate - Close,</li> <li>b. If not a duplicate - continue processing.</li> </ol> </li> <li>2. Research for return by EIN and tax year on SEIN, if not on SEIN, research EUP if electronically filed. If found in EUP, see IRM 3.20.13.9.4 (2), for MeF returns not found in SEIN. <p><b>Note:</b> Look at the IRS received date on the form to determine when it was filed. In 2021, we fill tax periods filed in 2015 and subsequent no matter the tax period of the form.</p> <p><b>Example:</b> A tax period of 2006 was filed with an IRS received date in 2016. A copy may be provided if it meets the other criteria for filling the request.</p> </li> <li>3. If the return can't be located on SEIN or EUP, research IDRS for original DLN and request paper return from Files using ESTAB.</li> <li>4. Suspend pending receipt of return. After 14-days if no receipt, check SEIN for the image. If present, fill. If not present, order a 2nd time. If after 14-days no receipt, check SEIN for the image. If present, fill. If not present, send Letter 3983-C and explain not available.</li> <li>5. If return is received, <b>Do Not</b> fill the request immediately, See IRM 3.20.13.9.4 (2), If and then, for ordering returns from files using ESTAB.</li> </ol> |
| a return isn't located after checking the filing requirements on IDRS by researching BMFOLI or BMFOLT, refer to Exhibit 3.20.13-3 for filing requirements, | <ol style="list-style-type: none"> <li>1. Research SEIN for the return and fill the request. Send Letter 3983-C and include the paragraph that states they can view and print copies of previously filed Form 990 series on TEOS.</li> <li>2. If unable to locate, send Letter 3983-C, explain unavailable.</li> <li>3. Close and place case file in applicable EO holding area.</li> </ol>  |
| there is no requester name or address provided on Form 4506-A,   | <ol style="list-style-type: none"> <li>1. Check envelope and/or correspondence for a name and address of the requester.</li> <li>2. If no information found, consider this unprocessable.</li> <li>3. Attach Form 4506-A to case file and close. Place case file in applicable EO holding area.</li> </ol>   |
| no contact name is provided,   | <ol style="list-style-type: none"> <li>1. Fill the request.</li> <li>2. Send Letter 3983-C to requesting organization.</li> <li>3. Close and place case file in applicable EO holding area.</li> </ol>   |

3.20.13.9.3.2  
(01-01-2023)

**Incomplete Media  
Requests – Initial  
Research**

- (1) If the request is incomplete, perform the following actions:

**Incomplete Media Requests - Initial Research**

| <b>If</b>   | <b>Then</b>   |
|---|---|
| no EIN is provided,   | <ol style="list-style-type: none"> <li>1. Research IDRS for EIN using NAMEE or NAMEB.</li> <li>2. If unable to locate a EIN, see IRM 3.20.13.9.4.1.</li> <li>3. If unable to obtain EIN, send Letter 3983-C.</li> <li>4. Close and place case file in applicable EO holding area.</li> </ol>  |
| the organization's name isn't provided, but the EIN is present, | <ol style="list-style-type: none"> <li>1. Research by EIN.</li> <li>2. After research, if the EIN is invalid or can't be located on Master File, you must contact the three FMRS to obtain missing or incomplete information. See IRM 3.20.13.9.4.1.</li> <li>3. If unable to obtain organization's name, send Letter 3983-C.</li> <li>4. Close and place case file in applicable EO holding area.</li> </ol>   |
| the requester doesn't specify a tax period,                     | <ol style="list-style-type: none"> <li>1. You must contact the three FMRS to obtain missing or incomplete information. See IRM 3.20.13.9.4.1(9).</li> <li>2. If unable to obtain tax period, send Letter 3983-C.</li> <li>3. Close and place case file in applicable EO holding area.</li> </ol>  |
| there is no requester name or address provided on Form 4506-A,  | <ol style="list-style-type: none"> <li>1. Check envelope and/or contact the three FMRS for a name and address of the requester.</li> <li>2. If above information isn't available, but a phone number is provided, contact the three FMRS, and give them the phone number to attempt to contact the requester by phone. See IRM 3.20.13.9.4.1.</li> <li>3. Notate date and time contact was initiated on the request (Form 4506-A or correspondence).</li> <li>4. If unable to obtain or no reply is received after contact per media instructions, attach Form 4506-A to case file and close. Place case file in applicable EO holding area.</li> </ol> |
| no contact name is provided,                                    | <ol style="list-style-type: none"> <li>1. Fill the request following media procedures.</li> <li>2. Send Letter 3983-C to requesting organization.</li> <li>3. Close and place case file in applicable EO holding area.</li> </ol>   |

3.20.13.9.4  
(01-01-2025)  
**Types of Requests  
Received**

- (1) All requests for copies of returns must be submitted on Form 4506-A or letter-head (if from Media). Requests may be received through written, EEFaxed correspondence or by telephone.

**Note:** When Form 4506-A is received from a foreign address, follow the Types of Requests and Actions to Take table below to fill the request.

- (2) The following are various type of requests we may receive and what steps to take to fill the request.

**Note:** For requests from the media, see IRM 3.20.13.9.4.1, Media Requests.

**Types of Requests and Actions to Take**

| <b>If</b>   | <b>Then</b>   |
|---|---|
| a telephone request is received,  | inform requester Form 4506-A must be submitted before information can be provided. Explain a Form 4506-A must be completed for each EIN if more than one organization's returns are needed. No further action is required.<br><b>Note:</b> If a request is received with more than one EIN, fill the request.   |
| telephone inquiries are received with questions regarding rules and regulations governing exempt organizations,   | refer caller to the TS CAS call site at 877-829-5500 and close.   |
| written or EEFaxed correspondence is received,  | process request following normal procedures.  |
| Form 4506-A, Revision 12-2019, request or inquiry is for a copy of, <ul style="list-style-type: none"> <li>• The organizations rules and regulations</li> <li>• Form 1023</li> <li>• Form 1024</li> <li>• Determination Letter</li> <li>• Updated Determination Letter</li> <li>• Bylaws</li> <li>• Exemption or foundation status</li> </ul> | review the request (Form 4506-A or correspondence) to ensure <b>CSC</b> or <b>OSC</b> is notated. If not, then do the following: <ol style="list-style-type: none"> <li>If the Form 4506-A requires filling in both Ogden and Cincinnati, the Correspondence Unit, forward a copy to Batching who will follow instructions in IRM 3.20.13.3. Continue to fill the request per instructions and close.</li> <li>If the Form 4506-A requires filling only by the Correspondence Unit, follow instructions in IRM 3.20.13.3, close no further action.</li> </ol> |
| Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter, is received,  | route to Cincinnati. <ol style="list-style-type: none"> <li>EEFax the request to the Correspondence Unit @ 855-204-6184.</li> <li>If you are unable to EEFAX, route request by mail, include Form 3210 and route to: <p>Internal Revenue Service<br/>Correspondence Unit<br/>PO Box 2508, RM 6403<br/>Cincinnati OH 45201</p> </li> </ol>   |
| Form 4506-F, Identity Theft Victims Requests for Copy of Fraudulent Tax Return, is received,  | route to ICT Clerical, Mail Stop 6552.  |
| the requester asks for <ul style="list-style-type: none"> <li>• Form 990</li> </ul> and only Form 990-EZ is filed, (or vice versa),   | <ol style="list-style-type: none"> <li>Provide them a copy of Form 990-EZ (or vice versa) and send Letter 3983-C and include the paragraph that states they can view and print copies of previously filed Form 990 series on TEOS.</li> <li>Close case and place case file in applicable EO holding area.</li> </ol>  |



| If   | Then  |
|--|---|
| <p>the requester asks for</p> <ul style="list-style-type: none"> <li>• Form 990 series</li> <li>• Form 990-EZ</li> <li>• Form 990-PF</li> </ul> <p>and only Form 990-N is filed,</p> <p><b>Note:</b> Form 990-N is identified by doc code 89 (the 4th and 5th digits of the DLN)</p> | <ol style="list-style-type: none"> <li>1. Send Letter 3983-C and inform them to view and print individual organization's e-Postcards or download the entire database of electronically filed e-Postcards on the "Charities and Non-Profits" section of the <a href="http://irs.gov">irs.gov</a> website.</li> <li>2. To access the Form 990-N, go to <a href="http://www.irs.gov/charities-non-profits/tax-exempt-organization-search">www.irs.gov/charities-non-profits/tax-exempt-organization-search</a>, and scroll down to <i>Tax Exempt Organization Search</i>.</li> <li>3. Close case and place case file in applicable EO holding area.</li> </ol>   |
| <p>the requester asks for copies of multiple years or tax periods or both,</p>   | <ol style="list-style-type: none"> <li>1. Provide them the requested copies. Send Letter 3983-C and include the paragraph that states they can view and print copies of previously filed Form 990 series on TEOS.</li> <li>2. Close and place case file in applicable EO holding area.</li> </ol>   |
| <p>the requester asks for,</p> <ul style="list-style-type: none"> <li>• Inspection of a return</li> <li>• Report</li> <li>• Notice</li> <li>• Exemption application at the IRS National Headquarters or an IRS office</li> </ul>   | <ol style="list-style-type: none"> <li>1. For non-media request - <ol style="list-style-type: none"> <li>a. Expedite request by secure email to the TE/GE SPP Analyst or M/S 1110.</li> <li>b. Close and place case file in applicable EO holding area.</li> </ol> </li> <li>2. For media requests - <ol style="list-style-type: none"> <li>a. Follow media instructions and request the FMRS contact the requester and ask if a copy can be provided. If they agree, provide copies.</li> <li>b. If they still request an inspection, have FMRS inform the requester you will route the request and someone will contact them. Send the request expedite by secure email to the TE/GE SPP Analyst.</li> <li>c. Close and place case file in applicable EO holding area.</li> </ol> </li> <li>3. When contacting TE/GE SPP Analyst for request; <ol style="list-style-type: none"> <li>a. Include only one requester per secure email.</li> <li>b. Include a copy of the Form 4506-A or letter.</li> <li>c. For media request, indicate the contact process was completed.</li> </ol> </li> </ol> |
| <p>there is any doubt as to what is being requested,</p>   | <ol style="list-style-type: none"> <li>1. For non-media requests - Attempt to call the requester if a phone number is provided.</li> <li>2. For media requests - See IRM 3.20.13.9.4.1, Media Requests,</li> <li>3. If the information can't be obtained, send Letter 3983-C requesting clarification as to what is being requested.</li> <li>4. Close and place case file in applicable EO holding area.</li> </ol>  |

| If   | Then   |
|--|--|
| the requester asks for digital data,   | <ol style="list-style-type: none"> <li>1. If the request is for 2017 and subsequent, send Letter 3983-C and refer to the Bulk Download on TEOS and refund the payment.</li> <li>2. If the request is for copies of individual organization returns on digital data, follow normal paper procedures for filling the request. Send Letter 3983-C and inform them requests for copies of individual organization returns aren't available on digital data.</li> </ol> |
| the requester asks for Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations,  | <ol style="list-style-type: none"> <li>1. Send Letter 3983-C and inform them Form 1120-POL is no longer open for public inspection due to legislation enacted in November 2002.</li> <li>2. Close and place case file in applicable EO holding area.</li> </ol>  |
| the requester asks for Political Organization return, <ul style="list-style-type: none"> <li>• Form 8871</li> <li>• Form 8872</li> </ul> | <ol style="list-style-type: none"> <li>1. Send Letter 3983-C and inform them the returns are available at the following website: <a href="https://www.irs.gov/charities-non-profits/political-organizations">https://www.irs.gov/charities-non-profits/political-organizations</a>.</li> <li>2. Close and place case file in applicable EO holding area.</li> </ol>  |

| If   | Then  |
|--|---|
| <p>the requester asks for Schedule B that's filed with the following forms and meets the requirements to be filled,</p> <ul style="list-style-type: none"> <li>• Form 4720(with a Form 990-PF filing requirement)</li> <li>• Form 5227</li> <li>• Form 8886-T</li> </ul> <p><b>Note:</b> These items cannot be viewed in SEIN.</p> | <ol style="list-style-type: none"> <li>1. Send by secure email to the TE/GE SPP Analyst and "Cc" the TE/GE SPP Backup Analyst, the SP P&amp;A Analyst and the P&amp;A Operations Improvement Team (OIT) designated contacts, to obtain the redacted copies. Provide the Analyst the following information: <ol style="list-style-type: none"> <li>a. Non-media - reason for request: <ul style="list-style-type: none"> <li>• Request for Schedule B</li> <li>• Request for Form 4720</li> <li>• Request for Form 5227</li> <li>• Request for Form 8886-T <ul style="list-style-type: none"> <li>• EIN</li> <li>• Form Type</li> <li>• Tax Period</li> <li>• Organization Name</li> <li>• Requester Name</li> <li>• EO RAIVS Received Date</li> </ul> </li> </ul> <p><b>Note:</b> Page count for Non-Media need to be included in the billing.</p> </li> <li>b. Media request - reason for request: <ul style="list-style-type: none"> <li>• Request Schedule B</li> <li>• Request Form 4720</li> <li>• Request Form 5227</li> <li>• Request Form 8886-T <ul style="list-style-type: none"> <li>• EIN</li> <li>• Form Type</li> <li>• Tax Period</li> <li>• Organization Name</li> <li>• Requester Name</li> <li>• EO RAIVS Received Date</li> </ul> </li> </ul> <p><b>Note:</b> Page count not necessary for Media requests.</p> </li> </ol> </li> <li>2. When contacting TE/GE SPP Analyst for request; <ol style="list-style-type: none"> <li>a. Include only one requester per secure email.</li> <li>b. Include a copy of the Form 4506-A or letter.</li> <li>c. For media request, indicate the contact process was completed.</li> </ol> </li> <li>3. If you determine copies are needed after adding all pages and considering billing instructions, or for media requests, make contact as stated above for copies of the redacted Schedule B, Form 5227, Form 4720 or Form 8886-T. <p><b>Example:</b> "Request for redacted Schedule B" or "Request for redacted Form 5227", etc.</p> </li> </ol> |

| If | Then   |
|----|--|
|    | <ol style="list-style-type: none"> <li>4. Once the copies are redacted or restricted they are sent to the P&amp;A OIT to review and forward by secure email to the EO RAIVS employee (with a Cc to the Manager, Lead and SP P&amp;A Analyst) to print and mail.</li> <li>5. If unable to locate the forms, notification will be sent to EO RAIVS.</li> <li>6. Send Letter 3983-C and provide the redacted form, and Schedule B, Form 5227 and related information provided to you by the P&amp;A OIT. Close and place case file in applicable EO holding area.</li> </ol> <p><b>Note:</b> Contribution amounts can be disclosed.</p> <ol style="list-style-type: none"> <li>7. If after research the return can't be located in SEIN or obtained from the TE/GE SPP Analyst through P&amp;A, OIT, request the paper return from Files.</li> <li>8. Suspend pending receipt of return. After 14-days if no receipt, check SEIN for the image.               <ol style="list-style-type: none"> <li>a. If present, fill request.</li> <li>b. If not present, order a 2nd time. If after 14-days no receipt, check SEIN for the image.</li> <li>c. If present, fill request.</li> <li>d. If not present, send Letter 3983-C and explain not available.</li> </ol> </li> <li>9. If return is received, <b>Do Not</b> fill the request immediately, See "If and Then" below for ordering paper returns from files using ESTAB.</li> </ol> |

| If   | Then   |
|--|--|
| <p>the requester asks for the following forms with the 527 box checked and Schedule B is specifically requested,</p> <ul style="list-style-type: none"> <li>• Form 990</li> <li>• Form 990-EZ</li> </ul> | <ol style="list-style-type: none"> <li>1. Review the form in SEIN to determine if the 527 box is checked.</li> <li>2. If the box is checked, research IDRS to verify the organization is a 527 POL by accessing INOLES               <ol style="list-style-type: none"> <li>a. Entries of 1-5 in field "527-POL-ORG-CD" indicate the organization is a 527 POL.</li> <li>b. Entries of 0 or blank indicate the organization isn't a 527 POL</li> </ol> <p><b>Note:</b> If the 527 box isn't checked, don't research IDRS to verify the 527 POL section. Work the request as a non 527 POL return.</p> </li> <li>3. Send by secure email to the TE/GE SPP Analyst and "Cc" the TE/GE SPP Backup Analyst, SP P&amp;A Analyst and the P&amp;A OIT designated contacts to obtain a copy of the redacted Form 990 or Form 990-EZ and Schedule B from P&amp;A OIT. Provide the Analyst the following information:               <ul style="list-style-type: none"> <li>• Reason for request and whether or not it's viewable in SEIN.</li> </ul> <p><b>Example:</b> "Unviewable, Request for Form XXX 527 POL and Schedule B"</p> <ul style="list-style-type: none"> <li>• EIN</li> <li>• Form Type</li> <li>• Tax Period</li> <li>• Organization Name</li> <li>• Requester Name</li> <li>• EO RAIVS Received Date</li> </ul> </li> <li>4. When contacting TE/GE SPP Analyst for request;               <ol style="list-style-type: none"> <li>a. Include only one requester per secure email.</li> <li>b. Include a copy of the Form 4506-A or letter.</li> <li>c. For media request, indicate the contact process was completed.</li> </ol> </li> <li>5. Once all SSNs are redacted from the Form 990 or Form 990-EZ and Schedule B, copies are sent to the P&amp;A OIT to review and forward by secure email to the EO RAIVS employee (with a Cc to the Manager, Lead and SP P&amp;A Analyst) to print and mail.</li> <li>6. Ensure all data required by IRM 3.20.12 is restricted and redacted</li> <li>7. Send Letter 3983-C and provide them a copy of the form provided to you by the P&amp;A OIT. Close and place case file in applicable EO holding area.</li> <li>8. If unable to locate the forms, notification will be sent to EO RAIVS.</li> <li>9. If after research the return can't be obtained from the TE/GE SPP Analyst through P&amp;A OIT, request the paper return from Files. See "If and Then" below for ordering paper returns from files using ESTAB.</li> </ol> |

| If  | Then  |
|---|---|
| the requester asks for an electronically filed (MeF) return that isn't located in SEIN, | <ol style="list-style-type: none"> <li>1. Determine the page count and follow billing instructions if applicable.</li> <li>2. Suspend the request for 14-days to allow image to appear in SEIN. After 14-days check SEIN for the image.<br/><b>Exception:</b> For Media requests, if not found on SEIN, do not suspend. Send to TE/GE SPP Analyst. <ol style="list-style-type: none"> <li>a. If present, fill the request.</li> <li>b. If not present, send request by secure email to the TE/GE SPP Analyst and <b>Cc</b> the TE/GE SPP Backup Analyst, the SP P&amp;A Analyst and the P&amp;A OIT designated contacts to obtain the redacted MeF paper return. Provide the Analyst the following information <ul style="list-style-type: none"> <li>• Reason for request -<br/><b>Example:</b> "Request for redacted version of MeF Form XXX"</li> <li>• EIN</li> <li>• Form Type</li> <li>• Tax Period</li> <li>• Organization Name</li> <li>• Requester Name</li> <li>• EO RAIVS Received Date</li> </ul> </li> </ol> </li> <li>3. When contacting TE/GE SPP Analyst for request; <ol style="list-style-type: none"> <li>a. Include only one requester per secure email.</li> <li>b. Include a copy of the Form 4506-A or letter.</li> <li>c. For media request, indicate the contact process was completed.</li> </ol> </li> <li>4. Once redacted and/or restricted, copies are sent to the P&amp;A OIT to review and forward by secure email to the EO RAIVS employee (with a Cc to the Manager, Lead and SP P&amp;A Analyst), to print and mail.</li> <li>5. Ensure all data required by IRM 3.20.12 is restricted and redacted.</li> <li>6. Send Letter 3983-C and send a copy of the redacted form provided to you by P&amp;A OIT. Close and place case file in applicable EO holding area.</li> <li>7. If unable to locate the forms, notification will be sent to EO RAIVS.</li> <li>8. If after research the return can't be located in SEIN or obtained from the TE/GE SPP Analyst through P&amp;A OIT, send Letter 3983-C, explain not available.</li> <li>9. Close and place case file in applicable EO holding area.</li> </ol> |

| If  | Then  |
|---|---|
| <p>a request (after research) requires paper returns to be ordered from files using ESTAB,</p> <p><b>Reminder:</b> Research for prior or current status 97 must be done prior to requesting paper copy.</p> | <ol style="list-style-type: none"> <li>1. Request the paper return from files using ESTAB.</li> <li>2. Suspend pending receipt of return for 14-days.</li> <li>3. After 14-days if no receipt of paper return, order a 2nd time.</li> <li>4. If after the second 14-days, there is no receipt of paper return, send Letter 3983-C and explain not available.</li> <li>5. If paper return is received, do not fill the request immediately.               <ol style="list-style-type: none"> <li>a. Review the return received from Files. If it reflects a new EIN edited or IDRS shows the return was moved to a new EIN, check SEIN for the image under the old and new EIN to determine if imaged.</li> <li>b. If the return was imaged under either EIN, send by secure email to the TE/GE SPP Analyst, and "Cc" the TE/GE SPP Backup Analyst, P&amp;A OIT and SP P&amp;A Analyst. Provide the case information, (EIN, Organization Name, Form Type, Tax Period, Requester Name and EO RAIVS Received Date), reason for sending.<br/><b>Example:</b> "ESTAB return with two EINs."</li> <li>c. State whether an image is on SEIN and under what EIN, if the Schedule B copy is requested and a scanned copy of the return is received from files.</li> <li>d. Once researched, a determination of whether or not disclosable, what version to use (SEIN image or return ordered from files) and the redacted form (if applicable) will be sent to the P&amp;A OIT to review and forward by secure email to the EO RAIVS employee (with a Cc to the Manager, Lead and SP P&amp;A Analyst) to print and mail.</li> <li>e. Ensure all data required by IRM 3.20.12 is restricted and redacted. If not disclosable respond with Letter 3983-C as unavailable.</li> </ol> </li> <li>6. When contacting TE/GE SPP Analyst for request;               <ol style="list-style-type: none"> <li>a. Include only one requester per secure email.</li> <li>b. Include a copy of the Form 4506-A or letter.</li> <li>c. For media request, indicate the contact process was completed.</li> </ol> </li> <li>7. If an image is in SEIN (no matter which EIN it is found under), do not send the return ordered from files to Imaging, even if it has a different EIN. The return will be re-filed once the case is closed.</li> </ol> |



## 3.20 Exempt Organizations Returns Processing

| If   | Then   |
|--|--|
|  | <ol style="list-style-type: none"> <li>8. If no image is in SEIN under either EIN, once the determination is made by the TE/GE SPP Analyst and the case is closed, send the return ordered from files using Form 12634 and route to EO/Imaging with instructions to "image/redact/restrict and route to files."</li> <li>9. If the return ordered from files and IDRS research shows no indication the EIN was altered or return moved to another EIN, and no image in SEIN, send the return ordered from files using Form 12634 and route to EO/Imaging with instructions to "image/redact/restrict and route to files." Monitor SEIN for the image of the return for seven days. If the image isn't present after seven days, contact SP P&amp;A Analyst POC for follow-up.</li> <li>10. Once the image is available in SEIN, provide a copy of the redacted version, and if applicable contact TE/GE SPP HQ Analyst if required for Form 5227, Form 990-PF, Form 990 or Form 990-EZ with the 527 box checked (and confirmed a 527 POL through IDRS research) and schedule B is specifically requested, or just the Schedule B as shown above in this table.</li> <li>11. Send Letter 3983-C and provide the redacted document(s) provided by the P&amp;A OIT. Close and place case file in applicable EO holding area.</li> </ol> |
| the requester asks for copies of specific pages of a form, | <ol style="list-style-type: none"> <li>1. Provide a copy of the entire return. Send Letter 3983-C and inform the requester only complete copies are provided and the paragraph that states they can view and print copies of previously filed Form 990 series on TEOS.</li> <li>2. Close and place case file in applicable EO holding area.</li> </ol>   |

| If  | Then  |
|---|---|
| <p>the requester asks for a form other than the following, and it is not in SEIN, but research shows it's disclosable,</p> <ul style="list-style-type: none"> <li>Form 5227</li> <li>Forms in status 97</li> <li>Schedule B</li> </ul> <p><b>Exception:</b> Form 990-PF request, Schedule B is disclosable. See IRM 3.20.13.8.2(4).</p> <ul style="list-style-type: none"> <li>Form 990</li> <li>Form 990-EZ with 527 determined and Schedule B specifically requested</li> </ul> | <ol style="list-style-type: none"> <li>Send by secure email to the TE/GE SPP Analyst and "Cc" the TE/GE SPP Backup Analyst, P&amp;A OIT and SP P&amp;A Analyst. Provide the case information, (EIN, Organization Name, Form Type, Tax Period, Requester Name and EO RAIVS Received Date), reason for sending<br/><b>Example:</b> "Unviewable in SEIN, research shows disclosable"</li> <li>When contacting TE/GE SPP Analyst for request; <ol style="list-style-type: none"> <li>Include only one requester per secure email.</li> <li>Include a copy of the Form 4506-A or letter.</li> <li>For media request, indicate the contact process was completed.</li> </ol> </li> <li>Once researched, a determination of whether or not disclosable, and copies (if applicable) will be sent to P&amp;A OIT to review and forward by secure email to the EO RAIVS employee (with a Cc to the Manager, Lead and SP P&amp;A Analyst).</li> <li>Ensure all data required by IRM 3.20.12 is restricted and redacted.</li> <li>If not disclosable, respond by sending a Letter 3983-C, explain not available.</li> </ol>   |
| <p>the requester asks for the following and research shows status 97,</p> <ul style="list-style-type: none"> <li>Form 990</li> <li>Form 990-EZ</li> <li>Form 990-PF</li> </ul>  | <ol style="list-style-type: none"> <li>See Exhibit 3.20.13-1, Status 97, and IRM 3.20.13.3, IRM 3.20.13.6 for Form 990-PF.</li> <li>Send by secure email to the TE/GE SPP Analyst and "Cc" the TE/GE SPP Backup Analyst, P&amp;A OIT and SP P&amp;A Analyst. Provide the case information, (EIN, Organization Name, Form Type, Tax Period, Requester Name and EO RAIVS Received Date), reason for sending and whether or not viewable in SEIN,<br/><b>Example:</b> "Unviewable in SEIN, research shows disclosable."</li> <li>When contacting TE/GE SPP Analyst for request; <ol style="list-style-type: none"> <li>Include only one requester per secure email.</li> <li>Include a copy of the Form 4506-A or letter.</li> <li>For media request, indicate the contact process was completed.</li> </ol> </li> <li>Once researched, a determination of whether or not disclosable, and copies (if applicable) will be sent to P&amp;A OIT to review and forward by secure email to the EO RAIVS employee (with a Cc to the Manager, Lead and SP P&amp;A Analyst) to print and mail.</li> <li>Ensure all data required by IRM 3.20.12 is restricted and redacted.</li> <li>If not disclosable respond by sending a Letter 3983-C, explain not available.</li> </ol> |

| If   | Then   |
|--|--|
| the requester asks for a form that reflects the Ruling Date after the IRS received date,   | see IRM 3.20.13.9.3.1, Initial Research, EIN is provided. Ensure all data required by IRM 3.20.12 is restricted and redacted.        |
| the requester asks only for a machine readable electronically filed (e-file/MeF) for the following forms, <ul style="list-style-type: none"> <li>• Form 990</li> <li>• Form 990-EZ</li> <li>• Form 990-PF</li> <li>• Form 990-T (2021 and subsequent)</li> </ul> | send Letter 3983-C and refer to the Bulk Download on TEOS, for 990 series requests 2017 and subsequent.                              |
| the requester asks for a machine readable electronically filed (e-file/MeF) along with other form types, <ul style="list-style-type: none"> <li>• Form 990</li> <li>• Form 990-EZ</li> <li>• Form 990-PF</li> <li>• Form 990-T(2021 and subsequent)</li> </ul>   | fill the other form types, send Letter 3983-C , and refer to the Bulk Download on TEOS, for 990 series requests 2017 and subsequent. |

**Note:** If unable to fill the request(s) within 30 days from the EO RAIVS received date, issue a Letter 2645-C, Interim Letter. See IRM 3.20.13.7.1 for additional instructions.

- (3) When a Form 4506-A is received from an officer of an exempt organization requesting a copy of their own EO return, provide a redacted copy of the return. Refer to the procedures outlined below.

**Note:** If a requester wants an unredacted copy of their own return they must complete Form 4506 and pay the \$43.00 photocopy fee.

***Requests for Organization's Own Return***

| If   | And  | Then   |
|--|--|--|
| the request is from an officer of an exempt organization requesting a copy of the organization's return, | the request is accompanied by a payment of \$43.00 for each tax period listed, | <ol style="list-style-type: none"> <li>1. Route form to the manager or lead to be researched and possibly re-batched to non-EO RAIVS.</li> <li>2. Non-EO RAIVS will fill the request.</li> </ol> |
| the request is from an officer of an exempt organization requesting a copy of the organization's return, | no payment is attached,  | <ol style="list-style-type: none"> <li>1. Send Letter 3983-C and provide a redacted copy of the return.</li> <li>2. Close and place case file in applicable EO RAIVS holding area.</li> </ol>    |

3.20.13.9.4.1  
(01-01-2023)

**Media Requests**

- (1) IRS must expedite process Form 990, Form 990-EZ, Form 990-PF, Form 990-T and Form 5227 requests from the Media.

**Note:** If Form 990-PF, see IRM 3.20.13.6, Clerk Responsibilities.

- a. Form 990, Form 990-EZ, Form 990-PF, Form 990-T and Form 5227 media requests **must** be filled and closed within 14 business days after the EO RAIVS received date.
  - b. On the 10th business day you must determine if the request will be filled timely. If you determine the request won't be filled and closed by the 14th business day you must contact the three FMRS to inform them of the delay and provide the date the request will be filled and closed.
- (2) Media requests filled in Ogden may be submitted on the media's letterhead or Form 4506-A. All media requests can be EEFaxed to the Exempt Organization Media Request Desk, located at the Ogden Submission Processing Campus. The EEFax number is 855-653-9144.
- (3) You must contact the three FMRS:
- When a media request is received.
  - To obtain confirmation the requester is considered media or non-media.
  - To obtain missing or incomplete information.
  - If the request is denied.
  - To inform them of any delays on the 10th business day and if you determine the request won't be filled and closed by the 14th business day.
  - If the request can't be filled and closed by the 14th business day after the EO RAIVS received date, then provide them the date the request will be filled and closed.
- (4) Contact the three FMRS by email, if the request is from a:
- News Media
  - Major National Media Outlet
  - Person with the news media in a foreign country

**Caution:** Don't contact the media directly.

- (5) Find FMRS contact information at the following website, *Media Relations* under Helpful Links, "Media Determination Team for TEGE inquiries".
- (6) The Media Specialist will:
- a. Determine if the requester is considered media and inform the EO RAIVS designated point of contact.
  - b. Contact the requester to obtain missing or incomplete information if considered media and provide to EO RAIVS designated point of contact if received.
  - c. Send written notification to the requester if non-media.
  - d. Inform the EO RAIVS designated point of contact if non-media by written notification.
- (7) If non-media, process the request using non-media instructions.

**Note:** The EO RAIVS designated point of contact will not inform requesters if non-media.

(8) All media requests **must** include the following information:

***Items that Must be Included on EOPC Requests***

|  |
|--|
| The name of the organization   |
| Specific tax years and Forms requested;<br><b>Note:</b> The request can't state <b>most recent</b> or <b>all available</b> tax returns.  |
| Organization's EIN   |
| <p>If they request the returns be sent using courier services, they must provide the UPS account number. If an UPS account number is provided:</p> <ol style="list-style-type: none"> <li>1. Prepare the Letter 3983-C as required,</li> <li>2. Notate and highlight <b>UPS</b> in the top right margin of the Form 5703,</li> <li>3. Prepare Form 9814, Request for Mail/Shipping Service, per instructions and: <ul style="list-style-type: none"> <li>• Include the UPS account number in the box designated</li> <li>• Check the "Next Day Air" box</li> <li>• Check the "Other" box, under justification of delivery notate "Form 4506-A Expedite Handling Requested by filer"</li> </ul> </li> <li>4. Place documents in the following order: <ul style="list-style-type: none"> <li>• Form 5703</li> <li>• Form 9814</li> <li>• Attachments to be associated with Letter 3983-C</li> </ul> </li> </ol> <p><b>Note:</b> You'll receive an email confirmation indicating request sent/delivered and a hard copy of Form 9814 will be received including the tracking number to be kept with the case file.</p> <p>Otherwise, IRS will send the returns using the U.S. mail.</p> |
| <p>Returns are destroyed six years after the end of the processing year as required in Document 12990 RCS 29, Item 66. Don't provide years filed before 2016.</p> <p><b>Example:</b> Returns filed in 2017 (no matter what tax year it is) are available in 2023. They are destroyed the end of January 2024, and no longer available to the public.</p>   |

(9) Refer to the procedures below when filling requests from the media. Also, see IRM 3.20.13.9, through IRM 3.20.13.9.4.

**Media Requests**

| If  | Then   |
|---|--|
| <p>you receive a media letterhead request or Form 4506-A claiming to be:</p> <ol style="list-style-type: none"> <li>1. News media</li> <li>2. A person with the news media in a foreign country, or</li> <li>3. A major national media outlet, i.e., Include but aren't limited to: <ul style="list-style-type: none"> <li>• The Tax Press</li> <li>• Wall Street Journal</li> <li>• New York Times</li> <li>• Washington Post</li> <li>• USA Today</li> <li>• Los Angeles Times</li> <li>• Major national and cable broadcast networks or major Internet sites (such as Yahoo, MSNBC, and CNN.com)</li> <li>• Wire Services (such as AP, Reuters and Bloomberg)</li> </ul> </li> </ol> | <ol style="list-style-type: none"> <li>1. Review the request for completeness</li> <li>2. Contact the three FMRS shown on the following website, <i>Media Relations</i> by email and click on the names under the "Media Determination Team for TEGE inquiries", under the Helpful Links. Inform them a request has been received. Request missing information (if applicable) and request confirmation the requester is considered media.</li> <li>3. If all pertinent information is provided, and the requester is media, continue filling the request as media and send Letter 3983-C and include the paragraph that states they can view and print copies of previously filed Form 990 series on TEOS.</li> <li>4. If not considered media, follow non-media instructions.</li> </ol> |
| <p>the request is missing information or there is any doubt as to what the request is for,</p>  | <ol style="list-style-type: none"> <li>1. Contact the three FMRS shown on the following website, <i>Media Relations</i> by email and click on the names under the "Media Determination Team for TEGE inquiries", under the Helpful Links, to inform them what is missing or required in order to fill the request.</li> <li>2. If missing information isn't provided within five work days, on the sixth work day no follow-up will be made with the FMRS. Send Letter 3983-C and inform the requester they need to provide the missing and/or incomplete information and resubmit the Form 4506-A. Refer the requester to call the FMRS at 202-317-4000, for any further inquiries.</li> <li>3. Close and place case in applicable EO holding area.</li> </ol>                            |
| <p>a telephone inquiry from the Media is received,</p>  | <p>tell requester to complete Form 4506-A and EEFax or mail to the address on the form instructions. Also explain that one Form 4506-A must be completed per EIN if they are requesting more than one organization's returns.</p> <p><b>Note:</b> If a request is received follow the instructions in this section. If more than one EIN is present, fill the request.</p>   |

## 3.20 Exempt Organizations Returns Processing

3.20.13.9.4.2  
(01-01-2023)

### **Congressional or Senate Finance Committee Requests**

- (1) Congressional requests or requests from LA are worked by the unit designated employee. Requests may come in using a memo or on Form 4506-A hand carried from the manager. These procedures were established between LA and OSPC as to how Congressional requests are handled and when to expedite the request.
- (2) The EOPC Unit serves primarily as a support function in securing returns. All copies secured are redacted.

3.20.13.9.4.2.1  
(01-01-2023)

### **Legislative Affairs (LA) Requests on Behalf of a Member of Congress (MC) or Senate**

- (1) LA may request copies of returns on behalf of the MC or Senate when the request is related to the completion of their duties as a member of the Senate or Congress. When a MC contacts LA to request Form 990 in furtherance of the legislative purposes the following procedures apply.
  - a. LA will attempt to secure the Form 990 using non-IRS sources such as Guidestar. If the return isn't available on non-IRS sources (such as Guidestar), LA prepares a written request (may not be a Form 4506-A) listing the name and address of the organization(s) and the returns being sought.
  - b. If more information is needed in order to complete the request, LA will contact the MC to obtain the necessary information or request a completed Form 4506-A.
  - c. The request is EEFaxed directly to the Operations Manager at the OSPC. The EEFax number is 855-653-9144. LA will also send a brief email to both the OSPC Operations Manager and SP HQ Program Manager stating the number of requests being sent to Ogden, the time frames for response and any special instructions that may be required.
  - d. In situations where expedited handling has been requested, the Ogden point of contact will call or email the LA contact person within two workdays of receiving a request for Form 990, and provide an estimate of the timing for delivery of the requested returns.
  - e. Upon receipt of the filled request from Ogden, LA will inspect the documents included in the response to ensure that the MC's request was properly honored, and to ensure that the response doesn't include any unauthorized disclosures.

3.20.13.9.4.2.2  
(01-01-2023)

### **Legislative Affairs Requests on Behalf of a Constituent**

- (1) When a MC contacts LA to request exempt organization returns on behalf of a constituent, the following procedures apply.
  - a. LA will advise the MC that a Form 4506-A must be completed and submitted to Ogden. LA will provide the MC with an electronic version of Form 4506-A or by EEFax.
  - b. The MC will have to decide whether to complete the Form 4506-A for the constituent, or provide the Form 4506-A to the constituent for completion and submission to Ogden.
  - c. LA will inform the MC that other alternative and possibly quicker options are available to secure copies of EO returns such as Guidestar. The MC will decide whether to use an alternative source to try to retrieve the Form 990, or provide the constituent with the information about using an alternative source.
  - d. In this situation, EOPC will process the Form 4506-A in the usual manner. No special or expedited handling is required.



3.20.13.9.4.3  
(01-01-2023)

#### Internal Requests

- (1) An internal request may be submitted by anyone who works for the Internal Revenue Service (IRS) and is requesting the data in their official capacity. These requests must be submitted either by memo or on Form 4506-A.

#### *Internal Requests*

| If  | Then  |
|---|---|
| the request is from the EO Liaison to State Charity Officials,  | <ol style="list-style-type: none"> <li>1. Process using priority handling procedures.</li> <li>2. If unable to fill request within 10 days, notify the requester and provide the expected turn-around time.</li> <li>3. When return is received, EEFax the redacted return to the number provided on the request and close.</li> </ol> <p><b>Note:</b> The returns are only requested when expedited service is needed. Otherwise the State files the request.</p>  |
| the request is from the IRC 6104 notice coordinator,  | <ol style="list-style-type: none"> <li>1. Process using priority handling procedures.</li> <li>2. If unable to fill request within 10 days, notify the requester and provide the expected turn around time. These requests will be for redacted Form 990-PF only.</li> <li>3. If Form 990 or Form 990-EZ are the only returns found, notify coordinator and close.</li> </ol> <p><b>Note:</b> The returns are only requested when expedited service is needed. Otherwise the State files the request.</p> |
| the request is from an employee in HQ or a Field Office,  | process the request within 30 days.   |
| the request is from any other internal source and the requested returns aren't more than six years old, | Inform the requester to enter an ESTAB request on IDRS or fill out Form 2275 and EEFax to 855-312-0550.   |

3.20.13.9.4.4  
(01-01-2023)

#### Requests with Extensions

- (1) When a request for a copy of a return is received and IDRS research (see IDRS command code job aid) reveals that only an extension has been filed, refer to the procedures outlined below.

#### *Extension Procedures*

| If  | Then  |
|---|---|
| an extension (TC 460) has been granted and return can't be located on SEIN, | <p>send Letter 3983-C to inform the requester the return is unavailable and close.</p> <p><b>Caution:</b> Do not inform the requester of the extension.</p> <p><b>Note:</b> Any writing placed anywhere on a form by the filer regarding an extension is disclosable and doesn't confirm whether IRS received, approved or denied an extension. Examples may include, "filed for extension", "extension granted".</p> |

3.20.13.9.4.5  
(05-09-2023)  
Other Scenarios

(1) The table below provides more scenarios where a return may or may not be available. Procedures are based on each individual situation and if the return in question can be secured.

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| If  | Then   |
|---|--|
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| the return has posted to the wrong EIN,   | <div>1. Send Letter 3983-C, inform requester the return is unavailable.</div> <div>2. Use Form 12634, forward the case to EO Accounts (Check Stop 6710), notating in Remarks to move return(s) to the correct EIN.</div> <div>3. Close case.</div>   |
| a return has posted to the wrong tax period(s)  | <div>1. Fill the request, if the return is the tax year requested.</div> <div>2. Inform the requester the return is unavailable, if the return is not the tax year requested.</div> <div>3. Use Form 12634, forward the case to EO Accounts (Check Stop 6710), notating in Remarks to move return(s) to the correct tax period(s).</div> <div>4. Close case.</div> |
| the case can't be closed within 30 days of the EO received date,                          | issue Letter 2645-C, Interim Letter, to the requester informing them more time is needed in order to fill the request. See IRM 3.20.13.7.1 for additional instructions.  |
| the return is an IRS prepared return (i.e., Substitute for Return (SFR) or Dummy Return), | send Letter 3983-C, inform the requester the return is unavailable and close.  |

3.20.13.9.4.6  
(01-01-2023)  
TC 59X Procedures

(1) When a TC 59X is present on the module, follow the procedures below for filling requests . Refer to Exhibit 3.20.13-6, Closing Code Definitions, for TC 59X.

| If a TC 590 is present                       | Then   |
|--|--|
| without a Closing Code (CC) or with a CC 75, | if the return is available and determined disclosable, fill the request per instructions in this IRM. If the return isn't available, notify requester the return is unavailable using Letter 3983-C and close.   |
| with CC 14,                                  | notify requester this organization is part of a group return and not required to file a separate return using Letter 3983-C and close.   |
| with CC 17 or 18,                            | <ol style="list-style-type: none"> <li>1. Research SEIN for the return.</li> <li>2. If return is present, fill the request.</li> <li>3. If unable to locate a return, inform the requester the return is unavailable using Letter 3983-C and close.</li> </ol> |

3.20.13.9.4.7  
(01-01-2023)

**Form 4251 Charge-Out Procedures**

- (1) Form 4251, Return Charge-Out, is used to locate tax returns in a Campus or Federal Records Center File. It replaces the tax return in the file and provides information as to the location of the return. It also serves as a routing sheet and is used to recharge the document from one user to another.
- (2) A Form 4251 will be received that indicates the return isn't available or charged-out to another area. If this occurs, refer to the following procedures.

| If a Form 4251   | Then  |
|--|---|
| is received without the return or indicates return is charged out to another area, | <ol style="list-style-type: none"> <li>1. Verify the correct return (DLN) was requested. If the wrong DLN was ordered, submit a second request.</li> <li>2. If document is charged out to another area, contact that area in order to secure the return.</li> <li>3. If the return has been sent back to Files, submit a second request. <ol style="list-style-type: none"> <li>a. If not received, send Letter 3983-C informing unavailable and close.</li> <li>b. If received, continue filling request and close.</li> </ol> </li> </ol> |
| indicates the return(s) is charged out to Statistics of Income (SOI),              | <ol style="list-style-type: none"> <li>1. Request the document from SOI following local procedures. If received, continue to process request.</li> <li>2. If the return isn't in SOI and has been re-filed, send Letter 3983-C, inform requester the return is unavailable and close.</li> </ol>  |
| indicates the return is charged out to Examination or Area Office,                 | <ol style="list-style-type: none"> <li>1. Close case.</li> <li>2. Use Letter 3983-C and inform the requester the return is unavailable.</li> <li>3. Don't inform requester the return is being examined.</li> </ol>   |

| If a Form 4251  | Then  |
|---|---|
| is returned stating the return (tax year) has been destroyed, | Use Letter 3983-C and inform the requester the document has been destroyed.<br><b>Note:</b> Returns are destroyed six years after the end of the processing year. |

3.20.13.9.5  
(01-01-2023)

**Fee Charges for Returns  
Open for Public  
Inspection**

- (1) An officer of an exempt organization that requests a copy of the organization's own unredacted EO return must pay a photocopy fee of \$43.00 as listed on Form 4506. If they don't want to pay the \$43.00, then a redacted copy will be provided.
- (2) Third party requests from commercial users must pay \$.20 per page. For more information on Commercial Users , see IRM 11.3.5.2.1 and IRM 11.3.5.3.1.
- (3) All other third party requesters (educational institution, non-commercial scientific institution, or all other requesters) receive the first 100 pages free and pay \$.20 per page after the first 100 pages.
  - These charges apply to the total number of pages requested, not per individual return.
  - If there is reason to believe requests are being submitted in a manner to avoid paying the \$.20 per page after the first 100 free pages, combine the requests and charge as though it were one request.

**Note:** Enrolled agents are treated as any other representative and are charged for copies of returns as shown above.

- (4) More information pertaining to appropriate charges for search, duplicating and certification services are located in IRM 11.3.5, Disclosure of Official Information - Fees, and IRM 3.5.20, Accounts Services - Processing Requests for Tax Return/Return Information.

3.20.13.9.5.1  
(01-01-2023)

**Exceptions to Fee  
Charges**

- (1) The following third parties receive requests free of charge:
  - Congressional requests submitted through LA
  - Media requests
  - Washington, DC and other IRS offices

**Note:** If after inspection the requester wants a copy, these offices will assess the appropriate fee.

  - Federal, state, local, foreign or international government agencies
  - Indian tribal governments

3.20.13.9.5.2  
(01-01-2023)

**Billing Procedures for  
Copies of EO Returns**

- (1) Count the number of pages and compute the amount due based on the above fee schedule. After the amount due is determined, refer to the table below for instructions on when the requester must be billed for the balance due.

**Note:** When printing double sided, count one page for each page containing print on both sides.

Also, Form 5227 and Schedule B page count needs to be included in the billing. .

- (2) Record all actions taken on the request (Form 4506-A/correspondence) and IDRS.
- (3) If the requester is billed, record the amount due, request date, etc., on the EOPC Payment Request Report. This information must be recorded the same day the Form 2860 is sent to the requester.

**Billing Instructions**

| If  | Then  |
|---|---|
| the request is for digital data orders and a partial payment is received with the original request, | <ol style="list-style-type: none"> <li>1. Request the balance due to gain full payment no matter the dollar amount. Digital data orders must be paid in full before filling the request.</li> <li>2. If a phone number is present, call requester and request payment. If not, prepare Form 2860 and Letter 3983-C. Explain full payment is required, where to locate fee amounts and request they return Form 2860, Part 2 with payment.</li> <li>3. Record the amount due and payment request date on the EOPC Payment Request Report.</li> </ol> |
|   | <ol style="list-style-type: none"> <li>2. Send copies of returns and Letter 3983-C to the requester.</li> <li>3. Close case file.</li> </ol>  |
|   | <ol style="list-style-type: none"> <li>1. Fill the request.</li> <li>2. Prepare Form 2860 <b>and</b> Letter 3983-C (include amount due), and send with copies of the returns to the requester.</li> <li>3. Record the amount due, payment request date, etc., on the EOPC Payment Request Report.</li> </ol>  |
|   | <ol style="list-style-type: none"> <li>1. <b>Don't print copies or send copies of the returns until full payment is received.</b></li> <li>2. Prepare Form 2860 and Letter 3983-C (include the amount due) and send to requester.</li> <li>3. Record the requester name, amount due, payment request date, etc., on the EOPC Payment Request Report.</li> </ol>   |

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|  | (4) If a payment is received, refer to IRM 3.20.13.9.5.4, Billing and Payment Processing Procedures, and IRM 3.20.13.9.6, Refunding Photocopy Fees for Copies of Paper EO Returns, for payment processing procedures.   |                           |
| 3.20.13.9.5.3<br>(01-01-2023)<br>Form 2860 Instructions                    | <p>(1) When preparing a Form 2860, Document Transmittal and Bill, requesting payment for copies of EO returns, refer to the procedures outlined below.</p> <p>a. On Form 2860, Part 1, Requester's name and address, notate "<b>For Deposit to RACS Account 20-3220</b>", current date in MM/DD/YYYY format, Building address, Mail Stop, and your IDRS employee number on the bottom left of Form 2860, Part 3.</p> <p>b. Include any payments previously received on Form 2860.</p> <p>c. Send Parts 1 and 2 of Form 2860 with copies of return, if balance due is</p> <p>e. Staple Part 3 of Form 2860 to front of case file and annotate action taken on the request (Form 4506-A/correspondence) and IDRS.</p> | #<br>#<br>#<br><br>#<br># |
| 3.20.13.9.5.4<br>(01-01-2023)<br>Billing and Payment Processing Procedures | <p>(1) A suspense file is maintained in order of completion date for 45 days on initial partial payment is received after the first bill, a second bill is not sent.</p> <p>(2) When a payment or no payment is received due to issuance of a Form 2860, refer to the procedures below.</p>   | #                         |

**Payment Processing Procedures**

| <b>If</b>   | <b>And</b>                             | <b>Then</b>   |        |
|---|--|---|--------|
| full payment is received within the 45-day suspense period,                               | digital data no matter the amount due, | <ol style="list-style-type: none"> <li>1. Pull original request from the suspense file and associate it with the remittance copy of Form 2860.</li> <li>2. Send copies of the returns and Letter 3983-C. <ul style="list-style-type: none"> <li>• For paper copies, include in the Letter 3983-C the paragraph that states they can view and print copies of previously filed Form 990 series on TEOS.</li> <li>• For digital data, include in the Letter 3983-C they can expect their digital data in a separate mailing and returns imaged in 2017 and subsequent are available for bulk download on the Tax Exempt Organization Search (TEOS).</li> </ul> </li> <li>3. If the request is for digital data, see IRM 3.20.13.9.4(2) requests for digital data.</li> <li>4. Annotate the requester information, payment amount, received date, etc., on the EOPC Payment Request Report.</li> <li>5. Close case and place in closed case file.</li> </ol> | #<br># |
| a partial payment is received within the 45-day suspense period,                          | digital data no matter the amount due, | <ol style="list-style-type: none"> <li>1. Pull original request from the suspense file, and associate it with the remittance copy of Form 2860.</li> <li>2. Annotate the requester information, payment amount, received date, remaining balance due, etc., on the EOPC Payment Request Report, IDRS and the request (Form 4506-A/correspondence).</li> <li>3. Close case and place in the closed case file.</li> <li>4. Don't refund the partial payment unless the requester specifically requests it be refunded. If requested then follow IRM 3.20.13.9.6 and IRM 3.20.13.9.7, Requests for Digital Data.</li> </ol>  | #<br># |
| full or partial payment is <b>not</b> received within the initial 45-day suspense period, | digital data no matter the amount due, | <ol style="list-style-type: none"> <li>1. Pull case from suspense file.</li> <li>2. Annotate <b>No Response</b> on the EOPC Payment Request Report and the request (Form 4506-A/correspondence).</li> <li>3. Close case and place in the closed case file.</li> <li>4. Don't refund the partial payment unless the requester specifically requests it be refunded. If requested then follow IRM 3.20.13.9.6 and IRM 3.20.13.9.7.</li> </ol>   | #<br># |



## 3.20 Exempt Organizations Returns Processing

| If   | And   | Then  |
|--|---|---|
| full or partial payment is received within the 45-day suspense period,           | returns were previously sent to the requester with initial billing, | <ol style="list-style-type: none"> <li>1. Pull case from suspense file.</li> <li>2. If balance due is full paid, <ul style="list-style-type: none"> <li>• Annotate the requester information, payment amount, date received, etc., on the EOPC Payment Request Report, IDRS and the request (Form 4506-A/correspondence).</li> <li>• Close case and place in the closed case file.</li> </ul> </li> <li>3. If a partial payment is received, <ul style="list-style-type: none"> <li>• Annotate requester information, date, remaining balance due. etc. on the EOPC Payment Request Report and the request (Form 4506-A/correspondence).</li> <li>• Close case and place in the closed case file.</li> <li>• Don't refund the partial payment unless the requester specifically requests it be refunded and meets the criteria in IRM 3.20.13.9.6.</li> </ul> </li> </ol> |
| full or partial payment <b>isn't</b> received within the 45-day suspense period, | returns were previously sent to the requester with initial billing, | <ol style="list-style-type: none"> <li>1. Pull case from suspense file.</li> <li>2. Annotate "No Response" on the EOPC Payment Request Report, IDRS and request (Form 4506-A/correspondence).</li> <li>3. Close case and place in closed case file.</li> </ol>  |
| remittance is received after the 45-day suspense period,                         | no case is found,   | <ol style="list-style-type: none"> <li>1. Check the EOPC Payment Request Report.</li> <li>2. If paid in full, <ul style="list-style-type: none"> <li>• Associate information with case</li> <li>• Annotate requester is full paid on the EOPC Payment Request Report, IDRS and the request (Form 4506-A/correspondence).</li> <li>• Close case and place in the closed case file.</li> </ul> </li> <li>3. If partial payment is received, <ul style="list-style-type: none"> <li>• Associate remittance information</li> <li>• Annotate requester information, date, remaining balance due. etc. on the EOPC Payment Request Report, IDRS and the request (Form 4506-A/correspondence)</li> <li>• Close case and place in the closed case file.</li> </ul> </li> </ol>  |

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3.20.13.9.6  
(09-17-2024)

**Refunding Photocopy  
Fees for Copies of Paper  
EO Returns**

- (1) It may be necessary to refund a requester's payment when:
- The photocopy fee is prepaid and a copy of the return can't be provided;
  - Any portion of the photocopy fee was overpaid
  - The prepaid photocopy fee request is rejected.
  - A partial payment was received on an order with a balance due of
- #
- the requester has requested the partial payment be refunded.
- The Digital Data request is for years 2017 and subsequent.
- (2) Refunds are initiated using the Photocopy Fee Refund System (PHOREF) which meets the National Standards Application (NSA) requirements. See user guide for PHOREF available in the unit from the local IT Systems Administrator or from the National RAIVS Analyst. Take the following actions when a refund must be issued.
- a. Verify payment has posted
  - b. Rebatch and report time under 520-34000
  - c. Inform requester a refund will be issued within 60 days
- (3) Annotate the refund amount on the original request (Form 4506-A/ correspondence). The system will send the request to Accounting for processing. EO RAIVS will route the Form 4506-A to Accounting for review using Form 3210. When returned, file the original Form 4506-A and any other
- #  
#
- (4) If a request for a refund is received, refer to the procedures outlined below.

***Refund Procedures***

| If  | And   | Then  |
|---|---|---|
| the refund request is for a prepaid order,  | the order hasn't or can't be filled,                  | <ol style="list-style-type: none"> <li>1. Verify the payment has posted.</li> <li>2. Rebatch under 520-34000 for preparation and issuance of a manual refund. See IRM 3.5.21.4.1.12.1, Refunding Prepaid Photocopy Fees, for more information.</li> </ol> <p><b>Note:</b> All time is reported under 520-34000.</p> |
| the refund request is for a prepaid order that was previously shipped to the requester, | the requester states the wrong returns were provided, | inform requester a refund can't be issued for returns that were previously sent to them. However, we will provide copies of the correct returns at no additional charge.  |

## 3.20 Exempt Organizations Returns Processing

### 3.20.13.9.7 (01-01-2023) Requests for Digital Data

- (1) Electronic copies (images) of certain EO returns that are filed with the IRS are available on digital data. Returns imaged in 2017 and subsequent are available for bulk download on the Tax-Exempt Organization Search (TEOS).
- (2) For years 2017 and subsequent, digital data will be referred to the bulk download available on TEOS and the payment will be refunded or be sent back to the taxpayer.
  - Send Letter 3983-C and refer taxpayer to bulk download on TEOS.
  - Refund payment if deposited.
  - Sent check back with Letter 3983-C if not deposited.
- (3) A complete set is one year's worth of data from January through December. Prior year tax periods may be included in current year data.
- (4) Returns not available on digital data are shown below.
  - Form 5227, Split-Interest Trust Information Return
  - Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, filed with a Form 990-PF filing requirement.
  - Form 8871, Political Organization Notice of Section 527 Status
  - Form 8872, Political Organization Report of Contributions and Expenditures
  - Form 8453-X, Political Organization Declaration for Electronic Filing of Notice Section 527 Status.

**Note:** Copies of Form 8871, Form 8872, can be accessed by requesters at the following website, <https://www.irs.gov/charities-non-profits/political-organizations>, Tax information for political organizations. Requesters can also locate Form 990 and Form 990-EZ IRC 527 (political) organizations on this website.

### 3.20.13.10 (01-01-2023) RAIVS Reports

- (1) Various reports must be prepared on a weekly or monthly basis to provide information to the HQ staff. Those reports are described below.

**Note:** For more reporting requirements see IRM 3.30.124, Campus Monitoring Reports.

### 3.20.13.10.1 (10-30-2023) EOPC Payment Request Report

- (1) The EOPC Payment Request Report, is maintained by EO RAIVS and time is reported under overhead codes. It is maintained in received date order, by year, and is used to record all payments received and billing information associated with Form 2860. The report is located on the shared drive by accessing, *EOPC Payment Request Report* and includes:
    - Requester name
    - TIN
    - Date the request was received
    - Form type
    - Tax years requested
- 
- Amount due
  - Date the first bill was issued
  - Payment amount received

#  
#

- Payment received date
- Remaining balance due
- No response date (45 day suspense period end date)
- Closing date
- Remarks - Include employee IDRS number of the clerk who issued the balance due letters and any comments

(2) The report must be updated immediately when requests reflect a payment was received, based on the response to billing inquiries and when bills are issued.

**Note:** Authorization to the RAIVS SharePoint is limited to the EO RAIVS clerks, manager, lead, P&A, and SPP Analyst.

3.20.13.10.2  
(01-01-2025)  
**OSC RAIVS Inventory  
Report**

- (1) The OSC RAIVS Inventory Report records the number of requests received and closed for both current and prior years in a calendar year. It doesn't include the number of forms copied. It is maintained by EO RAIVS and time is reported under overhead codes.
- (2) This report is completed by close of business every Friday for the current week and available on a shared drive where the information can be updated as needed. The report is located on the RAIVS/IVES SharePoint. You will need permission to access the report, *RAIVS/IVES HOME (sharepoint.com)*.
- (3) The OSC RAIVS Inventory Report for each month must include the following information:
  - Beginning Inventory
  - Adjustment
  - Weekly Receipts
  - Weekly Closures
  - Ending Inventory
  - Controlled Inventory
  - Uncontrolled Inventory
  - Weekly Overage
  - Overage (1-30, 31-60 and greater than 60 days)

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**Exhibit 3.20.13-1 (01-01-2023)****EO Status Codes**

Use the following table to determine whether to disclose a return based on status code and the response to provide to the filer if the return isn't found.

| <b>Code</b> | <b>Description</b>                       | <b>Should the Request be filled?</b> | <b>Response if Return not Found</b> | <b>If Filed, Is the Return available on digital data from IRS?</b> |
|-------------|--|--------------------------------------|-------------------------------------|--|
| 00 or blank | EO section established without a status. | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 01          | Unconditional Exemption – Active         | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 02          | Conditioned Exemption – Active           | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 06          | State University Filing 990-T – Active   | See IRM 3.20.13.8.6.                 | Not Open for Public Inspection      | No   |
| 07          | Church Filing a Form 990-T – Active      | See IRM 3.20.13.8.6.                 | Not Open for Public Inspection      | No   |
| 10          | Pre-Examination of Church – Active       | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 11          | School Certification – Active            | Yes. If filed, fill request.         | Unavailable                         | Yes  |

## Exhibit 3.20.13-1 (Cont. 1) (01-01-2023)

## EO Status Codes

| Code | Description  | Should the Request be filled? | Response if Return not Found | If Filed, Is the Return available on digital data from IRS?   |
|------|--|-------------------------------|------------------------------|---|
| 12   | A Formal Exemption Not Granted – <ul style="list-style-type: none"> <li>Filing an EO Return Form 990 under IRC 4947(a)(1)</li> <li>Form 990-PF Under IRC 4947(a)(1)</li> <li>Form 5227 Non-Exempt Charitable Trust</li> <li>Forms 990-C/ 1120-C Taxable Farmer's Cooperative — Active</li> </ul> | Yes. If filed, fill request.  | Unavailable                  | <ul style="list-style-type: none"> <li>Form 990-PF - Yes</li> <li>Form 5227 - No</li> <li>Forms 990-C /1120-C - No</li> </ul> |
| 18   | Temp. Revocation required to file Form 990-PF & Form 1041 – Active   | Yes. If filed, fill request.  | Unavailable                  | Yes   |
| 19   | Revocation Private FDN required to file Form 990-PF and Form 1120 – Active   | Yes. If filed, fill request.  | Unavailable                  | Yes   |
| 20   | Termination (out of business) – Inactive   | Yes. If filed, fill request.  | Not Exempt                   | Yes   |
| 21   | Unable to locate – Inactive/Active   | Yes. If filed, fill request.  | Unavailable                  | Yes   |



**Exhibit 3.20.13-1 (Cont. 2) (01-01-2023)**  
**EO Status Codes**

| <b>Code</b> | <b>Description</b>   | <b>Should the Request be filled?</b> | <b>Response if Return not Found</b> | <b>If Filed, Is the Return available on digital data from IRS?</b> |
|-------------|--|--------------------------------------|-------------------------------------|--|
| 22          | Revocation – Inactive  | No. If filed, DON'T fill request.    | Terminated                          | No   |
| 23          | 507(a) Termination –   | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 24          | 507(b)(1)(A) Termination –   | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 25          | 507(b)(1)(B) Termination –   | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 26          | Termination Merger — Inactive  | Yes. If filed, fill request.         | Term/Not EO                         | Yes  |
| 28          | No longer a member of a group ruling   | No. If filed, DON'T fill request.    | Not EO                              | No   |
| 29          | Group Ruling has been dissolved  | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 30          | Churches voluntarily file Form 990   | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 31          | Small organizations other than Private Foundations   | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 32          | (Obsolete January 1, 2008) Non-responder to CP 140/141 - applicable to tax periods 200612 & prior. | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 33          | Foreign Private Foundation described in IRC 4948(b)  | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 34          | 527 Political Organization   | Yes. If filed, fill request.         | Unavailable                         | Yes  |

**Exhibit 3.20.13-1 (Cont. 3) (01-01-2023)****EO Status Codes**

| <b>Code</b> | <b>Description</b>  | <b>Should the Request be filled?</b> | <b>Response if Return not Found</b> | <b>If Filed, Is the Return available on digital data from IRS?</b> |
|-------------|---|--------------------------------------|-------------------------------------|--|
| 35          | Canadian Charity without Foundation Classification            | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 36          | Non IRC 501(c)(3), (9) or (17) Filers - No official exemption | Yes. If filed, fill request.         | Unavailable                         | Yes  |
| 40          | Return filed Application pending, no exemption —              | Yes. If filed, fill request.         | Not EO                              | Yes  |
| 41          | No reply to solicitation - no exemption                       | No. If filed, DON'T fill request.    | Not EO                              | No   |
| 42          | Extension Filed, no exemption                                 | No. If filed, DON'T fill request.    | Not EO                              | No   |
| 70          | Denied - inactive - no exemption                              | No. If filed, DON'T fill request.    | Not EO                              | No   |
| 71          | Incomplete Form 1023 /Form 1023-EZ /Form 1024 - no exemption  | No. If filed, DON'T fill request.    | Not EO                              | No   |
| 72          | Refusal to Rule, no exemption                                 | No. If filed, DON'T fill request.    | Not EO                              | No   |

**Exhibit 3.20.13-1 (Cont. 4) (01-01-2023)**  
**EO Status Codes**

| Code | Description   | Should the Request be filled?  | Response if Return not Found  | If Filed, Is the Return available on digital data from IRS? |
|------|---|--|---|---|
| 97   | Revocation of tax exempt status - no TC 150 filed for three consecutive years Forms 990, 990-EZ and 990-PF<br><b>Note:</b> These forms may be blocked from viewing due to the revocation. | Yes. If the request is for tax years filed in 2017 and subsequent, see IRM 3.20.13.9.4(2), Types of Requests and Actions to Take If/Then, for additional instructions. | Inform the requester the return is unavailable<br><b>Note:</b> the organization is no longer recognized as a tax-exempt organization. | No  |
| 98   | Terrorist Organization – no exemption   | No. If filed, DON'T fill request.  | Unavailable   | No  |
| 99   | Dump code - No exemption (prior EO status codes 22, 41 or 70-72)  | No. If filed, DON'T fill request.  | Not EO  | No  |

**Exhibit 3.20.13-2 (01-01-2023)****EO SS Codes**

| SS Code | Classification Code | Type of Exempt Organization                                      | IRC Code       |
|---------|---------------------|--|----------------|
| 01      | 1                   | Governmental Instrumentality                                     | IRC 501(c)(1)  |
| 02      | 1                   | Single Parent Title holding corporation                          | IRC 501(c)(2)  |
| 03      | 1                   | Charitable corporation   | IRC 501(c)(3)  |
| 03      | 2                   | Educational organization   | IRC 501(c)(3)  |
| 03      | 3                   | Literary organization  | IRC 501(c)(3)  |
| 03      | 4                   | Organization to prevent cruelty to animals                       | IRC 501(c)(3)  |
| 03      | 5                   | Organization to prevent cruelty to children                      | IRC 501(c)(3)  |
| 03      | 6                   | Organization for public safety testing                           | IRC 501(c)(3)  |
| 03      | 7                   | Religious organization   | IRC 501(c)(3)  |
| 03      | 8                   | Scientific organization  | IRC 501(c)(3)  |
| 04      | 1                   | Civic league   | IRC 501(c)(4)  |
| 04      | 2                   | Local association of employees                                   | IRC 501(c)(4)  |
| 04      | 3                   | Social welfare organization                                      | IRC 501(c)(4)  |
| 05      | 1                   | Agricultural organization  | IRC 501(c)(5)  |
| 05      | 2                   | Horticultural organization                                       | IRC 501(c)(5)  |
| 05      | 3                   | Labor organization   | IRC 501(c)(5)  |
| 06      | 1                   | Board of trade   | IRC 501(c)(6)  |
| 06      | 2                   | Business league  | IRC 501(c)(6)  |
| 06      | 3                   | Chambers of commerce   | IRC 501(c)(6)  |
| 06      | 4                   | Real estate board  | IRC 501(c)(6)  |
| 07      | 1                   | Pleasure, social and recreation club                             | IRC 501(c)(7)  |
| 08      | 1                   | Fraternal beneficiary society or association                     | IRC 501(c)(8)  |
| 09      | 1                   | Voluntary employees' beneficiary association<br>Non-Governmental | IRC 501(c)(9)  |
| 09      | 2                   | Voluntary employees' beneficiary association<br>Governmental     | IRC 501(c)(9)  |
| 10      | 1                   | Domestic fraternal society and association                       | IRC 501(c)(10) |
| 11      | 1                   | Teachers retirement fund association                             | IRC 501(c)(11) |
| 12      | 1                   | Benevolent life insurance association                            | IRC 501(c)(12) |
| 12      | 2                   | Mutual ditch or irrigation company                               | IRC 501(c)(12) |

## Exhibit 3.20.13-2 (Cont. 1) (01-01-2023)

## EO SS Codes

| SS Code | Classification Code | Type of Exempt Organization  | IRC Code                            |
|---------|---------------------|--|-------------------------------------|
| 12      | 3                   | Mutual or cooperative telephone company                              | IRC 501(c)(12)                      |
| 12      | 4                   | Organization like those on three preceding lines                     | IRC 501(c)(12)                      |
| 13      | 1                   | Burial association   | IRC 501(c)(13)                      |
| 13      | 2                   | Cemetery company   | IRC 501(c)(13)                      |
| 14      | 1                   | Credit union   | IRC 501(c)(14)                      |
| 14      | 2                   | Other mutual corporation or association                              | IRC 501(c)(14)                      |
| 15      | 1                   | Mutual insurance company or association other than life/marine       | IRC 501(c)(15)                      |
| 16      | 1                   | Corporation financing operation                                      | IRC 501(c)(16)                      |
| 17      | 1                   | Supplemental unemployment benefit Trust or plan                      | IRC 501(c)(17)                      |
| 18      | 1                   | Employee funded pension trust created before June 25, 1959.          | IRC 501(c)(18)                      |
| 19      | 1                   | Post or organization of war veterans                                 | IRC 501(c)(19)                      |
| 20      | 1                   | Legal service  | IRC 501(c)(20)<br>(terminated 1992) |
| 21      | 1                   | Black lung benefit trust   | IRC 501(c)(21)                      |
| 22      | 1                   | Multi-employer pension plan  | IRC 501(c)(22)                      |
| 23      | 1                   | Veterans association founded before 1880.                            | IRC 501(c)(23)                      |
| 24      | 1                   | Trust described in IRC 4049 of ERISA                                 | IRC 501(c)(24)                      |
| 25      | 1                   | Multiple parent Title holding corporation                            | IRC 501(c)(25)                      |
| 26      | 1                   | State sponsored high risk health insurance organization              | IRC 501(c)(26)                      |
| 27      | 1                   | State sponsored workers' compensation insurance                      | IRC 501(c)(27)                      |
| 28      | 1                   | National Railroad Retirement Investment Trust                        | IRC 501(c)(28)                      |
| 29      | 1                   | Co-op health insurance issuer  | IRC 501(c)(29)                      |
| 40      | 1                   | Apostolic and religious organization                                 | IRC 501(d)                          |
| 50      | 1                   | Cooperative hospital service organization                            | IRC 501(e)                          |
| 60      | 1                   | Cooperative service organization of operating education organization | IRC 501(f)                          |

**Exhibit 3.20.13-3 (01-01-2023)****Filing Requirements**

| <b>Codes</b> | <b>Description</b>  | <b>Required to File</b> | <b>Response if Return Not Found</b> |
|--------------|---|-------------------------|-------------------------------------|
| 01           | Gross receipts exceeding \$25,000, \$50,000 for 2010 and subsequent forms | Yes                     | Unavailable                         |
| 02           | Gross Receipts under \$25,000, \$50,000 for 2010 and subsequent forms     | If filed, send.         | Unavailable                         |
| 03           | Group Return Filer  | No. If filed, send.     | Unavailable                         |
| 04           | 501(c)(21) Filing 990-BL  |                         | Not Open to Public Inspection       |
| 06           | 501(c) Church   | If filed, send.         | Unavailable                         |
| 07           | 501(c)(1) Government Instrumentality                                      | If filed, send.         | Unavailable                         |
| 09           | Denied, failed to establish   | If filed, Don't send.   | Unavailable                         |
| 13           | Religious organization  | If filed, send.         | Unavailable                         |
| 14           | Instrumentality State Political   | If filed, send.         | Unavailable                         |
| 88           | Account currently inactive, return not required to be mailed or filed.    | If filed, send.         | Unavailable                         |

**Exhibit 3.20.13-4 (01-01-2023)****EO Filing Requirement Codes*****Form 990 and Form 990-EZ***

| <b>Code</b> | <b>Definition</b>  |
|-------------|--|
| 00          | Not required to file   |
| 01          | Required to file Form 990 (Gross receipts over \$25,000, \$50,000 for 2010 and subsequent forms)           |
| 02          | Not required to file Form 990 (Gross receipts of \$25,000 or less, \$50,000 for 2010 and subsequent forms) |
| 03          | Dummy Entity (group return filed)  |
| 04          | Not required to file - (filing Form 990-BL)  |
| 05          | Reserved for programming use   |
| 06          | Not required to file (Church)  |
| 07          | Not required to file (exempt under 501(c)(1))  |
| 13          | Not required to file (religious organization)  |
| 14          | Instrumentalities of States or Political Subdivisions not required to file                                 |
| 55          | Reserved for programming use   |
| 88          | Account currently inactive, return not required to be mailed or filed                                      |

***Form 990-T***

| <b>Code</b> | <b>Definition</b>   |
|-------------|---|
| 0           | Not required to file  |
| 1           | Required to file Form 990-T   |
| 2           | Not required to file annually (Pension Trust 401(a))                  |
| 5           | Reserved for programming use  |
| 8           | Account currently inactive, return not required to be mailed or filed |

***Form 5227***

| <b>Code</b> | <b>Definition</b>  |
|-------------|--|
| 0           | Not required to file   |
| 1           | Required to file Form 5227   |
| 2           | Required to file Form 5227 and may also file Form 1041                 |
| 5           | Reserved for programming use   |
| 8           | Account currently inactive. Return not required to be mailed or filed. |

**Exhibit 3.20.13-4 (Cont. 1) (01-01-2023)**  
**EO Filing Requirement Codes**

***Form 990-PF***

| <b>Code</b> | <b>Definition</b>  |
|-------------|--|
| 0           | Not required to file   |
| 1           | Required to file Form 990-PF   |
| 2           | Revoked - Required to file Forms 990-PF and 1120.                      |
| 5           | Reserved for programming use.  |
| 8           | Account currently inactive. Return not required to be mailed or filed. |

***Form 1041-A***

| <b>Code</b> | <b>Definition</b>   |
|-------------|---|
| 0           | Return not required to be mailed or filed                               |
| 1           | Filing requirement generated when filed - not required to file annually |
| 5           | Reserved for programming use  |
| 8           | Account currently inactive. Return not required to be mailed or filed   |

***Form 4720***

| <b>Code</b> | <b>Definition</b>   |
|-------------|---|
| 0           | Not required to be filed  |
| 1           | Filing requirement generated when filed - not required to file annually |
| 5           | Reserved for programming use  |
| 8           | Account currently inactive. Return not required to be mailed or filed   |

***Form 1120-POL***

| <b>Code</b> | <b>Definition</b>  |
|-------------|--|
| 00          | Return not required to be mailed or filed  |
| 01          | Forms 1120/1120-A required to be filed. (Required to be mailed in the month in which the corporations fiscal year ends.) |
| 02          | Form 1120-S required   |
| 03          | Form 1120-L required   |
| 04          | Form 1120-PC required  |
| 06          | Form 1120-F required   |
| 07          | Form 1120 required to be filed   |
| 09          | Form 1120-POL required. Return not required to be mailed. No FTD mail-out  |



**Exhibit 3.20.13-4 (Cont. 2) (01-01-2023)****EO Filing Requirement Codes**

| <b>Code</b> | <b>Definition</b>  |
|-------------|--|
| 10          | Form 1120-H required   |
| 11          | Form 1120-ND required  |
| 14          | Subsidiary Organization. Return not required to be mailed or filed     |
| 15          | Form 1120-FSC required   |
| 16          | Form 1120-DF required  |
| 17          | Form 1120-RIC required   |
| 18          | Form 1120-REIT required  |
| 19          | Form 1120 Personal Service Corp. required                              |
| 55          | Reserved for programming use   |
| 88          | Account currently inactive. Return not required to be mailed or filed. |

**Exhibit 3.20.13-5 (01-01-2025)****Abbreviations for Commonly Recurring Words**

| Recurring word   | Abbreviation | Recurring word          | Abbreviation |
|--|--------------|-------------------------|--------------|
| Agency/Agencies  | AGCY         | Historic/Historical     | HIST         |
| Agricultural/<br>Agriculture   | AGRI         | Hospital                | HOSP         |
| Alumni   | ALUM         | Home Owners Association | HOA          |
| Amalgamated  | AMAL         | Industrial              | INDL         |
| American/s   | AMER         | Industry/<br>Industries | IND          |
| Association/s  | ASSN         | Incorporated            | INC          |
| Associates or Associ-<br>ated  | ASSOC        | Information             | INFO         |
| Auxiliary/<br>Auxiliaries  | AUX          | Institute/s             | INST         |
| Avenue   | AVE          | International           | INTL         |
| Apartments   | APT          | Insurance               | INS          |
| Beneficiary  | BNFRY        | Irrevocable             | IRREV        |
| Benevolent   | BEN          | Junior/s                | JR           |
| Building/s   | BLDG         | Legion/s                | LGN          |
| Campaign   | CMPG         | Library/Libraries       | LIBR         |
| Cemetery   | CEM          | Manufacturing           | MFG          |
| Center/s   | CTR          | Management              | MGMT         |
| Charitable   | CHAR         | Medical                 | MED          |
| Charitable Remainder<br>Annuity Trust<br><b>Note:</b> Spell out com-<br>pletely if enough<br>space is<br>available. If suffi-<br>cient space isn't<br>available, then<br>and only then<br>abbreviate | CRAT         | Memorial/s              | MEM          |

## Exhibit 3.20.13-5 (Cont. 1) (01-01-2025)

## Abbreviations for Commonly Recurring Words

| Recurring word  | Abbreviation | Recurring word              | Abbreviation |
|---|--------------|-----------------------------|--------------|
| Charitable Lead Annuity Trust<br><b>Note:</b> Spell out completely if enough space is available. If sufficient space isn't available, then and only then abbreviate | CLAT         | Ministry /Ministries        | MNSTR        |
| Charitable Remainder Trust<br><b>Note:</b> Spell out completely if enough space is available. If sufficient space isn't available, then and only then abbreviate    | CRT          | Mountain                    | MTN          |
| Charitable Remainder Unitrust<br><b>Note:</b> Spell out completely if enough space is available. If sufficient space isn't available, then and only then abbreviate | CRUT         | Non-exempt Charitable Trust | NECT         |
| Charitable Lead Trust<br><b>Note:</b> Spell out completely if enough space is available. If sufficient space isn't available, then and only then abbreviate         | CLT          | National/s                  | NATL         |

**Exhibit 3.20.13-5 (Cont. 2) (01-01-2025)****Abbreviations for Commonly Recurring Words**

| <b>Recurring word</b>  | <b>Abbreviation</b> | <b>Recurring word</b>            | <b>Abbreviation</b> |
|--|---------------------|----------------------------------|---------------------|
| Charitable Lead Unitrust<br><b>Note:</b> Spell out completely if enough space is available. If sufficient space isn't available, then and only then abbreviate | CLUT                | Organization/s<br>Organizational | ORG                 |
| Circle /Circles  | CIR                 | Parent Teacher Association       | PTA                 |
| Coalition  | COAL                | Parent Teacher Organization      | PTO                 |
| College/s  | COLL                | Partner                          | PTR                 |
| Committee/s  | COM                 | Partnership                      | PTRSP               |
| Commission/s   | COMM                | Political Action Committee       | PAC                 |
| Community/<br>Communities  | COM                 | Representative                   | REPR                |
| Company/<br>Companies  | CO                  | Republican                       | REP                 |
| Cooperative/Co-operative   | COOP                | Research                         | RES                 |
| Corporation/s  | CORP                | Resource/s                       | RSC                 |
| Council/s  | COUN                | Retirement                       | RTMT                |
| County/Counties  | CNTY                | Revocable                        | REV                 |
| Credit Union   | CU                  | Rotary                           | ROT                 |
| Democrat/Democratic  | DEM                 | Remainder                        | REM                 |
| Department/s   | DEPT                | Saint/s                          | ST                  |
| Development/s/<br>Developmental  | DEV                 | Scholarship/s                    | SCHOL               |
| District/s   | DIST                | Senior/s                         | SR                  |
| Doctor/s   | DR                  | Service/s                        | SVC                 |
| Education/<br>Educational  | ED                  | Special/s                        | SPC                 |
| Elementary/<br>Elementaries  | ELEM                | Street/s                         | STR                 |

**Exhibit 3.20.13-5 (Cont. 3) (01-01-2025)****Abbreviations for Commonly Recurring Words**

| <b>Recurring word</b>         | <b>Abbreviation</b> | <b>Recurring word</b>                     | <b>Abbreviation</b> |
|-------------------------------|---------------------|---|---------------------|
| Employee/s                    | EMP                 | Society/<br>Societies                     | SOC                 |
| Enterprise/s                  | ENT                 | Student/s                                 | STU                 |
| Estate/s                      | EST                 | Testamentary                              | TEST                |
| Endowment/s                   | END                 | Technology                                | TECH                |
| Environment/<br>Environmental | ENVI                | Trust/s                                   | TR                  |
| Electrical                    | ELEC                | Trustee                                   | TTEE                |
| Family/Families               | FAM                 | Under the Will of or Under<br>Will        | UW                  |
| Federation/s                  | FED                 | United States                             | US                  |
| For the Benefit of            | FBO                 | University/Universities                   | UNIV                |
| Foundation/s                  | FDN                 | Veteran/s                                 | VET                 |
| Fund/s                        | FD                  | Veterans of Foreign Wars                  | VFW                 |
| Fraternal                     | FRTL                | Voluntary Employee Benefit<br>Association | VEBA                |
| Fraternity                    | FRAT                | Volunteer                                 | VOL                 |
| Group/s                       | GRP                 | Young Men's Christian Asso-<br>ciation    | YMCA                |
| Government/<br>Governmental   | GOV                 | Young Women's Christian<br>Association    | YWCA                |

**Exhibit 3.20.13-6 (01-01-2023)****Closing Code Definitions**

| <b>Closing Code</b> | <b>Definition</b>                                     |
|---------------------|---|
| TC 590-75           | Not liable for return                                 |
| TC 590-14           | Subsidiary filed under parent EIN                     |
| TC 599-17           | Unprocessable return                                  |
| TC 599-18           | Return in process on or after Program Completion Date |

**Exhibit 3.20.13-7 (01-01-2023)****Saving a PDF version of an SEIN Image on a Local PC, Redact/Restrict in PDF and Printing in PDF**

Follow the steps to save a PDF of an SEIN Image on your local PC.

| Steps | Saving a PDF  |
|-------|---|
| 1     | Log into SEIN   |
| 2     | Search for and select an image.   |
| 3     | Left click on "Print" and select the PDF printer "Microsoft Print to PDF"   |
| 4     | Left click on "Print"   |
| 5     | Rename file name  |
| 6     | Save  |
| 7     | <p>Review document for all pages. If missing pages, then</p> <ol style="list-style-type: none"> <li>1. Left click on "Print" again</li> <li>2. Check the "Pages" box in the page range section</li> <li>3. Enter the page number or pages numbers in sequence</li> <li>4. Follow print instructions in steps 1-6 above</li> </ol> <p><b>Note:</b> Depending on the size of the document, it may take a few minutes to save.</p> |

Steps for redacting or restricting in PDF.

**Note:** If no redaction or restriction is required, then print.

If redaction is required, do the following:

| Steps | Redaction   |
|-------|---|
| 1.    | Choose Tools.   |
| 2.    | <p>Go to Protect &amp; Standardize and select Redact.</p> <p><b>Note:</b> A tool bar will appear with options to perform the redaction process.</p> <ol style="list-style-type: none"> <li>1. Click on Properties in the redact tool bar options</li> <li>2. In the Redacted Area Fill Color, click the color box and select the color "white".</li> <li>3. In the Redaction Mark Appearance section, in the "Fill Color", click the color box and select the color "white".</li> <li>4. Click OK</li> </ol> <p><b>Note:</b> This setup only needs to be done once.</p> |
| 3.    | <p>Click on Mark for Redaction.</p> <ol style="list-style-type: none"> <li>1. Select Text &amp; Images</li> </ol>   |
| 4.    | <p>Highlight areas to be redacted.</p> <p><b>Note:</b> This will highlighted in white and give the appearance of redacting, <b>but is not redacted until you click on "Apply."</b></p>  |

**Exhibit 3.20.13-7 (Cont. 1) (01-01-2023)****Saving a PDF version of an SEIN Image on a Local PC, Redact/Restrict in PDF and Printing in PDF**

| Steps | Redaction   |
|-------|---|
| 5.    | Click Apply.<br><b>Note:</b> This will always ask, "Are you sure you want to continue"?   |
| 6.    | Click OK.<br><b>Note:</b> By clicking OK, it will permanently be removed. Click "OK" if you are sure.                                   |
| 7.    | A <b>Save Sanitized Document</b> box will display.<br><b>Note:</b> The File name will show <b>Redacted</b> at the end of the file name. |
| 8.    | Rename file.  |
| 9.    | Click Save.   |

If blank, restricted, EUP header only page or page requiring restriction is identified, do the following:

| Steps | Restriction of Blank, EUP Header only or Entire Page   |
|-------|--|
| 1.    | Choose Tools   |
| 2.    | Go to Create & Edit.<br>1. Select Organize Pages   |
| 3.    | Highlight the pages for the request.<br>1. Hold down the Control (Ctrl) button and click on the all pages needed for request and go to step 3 <b>OR</b> use <b>Ctrl + A</b> to highlight all pages and go to step 2.<br>2. Hold <b>Ctrl</b> and left click on the pages not sending. This will un-highlight the page(s).<br>3. Click Extract.<br><b>Note:</b> Another tool bar will appear with options to perform the Extract process.<br>4. Click Extract.<br>5. A new PDF file is created with the pages for the request. |
| 4.    | Click on File and Save As.   |
| 5.    | File Name.<br>1. Select file name and replace existing file<br>2. Click Yes  |

**Printing in Adobe PDF**

| Steps | Printing in Adobe PDF                      |
|-------|--|
| 1.    | Click on File and Print                    |
| 2.    | Select the printer from the drop down menu |



**Exhibit 3.20.13-7 (Cont. 2) (01-01-2023)****Saving a PDF version of an SEIN Image on a Local PC, Redact/Restrict in PDF and Printing in PDF**

| Steps | Printing in Adobe PDF  |
|-------|--|
| 3.    | Review the document in the Scale section to ensure all pages will print in full. If not, click the “Fit” option. |
| 4.    | Click Print  |

**Note:** Ensure all required items are redacted and restricted on the printed copy before sending request. Once printed, delete file.

