



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.14.6

AUGUST 21, 2025

## EFFECTIVE DATE

(08-21-2025)

## PURPOSE

- (1) This transmits revised IRM 7.14.6, Employee Plans EDS User Manual, Management Information System (MIS).

## MATERIAL CHANGES

- (1) Added IRM 7.14.6.1(5), Primary Stakeholders.
- (2) Added IRM 7.14.6.1.3, Roles and Responsibilities.
- (3) Added IRM 7.14.6.1.4, Program Management and Review.
- (4) Added IRM 7.14.6.1.5, Program Controls.
- (5) Updated IRM 7.14.6.1.6, from Acronyms to Terms and Acronyms and added EEE (Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes) and R&A (Rulings and Agreements).
- (6) Added IRM 7.14.6.1.7, Related Resources.
- (7) Various editorial edits have been made throughout the IRM for clarity and removal of outdated items.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.14.6, dated June 4, 2021.

## AUDIENCE

Tax Exempt Government Entities  
Employee Plans

Eric D. Slack  
Director, Employee Plans  
Tax Exempt and Government Entities



---

7.14.6

Management Information System (MIS)

## Table of Contents

7.14.6.1 Program Scope and Objectives

7.14.6.1.1 Background

7.14.6.1.2 Authority

7.14.6.1.3 Roles and Responsibilities

7.14.6.1.4 Program Management and Review

7.14.6.1.5 Program Controls

7.14.6.1.6 Terms and Acronyms

7.14.6.1.7 Related Resources

7.14.6.2 User Fee Report

7.14.6.3 Unpostable Listings

7.14.6.4 Employee Roster

7.14.6.5 Printing the Reports

Exhibits

7.14.6-1 Management Information System (MIS) Main Menu

7.14.6-2 User Fee Report

7.14.6-3 Unpostable Listings

7.14.6-4 Employee Roster - Division

7.14.6-5 Employee Roster - Org. Code.

7.14.6-6 Print Format/Selection Screen



7.14.6.1  
(08-21-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM lists procedures on how to use the Management Information System (MIS), a subsystem of the Employee Plans/Exempt Organizations Determination System (EDS) for Employee Plans (EP) employees who review, analyze and interpret EP determination applications.
- (2) **Audience:** Employee Plans (EP) Determinations and Quality Assurance (QA) staff.
- (3) **Policy Owner:** Director, EP.
- (4) **Program Owner:** EP.
- (5) **Primary Stakeholders:**
  - a. Internal - Director, Employee Plans; Direction Employee Plans Rulings and Agreements; EP Tax Law Specialists and Agents; Actuaries; Associate Chief Counsel (EEE), TE/GE Division.
  - b. External - Plan sponsors, plan representatives, plan participants.
- (6) **Program Goals:** The goal of EP Determinations is to ensure that plans are in compliance with the tax laws by reviewing applications for Determination Letters (DL) and opinion letters and to protect the public interest by applying the tax law with integrity and fairness to all.

7.14.6.1.1  
(06-04-2021)  
**Background**

- (1) With the implementation of the Tax Exempt Determination System (TEDS), the Tax Exempt and Government Entities (TE/GE) adopted a new management reports system, Business Objects (BO), to better gather, access, analyze, share and correlate data. BO generates management reports except for the five reports listed in (3) below.
- (2) EDS (through MIS) continues to generate these five reports:
  - a. User Fee Report
  - b. Unpostable Listings
  - c. Employee Roster - Division
  - d. Employee Roster - Org. Code
  - e. Listing for MF Codes (Only used by EP Determinations Processing Section Adjustments Unit and not described in this IRM)
- (3) You can access these reports on EDS through the MIS Main Menu. See Exhibit 7.14.6-1.

7.14.6.1.2  
(06-04-2021)  
**Authority**

- (1) Delegation Order 7-1, IRM 1.2.2.8.1 states the Director, Employee Plans has authority to issue favorable DLs on the qualified status of:
  - Pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans under IRC 401, IRC 403(a), IRC 409, and IRC 4975(e)(7).
  - The status for exemption of any related trusts or custodial accounts under IRC 501(a).
- (2) Find a complete list of delegation orders governing EP Rulings and Agreements at *Delegation Orders and Policy Statements by Process*.
- (3) See IRM 7.1.1, Exhibit 7.1.1-1 for a complete list of the major EP revenue procedures currently in effect.

7.14.6.1.3  
(08-21-2025)

**Roles and  
Responsibilities**

- (1) The mission of Employee Plans is to provide EP's customers top-quality service by helping them understand and comply with applicable tax laws and to protect the public interest by applying the tax laws with integrity and fairness to all.
- (2) The Director, EP, reports to the Deputy Commissioner, TE/GE, and is responsible for planning, managing, directing and executing nationwide EP activities.
- (3) EP responsibilities include:
  - a. Employee plans (including the qualification of pension, annuity, profit-sharing, and stock bonus plans, simplified employee pensions, saving incentive match plans for employees, and tax-sheltered annuities) and related trusts.
  - b. Tax treatment of participants and their beneficiaries and deductions for employer contributions.
  - c. Procedural and administrative provisions with respect to such plans.
- (4) The Director, EP R&A, reports to the Director, EP, and is responsible for three types of services for retirement plans— voluntary compliance, determination letters, and technical guidance.
- (5) Responsibilities of the EP R&A staff include:
  - a. Processing determination letter requests from employers regarding the qualified status of their pension, annuity, profit sharing and stock bonus plans.
  - b. Issuing opinion and advisory letters to specific requestors regarding pre-approved pension, annuity, and profit-sharing plans, including individual retirement accounts, simplified employee pensions and savings incentive match plans for employees, and tax-sheltered annuities.
  - c. Developing and operating voluntary correction programs, such as the Employee Plans Compliance Resolution System (EPCRS) program and issuing compliance statements or entering into closing agreements under these programs.
  - d. Processing requests for changes in funding method and making other actuarial determinations and interpretations.
  - e. Coordinating with Chief Counsel on requests for funding waivers.
  - f. Developing and maintaining responsibility for actuarial publications and other standards for the valuation of transfers of future interests for income, estate and gift tax purposes.
  - g. Coordinating with TE/GE Division Counsel, Associate Chief Counsel and the DOJ on litigation issues and declaratory judgment cases under the Internal Revenue Code. (IRC 7476).

7.14.6.1.4  
(08-21-2025)

**Program Management  
and Review**

- (1) Programs reports:
  - a. The EP Determinations program uses Business Objects to view, create, and modify inventory and employee records. Business Objects uses tools to provide a built-in interface to query and analyze data and to build reports .
  - b. Monthly reports detailing the current inventory of cases by area and their status are produced and provided to the Director, EP R&A, Area Managers, and frontline managers.
  - c. Ad-hoc reports are produced as requested by determinations personnel with appropriate permission.

- d. Each quarter, EP Determinations Quality Assurance issues reports to summarize the results of their TEQMS reviews. See IRM 7.11.3, Tax Exempt Quality Measurement System (TEQMS).

- (2) Program effectiveness: EP Determinations monitors business unit progress toward completing and closing cases in inventory. They provide status and progress reports to IRS leadership on a regular, recurring basis. Effectiveness is measured by analysis of compliance trends and results.

7.14.6.1.5  
(08-21-2025)  
**Program Controls**

- (1) The IRS receives EP determination letter applications and user fees from taxpayers on Pay.gov.
- (2) The user fee information is then transferred to LINUS to ensure it is properly recorded.
- (3) The application information from Pay.gov is transferred to Tax Exempt Determination System (TEDS) and EP/EO Determination System (EDS) which are the systems that EP Determinations uses to control their inventory.
- (4) TEDS contains roles and permissions to ensure proper separation of duties. (IRM 7.15.4).
- (5) The EP Determinations Area Managers coordinate the assignment of inventory.
- (6) In order to ensure a consistent level of managerial engagement in the process of making key strategic decisions during a determination letter review, the specialist submits requests for approval by their manager through TEDS.
- (7) The manager approves or rejects any request through TEDS.
- (8) EP Determinations QA reviewers perform reviews on mandatory review cases and for cases selected for the Tax Exempt Quality Measurement System (TEQMS) to ensure that specialists are conducting their determination letter reviews per technical, procedural and administrative requirements. See IRM 7.11.3 and IRM 7.11.9 for more information.
- (9) The IRS is fully committed to protecting the privacy rights of taxpayers and employees. Privacy laws are included in the IRC, the Privacy Act of 1974, the Freedom of Information Act, and IRS policies and practices. For more information about these laws, visit the *FOIA Library*.
  - a. For questions about privacy, email *\*Privacy*.
  - b. For questions about disclosure, email *\*Disclosure*.

7.14.6.1.6  
(06-04-2021)  
**Terms and Acronyms**

- (1) The table lists commonly used acronyms and their definitions.

Acronyms	Definitions
BO	Business Objects
DL	Determination Letter
EEE	Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)

Acronyms	Definitions
EP	Employee Plans
EDS	EP/EO Determination System
FMS	File Maintenance System
MF	Master File
MIS	Management Information System
OLE	Online error
QA	Quality Assurance
R&A	Rulings and Agreements
TEDS	Tax Exempt Determination System
TE/GE	Tax Exempt and Government Entities

7.14.6.1.7  
(08-21-2025)

#### Related Resources

- (1) See IRM 7.11.1.5, Computer Systems.
- (2) See IRM 7.11.1.5.1, Employee Plans/Exempt Organizations Determination System (EDS).

7.14.6.2  
(08-02-2012)

#### User Fee Report

- (1) The user fee report shows changes for a specific period that the user fee clerk makes to user fees paid. These changes are mostly user fee refunds or additional payments the IRS received. See Exhibit 7.14.6-2.

7.14.6.3  
(08-02-2012)

#### Unpostable Listings

- (1) This report lists cases in EDS that are in an unpostable status. These unpostables come from the nightly EDS batch run and do not include unpostables from the service center run report (including OLE errors). See Exhibit 7.14.6-3.

7.14.6.4  
(08-02-2012)

#### Employee Roster

- (1) This report lists the employee number (specialist number), employee name, phone number and other items in the Employee Master file.
- (2) The report may be generated for an Area Office or an Org. Code. See Exhibit 7.14.6-4 and Exhibit 7.14.6-5. The Area Office Report is divided by group.

7.14.6.5  
(08-02-2012)

#### Printing the Reports

- (1) After the system generates each report, you'll see the Print Format/Selection screen. Select a printer based on local procedures.

**Exhibit 7.14.6-1 (08-02-2012)****Management Information System (MIS) Main Menu**

(1) Select the EDS MIS Main Menu (Option 4) on the EDS Main Menu and you'll see:

---

EDS-MIS-686ep EP/EO DETERMINATION SYSTEM (EDS)  
MANAGEMENT INFORMATION SYSTEM (MIS)

Inventory	Clerical Screening	Employee Roster
(10) User Fee Report	(31) Unpostable Listings	(80) Division
(00) Exit	(32) Listing for MF Codes	(81) Org. Code

**\*\* THE FOLLOWING REPORTS HAVE BEEN MOVED TO BUSINESS OBJECTS \*\***

(01) Case Listings	(20) Query on Closed Cases
(02) Overage Listings	(21) Age of Disposals
(03) Overage Percentage	(22) Disposals by Form
(04) Inventory Counts	(23) Closing to Receipt Ratio
(05) Cycle Time	(30) Incomplete Application
(06) 4461 Listing	(50) Monitoring Report Menu
(07) Waiting Closing Approval	(99) Area Office Report Menu
(08) Age of Inventory	
(09) TEQMS Cumulative Case List	

**\*\*\* SELECT ONE OF THE ABOVE:\_\_\_**

Hit F1:Execute F10:Exit

---

(2) Enter the desired report option number.

(3) Press the F1 key.

(4) Each menu option listed below shows another screen. See the Exhibit Number listed.

**Exhibit 7.14.6-1 (Cont. 1) (08-02-2012)****Management Information System (MIS) Main Menu**

- a. User Fee Report (Menu Option 10) - Exhibit 7.14.6-2
- b. Unpostable Listings (Menu Option 31) - Exhibit 7.14.6-3
- c. Employee Roster - Division (Menu Option 80) - Exhibit 7.14.6-4
- d. Employee Roster - Org. Code (Menu Option 81) - Exhibit 7.14.6-5
- e. Listing for MF Codes (Menu Option 32) - Not described in this IRM, Only used by EP Determinations Processing Section Adjustment Unit.

EDS will display an error when you select any menu option that is not available in EDS. The error is, "Option \_\_ IS NOT IN EDS. YOU MAY TRY BUSINESS OBJECTS."

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	SELECT ONE OF THE ABOVE	Must be one of the valid option numbers (10, 31, 80, and 81).

**Exhibit 7.14.6-2 (08-02-2012)**  
**User Fee Report**

(1) If you select option 10 from the MIS Main Menu, you'll see:

---

**Generating Report...**

Enter Start Date: (MMDDYYYY)

Enter End Date: (MMDDYYYY)

---

(2) Enter the fields according to the validity checks below.

(3) Press the F1 key.

(4) If there were no input errors and the system generates the report, you'll see the Print Format/Selection screen (Exhibit 7.14.6-6).

(5) If there is an input error, the error message appears and the cursor is positioned on the field in error.

- Correct the input error.
- Continue at (3) above.

(6) After the report prints, you'll see the MIS Main Menu screen (Exhibit 7.14.6-1).

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	Start Date	Must be in a valid date format (MMDDYYYY). The beginning date range for the report period.
2	End Date	Must be in a valid date format (MMDDYYYY). The ending date range for the report period.

**Exhibit 7.14.6-3 (08-02-2012)**  
**Unpostable Listings**

(1) If you select option 31 from the MIS Main Menu, you'll see:

---

**Generating Report...**

Enter Area Office: 1-6, 12-Cincinnati, 99- N.O., 0 - US >

---

(2) Enter the fields according to the validity checks below.

(3) Press the Enter key.

(4) If there were no input errors and the system generates the report, you'll see the Print Format/Selection screen (Exhibit 7.14.6-6).

(5) If there is an input error, the error message appears and the cursor is positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

(6) After the report prints, you'll see the MIS Main Menu screen (Exhibit 7.14.6-1).

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	Area Office	Must be in a numerical format. 1-6, 12, 99, or 0.

## Exhibit 7.14.6-4 (08-02-2012) Employee Roster - Division

(1) If you select option 80 from the MIS Main Menu, you'll see:

---

### Generating Report...

Enter Area Office: 1-6, 12-Cincinnati, 99- N.O., 0 - US >

---

(2) Enter the fields according to the validity checks below.

(3) Press the Enter key.

(4) If there were no input errors and the system generates the report, you'll see the Print Format/Selection screen (Exhibit 7.14.6-6).

(5) If there is an input error, the error message appears and the cursor is positioned on the field in error.

- Correct the input error.
- Continue at (3) above.

(6) After the report prints, you'll see the MIS Main Menu screen (Exhibit 7.14.6-1).

### Validity Checks

ITEM	PROMPT	DESCRIPTION
1	Area Office	Must be in a numerical format. 1-6, 12, 99, or 0.

**Exhibit 7.14.6-5 (08-02-2012)**  
**Employee Roster - Org. Code.**

(1) If you select option 81 from the MIS Main Menu, you'll see:

---

**Generating Report...**

Enter Group No: >

---

(2) Enter the fields according to the validity checks below.

(3) Press the Enter key.

(4) If there were no input errors and the system generates the report, you'll see the Print Format/Selection screen (Exhibit 7.14.6-6).

(5) If there is an input error, the error message appears and the cursor is positioned on the field in error.

- a. Correct the input error.
- b. Continue at (3) above.

(6) After the report prints, you'll see the MIS Main Menu screen (Exhibit 7.14.6-1).

**Validity Checks**

ITEM	PROMPT	DESCRIPTION
1	Group	Enter group number. Must be in a numerical format.

## Exhibit 7.14.6-6 (08-02-2012) Print Format/Selection Screen

(1) When you select a report on the MIS Main Menu or submenus, you'll see

---

### EDS-FMS-20 Print Format/Selection

```
* Print Mode      _
* Device Number   _
* Number of Copies _
```

---

(2) Enter the fields according to the validity checks below.

(3) Press the F1 key.

(4) If there are no input errors, you'll see the MIS Main Menu (Exhibit 7.14.6-1).

(5) If there is an input error, the error message appears and the cursor is positioned on the field in error.

- Correct the input error.
- Continue at (3) above.

(6) After the system prints a report, you'll see the MIS Main Menu screen (Exhibit 7.14.6-1).

### Validity Checks

ITEM	PROMPT	DESCRIPTION
1	Print Mode	Must be entered. Valid entries are T, S, and 1-9. T - Text printer S - Slave printer 1-9 - Local print routines (Area will provide instructions for the use of options 1 - 9)
2	Device Number	Must be entered if Print Mode is T. Must be numeric.
3	Number of Copies	No entry required. If blank, one copy will be printed. Must be numeric.

