



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

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EFFECTIVE DATE

(03-14-2022)

PURPOSE

- (1) This transmits revised IRM 7.15.4, Employee Plans TEDS User Manual, Tax Exempt Determination System (TEDS) Roles and Delegation.

MATERIAL CHANGES

- (1) Updated for editorial changes, to correct typographical errors in IRM 7.15.4.4.1 and IRM 7.15.4.6.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.15.4, dated November 23, 2021.

AUDIENCE

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7.15.4

Tax Exempt Determination System (TEDS) Roles and Delegation

Table of Contents

7.15.4.1 Program, Scope and Objectives

7.15.4.1.1 Background

7.15.4.1.2 Authority

7.15.4.1.3 Acronyms

7.15.4.2 Roles

7.15.4.3 Permissions

7.15.4.4 General User Roles and Permissions

7.15.4.4.1 Researcher

7.15.4.4.2 Group Secretary/Clerk

7.15.4.4.3 Processing Clerk

7.15.4.4.4 Unpostable Clerk

7.15.4.4.5 User Fee Adjuster

7.15.4.4.6 Case Assigner

7.15.4.4.7 Determination Specialist

7.15.4.5 Group Managers

7.15.4.5.1 Area Manager

7.15.4.5.2 Executive Management

7.15.4.5.3 Function Security Manager (FSM)

7.15.4.5.4 National Unassigned (NUI) Manager

7.15.4.5.5 System Support

7.15.4.5.6 Records Manager

7.15.4.6 Role Delegation

7.15.4.6.1 Managerial Role Delegation

7.15.4.6.2 Delegate Notification

7.15.4.6.3 Revoking a Role Delegation

Exhibits

7.15.4-1 Advanced Search - TEDS User

7.15.4-2 Role Delegation

7.15.4-3 Selecting a Role

7.15.4-4 Selecting Calendar Date Range

7.15.4-5 Role Delegation Confirmation Screen

7.15.4-6 Select the Delegate

7.15.4.1
(09-15-2015)
Program, Scope and Objectives

- (1) **Purpose:** This IRM introduces the roles and delegation under the Tax Exempt Determination System (TEDS).
- (2) **Audience:** Employee Plans (EP) Determinations and Quality Assurance.
- (3) **Policy Owners:** Director, EP.
- (4) **Program Owner:** EP.
- (5) **Program Goals:** The goal of EP Determinations is to ensure that plans are in compliance with the tax laws by reviewing applications for Determination Letter (DL), opinion letters, and to protect the public interest by applying the tax law with integrity and fairness to all.

7.15.4.1.1
(11-23-2021)
Background

- (1) TEDS roles and permissions are system security features. They describe the:
 - Actions a user can perform.
 - Information a user can access, view and change.
- (2) TEDS roles are categorized by grouping together related tasks or responsibilities.
- (3) TEDS is used primary by the following two business units:
 - Tax Exempt and Government Entities (TE/GE).
 - Wage and Investments (W&I).
- (4) TEDS contains a role delegation feature that allows a group manager (or higher) to delegate one or more of her/his user roles to group members or other managers.
- (5) Information in this IRM provides guidance on how to:
 - Identify TEDS user roles and permissions.
 - Delegate and revoke user roles.

7.15.4.1.2
(11-23-2021)
Authority

- (1) Delegation Order 7-1, IRM 1.2.2.8.1, states the Director, Employee Plans has the 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, 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 <http://www.irs.gov/uac/Delegation-Orders-by-Process1>.
- (3) See IRM 7.1.1, Exhibit 7.1.1-1 for a complete list of the major EP revenue procedures currently in effect.

7.15.4.1.3
(11-23-2021)
Acronyms

- (1) The table lists acronyms used in this IRM and their definitions.

Acronym	Definition
CCR	Case Chronology Record
DL	Determination Letter
EDS	Employee Plans-Exempt Organizations Determination System
EP	Employee Plans
FSM	Functional Security Manager
NUI	National Unassigned Inventory
QA	Quality Assurance Staff
TEDS	Tax Exempt Determination System
TE/GE	Tax Exempt and Government Entities
TOPS	TE/GE Operational Support Program
W&I	Wage and Investment

7.15.4.2
(09-15-2015)
Roles

- (1) TEDS roles are grouped into three major categories based on related tasks and responsibilities.
- (2) Role categories are:
 - General roles – users who perform work-related tasks.
 - Managerial roles – users who manage the work or manage the system.
 - Add-on roles – user's special roles and permissions.
- (3) The General user roles are used primarily by employees who process the determination work.
 - Researcher I, II, III.
 - Group Secretary/Clerk.
 - Processing Clerk.
 - Unpostable Clerk.
 - User Fee Adjuster.
 - Determination Specialist.
- (4) Managerial user roles are for employees who manage the determination process and the TEDS system.
 - Group Manager.
 - Area Manager.
 - Executive Management.
 - National Unassigned Inventory (NUI) Manager.
 - Functional Security Manager (FSM).
 - Systems Support.
 - Records Manager.

- (5) Add-on user roles are special roles and permissions given to a user in addition to their normal role.

- Case Assigner.
- Re-open Case Administrator.

7.15.4.3 (03-07-2014) Permissions

- (1) Permissions allow a user to perform the necessary tasks for their role. Permissions vary based on the user's role and the specific repository item or action (for example, access to non-disclosable information or case assignment ability).
- (2) The table below explains types of permissions, their key, definition and explanation.

Types of Permissions		
Key	Definition	Explanation
R	Read	User can view data in the system, but can't make any changes to it.
A	Add/Create	User can Add/Create new data in the system.
U	Update	User can change existing data in the system.
P	Purge	User can move Items that are proposed for deletion into "Purge" folder.
D	Delete	User can remove data from system.
M	Mark	User can mark as printed (Group Print Queue).

7.15.4.4 (06-03-2011) General User Roles and Permissions

- (1) TEDS users who process various stages of the determination work have access privileges corresponding to the type of work they perform.

7.15.4.4.1 (03-14-2022) Researcher

- (1) Researcher roles allow access to TEDS for information purposes only. Users with Researcher roles can read information but can't change information.

Role	Permissions
Researcher I	Has read-only access to: <ul style="list-style-type: none">• Case data on all cases.• Disclosable/non-disclosable documents on closed cases.• Forms 2848, Power of Attorney and Declaration of Representative and 8821, Tax Information Authorization documents on open cases.

Role	Permissions
Researcher II	Has read-only access to disclosable/non-disclosable folders on open cases.
Researcher III	Has read-only access to: <ul style="list-style-type: none"> Repository Reports, access to some reports (doesn't have case level access to any reports other than the case chronology record (CCR)). the disclosable, non-disclosable and New Documents folders on open cases.

7.15.4.4.2
(09-15-2015)
Group Secretary/Clerk

- (1) The group secretary/clerk limited role can :
- Read all documents.
 - Access the group queue to print folder.

7.15.4.4.3
(06-03-2011)
Processing Clerk

- (1) The Processing Clerk role can :
- Read documents.
 - Update incorrect document types.
 - Establish a case.
 - Re-establish a case.
 - Put a case in closing sub-status of administrative re-open.
 - Update a case.

7.15.4.4.4
(06-03-2011)
Unpostable Clerk

- (1) The Unpostable Clerk role has permissions to update the following data information:
- Employee Identification Number (EIN).
 - Name.
 - Address and Zip Code.
 - Plan Name.
 - Plan Number.
 - Name Control.

Note: Read access is limited to documents for open cases and closed cases in an unpostable status.

7.15.4.4.5
(03-07-2014)
User Fee Adjuster

- (1) The User Fee Adjuster role has permissions to update the following information:
- Payment status.
 - Dishonored checks.
 - User fee indicators.
- (2) The User Fee Adjuster role may:
- Read/add documents to the disclosable folder.
 - Add entries to the CCR.
 - Read access to non disclosable documents for open and closed cases.

Note: Dishonored checks and refunds are processed through LINUS which updates TEDS then TEDS updates EDS. Document the CCR if one of these actions occurs.

7.15.4.4.6
(09-15-2015)
Case Assigner

- (1) The Case Assigner role is considered an add on role.
 - Is specifically requested.
 - May assign cases.
 - Has read access to case inventory.
 - Must be added to assign cases to specialists not in your group.

7.15.4.4.7
(09-15-2015)
Determination Specialist

- (1) The Determination Specialist role has these permissions:

Type of Case	Permissions
Closed case(s) (Status 21) in the Archived	Read only - (user may read but not make changes) both disclosable and non-disclosable folders.
Open case(s) not assigned to the specialist	<ul style="list-style-type: none">• Read only for documents in the disclosable folder.• Not able to read documents in the non-disclosable folder.
Open case(s) assigned to the specialist	Read and update for all documents in both the disclosable and non-disclosable folders.

- (2) Users can annotate on documents using Microsoft product functions and the Routing Slip. See IRM 7.15.8, Employee Plans TEDS User Manual, Tax Exempt Determination System (TEDS) Routing Slip Features.
- (3) The Determination Specialist role permissions for the CCR are read, add/create and update.

7.15.4.5
(09-15-2015)
Group Managers

- (1) The Group Manager role can perform these actions on cases assigned to their group:
 - Assign or unassign cases.
 - Transfer cases.
 - Return cases.
 - Read documents.
 - Add documents.
 - Update documents.
 - Propose to purge documents. .

- 7.15.4.5.1
(03-07-2014)
Area Manager
- (1) The Area Manager role permits a user to oversee the determination process for cases assigned within the area. The Area Manager may read, add, update and propose to purge documents for cases assigned to her/his area. An Area Manager can delegate permissions to their members and to the other Area Manager.
 - (2) An Area Manager can't delegate to members of another area.
- 7.15.4.5.2
(03-07-2014)
Executive Management
- (1) The Executive Management role permits a user to read documents and add comments to a CCR.
- 7.15.4.5.3
(09-15-2015)
Function Security Manager (FSM)
- (1) The FSM role is assigned to TE/GE Business Customer Support (also known as TE/GE Operational Program Support (TOPS)). The role can:
 - Add user accounts to TEDS.
 - Run security reports and audit trails.
 - Invalidate user accounts.
- 7.15.4.5.4
(03-07-2014)
National Unassigned (NUI) Manager
- (1) The NUI Manager role can read, add, update, and propose to purge documents and information in the NUI. The NUI Manager can delegate to a user in the same Business Segment.
- 7.15.4.5.5
(09-15-2015)
System Support
- (1) The System Support role assigned to TOPS has read-only access. A user with this role can't:
 - Access CCR.
 - Access open or closed case containers.
 - Purge documents.
 - View payment information.
- 7.15.4.5.6
(03-07-2014)
Records Manager
- (1) The Records Manager role can:
 - Read, add, delete and purge applications and folders created by the system (such as, disclosable/non-disclosable and purge folders).
 - Read all user and group profiles.
 - Update a CCR entry, override all delegations and make new delegation of roles across all levels.
 - Delegate any role except the FSM and Records Manager roles.
- 7.15.4.6
(09-15-2015)
Role Delegation
- (1) Role Delegation allows managers to delegate one or more of her/his user roles to members of her/his group members or to another manager.
 - (2) Role Delegation characteristics include:
 - Delegating a role to multiple users.
 - Delegating roles with differing date ranges.
 - Limiting the role delegation to no more than a 30-day period.
 - Revoking or cancelling a delegation.

Note: Only the delegator, the Records Manager role or the Functional Security Manager role can perform these actions.

 - Not allowing the delegate to re-delegate a role to another user.

(3) These users have the ability to delegate her/his role:

If ...	Then ...
Group Manager	<p>Can delegate Group Manager & Group Secretary/Clerk roles. These roles can only be delegated to:</p> <ul style="list-style-type: none"> • Members of the specific group (Group A). • Another manager (Group B). <p>Note: Manager Group A can't delegate to other members in Group B.</p>
Area Manager	<p>Can delegate Area Manager, Group Manager & Group Secretary/Clerk roles. These roles can only be delegated to:</p> <ul style="list-style-type: none"> • Members of the specific area. (Area 1). • Another Area Manager (Area 2). <p>Note: Manager Area 1 can't delegate to other members in Area 2.</p>
Executive Manager	<p>Can delegate Group Manager, Executive Management and Area Manager roles. The Executive Manager can delegate to any user under her/him.</p>
NUI Manager	<p>Can delegate the NUI Manager role to a user in the same Business Segment.</p>
Records Manager	<p>Can delegate any role (including NUI Manager, Executive Manager, Area Manager, Group Manager & Group Secretary/Clerk roles). Cannot delegate the Functional Security Manager and Records Manager roles. A Records Manager can override all delegations and can delegate roles across all levels.</p>

7.15.4.6.1
(09-15-2015)
**Managerial Role
Delegation**

- (1) To delegate a managerial role, the TEDS user must first identify her/his target user using TEDS user search.
- (2) Use these steps to search for the target:

Step	Action
1.	Click Advanced Search .
2.	Select Object Type: TEDS User (teds_user) .
3.	From the Properties drop down menu, select: <ol style="list-style-type: none"> 1. Employee Group Number. 2. Standard Employee Identifier or other know criteria.
4.	Enter group number, Standard Employee Identifier (SEID), or known criteria of target user.
5.	Click Search .

Note: See Exhibit 7.15.4-1, Advanced Search - TEDS User.

- (3) To initiate the role delegation:

Step	Action
1.	Highlight the line of the target user.
2.	Click menu selection Role Delegation .
3.	Click Delegate Role(s) on the drop down menu.

Note: Exhibit 7.15.4-2, Role Delegation.

- (4) To select role:

Step	Action
1.	Click drop down box.
2.	Select the desired role.

Note: Exhibit 7.15.4-3, Selecting a Role.

- (5) To select delegation date range:

Step	Action
1.	Enter a Start Date and End Date using the calendar option accessed by clicking the calendar.
2.	Click Add to complete selection of the role.
3.	Click OK .

Step	Action
4.	Repeat steps to add additional roles.

Note: Exhibit 7.15.4-4, Selecting Calendar Date Range.

Note: When delegating more than one role to a target user, all roles don't need to have the same starting and ending dates.

(6) To confirm role delegation:

Step	Action
1.	Verify role selections and start and end dates.
2.	Click Remove to remove an individual role prior to completing the delegation process.
3.	Click OK to complete delegation or Cancel to abort.

Note: Exhibit 7.15.4-5, Role Delegation Confirmation Screen.

7.15.4.6.2 (06-03-2011) Delegate Notification

(1) Notifications are sent to the delegate's Inbox to alert them of:

- Delegated roles (sent to the delegator's Inbox).
- Expiring delegated roles (sent 24 hours prior to expiration).
- Revocation of delegated roles.

(2) Active and pending delegated roles are listed at the bottom of the delegate's user profile.

Note: Although a "Remove" option is shown in the delegate's profile, the delegate can't remove a delegated role.

7.15.4.6.3 (06-03-2011) Revoking a Role Delegation

(1) A role delegation may only be revoked or cancelled by the delegator, a Records Manager or a FSM.

(2) To revoke a delegation:

Step	Action
1.	Click Advanced Search .
2.	Select Object Type: TEDS User (teds_user) .
3.	From the Properties drop down menu, select Employee Group Number , Standard Employee Identifier , or other known criteria.
4.	Enter group number, Standard Employee Identifier (SEID), or known criteria of target delegate.

Step	Action
5.	Click Search .
6.	Click on the SEID of the target delegate.
7.	Click Remove in the acting and pending delegations section of the delegate's user profile.

Note: Exhibit 7.15.4-6, Select the Delegate.

Note: Notification of the cancelled delegated role is sent to the delegate's Inbox.

Exhibit 7.15.4-1 (06-03-2011)

Advanced Search - TEDS User

Advanced Search – TEDS User

The screenshot shows a web-based search interface titled "Advanced Search: General". The "Object Type" is set to "TEDS User (teds_user)". Under "Properties", "Employee Group Number" is selected with the operator "contains" and the value "7521". The "Date" section lists various employee attributes, with "Employee Group Number" highlighted. The "Size" section has "TEDS Role(s)" selected. A list of properties includes Employee First Name, Employee Grade, Employee Last Name, Employee Organization, Employee Phone Number, Employee Position, Employee State, Employee Time Zone, Standard Employee Identifier, and TEDS Role(s). Callouts provide instructions: "Select TEDS User object" points to the Object Type dropdown; "Enter group number or SEID" points to the value field; "Click Search" points to the Search button. The bottom of the dialog features "Search", "Clear", and "Cancel" buttons.

-- Web Page Dialog

Advanced Search: General

Object Type: TEDS User (teds_user)

Select TEDS User object

Properties: Employee Group Number contains 7521 Remove

Date: Employee Group Number

Enter group number or SEID

Employee First Name

Employee Grade

Employee Last Name

Employee Organization

Employee Phone Number

Employee Position

Employee State

Employee Time Zone

Standard Employee Identifier

Size: TEDS Role(s)

Select Employee Group Number, Standard Employee Identifier or other known criteria

Click Search

Search Clear Cancel

Exhibit 7.15.4-2 (06-03-2011)**Role Delegation****Role Delegation**

The screenshot shows the TEDS Role Delegation interface. On the left is a navigation tree with 'TEDS : EPGM7521' selected. The main area displays search results for the criteria: `SELECT * FROM teds_user WHERE [employee_group_number contains '7521']`. The results are shown in a table with columns: SEID, Employee Last Name, Employee First Name, and Group Number. The first row, 'EPSP2 Blowe Joe 7521', is highlighted. A callout bubble points to this row with the text 'Highlight the line of the target user'. Another callout bubble points to the 'Delegate Role(s)' button in the top right with the text 'Click Role Delegation then Delegate Role(s)'.

SEID	Employee Last Name	Employee First Name	Group Number
EPSP2	Blowe	Joe	7521
EPSP3	Newton	Rafal	7521
EPGM7521	Mariet	Lori	7521
EPGRPSEC1	Horn	Gert	7521
Oxdmb	nokta	youssef	7521
EPSP1	Karbowski	Dick	7521

Exhibit 7.15.4-3 (06-03-2011)
Selecting a Role

Selecting a Role

-- Web Page Dialog

Role Delegation Module

User Name: Newton, Rafal - EPSP3

Roles: role_manager_7521

Start Date: role_manager_7521

End Date: Date

Add

Select Desired Role from the drop down menu

Exhibit 7.15.4-4 (06-03-2011)
Selecting Calendar Date Range

Selecting Calendar Date Range

Web Page Dialog
 Role Delegation Module

User Name: Blowe, Joe - EPSP2

Roles: role_manager_7521

Start Date: Oct 1, 2010

End Date:

Click Add

Select Start & End Dates using calendar feature (Default starting date is current date)

October 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

All Active and Pending Delegation

<u>Delegate</u>	<u>Delegator</u>	<u>Role</u>	<u>Start Date</u>	<u>End Date</u>
User does not have any active role delegations.				

OK Cancel

Tax Exempt Determination System (TEDS) Roles and Delegation 7.15.4

page 15

Exhibit 7.15.4-5 (06-03-2011) Role Delegation Confirmation Screen

Role Delegation Confirmation Screen

-- Web Page Dialog
Role Delegation Module

User Name: Blowe, Joe - EPSP2

Roles: role_document_importer

Start Date: Oct 6, 2010

End Date: Oct 6, 2010

Add

All Active and Pending Delegations:

<u>Delegate</u>	<u>Delegator</u>	<u>Role</u>	<u>Start Date</u>	<u>End Date</u>
User does not have any active role delegations.				

Current Selections:

You must click OK to commit these selections. You can also remove some of the selections prior to committing by clicking on the Remove link at the end of each row.

<u>Delegate</u>	<u>Role</u>	<u>Start Date</u>	<u>End Date</u>	
EPSP2	role_manager_7521	10/6/2010 12:00 AM	10/31/2010 12:00 AM	<u>Remove</u>
EPSP2	role_document_importer	10/6/2010 12:00 AM	10/6/2010 12:00 AM	<u>Remove</u>

Click Remove to remove an individual role

Click OK or Cancel

OK Cancel

Exhibit 7.15.4-6 (06-03-2011)**Select the Delegate**