MANUAL TRANSMITTAL

7.15.6

NOVEMBER 23, 2021

EFFECTIVE DATE

(11-23-2021)

PURPOSE

(1)   This transmits revised IRM 7.15.6, Employee Plans TEDS User Manual, Navigating the Tax Exempt Determination System (TEDS).

MATERIAL CHANGES

(1)   Added internal control sections. Amended and renamed IRM 7.15.6.1, formerly Overview, now Program, Scope and Objectives. Added IRM 7.15.6.1.1, Background; IRM 7.15.6.1.2, Authority; and IRM 7.15.6.1.3, Acronyms.

(2)   Updated for plain language and editorial changes.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.15.6, dated September 17, 2015.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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

7.15.6
Navigating the Tax Exempt Determination System (TEDS)

Table of Contents

7.15.6.1 (11-23-2021) **Program, Scope and Objectives**	(1) **Purpose:** This IRM discusses guidance on navigating the Tax Exempt Determination System (TEDS).

(2) **Audience:** Employee Plans (EP) employees involved in the issuance of determination letters.

(3) **Policy Owner:** Director, EP.

(4) **Program Owner:** EP.

(5) **Program Goal:** To explain:

- How to use the TEDS Repository to search, retrieve and view case data and images.
- How to change TEDS case data and entity information.
- How to create, edit and execute (run) search queries.
- How to use Optical Character Recognition (OCR).
- How TEDS interacts with Employee Plans-Exempt Organizations Determination System (EDS) in the case closing process.

7.15.6.1.1
(11-23-2021)
Background

(1) The Tax Exempt Determination System (TEDS) is the primary system Employee Plans (EP) uses to process Determination Letter (DL) applications. Generally, EP will establish and work DL applications in TEDS but create the final DL in the EP/EO Determination System (EDS).

(2) TEDS stores in an electronic Records Repository:

a. Images of original determination applications and associated data.
b. Subsequent related documentation.

7.15.6.1.2
(11-23-2021)
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:

a. Pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans under IRC 401, IRC 403(a), IRC 409, IRC 4975(e)(7).
b. 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.*

7.15.6.1.3
(11-23-2021)
Acronyms

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

Acronym	Definition
BRE	Business Rules Engine
DL	Determination Letter
EDS	EP/EO Determination System
EP	Employee Plans
EP/EO	Employee Plans-Exempt Organizations

Acronym	Definition
NAI	National Assigned Inventory
NUI	National Unassigned Inventory
OCR	Optical Character Recognition
TEDS	Tax Exempt Determination System

7.15.6.2
(06-12-2013)
Document Repository

(1) The document repository is a virtual storehouse. It contains:

- Electronic cabinets.
- Individual case folders that store images of documents, reports, templates, messages, and personal files.

(2) The document repository enhances EP Determinations ability to:

- Organize work processes.
- Manage case inventory.
- Identify and associate documents with the correct case folder.
- Ease determination applications processing.
- Research open and closed inventory.

(3) Use the documents repository to search, retrieve and view data and images. Access the different system components through the "Navigation" screen. As a user you are given roles and permissions that allow you to access specific aspects of the system. Your permissions are based on your role(s). (See IRM 7.15.4, Tax Exempt Determination System (TEDS) Roles and Delegations.)

7.15.6.2.1
(06-12-2013)
Screen Selection Options

(1) The following terms are used to describe the different parts of the TEDS screen:

Term	Description
Navigation Pane	Contains your Inbox, My Cases, Templates, etc. and allows you to navigate through the repository.
Data Grid	Displays case information.
Column Labels	Lists the case attributes. You can sort and display in any order, and customize.

(2) From the Navigation Pane select any of the following options to navigate through the system:

- Inbox.
- Saved Searches.
- My Cases.
- Cabinets.
- Reports.
- Recently Viewed.

Note: See Exhibit 7.15.6-1, Screen Selection Options.

(3)   The data screen is located in the lower center of the screen. It displays the case information when you select My Cases from the Navigation Pane.

(4)   The function buttons are located above the "column labels." You can sort and display them in any order and customize them. The following options allow different actions based on your location in TEDS:

- File.
- Edit.
- View.
- Tools.
- Reports.

Note: See Exhibit 7.15.6-1.

7.15.6.3
(06-12-2013)
Cabinets

(1)   Cabinets are the highest level of organization in the repository. Cabinets store and organize file folders and provide easy access to case files and templates.

(2)   The two types of cabinets are:

- Universal.
- Personal.

7.15.6.3.1
(06-12-2013)
Universal Cabinets

(1)   TEDS Universal Cabinets:

Cabinet	Description

TEDS Inventory Cabinets	• Highest levels of organization for TEDS cases are:
	   a. National Unassigned Inventory.
	   b. National Assigned Inventory.
	   c. Archived Cases.
	
	• Cases are sorted by Employee Plans (EP) or Exempt Organization (EO), by year and by month.
	• EP cases display for EP users.
	• EO cases display for EO users.
	• Cases move from one cabinet to another based on status code changes.
	• Group 7849 - The queue for printing Repository Notices and Letters.

National Unassigned Inventory (NUI)	• NUI cabinets store unassigned cases.
National Assigned Inventory (NAI)	• NAI cabinets store cases that are assigned to a group or a specialist.

Cabinet	Description
Archived Cases	• Archived Cases "year" cabinets store closed cases including cases that have been scanned into TEDS after closing on EDS. Currently, TEDS closed cases stay in the National Assigned Inventory in Status 57 or 59. (A case closed on TEDS moves from the NAI to the Archived Cases when updated to status 21.)

(2) Only the Records Manager and the National Unassigned Inventory Manager can see the National Unassigned Inventory (NUI), the National Assigned Inventory (NAI) and the Archived Cabinet.

7.15.6.3.2
(09-23-2014)
Personal Cabinets

(1) Personal cabinets are unique to each TEDS user's roles.

(2) Examples of TEDS personal cabinets include:

- Inbox.
- My Cases.
- Saved Searches.
- Cabinets.
- User Group Number.
- Group 7849.
- Templates.
- Reports.
- Recently Viewed.

7.15.6.3.2.1
(09-17-2015)
Inbox Cabinet

(1) The Inbox cabinet alerts you of system events or received receipt.

(2) The Inbox cabinet receives notifications of:

- New case assignments or cases returned from the manager.
- Receipt of new documents.
- A related case.
- Case sent to manager for review or proposed closing.
- Routing slip.
- Role delegation.

(3) To open a notification, double click on the link. You'll find additional information when you open a notification. See Exhibit 7.15.6-1, Screen Selection Options.

7.15.6.3.2.2
(06-12-2013)
My Cases Cabinet

(1) The My Cases cabinet:

- Contains cases assigned to you.
- Provides easy access to your inventory.

(2) By clicking on My Cases you can access and work assigned TEDS cases.

- View case data.
- View case file images.
- Create a case chronology entry.

- View payment information.
- View case reports.

(3)   A manager's My Cases cabinets contain all cases assigned to the group including unassigned group inventory or group suspense.

(4)   Managers also have a cabinet, titled "User Cases." The User Cases allows the manager to select and display a specific group member's case listing. It contains links to each case assigned to direct reports (so both the specialist and the group manager own a case).

7.15.6.3.2.3 (09-23-2014) **Saved Searches Cabinet**	(1) The Saved Searches cabinet allows you to access a saved search. The cabinet appears after you have saved one or more searches.

7.15.6.3.2.4 (09-23-2014) **Reports Cabinet**	(1) The Reports cabinet allows you to generate various reports such as: • Cases by Power of Attorney Report. • Multiple Case Summary. • Case Progress. • Individual Case Information. • TEDS Case Processing Reports. • TE/GE Case Reconciliation Report. • Case Status Report. • Case History Record.

7.15.6.3.2.5 (06-12-2013) **Recently Viewed Cabinet**	(1) The Recently Viewed cabinet provides a link to recently viewed documents and folders.

7.15.6.4 (09-23-2014) **Accessing a Case File**	(1) Click on the "My Cases" cabinet. Choose the case you want to access by clicking on "Case Information" or clicking on the yellow folder. You see the various files and folders contained within the case.

(2)   Files are designated by an icon of a piece of paper. Access by clicking on the little blue "i".

(3)   Folders are designated by a file folder icon. Access a folder by clicking the folder name.

(4)   The following table lists the folders and information contained:

Folder	Contains
Case Information	Entity specific data such as Document Locator Number (DLN), applicant name, contacts, address, control date, user fee, etc.
Documents	Documents related to case (application, organizing document(s), work papers, etc.).
Case Chronology	Case chronology entries that have been created for the case.

Folder	Contains
Case History	Information on all the status code changes made to the case.
Payments	User fee payment information.
BRE Results	View results of the Business Rules Engine.
Related Cases	Cases with the same Employer Identification Number (EIN) and plan number.

(5)   The TEDS case file "main screen" is shown in Exhibit 7.15.6-2, TEDS Case File Main Screen.

7.15.6.5
(09-23-2014)
Case Information File

(1)   Case information is shown on several different tabs within the Case Information File. Information in this file includes:

- Data transcribed at scanning.
- Information derived from opening business rules.
- Receipt and handling information.
- Information users enter throughout case processing.

Note: See IRM 7.15.7.3.4, Accessing Case Information.

Note: The Case Information File opens as a separate window.

7.15.6.6
(09-23-2014)
Viewing Documents in TEDS

(1)   The Documents folder contains all documents the applicant submitted and documents the specialist prepared and imported.

(2)   Open the Documents folder by double clicking **Documents**.

(3)   When the Documents folder opens you'll see the below subfolders and their contents:

Subfolder	Contains
New Documents	Documents received in TEDS after the original case was established. (When TEDS receives new document(s), the number of documents will be in parentheses.)
Working	Open routing slip(s), final draft letters.
Disclosable	Documents scanned in when the case is first established, subsequently imported or moved from another document subfolder.
Non-Disclosable	Documents the specialist has determined are non-disclosable.
Purge	Items the specialist determines are immaterial to the administrative case file.

(4)   Access and view individual subfolders and the documents or files within the subfolders by double clicking the folder or by clicking the underlined document name(s).

7.15.6.7
(06-12-2013)
Display Screen Options

(1)   You can customize the display screens.

7.15.6.7.1
(09-23-2014)
Page Display

(1)   Items per page is set to a default of 10, but you can change the setting to 50 or 100. (If you can't see the option to change items per page, scroll to the far right of the screen.)

(2)   To change the number of items displayed per page, click on the Items per page drop down arrow on the column label bar and select the desired display setting. The suggested items per page setting is 50.

(3)   If there are more items available to view on the items per page, use the single arrow on the toolbar to move from one page to the previous or next page. Use the double arrows to go to the first or last page of the list.

7.15.6.7.2
(09-23-2014)
Column Headers

(1)   Each data grid display contains unique column headers for specific information displayed in the data grid. You can change the information displayed on the screen by adding, reordering or removing column headers.

(2)   Follow these steps to change the column header:

Step	Action
1.	Click on My Cases.
2.	Click on the Column Preferences icon in the column header field on the far right of the screen.
3.	Scroll to the right if the icon isn't shown.

(3)   After you click on the Column Preferences icon, the Preferences: Display Settings menu appears.

7.15.6.7.3
(09-23-2014)
Removing Column Headers

(1)   Delete column headings from the display by removing them from the default items list.

(2)   Follow these steps to remove a column header:

Step	Action
1.	Click on the column attribute located in the **Selected attributes to display as column:** box on the right.
2.	Click on the left arrow to move the attribute into the **Select attributes to display** box on the left.
3.	Click OK to accept the changes.

Note: See Exhibit 7.15.6-3, Removing Column Headers.

7.15.6.7.4 (09-23-2014) **Re-ordering Column Headers**	(1) You can organize the information on the data grid by choosing the order in which the columns display. The Re-order function is available for most cabinets. (2) The following table shows the steps to move a column header:

Step	Action
1.	Click on the column header you want to re-order in the **Selected attributes to display as column:** box on the left.
2.	Click on the up or down arrow to move the column header to the desired location.
3.	Click **OK** to accept the changes.

Note: See Exhibit 7.15.6-4, Re-order Column Headers.

(3) The attributes are displayed in the "Selected attributes to display as column:" box in the order that they appear as column headers on the data grid from left to right. You can't use the Re-order function for the Inbox.

7.15.6.8
(06-12-2013)
User Profile
	(1) The User Profile stores:
	
	  • Your profile information.
	  • Group information.
	  • Information about roles that are assigned to you.
	
	(2) Access the User Profile screen by clicking User Profile next to the Logout button at the top of the screen.

7.15.6.8.1 (06-12-2013) **TEDS Roles**	(1) One of the items listed in your profile is your TEDS role(s). You are assigned specific roles based on your position and needs. (2) See IRM 7.15.4, Tax Exempt Determination System (TEDS) Roles and Delegation for additional information.

7.15.6.8.2 (06-12-2013) **Group Profile Screen**	(1) Group information is also stored in your profile. Access by clicking the underlined Employee Group Number on the User Profile screen. (2) The Group Profile screen shows administrative information about your group.

7.15.6.9 (09-23-2014) **Query and Search Capabilities**	(1) TEDS query and search features are used to locate a case, find a power of attorney or do general research. (2) Query and search makes it easier to research determination case information.

| 7.15.6.9.1
(09-23-2014)
Query Options | (1) TEDS has three query options:

   •   Simple Search.
   •   Advanced Search.
   •   Reports.

(2) Begin each query with the menu options on the top of the web page.

(3) Use the Search to perform a simple query with the TEDS case number.

(4) Use the Advanced Search to perform a query based on specific property or multiple properties. You can also use advanced search to generate a simple case listing report. |

7.15.6.9.1.1
(09-23-2014)
Simple Search Query

(1) Follow these steps to perform a simple search query:

Step	Action
1.	Enter a TEDS case number (EP-yyyynnn-nnnnnn, or any part of it) in the box at the top of the web page
2.	Click **Go.**

Note: The simple search function is case, dash and space sensitive.

7.15.6.9.1.2
(09-17-2015)
Advanced Search Query

(1) Use the advanced search to locate a TEDS case number or search for more than one case.

(2) To start an advanced search click **Advanced Search** at the top of the Web page.

(3) The Advanced Search page opens to the Advanced Search General tab which displays the different search options. Use advanced search to customize a query based on:

   a.   Predetermined location(s) in which to search (Object Type).
   b.   Single property value or multiple property values (Properties).
   c.   Specific actions that occurred during specific time frames (Date).
   d.   File size (Size).

(4) After you enter the desired search criteria, all queries, run by clicking "Search" at the bottom of the page. See Exhibit 7.15.6-5, Advanced Search Query Screen.

(5) After you do an advance search, you can add more attributes to the search display by using the Preference Tables.

Step	Action
1.	Go to Select Object.
2.	Select TEDS Case.

Step	Action
3.	Highlight the attribute you need.
4.	Click on the right arrow.

Note: See Exhibit 7.15.6-6, Preferences: Display Settings: Classic Columns for Search.

7.15.6.9.1.2.1
(09-23-2014)
Selecting Object Type

(1) Using the advance search query select the search location by clicking on the Object Type drop-down arrow. Each Object Type will have a different set of Property values. See Exhibit 7.15.6-7, Selecting Object Type.

(2) Search on these object types:

- EP Cases.
- Routing Slips.
- TEDS users.

7.15.6.9.1.2.2
(09-23-2014)
Properties

(1) Perform advance searches using the Properties button. See Exhibit 7.15.6-8, Searching by Properties' Field.

(2) To search using Properties perform these steps:

Step	Action
1.	First field: click on the drop-down arrow to select a property.
2.	Third field: enter the search value (e.g., EIN, applicant name, etc.).

(3) If you use this search option with the = used, it will only return an exact match (such as, status = 62). Results won't include cases with sub status codes. If the status contains 62, then cases with sub statuses will be returned (62AD, 62AI, etc.).

7.15.6.9.1.2.2.1
(09-23-2014)
Add Additional Property

(1) You can search on more than one property. See Exhibit 7.15.6-9, Adding Additional Property Values.

(2) Search using multiple properties by clicking "Add another property" and selecting one of the following options:

- "And" will return search results that match this property value and the property value on the previous line. This limits the search.
- "Or" will return search result that match this property value or the property value on the previous line. This expands the search.

7.15.6.9.1.2.2.2
(09-23-2014)
Removing Property

(1) If the search result(s) aren't the expected outcome, you can eliminate some properties in the search criteria. See Exhibit 7.15.6-10, Removing Search Properties.

(2) To remove a property click "Remove" next to the property you want to eliminate.

7.15.6.9.1.2.3 (09-23-2014) **Searching by Date**	(1)	Use the Date field to search using various date elements for a specified time period. See Exhibit 7.15.6-11, Searching by Date.
	(2)	To search using the Date field:

- Select case requirements in the Properties line.
- Select the date and time period in the remaining fields.

7.15.6.9.1.2.4 (09-23-2014) **Searching by Size**	(1)	Use the Size field to search for files within a specific size range. Search by size by selecting the desired size criteria from the drop-down menu. See Exhibit 7.15.6-12, Searching by Size.

7.15.6.9.2 (09-23-2014) **Search Results and Editing Search Criteria**	(1)	Search results display the cases that match the search criteria.
	(2)	If the query is a text-based property, such as" name," the words that match the search value(s) are highlighted.
	(3)	The search result will list the cases in control date order.

7.15.6.9.2.1 (09-23-2014) **Count Results**	(1)	If the query produces a large result list or if you only need the case, click **the magnifier** to get the number of case results. The query will continue to process. See Exhibit 7.15.6-13, Query Results Count Only.
	(2)	If you only need to search for the number o cases results, place a check in the **Show Result Count** box.

7.15.6.9.2.2 (09-23-2014) **Editing Searches**	(1)	You can edit and re-run the query if the query didn't return the expected outcome. See Exhibit 7.15.6-14, Sample Search Results/How to Begin Edit Search.
	(2)	Use the following steps to edit a query:

Step	Action
1.	Click on **Edit Search.**
2.	Modify the search criteria.
3.	Click **Search** to re-run the query.

Note: If an individual case was selected from the results, use the **Last Results** button rather than the **Back** button on the internet browser to return to the most recent search results.

7.15.6.9.2.3 (09-23-2014) **Saving Searches**	(1)	Save advanced search query criteria to view or run again. See Exhibit 7.15.6-15, Methods of Saving a Search and Exhibit 7.15.6-16, Naming the Saved Search.
	(2)	To identify the saved search complete the "Name and Description" fields:

Step	Action
1.	Click **OK** to save the search.
2.	Click box to uncheck **Include Results.**

Note: By unchecking this box the search parameters are saved and not the specific results of the search.

7.15.6.9.2.4
(09-23-2014)
Finding Saved Searches

(1) Access saved searches by clicking Saved Searches in the Navigation Pane. See Exhibit 7.15.6-17, Finding a Saved Search.

7.15.6.9.2.5
(09-23-2014)
Run a Saved Search Query

(1) You can revise, re-run or delete own saved searches. See Exhibit 7.15.6-18, Running a Saved Search.

(2) When you rerun a saved search query, the search uses the same parameters but returns updated results.

(3) Follow these steps to run a saved search:

Step	Action
1.	Click **Saved Search.**
2.	Right click on the selected search, click **Run Search.**

(4) Before running the search you can modify the search parameters by following these steps:

Step	Action
1.	Right click on the selected search, click **Edit.**
2.	Edit the desired criteria.
3.	Click **Search** to re-run the search.

7.15.6.9.3
(09-23-2014)
Exporting Search Results

(1) After completing a search you can export the search results to Excel. You can export all of the results or only the specific columns. See Exhibit 7.15.6-19, Remove and Add Column Preferences, and Exhibit 7.15.6-20, Exporting to an Excel Worksheet.

(2) Follow these steps to export a completed search:

Step	Action
1.	Right click on the Search Results, click **Export to CSV**. This opens a second window.

Step	Action
2.	All columns will be selected by default. Select and remove any unwanted columns by clicking on the column name and clicking on the "Left Arrow" to remove.
3.	Click **OK**.
4.	A file download box will open, click **Open**. The results is displayed as an Excel spreadsheet.
5.	Right Click on Export to CSV.

(3)   To add column headers from the Preferences Display Settings menu:

Step	Action
1.	Click on the desired column attribute in the **Select attributes to display** box on the left.
2.	Click on the right arrow to move the desired attribute into the **Selected attributes to display as column** box on the right.

(4)   The new column header attribute moved from the "Select attributes to display" box on the left to the "Selected attributes to display" column box on the right.

(5)   Click **OK** to accept the changes.

7.15.6.10
(09-23-2014)
**Viewing TEDS
Documents Using
Optical Character
Recognition (OCR)**

(1)   You can search TEDS documents for words or phrases using Optical Character Recognition (OCR).

(2)   OCR is computer software that reads text from paper and translates images into a form the computer can manipulate. It translates handwritten or typed scanned text into language the machine understands and text that it can edit.

(3)   After OCR is applied to a document(s), you can search word or phrases searches using the binocular icon.

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Exhibit 7.15.6-1   (09-23-2014)
Screen Selection Options

Screen Selection Options
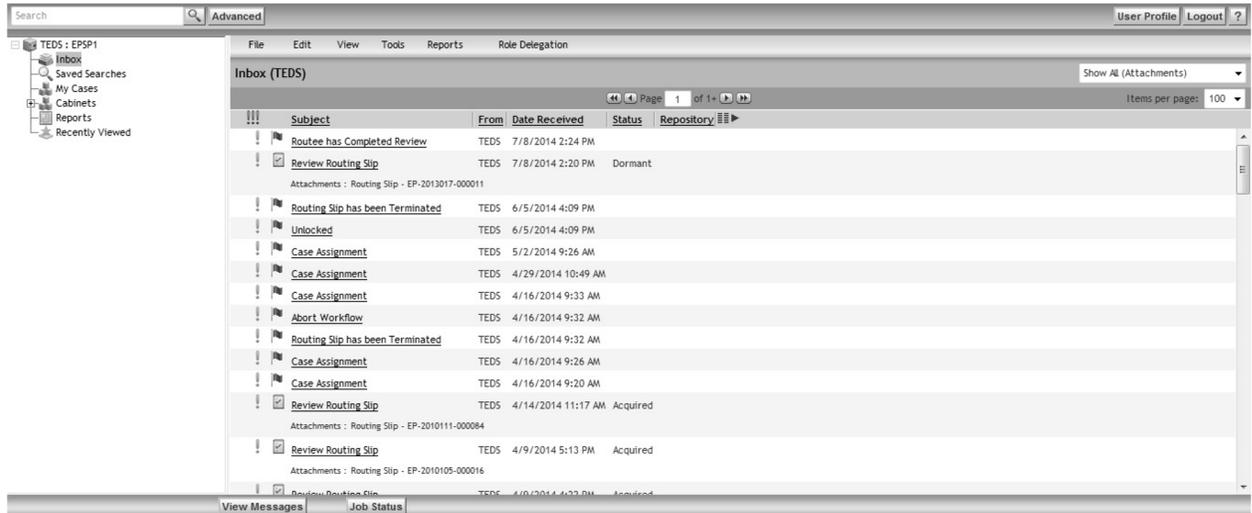
Exhibit 7.15.6-2   (09-23-2014)
TEDS Case File Main Screen

TEDS Case File Main Screen
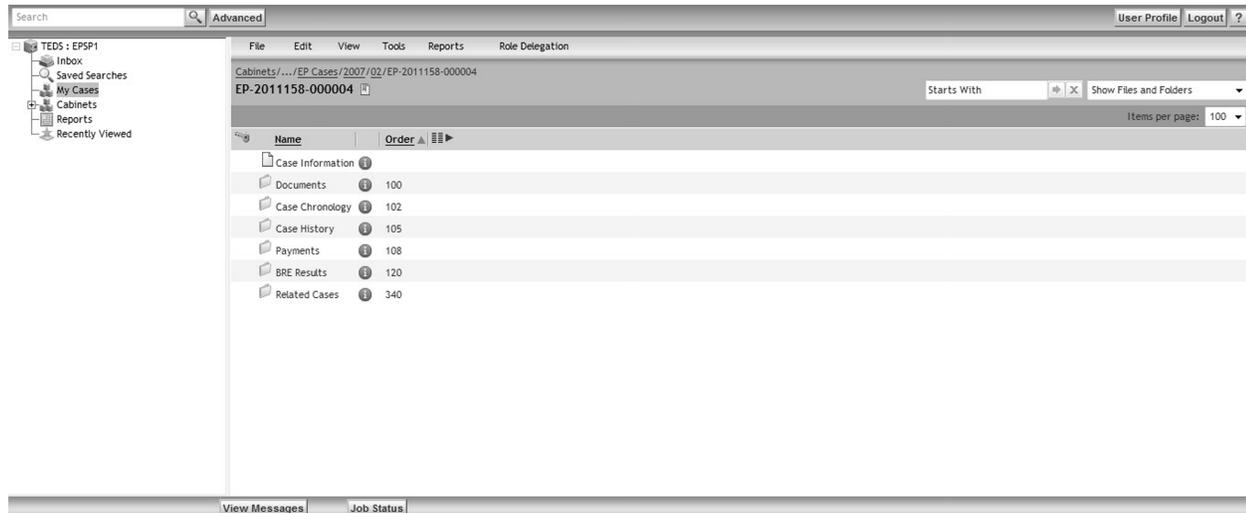
Exhibit 7.15.6-3   (09-23-2014)
Removing Column Headers

Removing Column Headers

Preferences: Display Settings: My Cases :

Select object type:

Default Items

Select attributes to display:

Selected attributes to display as column:

Name
Applicant Name
Case Number
EIN
EDS Case Number
Control Date
Expedite Reason Code

Remove from list of selected attributes to display as columns

Closing Code

Reset to defaults

?   OK Cancel
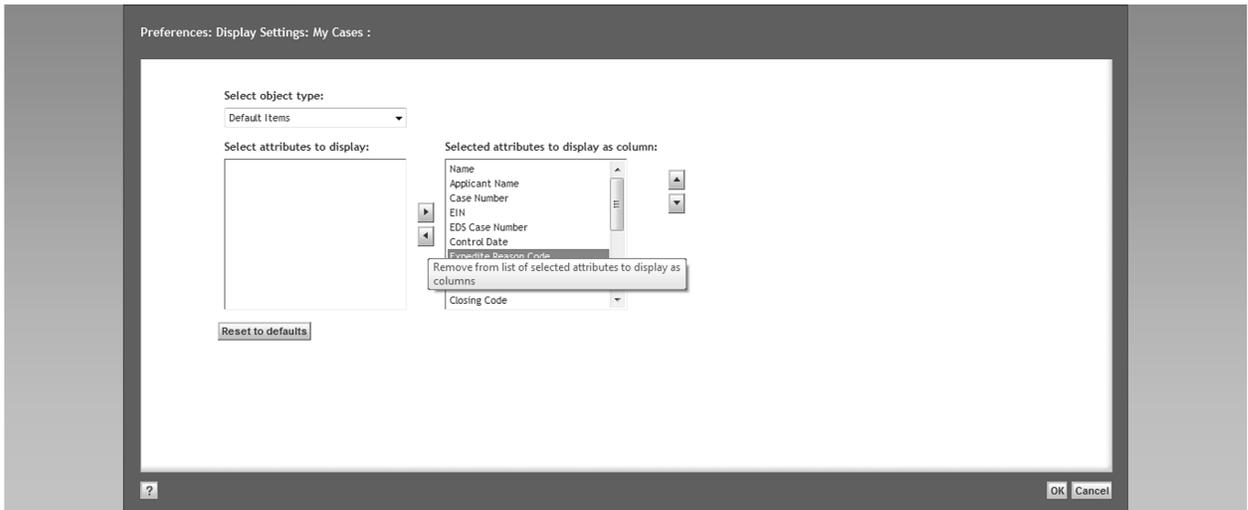
Exhibit 7.15.6-4   (09-23-2014)
Re-order Column Headers

Re-order Column Headers
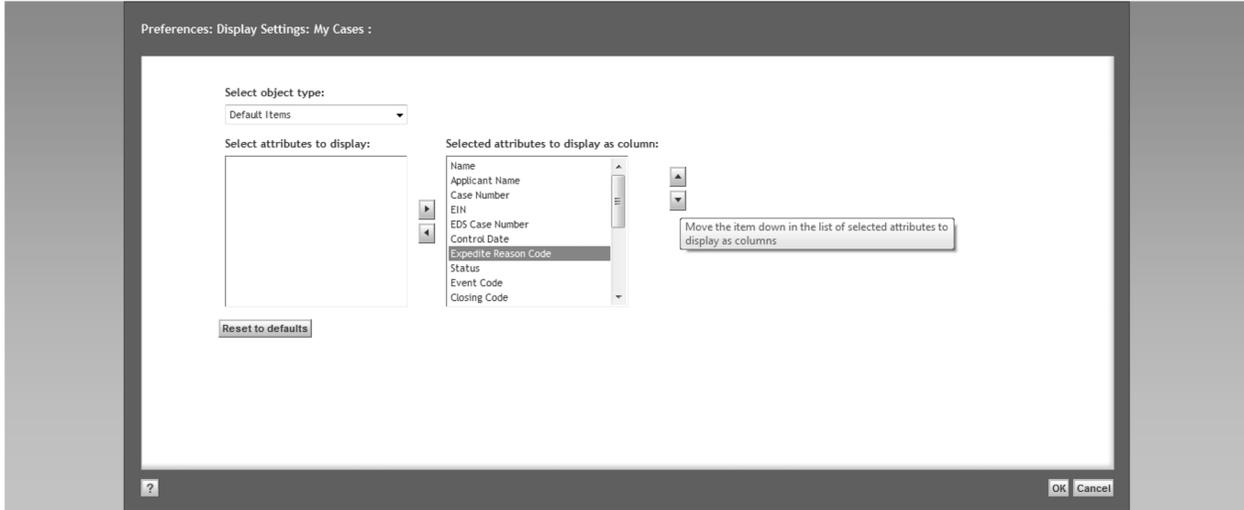
Exhibit 7.15.6-5   (09-23-2014)
Advanced Search Query Screen

Advanced Search Query Screen

Exhibit 7.15.6-6   (09-17-2015)
Preferences: Display Settings: Classic Columns for Search

Preference: Display Settings: Classic Columns for Search
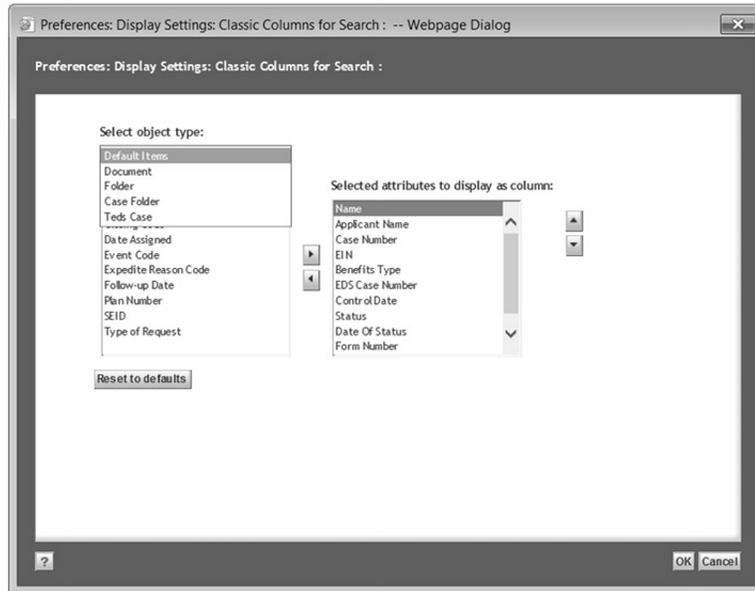
Exhibit 7.15.6-7   (09-23-2014)
Selecting Object Type

Selecting Object Type
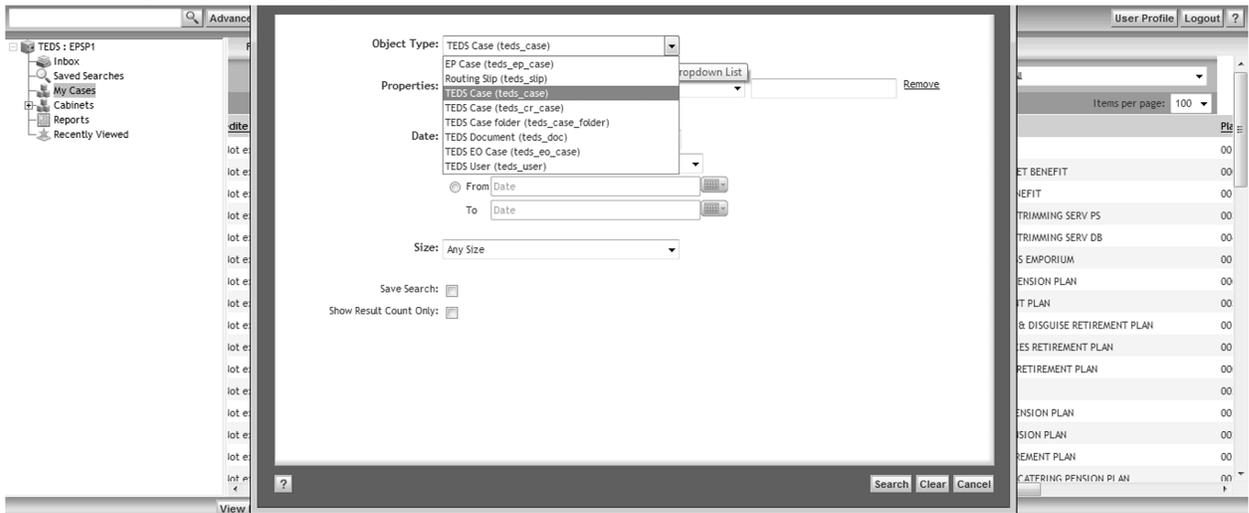
Exhibit 7.15.6-8   (09-23-2014)
Searching by Properties' Field

Searching by Properties' Field
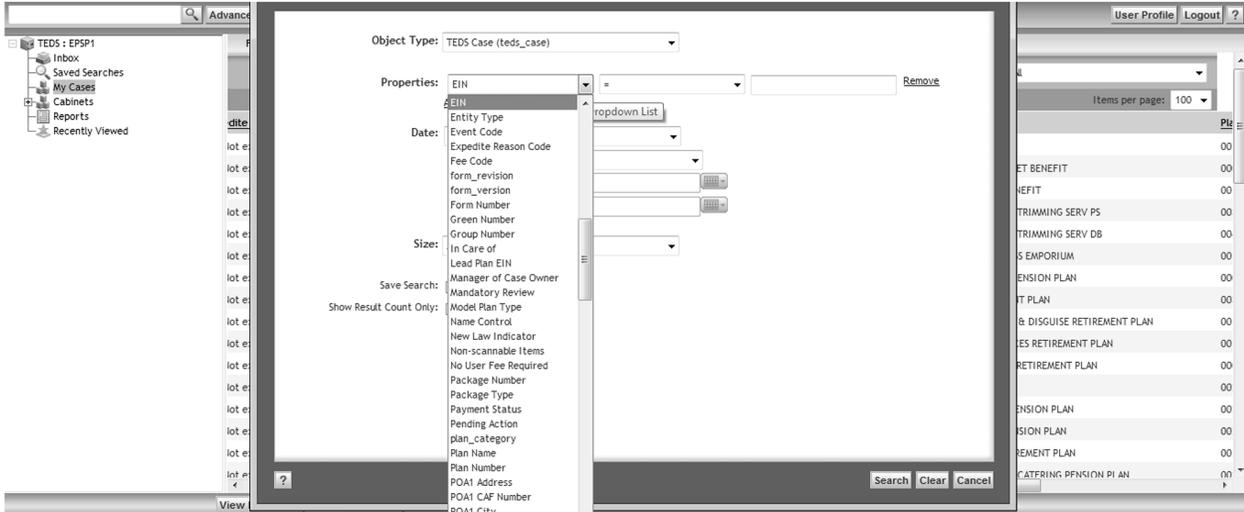
Exhibit 7.15.6-9   (09-23-2014)
Adding Additional Property Values

Adding Additional Property Values

Exhibit 7.15.6-10   (09-23-2014)
Removing Search Properties

Removing Search Properties
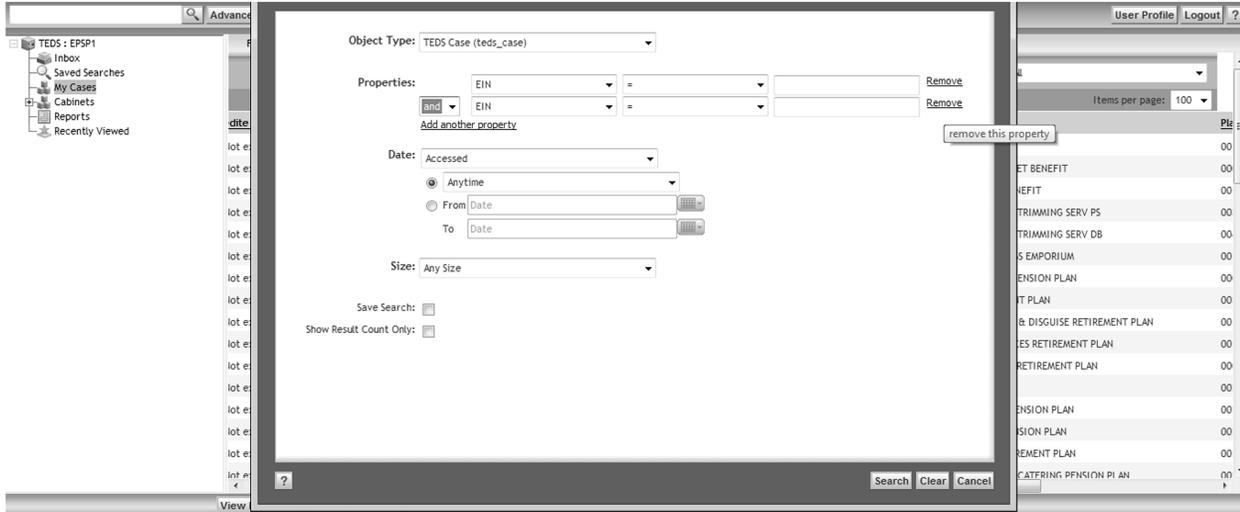
Exhibit 7.15.6-11   (09-23-2014)
Searching by Date

Searching by Date
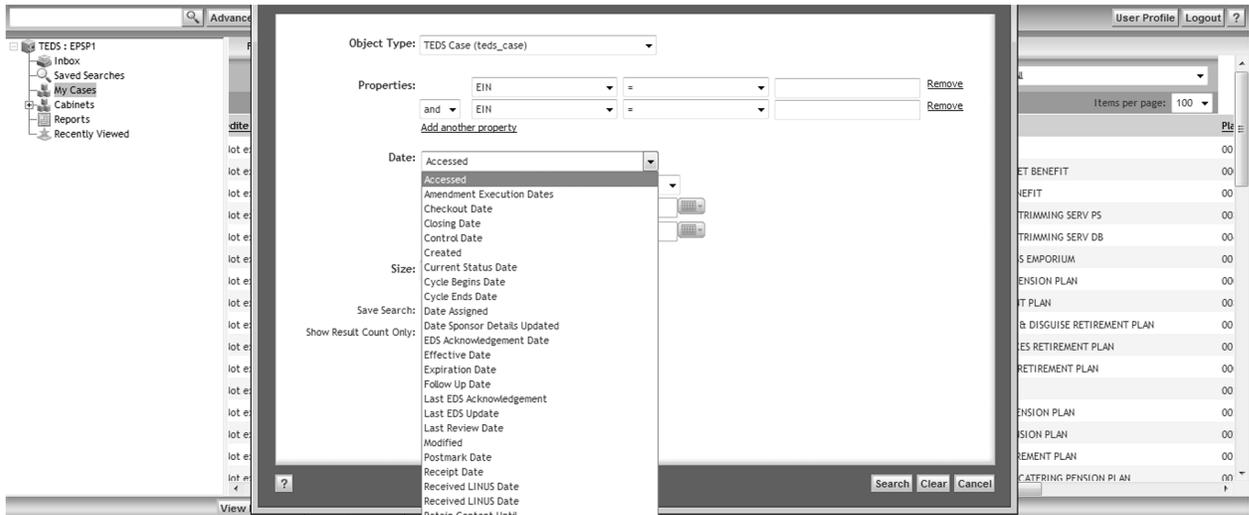
Exhibit 7.15.6-12   (09-23-2014)
Searching by Size

Searching by Size
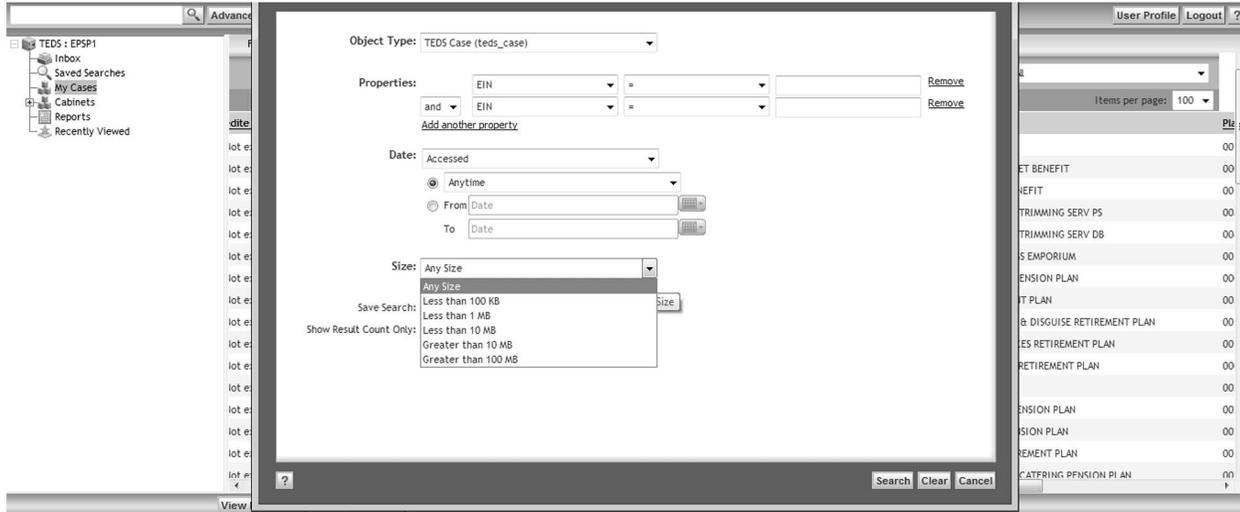
Exhibit 7.15.6-13   (09-23-2014)
Query Results Count Only

Query Results Count Only
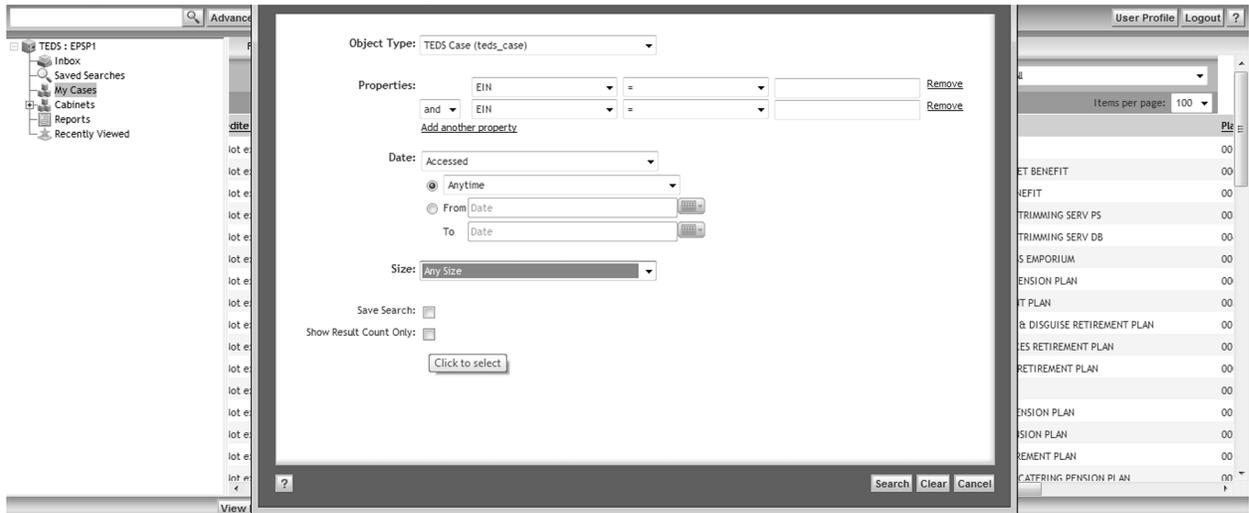
Exhibit 7.15.6-14   (09-23-2014)
Sample Search Results/How to Begin Edit Search

Sample Search Results/How to Begin Edit Search

Exhibit 7.15.6-15   (09-23-2014)
Methods of Saving a Search

Methods of Saving a Search

Exhibit 7.15.6-16   (09-23-2014)
Naming the Saved Search

Naming the Saved Search
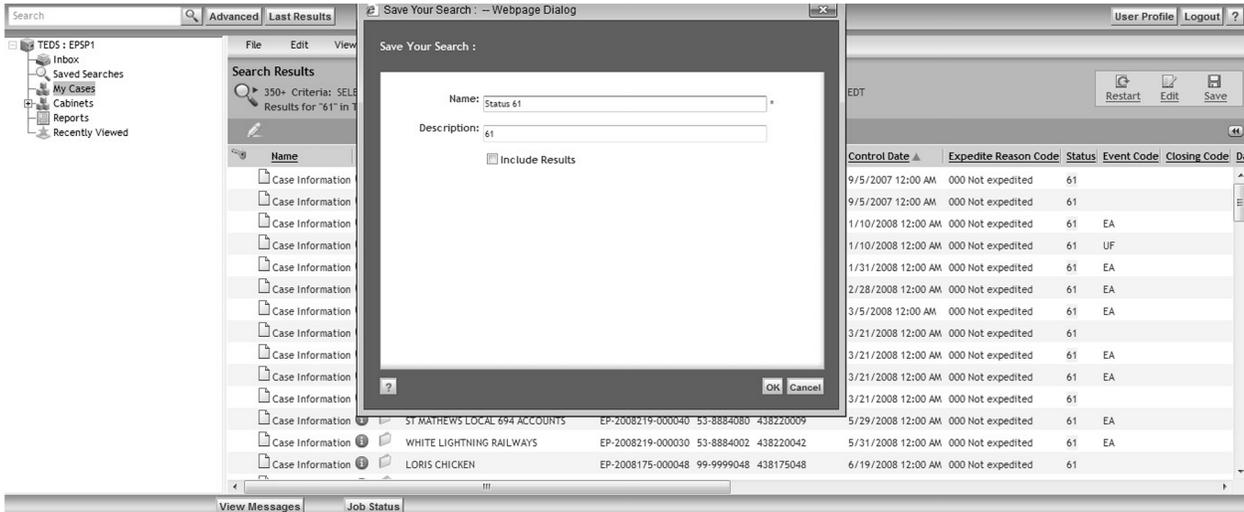
Exhibit 7.15.6-17   (09-23-2014)
Finding a Saved Search

Finding a Saved Search

Exhibit 7.15.6-18   (09-23-2014)
Running a Saved Search

Running a Saved Search

Exhibit 7.15.6-19   (09-23-2014)
Remove and Add Column Preferences

Remove and Add Column Preferences

Exhibit 7.15.6-20   (09-23-2014)
Exporting to an Excel Worksheet

Exporting to an Excel Worksheet