MANUAL TRANSMITTAL

7.22.8

Department of the Treasury
Internal Revenue Service

JULY 18, 2022

EFFECTIVE DATE

(07-18-2022)

PURPOSE

(1)   This transmits revised IRM 7.22.8, *Exempt Organizations Determination Letter Automation Systems, EP/EO Determination System (EDS) User Manual*.

MATERIAL CHANGES

(1)   Editorial changes made throughout.

(2)   Edited for plain language, as required by the *Plain Writing Act of 2010*.

(3)   Incorporated internal controls as required by IRM 1.11.2.2.5, Address Management and Internal Controls.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.22.8 dated September 28, 2015.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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Tax Exempt and Government Entities

7.22.8
EP/EO Determination System (EDS) User Manual

Table of Contents

Exhibits

7.22.8.1 (07-18-2022) **Program Scope and Objectives**	(1) **Purpose:** This IRM lists procedures for Exempt Organization (EO) employees using Employee Plans/Exempt Organizations Determination System (EDS). (2) **Audience:** The procedures in this manual apply to all EO employees processing determination requests. (3) **Policy Owner:** Director, Exempt Organizations Rulings and Agreements. (4) **Program Owner:** Exempt Organizations and Government Entities. (5) **Primary Stakeholders:** Exempt Organizations Rulings and Agreements.
7.22.8.1.1 (07-18-2022) **Background**	(1) EDS is the determination letter system of record for controlling cases from their establishment to closing. Most applications are also controlled and processed through the Modified EO-EP Determination System (MEDS).

Note: Some of this IRM doesn't apply to cases controlled and processed through MEDS. See IRM 7.22.4, *Modified EO-EP Determination System (MEDS) User Manual*, for more information on MEDS.

(2) EDS is divided into five subsystems:

   a. **Data Transcription System** (DTS) - use to enter application information on the EDS database but not for MEDS cases. Use to generate transmittal sheets.

   b. **Inventory Control System** (ICS) - use to track cases from opening to closing: case assignment, status update, closing applications, resend EDS unpostables, and research capabilities.

   c. **Letter Generation System** (LGS) - use to reprint closing letters in EDS.

   d. **Management Information System** (MIS) - use to generate user fee, unpostable, and employee roster reports.

   e. **File Maintenance System** (FMS) - use to control and update files for operating EDS. These control files include Exempt Organizations Business Master File (MF) and system parameter files for DTS and LGS. Discuss required updates to DTS and LGS with your manager.

     Note: Most actions that have been done in EDS are now completed in MEDS; however we are leaving this in this IRM, as the systems are still operable in EDS.

(3) Each EO employee's actions are recorded in EDS (including MEDS actions that transmit to EDS) with a unique five digit ID number (T number/specialist number). Each ID is assigned a function code. The function code determines the employee duties in EDS (for example, managerial, clerical, or assigned case work).

Example: Cases can only be assigned to a specialist function code. Cases can only be approved by a manager or secretary/clerk function code.

(4) The system transmits application information as follows:

   a. EDS transmits case opening and closing information daily to Employee Plans/Exempt Organizations Applications Control System (EACS).

   b. EDS also transmits information to a Business Objects database (BOBJ), which EO uses to gather, access, analyze, share, and correlate case data.

          c.   EACS subsequently transmits the information to EO Business Master File (EO/BMF).

(5)   Refer to Document 6379, *Information Systems Codes FY 2022 Quick Reference for EO Employees*, for current EDS system and input codes and definitions.

7.22.8.1.2
(07-18-2022)
Authority

(1)   Rev. Proc. 2022-5, updated annually, sets forth procedures for issuing determination letters on issues under the jurisdiction of the Director, EO R&A. It explains the procedures for issuing determination letters on exempt status in response to applications for recognition of exemption from federal income tax under Section 501 or 521 (other than those subject to Rev. Proc. 2022-4, updated annually), private foundation classification, and other determinations related to exempt organizations. Rev. Proc. 2022-5 also provides guidance on the exhaustion of administrative remedies for purposes of declaratory judgment under IRC 7428 and guidance on applicable user fees for requesting determination letters.

7.22.8.1.3
(07-18-2022)
Responsibilities

(1)   EO Determinations is primarily responsible for issuing determination letters on matters described in Rev. Proc. 2022-5, updated annually.

(2)   A determination letter is a written statement EO Determinations issues to an organization that applies previously announced principles and precedents to a specific set of facts on matters described in Rev. Proc. 2022-5, updated annually.

(3)   The Director of EO R&A, Tax Exempt and Government Entities, oversees the program.

7.22.8.1.4
(07-18-2022)
Program Management and Review

(1)   Within EO R&A, the systems used to process determination cases include Letter Information Network User-fee System (LINUS), Modified EO-EP Determination System (MEDS), Employee Plans/Exempt Organizations Determination System (EDS), and Employee Plans/Exempt Organizations Applications Control System (EACS).

(2)   When a paper application is submitted, Campus Support establishes a case on LINUS and MEDS, which transmits the case information to EDS.

(3)   When an EO determination case is established (whether through MEDS or directly in EDS) an EDS inventory record is created in the Inventory Control System (ICS), which is assigned a unique nine digit case control number (EDS case number).

(4)   EDS is used to run reports, review case histories, and track inventory.

7.22.8.1.5
(07-18-2022)
Program Controls

(1)   Exempt Organizations Determinations Quality Assurance (EODQA) reviews determination cases to ensure:

          a.   Technical accuracy
          b.   Adherence to written procedures
          c.   Uniform and impartial treatment of exempt organizations' interests while protecting the government's interest

d.   Identification of unfavorable case patterns, trends affecting processing quality, problem areas, unique issues, and new or novel techniques that Exempt Organizations Determinations (EOD) specialists develop

7.22.8.1.6
(07-18-2022)
Terms and Acronyms

(1)   Use the following definitions to help you understand the various screen functions and the instructions in this IRM.

Term	Definition
Cursor	A special symbol (usually a square block or blinking underline) displayed on the screen to indicate where the next character will appear when entering data.
Field/Item	A group of continuous characters on the screen.
Input Field	A field in which data can be entered. Sometimes called an unprotected field.
Display Field	A field in which data cannot be entered, but is displayed for information. Also called a protected field.
Menu	A screen where several options can be selected.
Transaction	The related data entered in DTS for one application form.

(2)   Commonly used abbreviations include:

Abbreviation	Name
EACS	Employee Plans/Exempt Organizations Application Control System
EDS	Employee Plans/Exempt Organizations Determination System
EO	Exempt Organizations
EOD	Exempt Organizations Determinations
EODQA	Exempt Organizations Determinations Quality Assurance
ICS	Inventory Control System
IDRS	Integrated Data Retrieval System

Abbreviation	Name
LINUS	Letter Information Network User-fee System
MEDS	Modified EO-EP Determination System
R&A	Rulings and Agreements

7.22.8.1.7
(07-18-2022)
Related Resources

(1) Use the following IRMs in conjunction with this manual when processing cases in EDS:

- IRM 7.21.1, *Exempt Organizations Determinations Processing Overview*, provides an overview of the EP/EO Determinations Processing Unit and includes information generally applicable to all employees within the Processing Unit.
- IRM 7.22.8, *EP/EO Determination System (EDS) User Manual*, describes procedures for Exempt Organization (EO) employees using Employee Plans/Exempt Organizations Determination System (EDS).
- IRM 7.21.2, *Processing User Fees*, provides instructions for processing and maintaining records of user fees sent to Exempt Organizations (EO) Determinations and handling user fee refund requests for EO and Employee Plans (EP).
- IRM 7.21.5, *Determination Case Processing Assistance*, provides instructions for certain aspects of processing Exempt Organizations (EO) determination letter requests.
- IRM 7.21.8, *EDS Unpostables*, provides instructions on correcting unpostable transactions on the Employee Plans/Exempt Organizations Determination System (EDS). EP/EO Determinations Processing Unit employees are generally responsible for correcting Exempt Organizations (EO) unpostable transactions.
- IRM 7.21.10, *Processing EO Correspondence Requests,* provides instructions for processing and responding to taxpayer inquiries on exempt organization matters. It also provides research tools and other miscellaneous procedures.
- IRM 7.22.1, *Determination Letter Automation Systems Overview*, gives an overview of the systems used to process Exempt Organizations (EO) determination letter applications.

7.22.8.1.8
(09-28-2015)
System Screen Fields

(1) EDS screens have four types of input fields:

Input field	Allows entry of
Alphanumeric	All characters on the keyboard. ***Note:*** Lowercase entries (a-z) are added to the database in uppercase except where noted.

Input field	Allows entry of
Numeric	Digits 0 through 9. Leading zeros can normally be omitted except where noted.
Alphabetic	Letters A - Z and blank.
Decimal	Digits 0 through 9. Leading zeros and zeros trailing a decimal point can be omitted.

7.22.8.1.9
(09-28-2015)
System Keyboard Functions

(1)   Pressing keys in EDS causes these actions:

Key	Effect
Left Arrow	Moves the cursor to the beginning of the current field. If the cursor is already at the beginning, the cursor moves to the beginning of the preceding field.
Right Arrow	Moves the cursor one position to the right. If the cursor is already at the last position of the current field, the cursor moves to the beginning of the next field.
Up Arrow	Moves the cursor to the first input field of the line immediately above.
Down Arrow	Positions the cursor at the first input field following the current line.
Backspace	Moves the cursor one position to the left.
Home	Positions the cursor at the first input field on the screen.
Tab	Moves the cursor to the next field.
Return/Enter	Same as Tab.
Del/Delete	Erases all characters on the current field from the cursor to the end of the field and replaces them with underlines.
Esc/Escape	Turns off the insert mode of the F9 key.

Key	Effect
F1	Execute key. Indicates completion of input for the current screen.
F2	Varies. Most common function is Next Page.
F3	Varies. Most common function is Previous Page.
F4	Varies.
F5	Varies.
F6	Varies. Most common function is Help.
F7	Redraw key. Redraws the current screen on the terminal to clear system messages, mail messages, or transmission problems displayed in the middle of a screen.
F8	Delete key. Deletes a character at the current cursor position.
F9	Insert key. Subsequent characters entered will be inserted before the cursor. To turn off the insert mode, press the ESC key. The insert mode is automatically turned off at the end of a field. *Note:* You may only use F9 in alpha or alphanumeric fields.
F10	Cancel/Exit key. Causes all data you entered for the current transaction to be deleted in DTS. Otherwise, exits a screen and returns to the previous menu.
F11	Print key. Prints the information displayed on the screen. The system will prompt for the printer number/method (1-9, s, t or n) to print the screen image.

Note: Pressing EDS keys may cause different actions based on software updates.

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7.22.8.2
(07-18-2022)
Overview

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(1) Cases controlled in EDS are referred to as **EDS cases** throughout this manual.

Note: Don't take any actions in EDS to a case controlled by MEDS until it is controlled in EDS, as it will cause a block on any MEDS data transmissions on that case.

(2) EDS is a menu-driven system. You can choose functions from a list of available options. When you select a valid option, it displays an input screen or another submenu. When you complete an option, the system displays a higher level menu to select another option or to exit EDS.

(3) Submit a Business Entitlement Access Request System (BEARS) request for system access or access changes. The TE/GE Business Systems Planning (BSP) office is responsible for adding and changing employee functions in EDS.

(4) Submit a Help Ticket if you need help in EDS to the Enterprise Service Desk by:

- Calling 1-866-7HELP4U (1-866-743-5748).
- Visiting the *OS GetServices* website.

    Note: To expedite your ticket, tell the help desk that this is a EDS, TE/GE application issue.

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7.22.8.3
(07-18-2022)
System Screen Operation

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(1) Generally, EDS displays a screen with screen prompts. Enter responses to the screen prompts in the input fields.

a. Use the arrow and other keys to skip over fields.
b. Use the same keys when an input field is not completely filled to position the cursor at the next input field.
c. Press the F1 key (or other key if indicated) after you enter all required/ desired fields.

Note: The system displays "WAIT" at the bottom right corner of the screen to indicate it's processing the entered data. Don't hit another key until "WAIT" no longer displays.

(2) EDS performs edit and consistency checks to ensure entered data is valid.

(3) When EDS detects an error, the terminal beeps (unless muted), a blinking error message appears on the last line of the screen, and the cursor positions at the field in error. Enter the correct data and press the F1 key to accept. Repeat error correction procedure until you've corrected all errors and the next screen, if any, displays.

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7.22.8.4
(07-18-2022)
Printing in EDS

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(1) EDS printing methods and options vary based on the print output.

(2) To print information displayed on a screen, click on the printer icon on the top tool bar. Click OK and Print on the Print Screen Printer Settings pop-up window.

(3) To print items on the Print Format/Selection screen:

a. Enter Print Mode (typically 80, 81, or t)

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b.   Enter Device Number (typically blank or 10)
c.   Enter Number of Copies (optional)
d.   Press the F1 key.

(4)   If you enter 80 or 81 for Print Mode, generally:

a.   Enter 1 (HP Laser Printers) and press the Enter key. An HP Laser Print Menu displays.
b.   Enter 1 and press the Enter key.

(5)   The Print Menu screen displays. Enter Option 2 and press enter to print. Enter zero and press the Enter key to exit the Print Menu screen.

(6)   If EDS doesn't properly size or print documents, contact the IRS Help Desk or submit an OS GetServices ticket for help with the print setting.

7.22.8.5
(07-18-2022)
Data Transcription System (DTS)

(1)   When an organization submits a determination letter request, Campus Support establishes a case on LINUS and MEDS, which transmits the case information to EDS. See IRM 3.45.1, **Processing Employee Plan and Exempt Organization Determination Applications and User Fees**.

(2)   In the rare event that data must be updated in EDS, input information (entries are required unless indicated as optional) based on Document 6379, *Information Systems Codes FY 2022 Quick Reference for EO Employees*, updated annually, and the following:

Input Field	Guidelines/Restrictions
Document Locator No	Optional. Generally leave blank when establishing a case directly in EDS.
User Fee	Optional. Enter any user fee submitted with request.
Form	Enter 1023 for all Form 1023 -series applications.
	Enter 1024 for all Form 1024 -series applications.
	Enter 1025 for all letter applications for recognition of exemption under IRC 501(a) or IRC 501(d).
	Enter 1026 for all group ruling requests.
	Enter 1028 for all Form 1028 applications.
	Enter 8940 for all Form 8940 miscellaneous determination requests.

Input Field	Guidelines/Restrictions
Rev	Enter form revision date in MMYY format.
EIN	Enter employer identification number.
Control Date	Enter postmark date of request (or receipt date if postmark date is not legible or available).

Input Field	Guidelines/Restrictions
Name of Organization (Line 1)	Enter the name of the organization: • If the Organization Name is more than 35 characters long, continue on line 2. • The first position on a line must be alphabetic or numeric. • Don't break a word between line 1 and line 2; carry the full word or grouping to line 2 (all 35 positions of Line 1 don't have to be filled to continue on Line 2). • Enter any key on the keyboard except "@" although only alphabetic, numeric, hyphen, ampersand, right bracket, and blank characters will transmit to MF. • No characters may follow two consecutive blanks. • Designate a name control by a right-hand bracket (]) if other than the first four characters of the name by placing the bracket before the four characters that will make up the name control. If a name follows the name containing the name control, the name containing the name control should be encased in two right-hand brackets. (See Document 7071-A, *Name Control Job Aid - For Use Outside of the Entity Area*, for name control guidelines.) • Don't place a blank on either side of a name control bracket.

Input Field	Guidelines/Restrictions
Name of Organization (Line 2 and Line 3)	Optional. Enter as necessary following same guidelines as for Line 1 other than name control. Use Line 2 before entering Line 3.
Name of Organization (Line 4)	Optional. If entered, Name of Organization (Lines 2 and 3) must be entered. Follow same guidelines as for Line 1 other than name control. ***Exception:*** For a foreign address (for example, if State is a period followed by a blank), enter the foreign street address here. Lines 2 & 3 may be blank.
DBA	Optional. Enter Doing Business As, Also Known As, or any other name the organization is known as, if applicable, following entry guidelines for Line 1 other than name control. Entry not required.
Address	Optional. If entered, follow entry guidelines for Line 1 other than name control. ***Exception:*** For a foreign address, enter the foreign City here.
City	Follow entry guidelines for Line 1 other than name control. Enter FPO or MPO for a military address if State is AA, AE, or AP. ***Exception:*** For a foreign address, enter the foreign Country here.

Input Field	Guidelines/Restrictions
State	Must be a valid state abbreviation. For a military address, enter AA for North and South America, AE for Europe, or AP for Pacific. ***Exception:*** For a foreign address, enter a period followed by a blank ("._").
Zip	Enter numbers only. The number making up the first 5 positions must be greater than 00600.
	For a military address State AA, Zip must be between 34001 - 34099.
	For a military address State AE, Zip must be between 09001 - 09899.
	For a military address State AP, Zip must be between 96201 - 96699.
Type of Request	Enter I for initial and reinstatement application including case incorrectly closed failure to establish (for example, Form 1023, Form 1024, Form 1025, or Form 1028).
	Enter P for termination of private foundation status (Form 8940, item 8h or 8i).
	Enter A for amendment case (group ruling request and Form 8940, all items other than for "P" case).
Type of Entity	Must be C (corporation), T (trust), or O (association). Enter O if unknown.
Accounting Period Ends (mm)	Enter 1 - 12 based on month indicated.
NAICS Code	Leave blank.

Input Field	Guidelines/Restrictions
Indicate the Section Under Which Applying	Enter two digit subsection code requested (for example, 03, 04, 07, etc.).
	Enter 40 for 501(d) requests.
	Enter 80 for Form 1028 requests.
	Enter 81 for qualified state-sponsored tuition program.
	Enter 90-92 for NECT requesting foundation classification.
Advance Ruling Requested?	Optional. Generally leave blank. If entered, must be Y or N.
Date of Incorporation/Formation	Optional. If entered, must be in MM/DD/YYYY format.
Case Grade	Enter 11, 12, or 13. If unknown, enter 11.
Is Application Signed?	Enter Y.

(3) EDS performs an edit and consistency check for data validity.

   a. Correct any identified errors.
   b. If no input errors or after errors are corrected, press the F1 key. The EO Attachment Screen displays for "I" cases.

(4) When prompted to indicate attachments for Initial Request Only, enter "ABCDE." Press the F1 key to submit.

(5) If applicable, complete the Power of Attorney (POA) screen after entering all required application data. Press the F1 key to accept the POA data.

(6) The left bottom of the screen displays a message "Case Complete" and display the case number. Record the case number to print a transmittal, assign the case, or notify the case requestor, etc.

7.22.8.5.1
(07-18-2022)
Duplicate Entry

(1) DTS searches the system for a duplicate entry.

   a. If EDS finds a case with the same transcriber's login and control date, the system displays "Duplicate entry Case No. _____." If the login is different, the message displays the current status (if not closed) and the control date.
   b. If the case is a duplicate, record the case number and press the F10 key to cancel the entry. Print the transmittal sheet with the case number displayed on the Duplicate Establishment Screen for resolution.
   c. If no duplicate case exists, the Print Format/Selection Screen displays (see IRM 7.22.8.4, *Printing in EDS*).

7.22.8.5.2 (07-18-2022) **Printing a Transmittal Sheet**	(1)	To print or reprint a transmittal sheet: at the EDS Main Menu screen, select Option 2 to enter into DTS, then Option 2 for Reprint Transmittal Sheets.

Note: To reprint a transmittal sheet, the case must be established and assigned an EDS case number. If you don' know the case number, use the Query/Update Master File option of the Inventory Control System (ICS) to find it. See IRM 7.22.8.6, *Inventory Control System (ICS)*.

(2) The Reprint Transmittal Sheet screen allows you to enter up to 20 case numbers per screen. After you've entered all case numbers, press the F5 key to select a printer. The program displays a blank screen continuously to input a maximum of 20 transmittal sheets per blank screen until you press the F10 function key to exit.

(3) The Print Format/Selection Screen displays (see IRM 7.22.8.4, *Printing in EDS*).

7.22.8.6 (07-18-2022) **Inventory Control System (ICS)**	(1)	An EO determination case establishment (whether through MEDS or directly in EDS) creates an EDS inventory record in Status 50 (Receipt) in the ICS, which is assigned a unique nine digit case control number (EDS case number).

(2) Employees use the case number to update the case status. Either a MEDS or another user updates the case status in ICS to reflect case movement through the determination process.

Reminder: Don't complete any updates in EDS for MEDS controlled cases.

(3) ICS actions/options include:

- Query/Update Master Record and Status
- Multiple Case Assignment
- Letter Generation System
- Reprint Transmittal Sheets
- Print Closing Forms (for example, Form 8670)
- Approval of Closed Cases
- Multiple Status 51/58/60/75 Updates

7.22.8.6.1 (07-18-2022) **Query/Update Master Record and Status**	(1)	The Query/Update Master Record and Status option allows you to review or take action on a case record. Options include:

- Research Only
- Update Status (Open Codes Only)
- Update Master Record Only
- Update Status, Master Record, or Closing Data
- Update MIR Data After Closing
- Print Case History
- Print Closing Form

(2) Enter the DLN, MEDS, or EDS case number to view or retrieve specific application data. You can search using the other fields (EIN, Form Number, Name Control, and Zip), but this may result in more than one case being identified.

- If more than one case is identified, use the F2 and F3 keys to view the next record or return to the previous record. The screen displays "There are no more records in this direction" when all records have been displayed.
- Press the F1 key to select the desired record.
- Press the F5 key to search for a different record.

(3) Selecting an option and entering identifying information displays the Update Master Record - EO Case Control screen or the Print Format/Selection screen (see IRM 7.22.8.4, *Printing in EDS*). The Update Master Record - EO Case Control screen displays for all applicable options, but field access will change based on the selected option. Follow key prompts to execute entries or return to previous screens.

- The **Research Only** option - use to view the information on the Update Master Record - EO Case Control screen. No updates can be made.
- The **Update Status** option - use to enter or update Status Date, Status (open codes only), Specialist No, Specialist Hours, Case Grade, Reviewer No, and Reviewer Hours. You don't have to complete all fields to execute an update.
- The **Update Master Record Only** option - use to update MF type fields. You can't update the Status Date, Status, Specialist No, Hours, Case Grade, Reviewer No, Reviewer Hours, or MF Indicator using this option.
- The **Update Status, Master Record, or Closing Data** option - use to enter or update inventory status type fields, MF type fields, MF Indicator, and proposed closing data. All validity checks apply.
- The **Update MIR Data After Closing** option - use to update management information report (MIR) fields after final case closing. It allows update of Status (Closing Codes only, except 30), Specialist No, Hours, Case Grade, Reviewer No, and Reviewer Hours. Only employees with unpostable permissions may access this option for cases where the MF Status is 3.

7.22.8.6.1.1
(07-18-2022)
Update Master Record - EO Case Control and EO Master File Data

(1) To update information on the Update Master Record - EO Case Control screen, enter or overlay the data in the field(s) using the validity check guidelines. (If you aren't making an update, press the F5 key to bypass the validity and consistency checks. No changes will be made to the data.)

Field	Description/Guideline
DLN	Document Locator Number assigned by LINUS. Display only if available.
MEDS Case No	MEDS case number. Display only if available.
Case No	MEDS case number. Display only if available.
User Fee	User fee paid. Generally updated by the system or the Adjustments Unit.

Field	Description/Guideline
EIN	Employer identification number. Must be numeric. Valid ranges for first two digits are 01-06, 11, 13-16, 21-25, 31, 34-39, 41-48, 51-59, 61-67, 71-76, 81-88, and 91-99. Update as necessary.
Form	Form number of application (see IRM 7.22.8.5). Display only.
Rev	Revision date of the application form. Display only.
FFN	File folder number. Generally do not update
Subsection	Subsection code. Limited options based on form number. Update as necessary. • Form 1023 - Subsection 03 • Form 1024 - Subsection 02, 05-22, 25-29, 40, or 80 • Form 1024-A - Subsection 04 • Form 1025 - Subsection 01, 11, 14, 16, 18, 21, 22, 24, 40, 90, 91, or 92 • Form 1026 - 01-27 • Form 1028 - 80 • Form 8940 - 02-10, 12, 13, 15, 17, 19, 20, or 25-29
AO	Area office. Two digit number assigned based on organization's place of business. Generally, don't update.
Type Request	Must be I, A, or P. Display only.
Control Date	Control date entered during case establishment. Update as necessary if MF status "0" otherwise display only.
Accounting Period End	Must be 01-12.
NAICS Code	North American Industry Classification System code. Enter the six digit number assigned to the selected NTEE code. Required for closing codes 01, 06, and 09.

Field	Description/Guideline
Taxonomy Cd	National Taxonomy of Exempt Entities code. Enter a three or four digit code used to describe the primary activity of the organization. (The fourth digit is not required.) Required for closing codes 01, 06, and 09.
Organization	Organization's name. See name entry information in IRM 7.22.8.5, including Line 4 for foreign applicant address. Update as necessary ensuring the name matches the legal name shown on the organizing documents (if available).
Name Control	Name control. Update as necessary. See name control information in IRM 7.22.8.5.
1st Submit Date	No longer used.
DBA	Doing Business As. See DBA entry information in IRM 7.22.8.5. Update as necessary.
In Care Of	Update as necessary using address entry information in IRM 7.22.8.5.
Address	Update as necessary using address entry information in IRM 7.22.8.5 including foreign address entries.
City	Update as necessary using city entry information in IRM 7.22.8.5 including foreign address entries.
State	Update as necessary using state entry information in IRM 7.22.8.5 including foreign address entries.
Zip	Update as necessary using zip entry information in IRM 7.22.8.5 including foreign address entries.
Dishonored Check	Indicator set by MEDS or the Adjustments Unit when a dishonored check notification is received. Indicator must display as other than "Y" to close a case in an approval status. Contact the Adjustments Unit if update is needed.

Field	Description/Guideline
User Fee Payment Status	Automatically generated from MEDS or input by the Adjustments Unit. Indicator must display as other than "I" (insufficient) or "O" (Overpayment) to close a case in an approval status. Contact the Adjustments Unit if update is needed.
MF	MF indicator. Must be B, D, or Y. May only be entered by an employee with unpostable permissions. • B will send BOTH the application and closing record to MF. • D will resend the closing record to MF and bypass the EIN validity check. • Y will send the application or closing record to MF if the record was unpostable. See IRM 7.21.8, *EDS Unpostables*, for more information on MF status codes.
Dt	MF Status Date. Date last MF status update occurred.
Date	Date of current case status. Update as necessary using MM/DD/YYYY format. Date must not be later than current date and no earlier than control date.

Field	Description/Guideline
Status	Case Status. Update as necessary. See Document 6379 for a list of current open and closed statuses. Contact the Processing Unit for status updates after the case is closed. • Must enter a proposed closing code before updating to Status 31. • May not enter Status 37 unless current status is 32, 33, 50, 52, 53, 55, 60, 62, 64, 72, or 73. • May not enter Status 52 if current status is 31 or 38. Must enter Status 32 or 33 to update to 52. • May enter only Status 31 or 50 if current status is 55 and the closing code entered previously was 06. • May enter only Status 31, 37, 50, 52, or 53 if current status is 55 and the closing code entered previously was any closing code except 06. • If current status is 50, may only enter closing code 06. • May not enter proposed closing code 02 unless Status 40 was previously entered and the case was sent to EO Determinations Quality Assurance (Status 31). *Note:* If a proposed closing status is entered, EDS will update and display case in Status 55.

Field	Description/Guideline
Splist No	Specialist number. Enter the five-digit employee number (T number) of the assigned or closing specialist. Update as necessary. Required for Status 52, 53, 62, 64, 72, 73, or a proposed closing code. Contact the Processing Unit for specialist number updates after the case is closed.
Hours	Number of hours spent on the case. Must be numeric and limited to one decimal place. Update as necessary. Generally required if entering proposed closing code other than Status 30. System asks for verification for hours over 1.0 for Status 06 closures or 10.0 for all other closures. Contact the Processing Unit for hour updates after the case is closed.
Case Grade	Must be two digits (11, 12, or 13).
Rvwr No	Reviewer number. Enter the five-digit employee number (T number) of the assigned reviewer. Update as necessary. Required for Status 32, 54, or 56 prior to closing case. Contact the Processing Unit for reviewer number updates after the case is closed.
Hours	Number of review hours spent on the case. Must be numeric and limited to one decimal place. Update as necessary. Required for Status 32, 54, or 56 prior to closing case. System asks for verification of hours over one hour. Contact the Processing Unit for reviewer hour updates after the case is closed.
Last Ltr & Date	Last letter and date. The letter number of the last letter created in the Letter Generation System and date created. Display only.

Field	Description/Guideline
TC 013	Transaction Code 013. If the name control differs from the name control on MF when a case is established on EDS, EDS sets an indicator to identify the mismatch. An employee with un-postable permissions updates as necessary (Y or N). If entering Y, a TC013 generates to update the name/name control on MF. If entering N, update the name/name control on EDS to match the name on MF.

(2)   After you enter the necessary updates/information, use the appropriate function key to perform the desired task (key options display on the screen). Correct errors as necessary (or if there are no input errors), then the action will complete.

Function key	Task performed
F1	Execute Changes. Updates the record and the initial query screen displays for the next query. ***Note:*** For Request Type A or I and a proposed closing code of 01, 02, 06, 09, 11, or 40, the screen will display a message to use the F2 key.
F2	Next Screen (Execute Changes). Displays the Update Master Record - EO Master File Data screen for additional closing data.
F4	Next Screen (Bypass Edit). Displays the Update Master Record - EO Master File Data screen if closing items were previously entered.
F5	New Search (Bypass Edit). Exits the screen with no changes to the record; the initial query screen displays for the next query.
F6	Case History. Displays the Case History screen.

Function key	Task performed
F10	Exit. Exits the screen with no changes to the record; the Inventory Control System Menu displays for the next action.

(3) If a proposed closing Status 01, 02, 06, 09, 11, or 40 is entered for an I or A case, the Update Master Record - EO Master File Data screen displays for completion. To update information, enter or overlay the data in the field(s) using the validity check guidelines.

Note: To remove/zero out current MF information (such as an advance ruling date), generally enter a "9" in the entire field (for example, 999999 for YYYYMM) as necessary.

Field	Description/Guideline
DLN	Document Locator Number assigned by LINUS. Display only if available.
MEDS Case No	MEDS case number. Display only if available.
Case No	EDS case number. Display only.
Form	Form number of application. Display only.
Rev	Revision date of the application form. Display only.
Subsection	Subsection code. Display only.
Status	Current status. Will display Status 55 if proposed closing code entered.
NAICS Code:	North American Industry Classification System code. Display only (from previous screen).
Type Request	Display only.
Organization	Organization's name. Display only (Line 1).

Field	Description/Guideline
Filing Req	Filing requirements. See also Exhibit 7.22.8-1, *Filing Require-ment Validity Checks*, for consistency requirements.
	941 WW: Must be 00, 01, 06, 07, or blank.
	1120 CC: Must be 00, 01, 20, or blank. (09 is also allowed but not commonly used.) Must be blank if entry is made in 1041 or 1065 field.
	1041 T: Must be 0, 1, or blank. Must be blank if entry is made in 1120 or 1065 field.
	1065 P: Must be 1 or blank. Must be blank if entry is made in 1120 or 1041 field.
	940 F: Must be 0, 1, 7 or blank.
	990 C: No longer a valid entry.
	990 T: Must be 1 or blank.
	5227 N: Must be 1, 2 or blank.
	990PF P: Must be 0, 1 or blank.
	990 OO: Must be 00, 01, 02, 06, 09, 13, 14, or blank. (04 and 07 are also allowed but not commonly used.)
Employment Cd	Employment Code. Must be blank or W. If Subsection is 03, must be W, 941 FR must not be 06, 940 FR must be blank, and Determi-nation Cd must be 01.
Class Cd	Classification Code. Enter one to four codes, in order of impor-tance. See Document 6379 for a list of classification codes by sub-section.
Determination Cd	Determination Code. Must be 01 (approved), 70 (denied), 71 (failure to establish), or 72 (refusal to rule).

Field	Description/Guideline
Effective Dt	Effective Date. Enter effective date of exemption in YYYYMM format. May not be greater than the current month and year. Will accept "000000" if the effective date is not known.
Affiliation Cd	Affiliation Code. Must enter 3 (in-dependent organization). Prepare Form 2363-A to update if other than 3.
Ruling Dt	Ruling Date. The year and month the favorable or adverse determi-nation letter or failure to establish letter is mailed. Must be in YYYYMM format. May enter one month in the future but will present an error message if actually closed before that month and year.
Foundation Cd	Foundation Code. Must be 2-4, 9-24, or blank. If entered, Sub-section must be 03, Determination Cd must be 01, and must agree with 990 or 990PF FR. See Document 6379 for a complete list of foundation codes and related foundation sections.
Adv Ruling Ends	Advance Ruling Period Ends. The year and month an advance ruling period will end. Must be in YYYYMM format and greater than the current month and year.
Deductibility Cd	Deductibility Code. Must be 1 (contributions deductible), 2 (con-tributions not deductible), 4 (contributions deductible under treaty provisions), or blank.
Deductibility Yr	Deductibility Year. Year contribu-tions are deductible. Must be in YYYY format or blank. May not be entered if Deductibility Cd is 2.

Field	Description/Guideline
Entity Type	Must be numeric or blank and consistent with subsection. Common entries are 1 (corporation), 2 (trust), or 5 (unincorporated association). Less common entries include 4 (partnership) for Subsection 40 and 6 (NECT) for Subsections 90-92.
Pension Plan	Indicates whether an organization has a pension plan or not. Must be 1 (yes) or 2 (no).
Hospital Ind	Hospital Indicator. Subsection 03: Must be 00 (default non-hospital), 01 (hospital subject to 501(r)), or 02 (non-hospital Foundation Cd 12). For 01 or 02 Foundation Cd must be 12 and Determination Cd must be 01. For all other subsections, will be blank.
Group Exemption No	Group Exemption Number. Four digit number assigned by EDS when approving a group exemption request.

(4)   After you enter the necessary updates/information, use the appropriate function key to perform the desired task (key options display on the screen). Correct errors as necessary (or if there are no input errors), then the action will complete.

Function key	Task Performed
F1	Execute Changes. Updates the record and the initial query screen displays for the next query.
F4	Previous Screen. Returns to the Update Master Record - EO Case Control screen without saving any entries or changes.
F5	New Search. Exits the screen with no changes to the record; the initial query screen displays for the next query.
F6	Case History. Displays the Case History screen.

Function key	Task Performed
F10	Exit. Exits the screen with no changes to the record; the Inventory Control System Menu displays for the next action.

7.22.8.6.1.2
(07-18-2022)
Case History

(1) EDS records each action taken on a case in its case history. Each of these actions generates a record containing the type of update and which login performed the update:

- Updating data entered in DTS
- Updating the status
- Entering closing data

(2) View the case history by entering the case number in the Query/Update Master Record screen. Once the record displays, use the F6 function key to view the case history information. You can also print a case history record using Option 6 on the initial query screen. You can't make any changes on the case history screen.

(3) Case history record screen displays:

Item	Description
Case No	Case number
EIN	Employer identification number
Plan/Form No.	Form number
Plan/Organization Name	Organization name
Status	Status as of the Date of Status
Spec/Revw	EDS T number of employee/ reviewer assigned the case
Date of Status	Date of the status
Date Update Entered	Date the action was taken/ recorded in the system
Description of Update	Description of the action (see Exhibit 7.22.8-2, *Recorded Updates*)
Proposed Closing	The proposed closing code entered by the employee
Hours	Running total of hours recorded on the master record
Letter	Number of letter entered in Letter Generation System

Item	Description
EMP	Employee or system that made the updated (for example., abbreviated employee login name, MEDS, EDS, or MPS)

(4) Case history displays in chronological order based on Date Updated Entered (earliest listed first).

(5) Use the appropriate function key to perform the desired task (key options display on the screen).

Function key	Task performed
F1	Restart. Displays the first screen of the case history record.
F2	Next. Displays the next line of the history record (if more than one screen).
F4	Last. Displays from last record entry to the top of the screen.
F5	Previous. Displays the prior line in the history record (if more than one screen).
F6	Employee List. Displays the Specialist/Employee Listing.
F10	Exit. Exits the screen to display the Query/Update Master Record screen.

(6) The Specialist/Employee Listing displays in the case history record: the employee/specialist number, group number, name, and phone number of all employees who took an action or was assigned the case. Information can't be changed. Use the Enter key to display another page or to return to the Case History screen.

7.22.8.6.1.3
(07-18-2022)
Closing Sheet - Form 8670

(1) ICS generates Form 8670, *Exempt Organizations Case Closing Sheet*, based on the entered data. The closing sheet displays all of the information from the Update Master Record screens (EO Case Control and EO Master File Data).

(2) Prepare Form 8670 for every closed case. Select Option 7 on either the ICS Menu or the Query/Update Master Record and Status screen.

7.22.8.6.2
(07-18-2022)
Case Assignment/Status Update

(1) EDS cases can be assigned from the ICS Menu screen using:

- Option 1, Query/Update Master Record and Status
- Option 3, Multiple Case Assignment
- Option 10, Multiple Status 51/58/60/75 Updates

- Option 12, Multiple Merit Closure Assignment, based on the update status and type

Note: You can only make updates to Status 31/32 (In Review/Returned on Review Memo) on open cases in the Query/Update Master Record screen.

(2)   Use Option 1, Query/Update Master Record and Status, to assign or update the status of a single EDS case. See IRM 7.22.8.6.1, *Query/Update Master Record and Status.*

(3)   Use Option 3, Multiple Case Assignment, to assign one or more EDS cases to an employee/T number in Status 52:

a.   Enter the Employee Number (required) and Case Grade (optional).
b.   Enter up to 14 EDS case numbers.
c.   Press the F1 key (the case names and any MEDS case number will display).
d.   Verify the correct cases were entered; correct as necessary.
e.   Press the F5 key to assign or F1 to accept corrections then F5 (the screen will re-display noting the executed action and status – assigned and Status 52).
f.   Press the F5 key to assign more cases or F10 to exit.

Note: Press the F10 key to exit without making any changes at any point before pressing F5 to assign.

(4)   Use Option 10, Multiple Status 51/58/60/75 Updates, to assign or update one or more EDS cases to an employee/T number in Status 51, 58, 60, 61, 64, 71, 72, 73, 74, or 75.

a.   Enter the Case Status (required) Employee Number (required) and Case Grade (optional).
b.   Enter up to 14 EDS case numbers.
c.   Press the F1 key (the case names and any MEDS case number will display).
d.   Verify the correct cases were entered; correct as necessary.
e.   Press the F5 key to assign or F1 to accept corrections then F5 (the screen will re-display noting the executed action and status – assigned and Status XX).
f.   Press the F5 key to assign more cases or F10 to exit.

Note: Press the F10 key to exit without making any changes at any point before pressing F5 to assign.

(5)   Use Option 12, Multiple Merit Closure Assignment, to assign or update one or more EDS cases to an employee/T number in Status 62.

a.   Enter the Employee Number (required) and Case Grade (optional).
b.   Enter up to 14 EDS case numbers.
c.   Press the F1 key (the case names and any MEDS case number will display).
d.   Verify the correct cases were entered; correct as necessary.

e.   Press the F5 key to assign or F1 to accept corrections then F5 (the screen will re-display notating the executed action and status – assigned and Status 62).

f.   Press the F5 key to assign more cases or F10 to exit.

7.22.8.6.3 (07-18-2022) **Approving Closed Cases**	(1) After a case is updated with a proposed closing code (for example, Status 01, 06, 09, 12, 30, 40, etc.), a user with a manager or secretary/clerk function must approve the closed case in EDS.

Note: **All** cases must be approved in EDS using this process; MEDS doesn't currently have this functionality.

(2)   Use Option 8, Approval of Closed Cases, on the ICS menu screen.

Note: You can only access this screen if your login has a function code of a manager or a secretary/clerk.

a.   Enter up to 14 case numbers.

b.   Enter an "x" next to the case number for any case to be sent to EO Determinations Quality Assurance review.

c.   Press the F1 key to execute the closing (the case names, hours, and grade will display).

d.   Verify the correct cases were entered and no errors notated; correct as necessary.

e.   Press the F5 key to approve or F1 to accept corrections then F5 (the screen will re-display notating the executed action – approved, sent to review, etc.).

f.   Press the F5 key to approve more cases or F10 to exit.

(3)   If you approve a case after the date the closing letter was mailed, submit an OS Get Services ticket to change the closing date to the letter date.

7.22.8.6.3.1 (09-28-2015) **Case Closed in Error**	(1) You can re-open cases closed in error through the ICS Menu but, cases can only be re-opened on the same day they are closed (before the EDS daily batch run). If successful, the case is opened to Status 31 (In Review).

(2)   Use Option 11, Re-Open to Review, on the ICS menu screen.

a.   Enter up to 14 EDS case numbers.

b.   Press the F1 key (the case names will display).

c.   Verify the correct cases were entered; correct as necessary.

d.   Press the F5 key to assign or F1 to accept corrections then F5 (the screen will re-display notating the executed action and status – assigned and Status 31).

e.   Press the F5 key to assign more cases or F10 to exit.

Note: If you can't re-open the case, re-establish the case in EDS and proceed accordingly.

7.22.8.7 (07-18-2022) **Letter Generation System (LGS)**	(1) The LGS Menu is a submenu of the ICS Main Menu. Once the ICS Main Menu displays, select Option 4 to enter the LGS Menu.
	(2) EO Determinations uses MEDS to create and maintain determination letters. EDS should only be used to reprint previously created EDS determination letters:

a. Reprint the last version of a determination letter (Option 2).
b. Update entity information which was previously entered in EDS (Option 3).

> *Caution:* For cases being worked in MEDS, update all entity information in MEDS. Updates you make in EDS may create an EDS block on the case.

7.22.8.7.1
(09-28-2015)
Printing or Reprinting a Letter

(1) After you press the F5 key, the Letter Format Screen displays.

a. Enter the Employee Number (T#; displays name as the Contact Person on the letter).
b. Enter the left margin (typically 10).
c. Enter the Print Mode (typically 81).
d. A Printer Menu displays.

> *Note:* If these values don't produce a properly formatted and sized letter, contact TOPS for help. Generally, don't enter Device Number in the Letter Format Screen.

(2) Enter 1 (HP Laser Printers) and press the Enter key. An HP Laser Print Menu displays.

(3) Enter 1 and press the Enter key. The Print Menu screen displays.

(4) Enter Option 2 and press enter to print copy of the letter. See IRM 7.22.8.4, *Printing in EDS*, for more printing information. Repeat. Enter zero and press the Enter key to exit the Print Menu screen.

7.22.8.7.2
(07-18-2022)
Creating or Updating Entity Information

(1) To create a letter in LGS, the entity must exist on the system. The entity information entered in DTS is automatically transferred to LGS. You can access it by entering the Document Locator Number (DLN) or Case Number.

(2) You may update an entity without creating a letter. To do this, on the LGS Menu, select Option 03 (Create or Update Entity).

> *Reminder:* For cases being worked in MEDS, update all entity information in MEDS. Updates made in EDS may create an EDS block on the case.

> *Caution:* **NEVER** use Option 03 to create an entity. It creates an application in status 90 which can't be worked.

7.22.8.8
(09-28-2015)
Management Information System (MIS)

(1) The Management Information System (MIS) in EDS generates five reports:

a. User Fee Report
b. Unpostable Listings
c. Employee Roster - Division
d. Employee Roster - Org. Code
e. Listing for Master File Codes

(2) EDS displays an error if you enter an invalid option.

7.22.8.8.1 (07-18-2022) **User Fee Report**	(1)	The user fee report shows modifications the user fee clerk made to user fees paid for a specific period. Modifications are mostly user fee refunds, additional payments received, and dishonored checks.
	(2)	Enter Option 10 on the MIS menu screen and press the F1 key to access the User Fee Report.
	(3)	The system requests a starting and ending date for the report. Enter the desired date range in a valid date format (MMDDYYYY) and press the F1 key.
	(4)	EDS performs validity check. Correct any identified errors and press the F1 key.
	(5)	If there were no input errors or the errors were corrected, the report generates, and EDS displays the Format Print/Selection screen. Print the report (see IRM 7.22.8.4, *Printing in EDS*).

7.22.8.8.2 (09-28-2015) **Unpostable Listings and Codes**	(1)	The Unpostable Listings lists any cases in EDS that are in an unpostable status. Unpostables come from the EDS nightly batch run.
		Note: MF unpostables aren't on this list.
	(2)	Enter Option 31 on the MIS menu screen and press the F1 key to access the Unpostable Listings. Enter Option 32 for a listing of MF codes.
	(3)	Enter 12 for Cincinnati at the Area Office prompt.
	(4)	EDS performs validity check. Correct any identified errors and press the F1 key.
	(5)	If there were no input errors or the errors were corrected, the report generates, and EDS displays the Format Print/Selection screen. Print the report (see IRM 7.22.8.4, *Printing in EDS*).
	(6)	See IRM 7.21.8, *EDS Unpostables*, for more information on unpostables.

7.22.8.8.3 (09-28-2015) **Employee Rosters**	(1)	The Employee Rosters list employee numbers (specialist number), logins, employee names, phone numbers and other items that are in the Employee file.
	(2)	Enter Option 80 on the MIS menu screen to generate a report by Area Office (enter 12 for Cincinnati) or Option 81 to generate a report by Organization Code (group number), then press the F1 key.
	(3)	EDS performs validity check. Correct any identified errors and press the F1 key.
	(4)	If there were no input errors or the errors were corrected, the report generates, and EDS displays the Format Print/Selection screen. Print the report (see IRM 7.22.8.4, *Printing in EDS*).

7.22.8.9 (07-18-2022) **File Maintenance System (FMS)**	(1)	You can print a list of all EO EDS letter paragraphs from the File Maintenance System (FMS). Enter the specific range of paragraphs you want to print.

(2)   Select Option 5, File Maintenance System Menu (FMS) from the main EDS menu.

(3)   From the File Maintenance Menu screen:

    a.   Enter Option 7.
    b.   Enter the Starting Paragraph number (for example, 1).
    c.   Enter the Ending Paragraph number (for example, 26999 – highest number accepted by EDS).
    d.   Enter Letter number (for example, 947).
    e.   Press the F1 key.
    f.   Enter Print Mode (typically 81 or t).
    g.   Enter Device Number (typically blank or 10).
    h.   Enter Number of Copies (optional).
    i.   Press the F1 key.

(4)   If 80 or 81 entered for Print Mode:

    a.   Enter 1 (HP Laser Printers) and press the Enter key. An HP Laser Print Menu displays.
    b.   Enter 1 and press the Enter key.

(5)   The Print Menu screen displays. Enter Option 2 and press enter to print. Enter zero and press the Enter key to exit the Print Menu screen.

(6)   Press the F10 key to exit FMS.

Exhibit 7.22.8-1   (09-28-2015)
Filing Requirement Validity Checks

Filing Requirement	Common Validity Check
941 - 01	• If Subsection is 02, 04-22, 24, 25, 40, 50, 60, 80, 90-92, the 940 FR must be 1. • If the Subsection is 03, 50 or 60, and Determination Cd is 01, the 940 FR must be blank. Employment Cd must be W. • If the Subsection is 03, 50 or 60, and Determination Cd is 70, 71 or 72, the 940 FR must be 1.
941 - 06	State must be CA, GU, NY, PR, VI, WA, or"."
941 - 07	• State must be PR or VI and the 940 FR must be 7. • If the Subsection is 03, 50 or 60, and Determination Cd is 01, the 940 FR must be blank. Employment Cd must be W. • If the Subsection is 03, 50 or 60, and Determination Cd is 70, 71 or 72, the 940 FR must be 7.
1120 - 00	Determination Cd must be 01.
1120 - 01	Determination Cd must be 70, 71, or 72.
1120 - 20	Subsection must be 80, and Determination Cd must be 01, 70, 71, or 72.
1041 - 00	Determination Cd must be 01.
1041 - 01	If Subsection is 90 then the 5227 FR must be 2 and Determination Cd must be 01; or If Subsection is 91 then 990 FR must be 1 or 2 and Determination Cd must be 01; or if Subsection is 92 then 990PF FR must be 1 and Determination Cd must be 01.
1065 - 1	Must enter if Subsection is 40 and Determination Cd 01; or Determination Cd must be 70, 71, or 72.
940 - 1	941 FR must be 01.
940 - 7	941 FR must be 07.
990T - 1	Determination Cd must be other than 70, 71, or 72, and 990 FR must be 01, 02, 04, 06, 13, or 14 or 990PF FR must be 1.
5227 - 1 or 2	Must be entered if Subsection is 90, and Determination Cd must be 01.
990PF - 1	Determination Cd must be 01 and Subsection must be 03 or 92. If Subsection is 03, then Foundation Cd must be 02, 03, or 04.

Exhibit 7.22.8-1 (Cont. 1) (09-28-2015)
Filing Requirement Validity Checks

Filing Requirement	Common Validity Check
990 - 01 or 02	Subsection must be other than 01, 21, 40, 80, 90, or 92 and Determination Cd must be 01. If Subsection is 03 then Foundation Cd must **not** be 2, 3, 4, or 10.
990 - 06	Subsection must be 03, Foundation Cd must be 10, and Determination Cd must be 01.
990 - 09	Determination Cd must be 70, 71, or 72.
990 - 13	Any 1 position of the Class Cd must contain a 7, Subsection must be 03 and Foundation Cd must be 11-24. Determination Cd must be 01.
990 - 14	Subsection must be 02-20, 22, 24, 25, 50, 60, or 70. Determination Cd must be 01.

Exhibit 7.22.8-1   Internal Revenue Manual   Cat. No. 66706F (07-18-2022)

Exhibit 7.22.8-2   (07-18-2022)
Case History Recorded Updates

Listed Update	Description
Case Approval	The case number entered in the Case Approval Screen.
Case Establish	Type Request, Control Date, Type Entity, Accounting Period, and Area Office entered in DTS to control the application.
Case Status	Date, Status, Specialist No, Hours, or Case Grade updated.
Closing Data	Information entered on EO Master File Data screen.
EDS Owns Case	Case data no longer transmits between MEDS and EDS ("EDS Block").
Entity Data	EIN, File Folder Number, Plan Sponsor or Organization Name, Address, City, State, and Zip Code entered or updated.
LGS Entity	Entity was added or the EIN, File Folder Number, Organization Name, Address, City, State, or Zip Code was updated in the LGS.
Letter Created	Letter created from LGS.
Letter Deleted	Letter deleted from LGS.
Manager	Manager entered an "X" in the Case Approval screen to send the case to review.
MF CIs Posted	The closing record posted to EACS. The MF Code will also display the code 30 to indicate the closing record has posted unless there has been an update after closing to any MIR data.
MF Open Posted	The opening record posted to EACS.
MF Status	The MF status changed either from the Query/ Update Master File screen, the Approval Screen, or the nightly batch run.
MF Upd Posted	The update after closing record posted to EACS.
OLE Mismatch	EDS identified a difference between the name control on MF and the name control on EDS.
TC 013 Requested	An employee with unpostable permissions corrected the name control by sending a name update to MF.

Exhibit 7.22.8-2 (Cont. 1) (07-18-2022)
Case History Recorded Updates

Listed Update	Description
UNP — (####)	The opening, closing, or update after closing record unposted. The unpostable code displays in place of ####. The current MF code displays this unpostable code until the unpostable is corrected.

Exhibit 7.22.8-2   Internal Revenue Manual   Cat. No. 66706F (07-18-2022)