



Department of the Treasury
Internal Revenue Service

Date:

Person to Contact:

Contact Telephone Numbers:

Toll Free
Long Distance
Fax number

Response Due Date:

Employer Identification Number:
Form(s): 14414

Dear Sir or Madam:

We're conducting a compliance check of your organization as part of our ongoing efforts to increase voluntary compliance by tax-exempt organizations. This compliance check involves an on-line questionnaire that asks for information concerning your organization's group exemption ruling, including your relationship with your subordinates and the manner in which you and your subordinates satisfy applicable Form 990-series filing requirements.

What you need to do

Using the instructions that appear at the end of this letter, complete the on-line questionnaire by the response due date indicated above. Limit your responses to the information requested and don't submit any supplemental materials. Be sure to answer all applicable questions. If you don't fully complete the questionnaire, we may need to contact you to obtain additional information.

For ease in completing the questionnaire, you may find it helpful to print out a copy of the questionnaire. The questionnaire should be completed and submitted on the Internet, not on paper or by mail.

Some of the questions may not apply to your organization. If a question isn't applicable, answer "No" or "NA" (not applicable). The questionnaire, as well as additional information, is available at www.irs.gov/charities. A link to the Group Rulings Questionnaire is included on the *Charities & Non-Profits* page.

More information

We've enclosed Publication 4386, *Compliance Checks*, which answers some frequently asked questions about compliance checks.

If you have any questions or have difficulty accessing the on-line questionnaire, you can contact the person named in the heading above.

To receive Exempt Organizations' *EO Update*, a periodic email newsletter with information for tax-exempt organizations and tax practitioners who represent them, go to www.irs.gov/charities and click on "EO Update."

Thank you for your cooperation.

Sincerely,

Nanette M. Downing
Director, EO Examinations

Enclosure(s):
Publication 4386

For Reference Only

Instructions for the Group Rulings Questionnaire

General Instructions

Complete the compliance check questionnaire using the Internet. Access the questionnaire using the access information provided below.

The Group Rulings Questionnaire consists of multiple sections. It's designed to display information based on the answers to previous questions.

Answer the questions for the organization named in the cover letter. Unless otherwise indicated, provide responses for the tax period ending [Tax Period]. Be as complete and accurate as possible. Limit your responses to the information requested and **do not** send books or records. When completing questions which ask for dollar amounts or percentages, round the amounts to the nearest dollar or percentage unless otherwise instructed.

How to Complete the Questionnaire

1. To complete the questionnaire, access the Group Rulings Questionnaire's website by first going to www.irs.gov/Charities.
2. Click on the "Group Rulings Questionnaire" link. This will take you to the Group Rulings Questionnaire's website containing information on the project, including a link to the questionnaire.
3. To complete the questionnaire, click on the "Complete the Questionnaire" link. This will take you to the questionnaire which is operated by Cvent, a contractor for the IRS. This site isn't an IRS website; however, it is a secure website. Cvent won't have access to your information.
4. To begin the questionnaire, enter the security information listed below. This information is unique to your organization and prevents unauthorized access to your questionnaire.

PIN: [assigned PIN]
Password: [assigned Password]
Source ID: [assigned Source ID]

Entering Your Responses

Once the information above has been input on the log-in screen and you have performed the "Text Verification" (a security step where you'll type letters from a photo into a text box), additional instructions will be provided. When entering your responses:

- At the end of each page, click on "Save and Continue," to save your responses for that page.
- If multiple individuals are providing input on the organization's response, you may prefer to print the PDF copy of the Group Rulings Questionnaire and compile your responses before entering the answers online. Form 14414, can be printed from our website; however, this form shouldn't be returned to the IRS.
- If returning to the questionnaire to continue responding, click "Save and Continue" to be taken to the last page you saved.
- In some cases, a particular response to a question will cause follow-up questions to appear. These follow-up questions must also be answered before proceeding to the next page.
- If it's necessary to return to an earlier question to change an answer, click the "Previous" button to return to earlier pages.
- Never use the 'Back' or 'Forward' buttons in your Internet browser as that may cause problems.
- After responding to the last question and clicking "Finish," your responses will be submitted. If you inadvertently submit responses prematurely, contact the person whose name appears in the heading of the cover letter to regain access.
- Any (*) in the questionnaire indicates that question is required. You can't move to the next screen if one of the marked fields isn't completed.
- If you require an alternative method of completing the questionnaire, contact the person named in the heading of the cover letter and accommodations will be made.

Questions

If you have any questions concerning the questionnaire, you can contact the person named in the heading of the cover letter.