

Exempt Organizations Recommended Actions Ending December 18, 2013 *posting early due to holidays

No.	Recommendation	Lead	ECD	Status*	Actions Taken
1	Ensure that the memorandum requiring the Director, Rulings and Agreements, to approve all original entries and changes to criteria included on the BOLO listing prior to implementation be formalized in the	Director, Exempt Organizations	6/28/2013 9/30/2013	Completed	Because the use of the BOLO lists was suspended (reported in June), the memorandum is no longer operational therefore we are closing this recommendation. However, separately, we are revising the IRM that provides guidance on processing exempt application and have incorporated into the draft comments received from the Taxpayer
2	Develop procedures to better document the reason(s) applications are chosen for review by the team of specialists (e.g., evidence of specific political campaign intervention in the application file or	Director, Exempt Organizations	9/30/2013	Completed	Procedures were issued to all specialists on September 30, 2013, providing written instruction on classifying applications when issuing an approval based on the original submission is not an option. This recommendation is closed. The following procedures will be incorporated into the Internal Revenue Manual: • Draft training materials are in final stages of review and are on schedule to the meet estimated completion date.
3	Develop training or workshops to be held before each election cycle including, but not limited to, the proper ways to identify applications that require review of political campaign intervention activities.	Director, Exempt Organizations	1/31/2014	Green	
4	Develop a process for the Determinations Unit to formally request assistance from the Technical Unit and the Guidance Unit.	Director, Exempt Organizations	6/28/2013 1/31/2014	Completed	Updated OCTOBER 2013 The long-term plan as noted in the June report was to engage Business Systems Planning to research subsequent electronic solutions to be
5	Develop guidance for specialists on how to process requests for tax-exempt status involving potentially significant political campaign intervention. This guidance should also be posted to the Internet to	Director, Exempt Organizations	6/27/2013 1/31/2014	Green	• Memo to expand the optional expedited process is in final review, anticipated release the first week of January 2014
6	Develop training or workshops to be held before each election cycle including, but not limited to: a) what constitutes political campaign intervention versus general	Director, Exempt Organizations	1/31/2014	Green	• Draft training materials are in final stages of review and are on schedule to the meet estimated completion date.
7	Provide oversight to ensure that potential political cases, some of which have been in process for three years, are approved or denied expeditiously.	Director, Exempt Organizations	1/31/2014	Completed	• New review process and an expedited option for priority backlog cases was implemented on June 8th, 2013. Representation letters were sent to applicants the week of June 24, 2013 with the opportunity to self-certify. This recommendation was kept open to report the current status of those original backlogged cases. We will continue to report monthly until they are closed, but are changing the status to closed. • As of December 13, 2013, 108 cases in original backlog (82%) have
8	Recommend to IRS Chief Counsel and the Department of the Treasury that guidance on how to measure the "primary activity" of	Commissioner, Tax Exempt and Government	5/3/2013	Completed	Updated AUGUST 2013 • Department of the Treasury released the 2013-2014 Priority Guidance Plan on August 9, 2013 and includes guidance under §501(c)(4) relating
9	The Director, EO, should develop training or workshops to be held before each election cycle including, but not limited to, how to word questions in additional	Director, Exempt Organizations	1/31/2014	Green	• Draft training materials are in final stages of review and are on schedule to the meet estimated completion date.