



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **2011-0078**
Release Date: 12/30/2011

UIL: 6033.00-00

Date: November 22, 2011

Contact Person and ID Number:

Contact Telephone Number:

Dear _____ :

This letter responds to your inquiry of December 2, 2010, to the Internal Revenue Service (IRS). You requested guidance relating to reporting service program and organizational document changes for Form 990-N filers.

If a tax-exempt organization files a Form 990-N, it should still report any changes to its name or structural and operational changes in writing to the Exempt Organizations Determination office at:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201

This letter is for informational purposes only and is intended to provide general statements of well-defined law. It is not a ruling and may not be relied on as such. See Rev. Proc. 2011-4, 2011-1 I.R.B. 123 (or its successor). This letter will be made available for public inspection. The Internal Revenue Service will delete any name, address and other identifying information as appropriate under the Freedom of Information Act. See Announcement 2000-2, 2000-2 I.R.B. 295. If you have any

questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

/s/

Mary Jo Salins
Acting Manager, Exempt Organizations
Guidance