



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.20.1

DECEMBER 5, 2024

EFFECTIVE DATE

(12-05-2024)

PURPOSE

- (1) This transmits revised IRM 7.20.1, Exempt Organizations Determination Letter Program, Exempt Organizations Determination Letter Overview.

MATERIAL CHANGES

- (1) Updated procedures, modifying the guidance as listed below:

Section	Modification
IRM 7.20.1.1, Program Scope and Objectives	Changed the title from “Overview” to “Program Scope and Objectives” and added primary stakeholders
IRM 7.20.1.1.1, Background	Modified to include Form 8940 as submitted through Pay.gov
IRM 7.20.1.1.3, Roles and Responsibilities	Modified heading to include “Roles” and added a reference to Notice 2020-36, which states that we aren’t currently ruling on group exemption requests
IRM 7.20.1.1.3(6), Roles and Responsibilities	Added situations from Rev. Proc. 2024-5, updated annually, where a determination won’t be issued
IRM 7.20.1.1.4, Program Management and Review	Added program management and review subsection
IRM 7.20.1.1.6, Terms and Acronyms	Updated commonly used abbreviations
IRM 7.20.1.1.7, Related Resources	Added related resources subsection
IRM 7.20.1.4.2, Written Inquiries	Updated procedures for responding to taxpayer inquiries regarding closed cases

Section	Modification
IRM 7.20.1.4.4, EO/GE Congressional and Technical Correspondence	Incorporated Interim Guidance Memorandum TEGE-07-0823-0010, EO/GE Congressional and Technical Correspondence, issued August 10, 2023. Changed title from EO Technical Correspondence Team (EOTCT) Overview and Responsibilities to EO/GE Congressional and Technical Correspondence to align with procedures
IRM 7.20.1.5.1.1.3, Form 2848, Frequently Encountered Situations	Updated frequently encountered situations when preparing Form 2848
IRM 7.20.1.5.1.2, Form 8821	Clarified procedures when processing a case with a valid Form 8821
IRM 7.20.1.6.1, Reporting Unauthorized Disclosures and Losses or Thefts of IT Assets and Hardcopy Records/Documents	Updated title to reflect content. Added more detailed instructions on how to report different types of disclosures and losses
IRM 7.20.1.8, Communicating Digitally with Taxpayers	Incorporated Interim Guidance Memorandum TEGE-04-0622-0018, Taxpayer Digital Communications Secure Messaging, issued June 23, 2022 and Interim Guidance Memorandum TEGE-07-0224-0004, Digital Taxpayer Communications, issued February 22, 2024, for communicating digitally with Taxpayers
IRM 7.20.1.9, Taxpayer Advocate Service	Added information regarding the Taxpayer Advocate Service.

- (2) Editorial changes throughout: corrected references; updated links and terms; and revised to conform with plain language standards.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.20.1 dated March 1, 2022.

This revision incorporates the following Interim Guidance (IG) Memoranda:

TEGE-04-0622-0018, Taxpayer Digital Communications Secure Messaging, issued June 23, 2022

TEGE-07-0823-0010, EO/GE Congressional and Technical Correspondence, issued August 10, 2023

TEGE-07-0224-0004, Digital Taxpayer Communications, issued February 22, 2024

AUDIENCE

Tax Exempt and Government Entities
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Tax Exempt and Government Entities

7.20.1

Exempt Organizations Determination Letter Overview

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7.20.1.1

(12-05-2024)

Program Scope and Objectives

- (1) **Purpose:** This IRM describes general information for processing Exempt Organizations (EO) determination letter requests including:
 - Types of determination requests
 - Referrals
 - Taxpayer contacts
 - Congressional inquiries
 - Authorized persons
 - Authorized representatives or appointed designees - Form 2848 and Form 8821
 - Disclosure/third-party contacts
- (2) **Audience:** The procedures in this manual apply to all EO employees processing determination letter requests.
- (3) **Policy Owner:** Director, Exempt Organizations, Rulings and Agreements
- (4) **Program Owner:** Exempt Organizations
- (5) **Primary Stakeholders:** Exempt Organizations, Rulings and Agreements, Determinations
- (6) Other IRMs related to processing EO determination letter requests include:
 - a. IRM 7.21, Exempt Organizations Determinations Processing
 - b. IRM 7.22, Exempt Organizations Determinations Letter Automation Systems
 - c. IRM 7.28, Exempt Organizations Disclosure Procedures

7.20.1.1.1

(12-05-2024)

Background

- (1) EO includes two primary operational areas: Rulings and Agreements and Examinations.
- (2) EO Rulings and Agreements (R&A) is responsible for issuing determination letters on exempt status, private foundation classification, and other determinations related to exempt organizations. EO R&A processes determination letters on applications for recognition of tax-exempt status under IRC 501 and IRC 521 and certain other requests. EO Determinations, a section of EO R&A, issues determination letters on exempt organization matters (see Rev. Proc. 2024-5, updated annually).
- (3) Form 1023, 1023-EZ, 1024-A, 1024, and 8940 applications must be submitted through Pay.gov.
- (4) Form 1028 and other letter applications are submitted to the Cincinnati Accounts Management Campus Support (Campus Support).
- (5) Campus Support processes the user fee payment in the Letter Information Network and User Fee System (LINUS) and scans the application/request into the Modified EO-EP Determination System (MEDS). Information from Pay.gov is transmitted to MEDS. MEDS transmits the information to the Employee Plans/Exempt Organizations Determination System (EDS).
- (6) Campus Support sends open hard copy case files to an IRS facility in Ogden, UT.

- (7) Cases are generally processed electronically in MEDS. See IRM 7.22.4, Modified EO-EP Determination System (MEDS) User Manual, for specific instructions on using MEDS.

7.20.1.1.2
(12-05-2024)
Authority

- (1) Rev. Proc. 2024-5, updated annually, sets forth procedures for issuing determination letters on issues under the jurisdiction of the Director, EO Rulings and Agreements. 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. 2024-4, updated annually), private foundation classification, and other determinations related to exempt organizations. Rev. Proc. 2024-5 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.

7.20.1.1.3
(12-05-2024)
Roles and Responsibilities

- (1) The Director of EO, Rulings and Agreements, Determinations, is responsible for program administration.
- (2) Program managers oversee administration of the program.
- (3) EO Determinations is primarily responsible for issuing determination letters on matters described in Rev. Proc. 2024-5, updated annually, including:
- Initial qualification for or reinstatement of exempt status of organizations under IRC 501 and IRC 521, including requests from exempt organizations seeking exemption under alternate subsections and relief under Treas. Reg. 301.9100-1 in connection with applications for exemption
 - Group ruling requests
- Note:** Notice 2020-36, 2020-21 IRB 840, provides that starting on June 17, 2020, the IRS will not accept any requests for group exemption letters until publication of the final revenue procedure or other guidance contemplated by the notice in the Internal Revenue Bulletin.
- Initial classification of foundation status under IRC 509(a)
 - Foundation classification changes, including voluntary requests for private foundation status under IRC 509(a), operating foundation status under IRC 4942(j)(3), and exempt operating foundation status under IRC 4940(d)
 - Recognition of unusual grants to certain organizations under IRC 170(b)(1)(A)(vi) and IRC 509(a)(2)
 - Termination of private foundation status under IRC 507(b)(1)(B)
 - Requests for determination of type for an IRC 509(a)(3) supporting organization, including whether or not a Type III supporting organization is functionally integrated
 - Advance approval of certain set-asides described in IRC 4942(g)(2)
 - Advance approval of individual grant making procedures described in IRC 4945(g)
 - Advance approval of voter registration activities described in IRC 4945(f)
 - Requests for exception from filing annual information returns
 - Foundation status determination under IRC 509(a)(3) of non-exempt charitable trusts described in IRC 4947(a)(1)
 - Voluntary termination of IRC 501(c)(3) by a government entity

- (4) A determination letter is a written statement the EO Determinations office issues to an organization that applies previously announced principles and precedents to a specific set of facts on matters described in Rev. Proc. 2024-5 (updated annually). EO Determinations only issues a determination letter when they can make a determination based on either:
- a. Clearly established rules in the statute, a tax treaty, or the regulations.
 - b. A conclusion in a revenue ruling, opinion, or court decision published in the Internal Revenue Bulletin that specifically answers the questions presented.
- (5) The Correspondence Unit issues affirmation letters to reflect name and/or address changes or to replace a lost determination letter.
- (6) The IRS may decline to issue a determination letter when appropriate in the interest of sound tax administration or on other grounds whenever warranted by the facts or circumstances of a particular case. Rev. Proc. 2024-5, updated annually, provides that the IRS will not issue a determination letter in response to any request if:
- The request involves an issue under the jurisdiction of the Office of Associate Chief Counsel described in Rev. Proc. 2024-1, updated annually;
 - The same issue involving the same taxpayer, or a related taxpayer, is pending in a case in litigation or before the Independent Office of Appeals. If the issue in litigation involving the same taxpayer or a related taxpayer is not the taxpayer or a related taxpayer's qualification as a tax-exempt entity (such as a declaratory judgment action under Section 7428), the IRS may issue a determination letter on tax-exempt status after consultation with counsel;
 - The determination letter is requested by an industry, trade association, or similar group on behalf of individual taxpayers within the group (other than subordinate organizations covered by a group exemption letter);
 - The determination letter is requested by an organization seeking to qualify under IRC 501(c), the purpose of which is directed to the betterment of conditions of those engaged in the pursuits of labor, agriculture, or horticulture, the improvement of the grade of their products, and the development of a higher degree of efficiency in their respective occupations relating to an activity involving controlled substances (within the meaning of schedule I and II of the Controlled Substances Act, 21 USC Section 801 et seq.) that is prohibited by federal law regardless of its legality under the law of the state in which such activity is conducted;
 - The determination letter is requested by an organization seeking to qualify under IRC 501(c)(6) the purpose of which is directed to the improvement of business conditions of one or more lines of business relating to an activity involving controlled substances (within the meaning of schedule I and II of the Controlled Substances Act, 21 USC Section 801 et seq.) that is prohibited by federal law regardless of its legality under the law of the state in which such activity is conducted;
 - The request is based on alternative plans of proposed transactions or on hypothetical situations. An application based on proposed activities that satisfies section 6.07(2) of Rev. Proc. 2024-5 (related to recognizing tax-exempt status in advance of actual operations) is not considered to be based on hypothetical situations;

- An organization currently recognized as exempt under IRC 501(c) seeks a new determination letter confirming that the organization is still recognized under the same Code section under the current facts;
- An organization seeks a determination of foundation status that is identical to its current foundation status as determined by EO Determinations. For example, an organization that is already recognized as described in Sections 509(a)(1) and 170(b)(1)(A)(ii) as a school generally will not receive a new determination letter that it is still described in Sections 509(a)(1) and 170(b)(1)(A)(ii) under the current facts;
- An organization currently recognized as exempt under IRC 501(c) (other than a government entity as specified in section 3.01(12) of Rev. Proc. 2024-5) requests a determination to relinquish its tax-exempt status under IRC 501(a);
- A domestic organization currently recognized as exempt under IRC 501(c) seeks a determination letter but is not required to reapply because it has changed its form or state of organization in accordance with the requirements in Rev. Proc. 2018-15. An organization may request an affirmation letter to reflect changes to its name or address as provided in section 3.01(2) of Rev. Proc. 2024-5; or
- An organization applies for a group exemption letter. Notice 2020-36, 2020-21 IRB 840, provides that the IRS will not accept any requests for group exemption letters until publication of the final revenue procedure described in the Notice or other guidance in the Internal Revenue Bulletin.

7.20.1.1.4
(12-05-2024)
Program Management
and Review

- (1) EO R&A manages the program through:
- A monthly functional review and report to the Director of EOGC; and
 - Quarterly quality reports prepared by EO Determinations Quality Assurance (EODQA).

7.20.1.1.5
(12-05-2024)
Program Controls

- (1) 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. Uniform application of the statutes, tax treaties, regulations, court opinions, or guidance published in the Internal Revenue Bulletin, and

e. Identification of unfavorable case patterns, trends affecting processing quality, problem areas, unique issues, and new or novel techniques that EOD specialists develop

7.20.1.1.6
(12-05-2024)
Terms and Acronyms

- (1) Commonly used abbreviations include:

Abbreviation	Name
CAF	Centralized Authorization File
CCR	Case Chronology Record

Abbreviation	Name
DUT - TPFE	Document Upload Tool for Taxpayer Facing Employees
ECM	Enterprise Case Management
EDS	EP/EO Determination System
EIN	Employer Identification Number
EO	Exempt Organizations
EOD	Exempt Organizations Determinations
EODQA	Exempt Organizations Determinations Quality Assurance
EO/GE	Exempt Organizations/ Government Entities
EOTCT	EO Technical Correspondence Team
ESCO	Executive Secretariat Correspondence Office
IRC	Internal Revenue Code
LA	Legislative Affairs
LB&I	Large Business & International
LINUS	Letter and Information Network User-Fee System
LTA	Local Taxpayer Advocate
MEDS	Modified EO-EP Determination System, previously known as TEDS
OAR	Operations Assistance Request
PGLD/IM	Privacy, Governmental Liaison and Disclosure/Incident Management
PMO	Program Management Office
POA	Power of Attorney
R&A	Rulings & Agreements
SAMC	Situational Awareness Management Center
SBSE	Small Business Self Employed
TAM	Technical Advice Memorandum
TAS	Taxpayer Advocate Service

Abbreviation	Name
TDC SM	Taxpayer Digital Communications Secure Messaging
TE/GE	Tax Exempt and Government Entities
TIGTA	Treasury Inspector General for Tax Administration
TS	Taxpayer Services

7.20.1.1.7
(12-05-2024)

Related Resources

- (1) Use the following IRMs in conjunction with this manual when processing requests for determination letters:
 - IRM 7.20.2, Determination Letter Processing of Exempt Organizations, provides general case processing procedures for Exempt Organizations Determinations (EOD) specialists to process determination letter requests.
 - IRM 7.20.3, Processing Foundation Classification and Miscellaneous Requests, includes processing information for foundation classification and other miscellaneous determination requests.
 - IRM 7.20.4, Automatic Revocation and Other Special Determination Issues, describes automatic revocation procedures, foreign organization processing, and other non-standard procedures.
 - IRM 7.20.5, Review Procedures for EO Determinations, describes the responsibilities and procedures for Exempt Organizations (EO) Determinations Quality Assurance (EODQA) employees reviewing Exempt Organizations Determinations (EOD) cases.
 - IRM 7.20.6, Anti-Terrorism and Other Emerging Issues, describes how Exempt Organizations and Government Entities (EO/GE) employees will consider and address indicators of potential abusive transactions, fraud, terrorism, and other issues when reviewing determination letter requests.
 - IRM 7.20.9, Processing Form 1023-EZ, provides general case processing procedures for Exempt Organizations (EO) Determinations tax examiners and specialists to process Form 1023-EZ determination letter requests.

7.20.1.2
(12-05-2024)

Technical Support

- (1) You may request help on a technical issue for a specific determination letter request or a general issue you identify during case processing.
- (2) An EOD group manager may refer an open case to EODQA to get an independent view or guidance. See IRM 7.20.5.2, Types of EODQA Review, for details.
- (3) You may request formal technical advice on a specific case from the Office of Chief Counsel (technical advice memorandum (TAM)).
 - a. See Rev. Proc. 2024-5 (updated annually) for the circumstances under which you may request a TAM.
 - b. See Rev. Proc. 2024-2 (updated annually) for TAM request procedures.
 - c. Submit the request to your manager for their review followed by an Area Manager review.

- d. The EO R&A Director signs the TAM request.

Note: A taxpayer can also request a TAM.

- (4) You may request informal case-specific assistance from TE/GE Division Counsel if your manager agrees. Call or email the designated Counsel attorney.
- (5) You may request informal technical assistance from TE/GE Knowledge Management. Submit your question to the relevant Knowledge Network on the TE/GE Knowledge Management site.

7.20.1.3 (12-05-2024) Referrals

- (1) Prepare a referral when an organization:
 - a. Likely has past taxes and/or penalties due.
 - b. Has potential future activities that may jeopardize exemption (but you don't have sufficient cause to deny exemption).
- (2) Prepare a referral when you want to refer the case to another IRS function (for example, Small Business/Self-Employed (SB/SE), Taxpayer Services (TS), Large Business and International (LB&I), etc.) on issues such as:
 - a. Questionable charitable deductions
 - b. Loans to disqualified persons
 - c. Significant non-liquid assets
 - d. Valuation issues
- (3) Prepare a referral at case closing (if needed). However, in situations where the statute for assessing tax is in jeopardy of expiring, prepare and submit the referral immediately when you identify the potential for taxes and/or penalties due.
- (4) To prepare a referral:
 - a. Complete Form 5666, TE/GE Referral Information Report, for **all** referrals, following instructions attached to the form. Explain in detail why you're referring the organization with the pertinent facts in Item O.
 - b. Email the form to your manager for digital signature. Import the signed copy into the Non-Disclosable folder of the MEDS case file.
 - c. Download relevant information from the case file and save it as a PDF.
 - d. Email the signed Form 5666 and relevant information from the case file to **Manager EO Classification*.

Note: Document all actions taken in the CCR.

7.20.1.4 (12-05-2024) Taxpayer Inquiries

- (1) You may receive taxpayer inquiries (for example, telephone calls or written correspondence) on cases not assigned to you.
- (2) Apply all disclosure rules for taxpayer inquiries (see IRM 7.20.1.6, Disclosure).

7.20.1.4.1 (12-05-2024) Telephone Inquiries

- (1) Try to answer a caller's concerns and questions.

7.20 Exempt Organizations Determination Letter Program

Note: If you don't know the answer, refer the caller to IRS TE/GE Customer Account Services at 877-829-5500.

- (2) Use this table to handle taxpayer telephone inquiries on **open** cases:

If the taxpayer asks about a case	Then direct the taxpayer to the
Assigned to a specialist	Specialist assigned to the case.
In unassigned group inventory	Group manager.
That was referred to EODQA or Appeals	Explain to the taxpayer that the case is being reviewed in EODQA or Appeals. If the taxpayer requires more information, contact EODQA.

- (3) Use this table to handle taxpayer telephone inquiries on **closed** cases:

If the taxpayer asks about	Then
A determination letter	Answer the taxpayer's concern, if possible. If they want a copy of their determination letter, refer them to <i>Tax Exempt Organization Search</i> . If their letter is not available on TEOS, get appropriate information from the taxpayer (name, address, EIN, phone number, etc.) and research in MEDS. If the case is in Status 21, download a copy of the final letter from MEDS and send to the taxpayer.
Case status	Get the taxpayer's employer identification number (EIN) and check MEDS for the status, or refer the caller to Customer Account Services at 877-829-5500.
Obtaining a tax-exempt number	Tell the taxpayer we don't issue tax-exempt numbers. We issue determination letters (which includes the organization's EIN).
Confusion about EIN and sales tax exemption number	Tell the taxpayer the EIN is the only number the IRS issues and that they must go through the state or local government to obtain a sales tax exemption number (if applicable).

If the taxpayer asks about	Then
Changes in activities, purposes, method of operation, etc.	Instruct the taxpayer to either: <ul style="list-style-type: none"> • Attach information with any supporting documentation to its annual return if it's required to file Form 990 or Form 990-EZ • Visit <i>IRS.gov/charities</i> for more information.
A correction to a determination letter	Tell the taxpayer to mail or fax a written request to the Correspondence Unit: IRS TE/GE Exempt Organizations Room 6403 PO Box 2508 Cincinnati, OH 45201 <ul style="list-style-type: none"> • Fax: 855-204-6184
Information on completing tax or information returns	Refer the caller to Customer Account Services at 877-829-5500 or <i>IRS.gov/charities</i> .
A case closed Failure to Establish	Tell the taxpayer the organization needs to send either: <ul style="list-style-type: none"> • A new request and applicable user fee (because the case was closed due to the organization's failure to respond to IRS-requested information). • Supporting documentation, such as certified mail receipt, if they think the case was closed in error. If the organization needs further help, refer the caller to Customer Account Services at 877-829-5500.
General information on other general tax exempt issues	Refer the caller to Customer Account Services at 877-829-5500 or <i>IRS.gov/charities</i> .

Note: Don't attempt to "work" a closed case.

Note: Be sure to follow the disclosure rules for taxpayer telephone inquiries.

- (4) If a taxpayer calls Customer Service to check on the status of their case, the customer service representative will complete Form 4442, Inquiry Referral. If you receive a Form 4442 for a case that is not yet assigned to a specialist, within 5 business days:

- Research the case in MEDS.
- If the contact is an authorized individual, call and explain that their case is not yet assigned and that cases are worked in submission date order. A specialist will contact them if more information is needed once the case is assigned.

Note: Don't attempt to review and/or work the case.

- If the contact is not an authorized person as described in IRM 7.20.1.6, Disclosure, call and explain that we have their request but they are not authorized to receive the information.
- Complete Part III of Form 4442, save it as "Form 4442 - Completed Inquiry," and import it into the MEDS Non-Disclosable folder.
- Document all actions taken in the MEDS CCR.
- Email the completed Form 4442 to the group manager or designee.

7.20.1.4.2
(12-05-2024)

Written Inquiries

- (1) For open determination cases, import written inquiries into MEDS. If the inquiry is not electronic, scan it in and then import it into MEDS.
- (2) If you receive a written response for a case that is in a closed status, either as a Failure to Establish (FTE) or rejection of Form 1023-EZ for failure to respond to an information request:
 - a. Review and consider whether the case was closed in error. If it was closed in error, discuss with your manager and have a new "I" case established following the procedures in IRM 7.20.2.3.7, Request a Case Establishment.
 - b. If the case was not closed in error, call the organization to explain that the response was received, but the case is closed. Explain why the case was closed. If they wish to pursue exemption, a new application and user fee must be submitted through Pay.gov.
 - c. If the case was not closed in error and you are unable to reach the applicant on the telephone, forward the response to the **TE/GE-EO-Correspondence Unit*. The Correspondence Unit will create a case in Enterprise Case Management (ECM) and send Letter 4188, EO Failure to Establish (FTE) Closing Letter.

7.20.1.4.3
(12-05-2024)

Congressional Inquiries

- (1) Congressional and Legislative Affairs (LA) inquiries are handled by the EO Technical Correspondence Team (EOTCT). EOTCT is comprised of specially trained EO R&A employees. EOTCT's procedures are consistent with guidance in IRM 1.10.1, IRS Correspondence Manual, and IRM 11.5.2, Congressional Affairs Program. See IRM 7.20.1.4.4, EO Technical Correspondence Team (EOTCT) Overview and Responsibilities, for EOTCT overview and responsibilities.
- (2) If a non-EOTCT R&A employee receives a call or correspondence directly from a congressional office or LA, do not respond directly to the inquiry. Rather, the employee must email the information from the call or scan the correspondence and forward to **TE/GE-EO-Congressionals* which is managed by EOTCT.

Note: Provide information to EOTCT employees if they send you a request for information.

- (3) After receiving the congressional inquiry from an R&A employee, the EOTCT will either:

- a. Communicate with the appropriate Congressional District Liaison;
- b. Coordinate with EO R&A Processing & Support Section; or
- c. Add and assign it in e-Trak for the EOTCT to work.

Note: Tax account inquiries (such as a name or address change, trouble understanding a notice, etc.) must be forwarded to the Taxpayer Advocate Service (TAS).

Note: A designated EO TAS Liaison responds to an inquiry submitted by a Local Taxpayer Advocate (LTA) as an Operations Assistance Request (see IRM 13.1.19.6.3, OD/Function Employee Assigned the OAR Responsibilities, and IRM 7.20.2.5.4, Operations Assistance Request (OAR)).

(4) Once an inquiry is assigned in e-Trak, the EOTCT will:

- a. Prepare the response letter for the appropriate executive's signature.

Note: Inquiries related to policies and regulations of Exempt Organizations will be signed by the Director, EO, or their designee.

- b. Coordinate with EO Examinations or Government Entities (GE) on inquiries related to their functions prior to responding.
- c. Oversee e-Trak inventory.
- d. Follow up on requests with the appropriate function (for example, IRS Congressional District Liaison, Executive Secretariat Correspondence Office (ESCO), EO Examinations, Entity, Government Entities, EO R&A Processing & Support Section, etc.).
- e. Provide status updates in e-Trak, as appropriate.
- f. Generate reports using the current e-Trak inventory report for the monthly EO Functional Review, including total number of cases received, closed, and open, with a summary highlight of any sensitive cases.

7.20.1.4.4
(12-05-2024)
**EO/GE Congressional
and Technical
Correspondence**

- (1) All EO/GE congressional correspondence received from the Executive Secretariat Correspondence Office (ESCO) or from Legislative Affairs will be controlled in e-Trak by the EO/GE Program Management Office (PMO) except for external complaints which may allege possible non-compliance on the part of a TE/GE entity, political organization, or individual ("referrals"). Referrals will be assigned in e-Trak to Compliance Planning & Classification for a response by Classification and Case Assignment. See IRM 4.70.6, Classification and Case Assignment (C&CA) Procedures.
- (2) Correspondence from congressional offices, Communications & Liaison (C&L) (including Legislative Affairs), or any other congressional correspondence received on EO/GE matters directly by any TE/GE employee will be forwarded to the **TEGE-EO-Congressionals* email address (the Congressional Mailbox). The Congressional Mailbox will be managed solely by the PMO.
- (3) Calls on EO/GE matters from congressional offices received directly by any TE/GE employee will be transcribed by the employee receiving the call. The employee will then forward the written record of the call to the Congressional Mailbox.
- (4) For Technical and Other Correspondence and Calls:

- All technical correspondence received relating to matters involving EO/GE will be sent to the *TEGE-EO-Congressionals Mailbox. PMO will provide the appropriate response.
- All correspondence received regarding policy and legal matters relating to EO/GE issues will be sent to the Congressional Mailbox. PMO will either forward this correspondence to the Senior Technical Advisor (STA) for consultation or add and assign it in e-Trak for PMO to respond.
- Incoming phone calls to the EO main line will be transcribed by the Director, EO/GE's secretary and sent to the Congressional Mailbox. PMO will review each transcription and forward it to the appropriate office to respond.
- PMO may determine that items received in e-Trak or in the Congressional Mailbox are the responsibility of another office. In that event, PMO will make contact with the other office to ensure a smooth transition prior to relinquishing responsibility.

(5) Except as otherwise provided, PMO will:

- oversee EO/GE e-Trak inventory,
- collaborate with the appropriate EO/GE function, as necessary, prior to responding,
- prepare responses for the appropriate executive's signature,
- coordinate follow-up requests within EO/GE,
- provide status updates in e-Trak, as appropriate,
- track congressional, technical, and other correspondence, and
- report on congressional, technical, and other correspondence monthly.

7.20.1.4.5
(09-19-2019)

Inquiries from Media Relations, Commissioner's Office, or Other Non-Taxpayers

- (1) For inquiries from Media Relations, the Commissioner's Office, or other non-taxpayers, discuss the steps to take with your manager.

7.20.1.5
(12-05-2024)

Authorized Persons

- (1) For exempt organization matters, an authorized person is any person legally authorized to act for the organization. See Rev. Proc. 2024-5, updated annually, for a description of authorized representatives.

Example: A *bona fide* officer, trustee, or other official authorized to sign for the organization.

- (2) You must ensure that a determination request:

- a. Is signed by an authorized individual.
- b. Includes a written declaration that the request is made under the penalties of perjury (IRC 6065).

- (3) The signature on the request is considered *prima facie* evidence that the individual is authorized to sign it. However, if you have other evidence that indicates the person isn't authorized to sign, secure an authorized signature and title.

- (4) If an organization does not submit a Form 2848 with its application for recognition of tax-exempt status or during case processing, contact the primary contact person listed on the application to discuss issues or items in the application, to follow-up on a letter (for example, Letter 1312 or Letter 5228), and to otherwise discuss determinations such as for a potentially adverse case (in other words, for all telephone inquiries) as currently described in IRM 7.20.1.6, Disclosure.
- (5) Be careful not to make unauthorized disclosures of confidential information when processing a determination request.
 - a. Review documents such as bylaws or articles of incorporation to identify persons the organization authorized to receive confidential information.
 - b. Make sure a person listed as an executive director is an authorized person before you disclose any confidential information to them.
 - c. Ask sufficient questions to establish the identity and position of the person if you request additional information from the applicant by phone.
 - d. Verify the power of attorney form or authorization is valid before contacting a designated representative.
 - e. See these IRM sections for guidance:
 - IRM 7.20.1.6, Disclosure
 - IRM 11.3, Disclosure of Official Information
 - IRM 11.3.2.4.3, Corporations
 - IRM 11.3.2.4.6, Tax Exempt Organizations
 - IRM 11.3.2.4.8, Trusts

7.20.1.5.1
(12-05-2024)
**Authorized
Representatives and
Appointed Designees -
Form 2848 and Form
8821**

- (1) Form 2848, Power of Attorney and Declaration of Representative, authorizes an individual(s) to:
 - Act as Power of Attorney (POA) for an organization
 - Receive tax information, notices, and other communications on behalf of an organization
 - Represent the organization before the IRS
- (2) Form 8821, Tax Information Authorization, designates an appointee (individual, corporation, firm, etc.) to receive tax information, notices, and other written communications on behalf of an organization but doesn't authorize the appointee to represent the organization before the IRS.
- (3) An authorized representative or appointed designee only receives copies of written communications if the organization checks the appropriate box on Form 2848 or Form 8821.
- (4) See these guidelines on completing the forms, other Form 2848/Form 8821 information, and third-party authorizations:
 - IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821
 - Treas. Reg. 601.504, Requirements for filing power of attorney
 - Circular No. 230, Regulations Governing Practice before the Internal Revenue Service

7.20.1.5.1.1
(12-05-2024)
Form 2848

- (1) A valid Form 2848 is properly executed and signed by an officer of the organization and the authorized representative. An electronically signed, printed, or stamped signature is not acceptable. A hand printed (not typed) signature is acceptable.

Exception: The date can be stamped, typed, or handwritten. Also, a signature received through a digital communication method is acceptable.

Note: See the Instructions for Form 2848 for more information about signatory authority.

- (2) Specialists enter authorized representative information from a valid Form 2848 under the “Contacts” tab in MEDS.

Note: If the MEDS “Valid POA” box is not checked under the “Contacts” tab, the 2848 information won’t transmit to EDS.

- (3) If the Form 2848 is invalid, follow procedures in IRM 7.20.1.5.1.3, Invalid Form 2848/Form 8821 Authorization.

- (4) If an organization submits a valid Form 2848 with its application for recognition of exemption of tax-exempt status or during case processing, specialists will contact an authorized representative listed on Form 2848 to discuss issues or items in the application, to follow up on letters sent (for example, Letter 1312 and Letter 5228), and to otherwise discuss determinations such as for a potentially adverse case (in other words, for all telephone inquiries), except as listed below. In the situations listed below, a specialist could contact the primary contact person listed on the application as currently described in IRM 7.20.1.6, Disclosure, when:

- a. The specialist cannot make contact with the authorized representative on Form 2848 within 5 business days of the initial attempt to contact the authorized representative. The specialist will confirm the authorized representative, the authorized representative’s contact information and preferences for future communication.
- b. The organization’s primary contact, board member, officer, or other authorized person contacts the specialist directly, the specialist will discuss the application with that individual and confirm preferences for future contact.

- (5) Send copies of correspondence and determination letters to representatives authorized to receive notices and communications but don’t send copies to more than two representatives.

Note: Verify whether the correspondence box is checked on the form before you send copies of correspondence.

- (6) Include a sentence in your letter to the organization informing it we sent a copy of the letter to its power of attorney.

- (7) Use Letter 937-A , Transmittal of Information to Power of Attorney, to send a copy of the letter to the authorized representative.

- (8) If the Form 2848 is valid and page 1 includes Form 990, 990-PF, 990-T, 941, 940, or other returns under authorized acts, you must send a copy to the Centralized Authorization File (CAF). See IRM 7.20.1.5.1.1.2, Centralized

Authorization File (CAF), for processing instructions.

- (9) See IRM 7.20.1.5.1.1.1, Form 2848 and Unenrolled Preparers, and Rev. Proc. 2014-42 for special rules for Form 2848 and unenrolled preparers.

7.20.1.5.1.1.1
(03-01-2022)
**Form 2848 and
Unenrolled Preparers**

- (1) Unenrolled preparers can't submit Form 2848 to represent an organization for an EO determination letter request because this category ("h" on Form 2848) isn't authorized to represent an organization before the IRS on determination letters or rulings.

Note: Also, enrolled actuaries (category "g") aren't eligible to represent an organization on issues under IRC 501(c) or (d) or IRC 521.

- (2) If an organization submits Form 2848 for an unenrolled preparer, the organization may instead file Form 8821 to designate the unenrolled preparer to receive copies of the letters.

7.20.1.5.1.1.2
(12-05-2024)
**Centralized
Authorization File (CAF)**

- (1) The Centralized Authorization File (CAF) maintains an electronic record of authorization information for most federal tax matters. CAF doesn't maintain electronic records of authorizations for EO Determinations cases but does contain electronic records of authorizations for Forms 990, 990-PF, 990-T, 941, 940, and other returns.
- (2) There are five essential elements needed to process the Form 2848 to the CAF database. If an essential element is missing or incomplete, the CAF can't process it. See IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.
- (3) If a Form 2848 is valid and lists under authorized acts a Form 990, 990-PF, 990-T, 941, 940, or other returns:
 - a. Forward the form as soon as you identify that it needs to go to the CAF
 - b. EEFax Form 2848 to 855-214-7522
 - c. Document the MEDS CCR that you forwarded Form 2848 to the CAF
- (4) See IRM 21.3.7, Processing Third-Party Authorizations onto the Centralized Authorization File (CAF), for more information.

7.20.1.5.1.1.3
(12-05-2024)
**Form 2848, Frequently
Encountered Situations**

- (1) Use this table for common issues/questions about a Form 2848's validity:

Form 2848 Issue	Response
It names a law firm as the authorized representative.	<p>Don't accept the form because the representative must list specific names and addresses of people authorized to represent the organization.</p> <p>Note: Form 8821 may name a firm if the power is limited to receiving information and doesn't claim to authorize the firm as an advocate.</p>
It lists two organizations as the taxpayer, and only one authorized person from one of the organizations signed it.	<p>Don't accept the form unless an authorized person of each organization signs it.</p> <p>Exception: You can accept the form if only one organization requests a determination and that organization's authorized person signed it.</p>
It lists more than one representative but not all of them signed it.	Accept the form for the representatives who properly completed Part II, Declaration of Representative.
There is no designation listed (A-R) under which the individual is authorized to practice before the IRS.	The representative's designation under which they are authorized to practice before the IRS must be present. The representative must also list the licensing jurisdiction (state) or other licensing authority and their bar, license, certification, registration, or enrollment number, if applicable.
It doesn't specify the kind of tax or the tax period but does indicate it applies to a request for a determination of a particular date.	Accept the form if the particular date is consistent with the date on the determination request.
It states that it is for all years or all periods.	Don't accept the form.

Form 2848 Issue	Response
It states "Not Applicable," or "N/A" in the Year(s) or Period(s) column of Line 3.	Accept the form if Line 3 lists the specific tax matter and tax form number to which the matter relates (for example, representation on Form 1023).
The authorized representative modifies it to specify the kind of tax and the years.	Don't accept the form because the representative altered it after the organization signed it.
It specifies the kind of tax and period but adds "any and all matters coming before the IRS."	Don't accept the form because each tax matter constitutes a separate tax issue and requires a separate Form 2848.
Form 2848 is signed by an individual who isn't authorized to sign for the organization.	Don't accept the form unless it's signed by an individual with authority to act for the organization.
The authorized representative on file submits a substituted power of attorney naming another representative.	An authorized representative who has a power of attorney may substitute another individual if the original Form 2848 authorizes it by checking the appropriate box in Line 5a. The originally named representative may sign the delegation or substitution on behalf of the organization attaching a copy of the original Form 2848 authorizing them to designate another representative.
The form is properly executed, but the organization doesn't mark the check box permitting the IRS to send copies of all notices and communications to the representative(s).	Accept the form, but don't send the representative copies of notices and communications.
It's a mechanically reproduced or faxed copy.	Accept the reproduced or faxed copy. A photographic or xerographic copy doesn't need to be certified as a true and correct copy of the original. Note: The signatures on the form can't be stamped.

Form 2848 Issue	Response
The Form 2848 has a revision date of 2008, can I accept it?	The CAF will reject a Form 2848 with a revision date prior to October 2011. Attempt to secure a more current version of the Form 2848. See IRM 21.3.7.5.3, Form 2848 and Form 8821 Research and Processing.

7.20.1.5.1.2
(12-05-2024)
Form 8821

- (1) Form 8821 must be properly executed and signed by an officer, trustee, or other official authorized to sign for the organization.
- Don't enter appointees designated on Form 8821 in MEDS; if already entered, delete the information.
 - Use Letter 937-A, Transmittal of Information to Power of Attorney, to send a designated appointee an exact copy of correspondence (including a determination letter) that you send to an organization if Form 8821 is properly executed and the box in Line 2 is checked.
- Reminder:** Don't include the POA paragraph on the closing letter when copies sent to Form 8821 appointees. The POA paragraph is only to be used with those with a valid Power of Attorney using Form 2848.
- Unenrolled preparers can be designated appointees on Form 8821. See IRM 7.20.1.5.1.1.1, Form 2848 and Unenrolled Preparers.

7.20.1.5.1.2.1
(12-05-2024)
**Form 8821, Frequently
Encountered Situations**

- (1) Use this table for common issues/questions about a Form 8821's validity:

Form 8821 Issue	Response
It doesn't specify the kind of tax or the tax period, but indicates it applies to a request for a determination of a particular date.	Accept the form if the particular date is consistent with the date on the determination request.
It states that it is for all years or all periods.	Don't accept the form because it can't be open-ended. Note: Form 8821 may specify "not applicable" in the years and periods column if it lists the specific tax matter to which the form relates in Item 3(d) (for example, Form 1023).

Form 8821 Issue	Response
If it's properly executed, may I discuss the case with the designated appointee?	Form 8821 doesn't authorize the appointee to speak for/on behalf of the organization. However, it does authorize any individual, corporation, firm, organization, or partnership the organization designates to inspect and/or receive its confidential information verbally or in writing for the type of tax and the years or periods listed on the form.
If the organization failed to check the 'Check if to send copies on notices and communications' box on line 2 under the designee's name and address, may I mail the appointee copies of correspondence on the case?	No. If the box in Line 2 isn't checked, don't send copies of correspondence to the appointee.
An individual who isn't authorized to sign for the organization signs Form 8821.	Don't accept the Form 8821 unless an individual with authority to act for the organization signs it.
It's a mechanically reproduced or faxed copy.	Accept the reproduced or faxed copy. A copy doesn't need to be certified as a true and correct copy of the original. Note: The signature on the form can't be stamped.
It names a law firm as the designated appointee.	It may name a firm if the authorization is limited to receiving information and doesn't purport to authorize the firm as an advocate.

7.20.1.5.1.3
(12-05-2024)

Invalid Form 2848/Form 8821 Authorization

- (1) Information from an invalid Form 2848 or Form 8821 is input into MEDS but doesn't transmit to EDS if the MEDS Valid POA indicator is "F" (False) or not checked.
- (2) If you identify an invalid Form 2848, make sure the MEDS Valid POA indicator is correctly listed as "F" (False). If the organization doesn't perfect the Form 2848 before you close the case, delete the POA information from MEDS when preparing the determination letter.
- (3) If Form 2848 or Form 8821 authorization is invalid:

If	Then
You send an additional information request	<ul style="list-style-type: none"> • Explain why the form is invalid with your additional information request (see Streamline pre-written questions). • Don't send a copy of the additional information letter to the person(s) designated on an invalid Form 2848 or Form 8821.
You don't need any information to approve the case	<ul style="list-style-type: none"> • Prepare the determination letter for the organization. • Don't send a copy of the determination letter to the person(s) designated on an invalid Form 2848 or Form 8821.

7.20.1.6
(12-05-2024)
Disclosure

- (1) Improper or unauthorized disclosure is revealing taxpayer information to unauthorized individuals.
- (2) When working cases, be careful not to reveal case information to unauthorized individuals.
 - a. Discuss issues or items in the application only with officers or other authorized organization officials or individuals designated on a valid Form 2848 or other valid power of attorney.
 - b. You can discuss issues or items in the application with the primary contact listed in the determination request (for example, on page 1 of Form 1023, Form 1024, or Form 1024-A), even if the contact person isn't an officer, trustee, or other authorized representative. However, don't use information from that individual to make a determination.

Reminder: An executive director may or may not be an authorized person with respect to an organization.
 - c. Secure Form 2848 for a contact person (if not listed as an officer or other authorized organizational official) on a potentially adverse case or request to speak with an officer or board member of the organization.

Note: Generally, don't indicate a potential adverse position to the applicant until you have sufficient facts that support an adverse determination.
- (3) See IRM 10.5.1.6.7.2, Answering Machine or Voice Mail, for guidance on leaving taxpayers'/representatives' confidential information on their answering machines/voice mails.

- (4) After you approve an application (or any request subject to public inspection under IRC 6104), it's not considered an unauthorized disclosure to reveal any initial or subsequent information the applicant submitted during the application process.

Note: See Treas. Reg. 301.6104(a)-5 for IRC 6104 disclosure exceptions.

- (5) Find the list of Disclosure offices at *Disclosure Basics and Contacts*. Before calling, discuss potential disclosure issues with your manager.

7.20.1.6.1
(12-05-2024)
**Reporting Unauthorized
Disclosures and Losses
or Thefts of IT Assets
and Hardcopy
Records/Documents**

- (1) All IRS data breaches involving SBU data, including PII and tax information, and all suspected security incidents, including any incidents of loss or mishandling of IRS information technology resources and lost or stolen IRS IT assets, must be reported immediately upon discovery. An unauthorized disclosure occurs when an IRS employee discloses tax information to someone who is not authorized to receive that information. See the *Disclosure and Privacy Knowledge Base* for more information on unauthorized disclosures.
- (2) Discuss inadvertent accesses immediately with your manager and complete the hard copy Form 11377 , Taxpayer Data Access, or the fillable Form 11377-E , Taxpayer Data Access. Form 11377 or Form 11377-E must be used by employees to document accesses to taxpayer return information when the accesses are not supported by direct case assignment, were performed in error (inadvertent access), or when the access may raise a suspicion of an unauthorized access. Employees who complete either the online or printed version of this form are required to sign and date the IRS and Employee copies and give both to their manager no later than the end of the workday that the access(es) occurred. The manager will review the form, sign and date both copies, and return the Employee Copy to the employee. Employees are encouraged to retain their copy for six years.
- (3) In addition to your manager, you must report incidents and data breaches immediately to one or more of the following offices based on what was lost, stolen, destroyed, or disclosed:
 - a. **The Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM).** Report the data breach to PGLD/IM using the *PII Breach Reporting Form* if the data breach involves: erroneous taxpayer correspondence involving the disclosure of SBU data, including PII and tax information, for example, a notice, letter, or transcript, which was mailed, emailed, faxed, EEFaxed, or other electronic transmission, to the wrong address or addressee; or notices, letters, transcripts, faxes, or other electronic/digital documents sent with mixed entity information such as correct taxpayer information is on page one, but unrelated taxpayer information is on page two; two letters for different taxpayers in the same envelope; the attachment in the correspondence is for a different taxpayer, etc.; or an inadvertent unauthorized disclosure of SBU data, including PII and tax information, such as a verbal disclosure, or an email sent to the wrong person or not properly encrypted; or the loss, theft, or unauthorized destruction of documents containing SBU data, including PII and tax information, such as hardcopy records, documents, or case files, packages lost or stolen during shipment, or lost or stolen remittances; or an electronic disclosure of SBU data, including PII and tax information, in IRMs, Training Materials, IRS Source, SharePoint, etc., or on external systems/sites.

Note: Inadvertent accesses are not reported to PGLD/IM.

- b. **The Situational Awareness Management Center (SAMC).** Report the incident to SAMC within 30 minutes if the incident involves the loss or theft of Identification (ID) Media, including SmartID cards, Physical Access Control (PAC) cards, building access cards, building or room keys, government property or equipment, or physical security incidents and/or threats using the *Incident Reporting Link* and selecting the button, Report a New Physical Incident.
- c. **The Computer Security Incident Response Center (CSIRC).** Report the incident/data breach to CSIRC if the incident/data breach involves: the loss or mishandling of IRS information technology resources; or the loss or theft of an IRS IT asset, for example, an IRS issued computer, laptop, router, printer, cell phone, or removable storage media (CD/DVD, flash drive, etc.) using the *Computer Security Incident Reporting Form*, or by calling CSIRC at 240-613-3606.

Note: Inadvertent accesses are not reported to CSIRC.

- d. **The Treasury Inspector General for Tax Administration (TIGTA).** Report the incident/data breach to TIGTA if the incident/data breach involves: the loss or theft of an IRS IT asset, for example, an IRS issued computer, laptop, router, printer, cell phone, removable storage media (CD/DVD, flash drive, floppy, etc.); or the loss or theft of a non-IRS IT asset (Bring Your Own Device (BYOD)); or an IRS IT asset or BYOD asset lost or stolen during UPS or FedEx shipment; or the loss, theft, or unauthorized destruction of official records (whether the documents contain PII or not); or the loss, theft, or unauthorized destruction of documents containing SBU data, including PII and tax information, such as hardcopy records, documents, or case files, packages lost or stolen during UPS or FedEx shipment, or lost or stolen remittances by calling 800-366-4484.

- (4) See IRM 10.5.4, Privacy and Information Protection - Incident Management Program, and IRM 10.5.4.3, Reporting Losses, Thefts and Disclosures, for reporting procedures.

7.20.1.7
(12-05-2024)

Third-Party Contacts

- (1) Third-party contacts are defined in Treas. Reg. 301.7602-2 as a communication which:
 - a. Is initiated by an IRS employee
 - b. Is made to a person other than the taxpayer
 - c. Is made with respect to the determination or collection of a tax liability of such taxpayer
 - d. Discloses the taxpayer's identity, and
 - e. Discloses the association of the IRS employee with the IRS.

Note: Third-Party Contacts are not common in EO Determinations work.

- (2) IRC 7602(c)(3) states that there are certain third-party contacts that are excepted from the notice and recording requirements. These are outlined in Treas. Reg. 301.7602-2(f) and IRM 25.27.1.2, Third-Party Contact (TPC): Definition. Generally, IRS makes a third-party contact when it contacts a person other than the taxpayer with respect to the determination or collection of that taxpayer's federal tax liability, such as when it issues a levy or summons to someone other than the taxpayer.

- (3) See IRM 25.27.1.3, Notification Requirements, for procedures and other information on third-party contacts.
- (4) Organizations may authorize third-party contacts by completing Form 12180, Third Party Contact Authorization Form.
- (5) Discuss third-party contacts with your manager.
- (6) Unsolicited information or referrals from third parties during your processing a determination case aren't third-party contacts for the purposes of IRM 25.27.1, Third-Party Contact Program.
 - a. Evaluate any referrals you receive and use the information to develop the determination case.
 - b. Keep the referral with the non-disclosable documents in the case file.

Caution: Don't contact a third-party about submitted unsolicited information or referrals without discussing it with your manager as such contact may result in a third-party contact.

7.20.1.8
(12-05-2024)
**Communicating Digitally
with Taxpayers**

- (1) There are two digital methods of communication that can be used to communicate with taxpayers in EOD: Secure Messaging (SM), a feature within Taxpayer Digital Communication (TDC) and Document Upload Tool for Taxpayer Facing Employees (DUT- TPFE, hereafter DUT).
- (2) Employees with taxpayer contact must offer either TDC SM or DUT to the taxpayer and their representative during initial written contact (for example, Letter 1312 or Letter 5228) and invite them to use it during case processing.

Note: Although you must offer it, the applicant is not required to use a digital form of communication.

- (3) Detailed procedures for using each method are provided in IRM 7.20.2.2.4, Digital Taxpayer Communication.

7.20.1.9
(12-05-2024)
**Taxpayer Advocate
Service (TAS)**

- (1) The TAS is an independent organization within the IRS whose employees assist taxpayers who are experiencing a hardship situation, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
- (2) The TAS uses the Operations Assistance Request (OAR) process to refer cases to EO Determinations when TAS lacks either the statutory or delegated authority to resolve an organization's problem. TAS uses Form 12412, Operations Assistance Request, to initiate the OAR process. If you receive an OAR, see IRM 7.20.2.5.4, Operations Assistance Request (OAR), for processing instructions.

