



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.20.5

NOVEMBER 21, 2025

EFFECTIVE DATE

(11-21-2025)

PURPOSE

- (1) This transmits revised IRM 7.20.5, Exempt Organizations Determination Letter Program, Review Procedures for EO Determinations.

MATERIAL CHANGES

- (1) Incorporated Interim Guidance Memorandum TEGE-07-0124-0001, Completing Case Surveys, issued on January 2, 2024.
- (2) Incorporated Interim Guidance Memorandum TEGE-07-0425-0005, Appeal Rights Expansion, issued on April 14, 2025.
- (3) Made editorial changes throughout to clarify, reorganize and remove duplicate content. Incorporated plain language and updated grammar, titles, website addresses and references.
- (4) Updated procedures, modifying guidance as listed below:

Section	Modification
IRM 7.20.5.1.1, Background	Updated the overview of the program and provided more detail.
IRM 7.20.5.1.3, Roles and Responsibilities	Updated the description of the roles and responsibilities.
IRM 7.20.5.1.4, Program Management and Control	Added program management and control section.
IRM 7.20.5.1.5, Program Controls	Updated the program control description.
IRM 7.20.5.1.7, Related Resources	Added related resources.
IRM 7.20.5.4, Reviewer's Memorandum and Response to Reviewer's Memorandum	Removed references to Cvent, as described in TEGE-07-0124-0001, Completing Case Surveys and added more details regarding the Reviewer's Memo.
IRM 7.20.5.6, Processing Correspondence with Technical Issues	Expanded the individuals that review technical correspondence to include both specialists and reviewers.
IRM 7.20.5.8, Processing Proposed Adverse Rulings	Added instructions for processing cases related to disaster areas.

Section	Modification
IRM 7.20.5.8.1, Processing IRC 6110 Letters	Provided more detailed processing instructions for letters subject to IRC 6110.
IRM 7.20.5.8.2, Response to Adverse Letter	Modified procedures for sending cases to Appeals.
IRM 7.20.5.8.3, Appealed Adverse Cases	Updated the procedures used by Appeals to send cases back to EODQA.
IRM 7.20.5.8.4, Processing Adverse Letters After the Protest Period has Expired	Added more detailed case processing instructions for the reviewer for adverse letters after the end of the protest period.
IRM 7.20.5.8.5, Approval with an Adverse Issue	Added processing instructions for approving cases with an adverse issue and incorporated TEGE-07-0425-0005, Appeal Rights Expansion.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.20.5 dated July 27, 2023, and incorporates the following interim guidance memos:
TEGE-07-0124-0001, Completing Case Surveys, issued on January 2, 2024
TEGE-07-0425-0005, Appeal Rights Expansion, issued on April 14, 2025

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Rulings and Agreements

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7.20.5

Review Procedures for EO Determinations

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7.20.5.1
(11-21-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM describes the responsibilities and procedures for Exempt Organizations (EO) Determinations Quality Assurance (EODQA) employees reviewing Exempt Organizations Determinations (EOD) cases.
- (2) **Audience:** The procedures in this manual apply to EODQA and EO Determinations employees.
- (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.

7.20.5.1.1
(11-21-2025)
Background

- (1) EO includes two primary operational areas: Rulings and Agreements (R&A) and Examinations.
- (2) EO Rulings and Agreements (EO R&A) is responsible for issuing determination letters on exempt status, private foundation classification, and other determinations related to exempt organizations.
- (3) EO Determinations Quality Assurance is responsible for reviewing determinations cases.
- (4) Cases are generally processed electronically in MEDS. See IRM 7.22.4, Modified EO-EP Determination System (MEDS) User Manual, for more information.

7.20.5.1.2
(11-21-2025)
Authority

- (1) Rev. Proc. 2025-5, updated annually, lists procedures for issuing determination letters on issues under the Director, EO Rulings and Agreements jurisdiction. 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. 2025-4, updated annually), private foundation status, and other determinations related to exempt organizations. Rev. Proc. 2025-5 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.

7.20.5.1.3
(11-21-2025)
Roles and Responsibilities

- (1) The Director of EO R&A is responsible for issuing determination letters on exempt status, private foundation status, and other determinations related to tax-exempt organizations.
- (2) EO R&A is the office within Exempt Organizations and Government Entities (EOGE) that is primarily responsible for up-front, customer-initiated activities such as determination letter requests, taxpayer assistance, and assistance to other EOGE offices.
- (3) EO R&A includes EO Determinations and EO Determinations Quality Assurance (EODQA)
- (4) EODQA:
 - a. Advises Exempt Organizations Determinations (EOD) senior management of areas that need attention, and
 - b. Recommends ways to improve technical and procedural processing of determination cases.

- (5) 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.
- (6) EODQA provides EOD senior management analytic support to measure, report, and recommend improvements in EOD program quality, primarily through sample case review (see IRM 7.20.5.5, Processing Sample Review Cases).
- (7) EODQA reviews and processes determination cases designated for mandatory review and:
 - a. Returns cases requiring additional consideration to specialists and tax examiners with a Reviewer's Memorandum,
 - b. Mails favorable or adverse letters on reviewed and approved cases, and
 - c. Forwards cases requiring Appeals' consideration to the Independent Office of Appeals (Appeals).
- (8) EODQA:
 - a. Helps EOD specialists, tax examiners, and managers by giving training on technical and procedural issues,
 - b. Provides informal advice on procedural and technical issues, and
 - c. Reports significant trends, problem areas, quality measurement findings, and important Appeals decisions to EOD senior management.

7.20.5.1.4
(11-21-2025)
**Program Management
and Review**

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

7.20.5.1.5
(11-21-2025)
Program Controls

- (1) EODQA Reviewers review two types of EO Determinations cases: mandatory review and sample review cases.
- (2) The sample review cases are a randomly selected statistically valid sample of the four groups of closed cases:
 - Form 1023-EZ - Standard cases
 - Form 1023-EZ - Predetermination cases
 - Form 1023-EZ - Referral cases
 - All other forms
- (3) The mandatory review cases are the cases that the specialists are required to send to EODQA for review before the case is closed, as indicated in IRM 7.20.5.2.1, Cases Subject to Mandatory Review.

- (4) Quarterly reports are prepared and disseminated to EOD management and EOD specialists for both sample review and mandatory review cases.
- (5) The EODQA manager reviews the work performed by EODQA reviewers.
- (6) The EODQA manager reports to the area program manager. The program manager reports to the EO R&A Director.

7.20.5.1.6
(11-21-2025)

Terms and Acronyms

- (1) Commonly used terms and abbreviations include:

Abbreviation	Name
ECM	Enterprise Case Management
EDS	EP/EO Determination System
EO	Exempt Organizations
EOD	Exempt Organizations Determinations
EODQA	Exempt Organizations Determinations Quality Assurance
EOGE	Exempt Organizations and Government Entities
MEDS	Modified EP-EO Determination System, also known as TEDS
OAR	Operations Assistance Request
QMP	Quality Measurement Process
R&A	Rulings and Agreements
TAS	Taxpayer Advocate Service

7.20.5.1.7
(11-21-2025)

Related Resources

- (1) Use the following IRMs in conjunction with this manual when processing requests for determination letters:
 - IRM 7.20.1, Exempt Organizations Determination Letter Overview, provides an overview of EO determination letter processing.
 - 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 7.20.6, 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.
- IRM 7.28.4, Public Inspection of Written Determinations Under IRC 6110, provides guidance on written determinations that are disclosable under IRC 6110.

7.20.5.2 (11-21-2025)

Types of EODQA Review

(1) EODQA performs these reviews:

- Sample
- Correspondence with technical issues
- Mandatory
- Manager's discretion
- Saturation or special

(2) The Quality Measurement Process (QMP) is EODQA's sample review program used to calculate EOD case processing quality scores using attributes to measure the work quality. EODQA reports quality scores for each process and describes any trends or recommends improvements quarterly for:

- Form 1023-EZ - standard processing,
- Form 1023-EZ - pre-determination processing,
- Form 1023-EZ - referral processing, and
- All other determination case processing (all requests other than Form 1023-EZ).

Note: Results aren't used to evaluate individual specialists or tax examiners.

(3) The Correspondence Unit may send unresolved correspondence with technical issues to EODQA.

(4) Mandatory review evaluates open cases that are complex, sensitive, or impactful. See IRM 7.20.5.2.1, Cases Subject to Mandatory Review, for a list of mandatory review cases.

(5) An EOD group manager may refer an open case as a manager's discretion review to get an independent view or guidance.

- The group manager sends the open case to EODQA via MEDS explaining why it should be reviewed.
- EODQA reviews the case and creates a no error Reviewer's Memorandum to provide to the group manager.

(6) Saturation or special review may be handled either as open or closed case review.

- Saturation review identifies cases by category (such as applications, miscellaneous determination letter requests, reinstatement cases).
- Special review identifies cases by issue (such as applications from scientific research organizations).

7.20.5.2.1
(11-21-2025)
**Cases Subject to
Mandatory Review**

(1) Cases subject to mandatory review are:

- a. Proposed adverse determinations
- b. Approvals with an adverse issue (for example, denial of Treas. Reg. 301.9100-3 relief requests, adverse foundation classification, etc.)
- c. Determinations subject to IRC 6110 disclosure including IRC 4945(g) advance approvals, unusual grant determinations, 990 exception requests on Form 8940, etc.
- d. Foreign organizations (not including those formed in U.S. territories)
- e. Group ruling approvals (not including declinations)
- f. An organization that was previously revoked or denied recognition of exemption

Exception: This doesn't include organizations automatically revoked for failure to file returns.

- g. Religious and apostolic organizations under IRC 501(d)
- h. Applications (for any subsection) that indicate actual or potential political campaign intervention activities (not including IRC 501(c)(4) approvals based on signed Letter 5228 representations)
- i. Management requests (senior manager's approval required)

Note: Related cases worked simultaneously (and by the same specialist) with one of these issues are also subject to mandatory review.

7.20.5.3
(11-21-2025)
**EODQA Reviewer's
Duties**

(1) EODQA reviewer duties:

- a. Review determination cases identified for mandatory review, saturation review, special review, or manager's discretion review.
- b. Perform QMP sample reviews.
- c. Prepare a Reviewer's Memorandum after review to bring significant items to the manager's and specialist/tax examiner's attention.
- d. Respond to requests to comment on technical and procedural accuracy of new or revised form letters, standardized work papers, and written procedures.
- e. Explain significant developments on technical and procedural matters to EOD specialists and tax examiners.
- f. Review correspondence with technical issues and determine the appropriate action, as needed. Correspondence may also be reviewed by specialists.
- g. Answer technical questions, as needed.

7.20.5.4
(11-21-2025)
**Reviewer's
Memorandum and
Response to Reviewer's
Memorandum**

(1) Use *Form 5456*, Reviewer's Memorandum, to report findings to EOD group managers:

Memo Type	Issue if
Inquiry memo	A significant error has occurred and the case must be returned to the specialist/tax examiner to correct or reconsider.

Memo Type	Issue if
Advisory memo	<p>An insignificant error has occurred that doesn't affect the case outcome, or would have affected the case outcome, but was corrected by the reviewer.</p> <p>Note: Not all advisory memos require a response from the specialist. Indicate whether a response is required at the top of the memo.</p> <p>Note: Issue an advisory memo (indicate at the top that a response is required) to notify a specialist if changes were made to a determination letter before mailing. Include a copy of the revised letter.</p>
No error memo (with or without returning the case)	The specialist didn't cause the error, to return a manager's discretion case, or to return a protest or appeals decision.
Commendatory memo (without returning the case)	The specialist did an excellent job on a case.

(2) To prepare a Reviewer's Memorandum:

- a. Check the box for memo type (inquiry, advisory, etc.),
- b. Enter the required information, and
- c. Explain the issue or problem, provide recommendations, and, if needed, provide supporting precedent or procedures, including IRM citations when possible.

(3) Reviewer's Memorandum process:

- a. Reviewer: Email the memo and, if necessary, the letter, to the EODQA manager for review. For example, if it's an Advisory Memo with changes made to a composed letter, email the Memo and the revised letter to the manager.

Note: Use the EDS case number in the file name of the Memo. For example, "Advisory Memo - 123456789."

- b. EODQA manager: Return the memo to the reviewer for further consideration or to create the final (PDF) version.
- c. Reviewer: Create a PDF of the final version of the memo, digitally sign it, and email it back to the manager. Complete case survey.
- d. EODQA manager: Digitally sign the memo and send it to the reviewer and the tax examiner.

- e. Tax examiner: Import the memo into the MEDS Non-Disclosable folder. If it's an Inquiry Memo, forward the memo to the EOD group manager and send the case back in MEDS, if needed.
- f. Reviewer: If it's an Advisory memo, email the memo (along with any other pertinent documents, such as the workpaper (marked up version) and a clean version (changes accepted) of the IRC 6110 letters) to the specialist's manager. Copy the EODQA manager and tax examiner.

(4) EOD group manager: Review the memo:

If	Then
You disagree with an inquiry memo	Discuss the memo with the EODQA manager. If an agreement can't be reached, elevate to the area manager.
You agree with an inquiry memo	Forward the case to the specialist/tax examiner to complete recommended actions. Maintain appropriate case controls.
It's an advisory, no error, or commendatory memo	Consider the information but, generally, you don't need to respond to EODQA.
It's an advisory memo which requires a response, such as agreement to edits made to a letter subject to IRC 6110	Respond with a <i>Form 5457</i> , Response to Reviewer's Memorandum - TE/GE, within 5 workdays.

- (5) Specialist/tax examiner: Make the agreed changes, complete and digitally sign *Form 5457*, Response to Reviewer's Memorandum - TE/GE. If it's in response to an Inquiry Memo, import the signed memo into the MEDS Non-Disclosable folder. If it's a response to an Advisory Memo, email it to the reviewer.
- (6) EOD group manager: Approve the specialist/tax examiner's actions by checking out *Form 5457*, digitally signing the form, and checking it back into the MEDS Non-Disclosable folder. Update the case in MEDS to Status 31RT, Returned to Quality Assurance.

Note: All cases sent back to the group from QA must be returned to QA for closure (even for approvals).

(7) Reviewer:

- a. If an Advisory Memo, it will come back via email. Sign *Form 5457* and email to the EODQA manager for signature. If adverse, import email into the Non-Disclosable folder.
- b. If an Inquiry Memo, in MEDS, check out *Form 5457*, digitally sign and check it back into the Non-Disclosable folder. Email to the EODQA manager for signature.

Note: Signing *Form 5457* is acknowledgment of receipt and not necessarily concurrence.

- c. Review the specialist/tax examiner's actions. If needed, prepare another memo. If another memo isn't needed, submit the case to the EODQA manager for approval in MEDS.
- d. Complete the case survey on the response.

Exception: Don't complete the case survey for a QMP case response.

- (8) Reviewer: If further specialist/tax examiner action is recommended, or if the specialist/tax examiner did not address every issue raised on the Reviewer's Memorandum (for example, the specialist indicated that all recommendations were followed, but were not), discuss with the EODQA manager to determine if a discussion with the EOD group manager is appropriate or if the case should be returned with another Reviewer's Memorandum.
- (9) EODQA tax examiner: After all actions are completed and approved, save copies of the Reviewer's Memorandum and Form 5457 to the EODQA shared drive. Forward a copy to the EOD group manager and area manager.

7.20.5.5 (11-21-2025)

Processing Sample Review Cases

- (1) EODQA identifies all closed cases weekly using the Business Objects system and sorts the cases into four categories:
 - Form 1023-EZ cases - standard processing
 - Form 1023-EZ cases - pre-determination processing
 - Form 1023-EZ cases - referral processing
 - All other determination cases (all requests other than Form 1023-EZ)
- (2) To identify cases for QMP review, EODQA:
 - a. Randomizes the order of cases on each list (using Excel random number generators and sorting functions).
 - b. Selects cases from each list using a modified interval sampling based on the projected number of closures for the year.

Example: If the sampling method determines that every 70th case should be reviewed to reach the desired sample size and EOD closes 140 cases during the period, EODQA selects two cases for that period. Because the list of cases is randomized, EODQA reviews the first two listed cases.

- (3) EODQA reviews QMP cases after any final letters are mailed to the applicant and the cases are closed off the MEDS system.
- (4) EODQA manager periodically assigns closed QMP cases to reviewers. Reviewers generally have until the end of the current QMP quarterly rating period to complete their reviews.
- (5) Review the case for technical and procedural accuracy. Determine whether the specialist or tax examiner:
 - a. Obtained/developed all pertinent facts on technical issues, both favorable and unfavorable, and
 - b. Based the determination on laws, regulations, published rulings, and court cases that support the findings.
- (6) Ensure the case file contains properly completed:

- a. Determination letters with appropriate addenda and attachments,
 - b. Forms, checksheets, and guidesheets applicable to the case,
 - c. Special processing instructions,
 - d. Applicable processing system documents, and
 - e. Form 5666, TE/GE Referral Information Report, if applicable.
- (7) Rate cases by answering a series of questions in a survey format. Survey questions correlate to attributes.
- (8) The process assigns each attribute to one of four categories:
- Customer accuracy
 - Procedural accuracy
 - Regulatory accuracy
 - Timeliness
- (9) The system totals each attribute category and averages them to determine the quality score for the process.
- The process weighs each attribute equally within its category.
 - “N/A” answers aren’t counted in the calculation.
- (10) Each quarter, the system calculates a quality score for each process.
- (11) Generally, don’t return QMP cases for further development. However, you may return a case (with EODQA manager agreement) if the:
- Qualification for exemption or foundation classification isn’t clear,
 - Case has other circumstances indicating that not returning the case would be a serious administrative omission, or
 - Error would result in serious negative consequences to the organization (for example, incorrect information provided in a favorable determination letter).
- Example:** Return a case that would result in serious criticism of the IRS’s administration of the tax laws, establish a precedent that would seriously hamper IRS attempts to take corrective actions, or result in inconsistent treatment of similarly situated organizations.
- (12) Return QMP cases meeting any of the criteria above with an inquiry Reviewer’s Memo to the Staff Assistant of the area where the case originated (for example, Area 1). The Staff Assistant will review the Reviewer’s Memorandum and have the case assigned and worked, as needed.

7.20.5.6
(11-21-2025)
**Processing
Correspondence with
Technical Issues**

- (1) Technical correspondence cases are assigned to specialists or reviewers in Enterprise Case Management (ECM). The specialist or reviewer will review the correspondence, conduct any necessary research, and determine the appropriate action.

Note: You may call the taxpayer, forward the correspondence to *TEGE EO Congressionals Mailbox*, or request a case establishment so the issue can be worked by a specialist.

If there is	Then
IRS error	<p>Prepare Form 14263, Request for TEDS Case Establishment.</p> <ul style="list-style-type: none"> Establish case in MEDS in Status 75 and assign to unassigned inventory in specialist's group where service error occurred. Use the date the new case is requested as the control date on the establishment sheet. <p>Note: New case establishment is subject to managerial approval. Document manager concurrence in the Corrective Action CCR.</p> <p>Prepare and import the following into the MEDS Non-Disclosable folder:</p> <ul style="list-style-type: none"> Form 14263 Corrective Action CCR with corrective actions and disposition category <p>Send the case back to the manager in MEDS to review.</p>
No error/taxpayer contact not needed	<ul style="list-style-type: none"> Prepare Corrective Action CCR with recommended actions or reason for no action and disposition category. Import into the MEDS Non-Disclosable folder. Send the case back to the manager in MEDS to review.
No error/taxpayer contact needed	<p>Contact taxpayer to discuss minor issues. Prepare Corrective Action CCR with recommended actions.</p> <ul style="list-style-type: none"> Input recommended actions or reason for no action. Designate disposition category. Import into MEDS Non-Disclosable folder.

If there is	Then
Development needed	<p>Prepare Form 14263, Request for TEDS Case Establishment.</p> <ul style="list-style-type: none"> Establish case in MEDS in Status 75 and assign to unassigned inventory in specialist's group where case originated. Use the date the case is requested as the control date. <p>Note: New case establishment is subject to managerial approval. Document managerial concurrence in the Corrective Action CCR.</p> <p>Prepare and import the following into the MEDS Non-Disclosable folder:</p> <ul style="list-style-type: none"> Form 14263. Corrective Action CCR with corrective actions and disposition category.
Potential adverse issue	<p>Prepare Form 14263, Request for 2nd Case Establishment.</p> <ul style="list-style-type: none"> Establish case in MEDS in Status 75 and assign to unassigned inventory in specialist's group where case originated. Use the date the case is requested as the control date. <p>Note: New case establishment is subject to managerial approval. Document manager concurrence in the Corrective Action CCR.</p> <ul style="list-style-type: none"> Import into the MEDS Non-Disclosable folder: <ul style="list-style-type: none"> a. Form 14263 b. Corrective Action CCR with corrective actions and disposition category

- (2) EODQA or group tax examiner: Update the correspondence spreadsheet and forward request back to EO R&A Processing & Support, Correspondence Unit.

7.20.5.7
(11-21-2025)
**Processing Technical
Review Cases**

- (1) Technical review case types include:
- Mandatory
 - Manager's discretion
 - Saturation
 - Special cases

- (2) EODQA maintains cases in an open status in unassigned inventory and are assigned in the order received.

Note: Cases are assigned to reviewers from unassigned inventory within 15 days.

Expedited cases, manager's discretion cases, or cases requiring immediate review per the EODQA manager are assigned to the next available reviewer.

- (3) Review the case within five workdays of assignment.
- (4) Review the case for technical and procedural accuracy. Determine whether the specialist:
- a. Obtained/developed all pertinent facts on technical issues, both favorable and unfavorable,
 - b. Based the determination on laws, regulations, published rulings, and court cases that support the findings, and
 - c. Explained the IRS's position clearly and concisely if the letter is composed.
- (5) Ensure that the case file contains properly completed:
- a. Determination letters with appropriate addenda and attachments,
 - b. Special processing instructions,
 - c. Forms, checksheets, and guidesheets applicable to that case,
 - d. Applicable processing system documents, and
 - e. Form 5666, TE/GE Referral Information, if applicable.

Note: The reviewer will forward the Form 5666 after their review.

- (6) Move letters from the MEDS Non-Disclosable folder to the Working folder by right clicking on the letter and selecting Move to Working in the drop down.

Note: If there's a valid Form 2848 or Form 8821, make sure there is a completed Letter 937-A (with the Director's signature) and move it to the Working folder. The Document Type and Document Name should be Final Letter-POA.

- (7) For all cases subject to IRC 6110, all documents in the MEDS Disclosable folder should be moved to the Non-Disclosable folder.
- (8) To make corrections to PDF closing letters:
- a. Right click on the letter in the MEDS Working folder and select Edit. Click Open at the bottom of the screen.
 - b. Correct any information in the fillable fields. To change selectable paragraphs click on Show Selectable Paragraph Pages and click on the box next to any paragraph you want to add or delete from the letter. Click Hide Selectable Paragraph Pages when finished.
 - c. If there is a Hide Blank Fields box at the bottom, check it.
 - d. Once the letter is complete, click File and Save As to save the letter to your computer.
 - e. Right click on the PDF letter file in the MEDS Working folder and choose Check In.
 - f. Click the radio button for 1.0 Same Version.
 - g. Click Browse and choose the file you just saved to your computer.
 - h. Click Open in the dialog box then click Ok.
 - i. The letter is complete. Open the letter to make sure your changes are there.

Note: See IRM 7.20.5.8.2 for making corrections to composed Non-Disclosable letters.

- (9) You may return a case to a specialist using a Reviewer's Memorandum (see IRM 7.20.5.4, Reviewer's Memorandum and Response to Reviewer's Memorandum).
- (10) Complete the case survey.

7.20.5.7.1
(07-27-2023)
Group Ruling Cases

- (1) Specialists: Prepare and import a list of subordinates into the MEDS Working folder.
- (2) Reviewer: After review of the case, email the EODQA tax examiner and request a Group Exemption Number (GEN).
- (3) Reviewer: Complete and import Form 2363-A into the MEDS Working folder.
- (4) EODQA tax examiner: Forward Form 2363-A and any attachments (for example, the list of subordinates) by email to the EO Entity Supervisor, Ogden Campus, and then import the documents into the MEDS Non-Disclosable folder.

Note: Notice 2020-36 provides that the Service 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.

7.20.5.8
(11-21-2025)
**Processing Proposed
Adverse Rulings**

- (1) So that unagreed cases are resolved at the lowest possible level, the reviewer must confirm that the specialist made a reasonable effort to ensure that the organization understands the reason for the adverse ruling. For determinations resulting from an organization's failure to fully respond to an information request, confirm the specialist made all reasonable attempts to secure the information.
- (2) Form 14280, EO Determinations Checklist - Denials, must be completed and signed by the specialist and their manager and placed in the MEDS Non-Disclosable folder. See the *MEDS Naming Conventions Document*.

Note: Document completion of Form 14280 on the CCR.

- (3) The reviewer must determine if the specialist documented in the CCR that they called the organization and discussed each point from IRM 7.20.2.4(4), including:
 - a. Reasons for the proposed adverse determination,
 - b. The adverse process, including any appeal rights and the appeals process,
 - c. Any clarification of facts in the case, including activities and purposes,
 - d. Possible alternatives to an adverse position when otherwise approving exemption (for example, an alternate foundation classification), and
 - e. Other available options (for example, withdrawing request, opportunity to submit their position).

Note: The reviewer must document in the CCR that each of these actions were properly documented on the specialist's CCR.

- (4) The reviewer will also determine if the specialist:
 - a. Gave the organization an opportunity to amend organizational documents, proposed activities, or both, to qualify for exempt status (if appropriate based on the facts),
 - b. Attempted to secure missing information,
 - c. Addressed foundation status as a secondary issue in an IRC 501(c)(3) proposed adverse determination if the specialist disagrees with the requested status,
 - d. Prepared the appropriate determination letter,
 - e. Included any required enclosures or other documents with the letter, and
 - f. Completed the correct system closing actions (for example, in MEDS).
- (5) The reviewer will correct or change the adverse letter, if necessary, using the procedures described in IRM 7.20.5.8.1, Processing IRC 6110 Letters, or return the case to the specialist with an inquiry memo following the procedures in IRM 7.20.5.4, Reviewer's Memorandum and Response to Reviewer's Memorandum.

Reminder: Prepare an advisory memo to notify the specialist of any changes to the letter if you're not returning the case to the specialist (see IRM 7.20.5.4).

- (6) If the applicant has been affected by a federally declared disaster, EODQA won't issue a proposed or final adverse letter until the first business day after the end of the postponement period, unless the taxpayer has consented to continue the case. See IRM 7.20.2.3.2, Guidance for Cases Affected by a Federally Declared Disaster, or Terrorist or Military Action, for details. If an adverse case is found to have an -O Freeze, place the case in Status 38, QA Suspense, until the first business day after the end of the postponement period, or the date the taxpayer requests processing to continue.
- (7) Once the proposed adverse letter is complete, the reviewer will:
 - a. Check out Form 14280 and add your name to the top of the Form, complete and sign Section IV, 1-9 and check it back in. Don't sign it until after the protest period has expired.
 - b. Make sure all case documents have been moved to the MEDS Non-Disclosable folder; and
 - c. Search for declared areas by zip code on the *IRS Disaster Assistance Program* page. If the case is affected by a federally declared disaster, update the case to status 38, QA Suspense, until the first business day after the end of the postponement period, or the date the taxpayer requests processing to continue.
 - d. Submit the case to the EODQA manager in MEDS Status 34PA for approval of proposed adverse letter.
- (8) For proposed adverse cases with a POA, make sure to include a Letter 937-A, Transmittal for Power of Attorney, with the EO Director's signature.
- (9) If an organization has been automatically revoked (Status 97) and we're denying their application for reinstatement of exemption, the closing code will be 02 (not status 12).

7.20.5.8.1
(11-21-2025)
**Processing IRC 6110
Letters**

- (1) Certain written determination letters are subject to public disclosure under IRC 6110 after identifying information is redacted. All EO R&A IRC 6110 written determinations are subject to mandatory review, including:
 - Proposed and final adverse determinations

Note: Proposed adverse letters aren't subject to IRC 6110 until the denial becomes final.

 - Form 990 exception requests filed on Form 8940
 - Advance approval of grant making procedures in IRC 4945(g)
 - Advance approval of certain set-asides in IRC 4942(g)(2)
 - Advance approval of voter registration activities in IRC 4945(f)
 - Advance approval of unusual grants under Treas. Reg. 1.170A-9(f)(6)(ii) or Treas. Reg. 1.509(a)-3(c)(c)
 - Adverse voluntary termination of IRC 501(c)(3) status by a governmental entity, and
 - Any additional type of determination letter per Rev. Proc. 2025-5, updated annually.

Note: See IRM 7.20.3, Processing Foundation and Miscellaneous Determination Requests, for a chart of letters subject to IRC 6110.
- (2) The reviewer ensures technical and procedural accuracy of the IRC 6110 letter, including use of the correct letter.
- (3) For all cases subject to IRC 6110, upon case closing, all documents in the MEDS Disclosable folder must be moved to the Non-Disclosable folder.
- (4) An IRC 6110 letter must include a:
 - *Uniform Issue List* (UIL) index on the first page of the letter.
 - Legend of identifiers used in the letter as substitutes for information not subject to public disclosure under IRC 6110. See IRM 7.28.4.4 , General Guidelines for IRC 6110 Deletions (Redaction).

Note: Use the specialist's name and contact information on the letter, including the last seven digits of their SmartID and their direct telephone number (not the customer service number).
- (5) To make changes to the letter submitted by the specialist:
 - a. Download a copy of the letter and save it as "Workpaper" and include the case number in the file name.
 - b. Turn on tracked changes and make necessary changes;
 - c. Once changes are completed, save a copy as a "Clean Copy." Accept all changes on the "Clean Copy" and turn off tracked changes.
 - d. Email both copies of the letter (**Clean Copy** and **Workpaper**), along with the Reviewer's Memo, to the EODQA manager for review;
 - e. After approval of the letter by the EODQA manager, accept all changes and turn off tracking and save that as the "Clean Copy."
- (6) If the reviewer makes changes to a proposed IRC 6110 letter and is not otherwise returning the case to the specialist, after the EODQA manager has approved the revised letter, the reviewer will:
 - Complete the case survey,

- Email the letter with tracked changes called **Workpaper**, a copy of the letter with the tracked changes accepted called “Clean Copy,” and an advisory memo to the specialist’s manager (copy the EODQA manager and EODQA tax examiner),
- Obtain the specialist’s concurrence with the changes to the letter with a signed Form 5457, Response to Reviewer’s Memorandum, which must be sent by the specialist to the reviewer within 5 workdays.
- Sign the Form 5457 and then email it to the EODQA manager for signature.

Note: The EODQA tax examiner will import a copy of the signed Form 5457 into the MEDS Non-Disclosable folder.

- (7) Once the letter is ready to be mailed (no changes were made to the original letter or the changes were agreed upon) the reviewer will:
- a. Import the agreed-upon version of the letter into the MEDS Working folder using the naming conventions document and move any prior versions of the letter into the Purge folder.
 - b. If the case is an approval, prepare and import into the MEDS Working folder a redacted version of the closing letter, Letter 437, Notice of Intentional to Disclose (Rulings), by entering only the organization’s name and address, and IRC 6110 Checklist. See IRM 7.28.4.4, General Guidelines for IRC 6110 Deletions (Redaction).

Reminder: For adverse determinations, the redacted letter and Letter 437 aren’t prepared until after the protest period has expired.

Note: The EODQA tax examiner will complete the rest of Letter 437.

- c. If there’s a valid Form 2848 or Form 8821, ensure there’s a completed Letter 937-A with the Director’s signature in the Working folder.
 - d. Close the case to the EODQA manager.
- (8) For proposed adverse IRC 6110 letters, the EODQA tax examiner will:
- a. Save the letter as a PDF and add the Director’s digital signature and date,
 - b. Make sure there is a completed Letter 937-A with the Director’s signature if there’s a valid Form 2848 or Form 8821,
 - c. Mail the letter to the organization and any valid POA(s) using certified mail,
 - d. Email the reviewer to let them know the date that the letter was mailed,
 - e. Hold adverse cases for the 30-day protest period,

Note: Hold the case for an additional 15 days after the expiration of the protest period to allow for mail delivery.

- f. Keep track of the protest period expiration date and email the reviewer to notify them once the protest period has expired, and
 - g. Return the case to the reviewer in MEDS after the protest period expiration.
- (9) For IRC 6110 approval letters, the EODQA tax examiner will:
- a. Save the letter as a PDF (if it’s not already) and add the Director’s digital signature and date,

Note: There will also be a redacted version of the approval letter, which only has a date and does not get signed.

- b. Enter the dates into Letter 437, Notice of Intention to Disclose (Rulings), and move it to the MEDS Non-Disclosable folder,
- c. Verify that there is a completed Letter 937-A with the Director's signature if there's a valid Form 2848 or Form 8821,
- d. Mail the letter to the organization and any valid POA(s),

Note: Do not send approval letters using certified mail.

- e. Verify the IRC 6110 approval letter package contains the unredacted letter, redacted letter, IRC 6110 Checklist, and Letter 437,
- f. Email the reviewer to let them know the date the letter was mailed and copy them when you email the IRC 6110 package to Counsel, and
- g. If it is an approval letter, send the IRC 6110 package to Counsel at the *6110 Disclosure Mailbox* and copy the *TEGE EO Determinations QA Mailbox*.

7.20.5.8.2
(11-21-2025)
**Response to Adverse
Letter**

- (1) An organization may mail or fax a protest directly to the EODQA reviewer. If the specialist receives a protest to a proposed adverse letter, they will immediately forward it to the EODQA reviewer.
- (2) If the certified letter is not successfully delivered (for example, unable to deliver because of an incorrect address, attempt to deliver was made by the post office, but it wasn't delivered, or the organization refused to sign for the letter), the reviewer will ask the specialist to call the taxpayer or Power of Attorney and verify that the address on the letter is correct. If:
 - The address was incorrect and a new one is obtained, reissue the letter with a new 30-day protest period.
 - The applicant refuses to accept the letter, issue the final denial letter after the protest period has expired (see IRM 7.20.5.8.4, Processing the Final Letter after the Protest Period has Expired).
 - It appears the post office wasn't able to deliver the letter and it's not clear why, discuss next steps with the EODQA manager.
- (3) Section 9.04 of Rev. Proc. 2025-5, updated annually, explains what is considered to be a protest or appeal of an adverse determination. To protest/appeal an adverse determination letter, the organization must submit a statement of the facts, law, and arguments in support of its position within 30 days of the date of the proposed adverse determination letter. The organization must also state whether it is requesting a conference with the Independent Office of Appeals.
- (4) Reviewer: Carefully consider the protest's effect on the determination.

If	Then
<p>The protest raises new or revised facts or arguments the specialist hasn't already considered</p>	<ul style="list-style-type: none"> • Prepare a no error memo and send to the EODQA for review. After approval by the EODQA manager, send the case to the specialist for further consideration. The memo may recommend development, approval, preparation of a rebuttal letter, or a new proposed adverse letter. • In general, if the protest is valid according to Rev. Proc. 2025-5, updated annually, and doesn't change the determination, the specialist or reviewer prepares a rebuttal letter, Letter 5918, Protest Received Rebuttal / Transfer to Appeals. • If the applicant provides a new position describing how they qualify for exemption, but doesn't request for the case to be sent to appeals, then revise the proposed adverse letter to include a "Your position" and a "Our response to your position" section after the "Application of law" section of the proposed adverse letter. Issue a revised proposed adverse letter with a new 30-day protest period. <p>Note: If the reviewer prepares the rebuttal letter then the reviewer's name goes on the rebuttal letter. Send a copy to the specialist and their manager and indicate the date stamped on the letter.</p> <p>Note: A rebuttal letter is not subject to disclosure under IRC 6110 and doesn't need a legend.</p>

If	Then
The protest is valid according to Rev. Proc. 2025-5, updated annually, but doesn't present new facts or arguments	<ul style="list-style-type: none"> • Prepare a memo to file with accounting period ending date, recommended foundation status (501(c)(3) only), filing requirements, and contribution deductibility. • The QA manager will prepare a form provided by Appeals and send it electronically. When appeals is ready to assign the case to an Appeals Officer, they'll email a request for the case file to the QA mailbox. The EODQA tax examiner will send an encrypted email to Appeals with the case file. • The EODQA tax examiner will put the case in Status 54 in MEDS.
<p>The protest only states that the organization wants to appeal or protest with no additional information provided</p> <p>Caution: This is not a valid protest.</p>	<p>Prepare a no error memo with instructions for the specialist to contact the organization and:</p> <ul style="list-style-type: none"> • Explain that Section 9.04 of Rev. Proc. 2025-5, updated annually, states that to protest/appeal a proposed adverse determination letter, the organization must submit a statement of the facts, law, and arguments in support of its position. The organization must also state whether it is requesting a conference with the Independent Office of Appeals. • Give the organization 14 days to provide a valid protest. If they don't provide a valid protest, the specialist will send the case back to EODQA to issue the final denial letter.

- (5) Submit the case to the EODQA manager to review. The manager will then either return to the specialist or approve for sending to Appeals.
- (6) If approved for Appeals:
 - a. EODQA tax examiner: Update the case to Status 54 in MEDS and send the case to Appeals using Form 3210. Notify the reviewer when the case is sent to Appeals.
 - b. Reviewer: Notify the specialist and EOD group manager that the case was transferred to Appeals.
- (7) If the organization does not submit a timely protest/appeal of a proposed adverse determination letter, issue the final adverse determination letter. See

Section 9.05 of Rev. Proc. 2025-5, updated annually, and IRM 7.20.5.8.4, Processing Adverse Letters After the Protest Period has Expired.

7.20.5.8.3
(11-21-2025)
**Appealed Adverse
Cases**

- (1) If Appeals:
 - a. Upholds the adverse ruling, they prepare and issue the final adverse letter.
 - b. Doesn't uphold an adverse ruling, they prepare and issue a closing letter revoking the proposed adverse letter and addressing the effective date of exemption and foundation status (if applicable) and return the case file to EODQA.

Note: The closing letter issued by Appeals serves as the organization's determination letter of record. EOD doesn't issue a subsequent determination letter.

- (2) When Appeals completes a case, upheld or not, they will notify EODQA through the encrypted EODQA mailbox. They will attach to the email all Appeals Memos, closing letters, any additional information provided by the taxpayer, and any other case file documents created by Appeals. The reviewer will:
 - a. Review the case summary prepared by Appeals,

Note: Discuss any novel legal analyses, disagreement with case disposition, or procedures used to settle the case with the EODQA manager who will determine how to share the information.
 - b. Confirm that the determination made in the case is clear and consistent with the documents and letters issued by Appeals,
 - c. Consider other appropriate follow-up actions before closing the case (such as preparing an exam referral),
 - d. Confirm Master File and/or the applicable processing systems have been updated,
 - e. Prepare a no error memo for the originating EOD specialist, attaching a copy of the Appeals statement, and
 - f. If it is a paper case file, assemble it by making clear which parts are disclosable and non-disclosable and submit to the EO R&A Processing & Support Unit.
- (3) EODQA manager: Report significant appealed determination case decisions to EOD senior management.
- (4) EODQA tax examiner: Update the case to the correct closing status in MEDS, depending on whether or not it was upheld by Appeals (if not upheld = 01, if upheld = 02).

7.20.5.8.4
(11-21-2025)
**Processing Adverse
Letters After the Protest
Period has Expired**

- (1) The QA tax examiner will notify the reviewer after the 30-day protest period has expired on an adverse case. The reviewer will:
 - a. Email the specialist to determine if a protest was received. Import the email with the specialist's response into the MEDS Non-Disclosable folder.

Note: Document all contact with the specialist and actions taken in the CCR.

- b. Verify that the certified mail card (green card) was returned. If it was returned, the QA tax examiner will have uploaded a copy into the MEDS Non-Disclosable folder.
- c. If the certified mail card wasn't returned, track the letter using the *USPS Tracking* tool to verify it was delivered. If the letter was delivered, upload a copy of the verification into the MEDS Non-Disclosable folder.
- d. If unable to verify delivery of the adverse letter either through the tracking tool or certified mail receipt, contact the specialist and instruct them to call the organization to verify receipt.

Note: The specialist's call and the result of the call must be documented in the CCR. If the specialist isn't able to update the CCR, the result of the call can be emailed to the reviewer and then imported into the MEDS Non-Disclosable folder. In addition to uploading the email, the reviewer will document the result of the call in the CCR (for example, the specialist called the director and confirmed receipt of the letter).

- e. If the certified letter is returned as undeliverable and the specialist obtains a different mailing address based on the telephone call, a revised proposed adverse letter will be sent to the applicant and their protest period will start over with the mailing of the revised letter.
 - f. If the reviewer and specialist have made reasonable attempts to contact the organization and to ensure the letter is delivered, but are unable to confirm receipt or secure a new address, document the CCR that we have met the notice requirement of IRC Section 6110(f). See also IRC 6110(f)(3)(B), Treas. Reg. Section 301.6110-5(b)(4), Treas. Reg. Section 301.6212-2(c), and Rev. Proc. 2010-16, 2010-19 I.R.B. 664.
- (2) If a protest is received, the reviewer will consider the protest according to IRM 7.20.5.8.2, Response to Adverse Letter.
- (3) If no protest is received for adverse letters subject to IRC 6110, the reviewer will prepare the following and email to the EODQA manager for review:
- A redacted copy of Letter 4034, Proposed Adverse Determination Under Section 501(a)
 - Letter 4038, Final Adverse Determination IRC 501(a) - No Protest
 - A redacted copy of Letter 4038
- Note:** See IRM 7.20.5.8.1(7) and IRM 7.28.4 for redaction procedures.
- Letter 437, Notice of Intention to Disclose - Rulings, with the organization's name and address
 - IRC 6110 Checklist for Written Determinations
- (4) Once the EODQA manager reviews and approves the final 6110 letters, the reviewer will import them into the MEDS Working folder and complete the Form 14280, EO Determinations Checklist - Denials, Section IV, 10-11, and sign it (check the form out to edit and check it back in to save the changes). Update the MEDS case to status 34PC.

Note: Search for declared areas by zip code on the *IRS Disaster Assistance Program* page. If the case is affected by a federally declared disaster, update the case to status 38, QA Suspense, and wait to issue the Letter 4038 until the first business day after the end of the postponement period, or the date the taxpayer requests processing to continue.

- (5) To close a final adverse IRC 6110 case, the EODQA tax examiner will:
 - a. Save the final adverse letter (Letter 4038) as a PDF and add the Director's digital signature and date.
Note: There is also a redacted version of the letter, which only has a date (no signature).
 - b. Prepare Letter 437, Notice of Intention to Disclose - Rulings, and import into the MEDS Non-Disclosable folder.
 - c. Make sure there is a completed Letter 937-A with the Director's signature if there's a valid Form 2848 or Form 8821. If there is a POA (or two), print a complete IRC 6110 package for each and mail it with the Letter 937-A on top.
 - d. Make sure the IRC 6110 final package contains, in this order: Letter 4038 (dated and signed), Letter 437 (all dates filled in), redacted Letter 4034 (dated by the reviewer with the date that the proposed denial was mailed), and redacted Letter 4038 (date only).
 - e. Mail the final IRC 6110 package to the organization and any valid POA(s).
 - f. Email the reviewer to let them know the date the final letter was mailed.

7.20.5.8.5
(11-21-2025)
**Approval with an
Adverse Issue**

- (1) If an application is recommended for approval, but there is an adverse issue (for example, denial of 9100 relief, adverse foundation classification, etc.), the specialist will prepare the appropriate adverse letter (for example, Letter 6392 or Letter 1079) and send the case to EODQA for mandatory review.
- (2) The reviewer will issue the adverse letter (for example, Letter 6392 or Letter 1079) with appeal rights.
- (3) The EODQA tax examiner will send the letter using certified mail and will hold the case for 30 days, as described in IRM 7.20.5.8.4, Processing Adverse Letters After the Protest Period has Expired.
- (4) After the protest period has expired, to ensure the letter was received, the reviewer will follow the procedures in IRM 7.20.5.8.4, Processing Adverse Letters After the Protest Period has Expired.
- (5) If a protest was received, the reviewer will follow the procedures in IRM 7.20.5.8.2, Response to Adverse Letter.
- (6) If no protest was received, the reviewer will:
 - Prepare Letter 1079-F.
 - Prepare the final approval letter (for example, Letter 947), or if previously prepared by the specialist, the reviewer will move the letter to the MEDS Working folder.
 - Close the case using the procedures in IRM 7.20.2.5, Case Closing.
- (7) The EODQA tax examiner will mail both letters (Letter 1079-F and the approval letter) together using certified mail.

7.20.5.9
(11-21-2025)
**User Fee
Reconsideration
Requests**

- (1) The EODQA manager has the final authority to resolve requests for reconsideration of user fees (see Rev. Proc. 2025-5, updated annually).
- (2) Generally, the EOD specialist:
 - a. Prepares and submits a user fee reconsideration request to the EODQA manager on behalf of an organization,
 - b. Summarizes the facts and law for the user fee reconsideration request on Form 14269, User Fee Waiver Request, and
 - c. Submits the form to the group manager for review.

Note: See IRM 7.20.2.3.8.3, Reconsideration of User Fee, for specialist procedures.

- (3) The EOD group manager sends the waiver request to EODQA with the case information.
- (4) The EODQA manager (or designated reviewer):
 - a. Analyzes the issue,
 - b. Outlines their position in a response to the specialist's recommendation, and
 - c. Signs the response and returns the case to the EOD group manager for further processing.
- (5) The specialist tells the organization about the decision, and, if adverse, explains the reason (even though an organization can't appeal a user fee decision).

7.20.5.10
(11-21-2025)
**Processing an
Operations Assistance
Request (OAR) in
EODQA**

- (1) The Taxpayer Advocate Service (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. See IRM 7.20.2.5.3, Operations Assistance Request (OAR), for more detailed processing information.
- (2) If a mandatory review case has an OAR:
 - a. Use the TAMIS number (from Form 12412) in the subject line of all emails to the TAS caseworker and to the TAS Liaison.
 - b. Email a copy of all correspondence you send to the organization to the TAS caseworker.
 - c. Negotiate response and follow up dates with the TAS caseworker.
 - d. Communicate directly with the TAS caseworker in resolving issues (document the TAMIS number, communications, and communication outcomes on the CCR).
 - e. Negotiate new time frames as necessary (don't allow OAR time to expire) and notify the TAS Liaison by email of revised, agreed upon expiration dates.
- (3) When you close a case with an OAR:
 - a. Complete Form 12412, Sections V and VI (page 2).
 - b. Import the OAR (including completed Form 12412 page 2) into the MEDS Non-Disclosable folder.
 - c. Select OAR for the Case Category in Case Information in MEDS.
 - d. The TAS Liaison will retrieve the completed OAR and determination letter from MEDS when the case is closed.

- e. Negotiate a new expiration date (two to three weeks from the date of closing) if the OAR is expired or expiring shortly after closing.

Note: Document all actions taken in the CCR.