



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.21.10

OCTOBER 29, 2024

EFFECTIVE DATE

(10-29-2024)

PURPOSE

- (1) This transmits IRM 7.21.10, Exempt Organizations Determinations Processing, Processing EO Correspondence Requests.

MATERIAL CHANGES

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

Section	Modification
IRM 7.21.10.1, Program, Scope, and Objectives	Updated to include the primary stakeholders.
IRM 7.21.10.1.1, Background	Provided information about receiving requests from internal customers.
IRM 7.21.10.1.2, Authority	Updated to include Policy Statement 21-4.
IRM 7.21.10.1.3, Roles and Responsibilities	Provided more detail regarding the Processing & Support Unit's roles and responsibilities.
IRM 7.21.10.1.4, Program Controls	Added review by Exempt Organizations Determinations Quality Assurance.
IRM 7.21.10.1.5, Common Abbreviations	Updated common abbreviations.
IRM 7.21.10.1.7, Key Terms	Provided definitions of key terms used throughout this IRM section.
IRM 7.21.10.2, Related Resources	Added related resources.
IRM 7.21.10.3, Screening Incoming Mail/Correspondence	Added instructions for processing income mail.
IRM 7.21.10.4, Establishing Correspondence Cases in ECM	Added procedures for establishing correspondence cases in ECM.
IRM 7.21.10.5, Working Correspondence Requests in ECM	Added more detailed procedures for working correspondence cases in ECM.
IRM 7.21.10.5.1, ECM Case Closing	Added instructions for closing a case in ECM.

Section	Modification
IRM 7.21.10.6, Copy Requests	Updated and provided detailed procedures for processing copy requests.
IRM 7.21.10.6.1, Media and Congressional Requests	Updated instructions for processing media and congressional requests.
IRM 7.21.10.6.2.1, Copy Fees	Updated copy fee information.
IRM 7.21.10.7.1, Affirmation Letter	Updated information for preparing affirmation letters.
IRM 7.21.10.7.2, Certified Affirmation Letter	Updated procedures for requesting a certified affirmation letter.
IRM 7.21.10.7.3, Supersedes Determination Letter	Updated information for preparing a supersedes letter.
IRM 7.21.10.7.4, Entity Change	Updated and provided more processing details regarding address changes, name changes, deductibility, effective date, EIN consolidation, federal credit unions, filing requirements, NTEE Code changes, and updates to TEOS.
IRM 7.21.10.7.5, Automatic Revocation Correction	Added processing details for automatic revocation corrections.
IRM 7.21.10.7.6, Automatic Revocation - Status 97	Updated procedures and provided details throughout for processing of cases that are in Status 97.
IRM 7.21.10.7.7, Reinstatement (IDRS Status 20)	Added current procedures for reinstatement processing.
IRM 7.21.10.7.8, Other/Miscellaneous	Updated the processing procedures for other/miscellaneous requests.
IRM 7.21.10.7.12, EIN Confirmations	Provided current information regarding processing EIN confirmations.
IRM 7.21.10.7.13, No Rolls	Included more detailed instructions for processing no rolls.
IRM 7.21.10.7.16, Miscellaneous Determination Requests	Revised to reflect requests that require Form 8940, Request for Miscellaneous Determination, to be submitted.

Section	Modification
IRM 7.21.10.7.19, Private Foundation Terminations	Updated to reflect changes from TEGE-07-0124-0003, Processing 507(b) Termination Requests in the Correspondence Unit.
IRM 7.21.10.7.20, Form 1023-EZ Expedite Requests	Provided more processing details for Form 1023-EZ expedite requests.
IRM 7.21.10.7.21, Requests from Subordinate Organizations	Added detail for processing requests from subordinate organizations.
IRM 7.21.10.8.2, Technical Assistance	Removed outdated portions.
IRM 7.21.10.8.3, Technical Correspondence - Specialists	Updated for current technical correspondence processing procedures.
IRM 7.21.10.9, Working the Correspondence Unit Mailbox	Added processing instructions for working the Correspondence Unit mailbox.
IRM 7.21.10.10, Processing Form 4442, Inquiry Referral	Incorporated processing instructions provided in TEGE-07-0824-0014, Processing Correspondence and Form 4442.
IRM 7.21.10.11, Updating IDRS Sub-Modules	Added processing instructions for updating IDRS sub-modules.
Exhibit 7.21.10-1, List of Common Correspondence Letters	Updated the list of the commonly used correspondence letters.
Exhibit 7.21.10-6, ECM Status Codes	Added a list of the ECM Status Codes.

- (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 7.21.10, dated January 6, 2023.

This incorporates Interim Guidance Memoranda TEGE-07-0423-0007, Processing Electronically Submitted Form 8940, issued April 4, 2023, TEGE-07-0823-0010, EO/GE Congressional and Technical Correspondence, issued August 10, 2023, TEGE-07-1123-0011, Processing Form 4506-B, issued November 27, 2023, TEGE-07-0124-0003, Processing 507(b) Termination Requests in the Correspondence Unit, issued January 18, 2024, and TEGE-07-0824-0014, Processing Correspondence and Form 4442, issued August 29, 2024.

AUDIENCE

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Exempt Organizations
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7.21.10

Processing EO Correspondence Requests

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- 7.21.10-1 List of Common Correspondence Letters
- 7.21.10-2 Correspondence Letter Guide
- 7.21.10-3 Commonly Used TC Codes
- 7.21.10-4 Master File Form 990 Filing Requirement Codes
- 7.21.10-5 Incompatible Filing Requirements
- 7.21.10-6 ECM Status Codes

7.21.10.1
(10-29-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides instructions for processing and responding to taxpayer inquiries on exempt organization matters. It also provides research tools and other miscellaneous procedures.
- (2) **Audience:** The procedures in this manual apply to GS-0592, Exempt Organizations Tax Examining Technicians and Tax Examining Clerks.
- (3) **Policy Owner:** Director, Exempt Organizations, Rulings and Agreements.
- (4) **Program Owner:** Exempt Organizations/Government Entities.
- (5) **Primary Stakeholders:** Exempt Organizations, Rulings and Agreements, Determinations.

7.21.10.1.1
(10-29-2024)
Background

- (1) The Exempt Organizations (EO) Rulings and Agreements Processing & Support Unit is responsible for providing responses to taxpayer inquiries (correspondence) on exempt organization matters including, but not limited to:
 - Name and address changes
 - Confirmation of tax-exempt status
 - Public information requests
 - Erroneous revocations
 - Reinstatement of tax-exempt status
 - Corrections to determination letters and to the EO Master File (Master-file)
- (2) The Processing & Support Unit also receives requests from internal customers through an email box **TE/GE-EO-Correspondence Unit*. The lead monitors the email box and delegates work.

7.21.10.1.2
(10-29-2024)
Authority

- (1) Policy Statement 21-3 is outlined in IRM 1.2.1.13.3, Timeliness and Quality of Taxpayer Correspondence, and provides that the Service will issue quality responses to all taxpayer correspondence. Taxpayer correspondence is defined as all written communication from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. This includes taxpayer requests for information, as well as that which may accompany a tax return: responses to IRS requests for information; and annotated notice responses. A quality response is:
 - Timely
 - Accurate
 - Professional in tone
 - Responsive to taxpayer needs
- (2) Policy Statement 21-4, is outlined in IRM 1.2.1.13.4, Policy Statement 21-4 (Formerly P-6-13), One-stop service defined, and states that:
 - Assistance and information to taxpayers contacting the Service will be sufficiently timely, complete, and accurate to minimize the need for further contact by the customer on the same issue(s).
 - One-stop service is defined as the resolution of issues during the taxpayer's initial contact or as a direct result of that contact. One-stop service complements and promotes the Service's three key objectives: reduce taxpayer burden, improve voluntary compliance and improve customer satisfaction and quality-driven productivity. Service employees

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will take the necessary steps to provide one-stop service in all types of contacts initiated by the taxpayer whether the contact is by telephone, correspondence or face-to-face.

7.21.10.1.3 (10-29-2024) Roles and Responsibilities

- (1) EO R&A Determinations is primarily responsible for up-front, customer-initiated activities such as determination letter requests, taxpayer assistance, and assistance to other Exempt Organizations/Government Entities (EOGE) offices.
- (2) EO R&A Determinations includes the Processing & Support Unit.
- (3) Within the Processing & Support Unit, the Correspondence Unit is responsible for responding to taxpayer inquiries and taking any necessary actions.

7.21.10.1.4 (10-29-2024) Program Controls

- (1) The Correspondence Unit uses Enterprise Case Management (ECM) to process correspondence received and to track inventory.
- (2) See IRM 7.21.1, Exempt Organizations Determinations Processing Overview, for information on:
 - Disclosure (including public inspection)
 - Authorized persons (including authorized representatives)
 - Media inquiries (other than copy requests submitted on Form 4506-B)

7.21.10.1.5 (10-29-2024) Common Abbreviations

- (1) Commonly used abbreviations include:

Abbreviation	Name
BMF	Business Master File
CCR	Case Chronology Record
CI	Criminal Investigation
DLN	Document Locator Number
DOJ	Department of Justice
ECM	Enterprise Case Management
EDS	EP/EO Determination System
EIN	Employer Identification Number
EO	Exempt Organization(s)
EOCU	Exempt Organizations Correspondence Unit
EODQA	Exempt Organizations Determinations Quality Assurance
EO/GE	Exempt Organizations/Government Entities
EP	Employee Plans
FOIA	Freedom of Information Act

Abbreviation	Name
FSL/ET	Federal, State, Local Governments/Employment Tax
FR	Filing Requirement
FRC	Filing Requirement Code
FTE	Failure to Establish
GEN	Group Exemption Number
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRS	Internal Revenue Service
ITG	Indian Tribal Governments
LINUS	Letter Information and Network User fee System
MEDS	Modified EO-EP Determination Systems, formerly known as TEDS
NAICS	North American Industry Classification System
NECT	Non Exempt Charitable Trust
NTEE	National Taxonomy of Exempt Entities
PC	Public Charity
PF	Private Foundation
PLR	Private Letter Ruling
POA	Power of Attorney
POF	Private Operating Foundation
Rev. Proc.	Revenue Procedure
SERP	Servicewide Electronic Research Project
SUB	Subordinate Organization
TC	Transaction Code
TEB	Tax Exempt Bonds
TE/GE	Tax Exempt/Government Entities
TEOS	Tax Exempt Organization Search

Abbreviation	Name
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TP	Taxpayer

7.21.10.1.6
(10-29-2024)

**Automated Systems
Used to Process
Correspondence**

- (1) Commonly used systems for performing these procedures include:

System	Description
Enterprise Case Management (ECM)	<p>The system used to control correspondence requests received in the EO R&A Processing and Support Unit and to document information related to the request including:</p> <ul style="list-style-type: none"> • The type of request and issue codes • Dates and actions taken (such as referred case, record requested, telephone call, or other follow-up activity, etc.)
EP/EO Determination System (EDS)	<p>The determination application inventory control database for both EO and Employee Plans (EP). See IRM 7.22.8, EP/EO Determination System (EDS) User Manual, for specific system details.</p> <p>See also Document 11308, Information Systems Codes FY 2025 Quick Reference for TE/GE Employees.</p>
Integrated Data Retrieval System (IDRS)	<p>The primary system used by the IRS to house all accounts. Use IDRS to research:</p> <ul style="list-style-type: none"> • EINs • Exemptions • Tax account information including pending actions <p>See Document 6209, ADP and IDRS Information, and the Command Code Job Aid, found on SERP, for additional information.</p>

System	Description
Letter Information Network and User-fee System (LINUS)	The user fee system of record for EO and EP application receipts. System information includes: <ul style="list-style-type: none">• User fee records• Generated acknowledgment notices• Generated determination case Document Locator Numbers (DLNs)
Modified EO-EP Determination System (MEDS), formerly known as TEDS	The web-based information system that stores scanned images for EP and EO: <ul style="list-style-type: none">• Application packages• Application correspondence• Closing letters• Associated data See IRM 7.22.4, Modified EO-EP Determination System (MEDS) User Manual, for specific system details. See also Document 11308, Information Systems Codes FY 2025 Quick Reference for TE/GE Employees, for system code definitions.

Note: If any system you need to complete a required action is unavailable for an extended period of time, notify your lead or manager.

7.21.10.1.7
(10-29-2024)
Key Terms

(1) The following table defines terms used throughout this IRM section:

Term	Definition
Assumed name	A name that an organization uses other than its legal name.
Automatic revocation	An organization that fails to file a notice or return for three consecutive years will have their exemption automatically revoked.
Child case	In ECM, the Child case is the organization about which information is being requested.
Doing Business As (DBA)	A name that an organization uses to do business other than its legal name.

Disposition code	The code used in ECM to describe how the case was resolved.
Disregarded entity	A type of entity that the IRS disregards for federal income tax purposes. The most common type is a limited liability company (LLC).
Fictitious name	A name that an organization uses other than its legal name.
Issue code	The code in ECM which identifies the issue in the case that is being worked.
Parent case	In ECM, the Parent case refers to the requester of the information.
Screening	When correspondence is received, screening is a quick review to determine where it should go.
Sort name	A name that an organization uses other than its legal name.
Sub-Module	The sub-module refers to the information in IDRS related to an organization's ruling. If they have a ruling, the sub-module is the information below the name and address. If there's only a name and address, there's no sub-module.

7.21.10.2
(10-29-2024)

Related Resources

(1) For more information about IDRS Codes and other related resources see:

- IRM 2.4, IDRS Terminal Input, for IDRS general assistance
- IRM 2.4.10, Command Codes EOREQ and EOCHG, for procedures on executing EO changes in IDRS
- IRM 2.4.26, Command Codes FRM14, FRM49, and TDIRQ
- IRM 3.13.12, Exempt Organization Account Numbers, for assistance with EO/BMF account entity changes, transaction codes, definer codes, etc.
- Document 6209, IRS Processing Codes and Information, for BMF codes and incompatible filing requirements, BMF unpostable codes, etc.
- Document 11308, Information Systems Codes FY 2025 Quick Reference for TE/GE Employees

7.21.10.3
(10-29-2024)

**Incoming
Mail/Correspondence**

- (1) The Correspondence Unit receives mail/correspondence through U.S. Mail, overnight services, inter-office mail, and eFax.
- (2) The Clerk will sort incoming mail/correspondence:
 - a. Open, date stamp, and sort the mail/correspondence within five days of receipt.
 - b. Give identified FOIA requests to your manager. The manager will forward to the designated FOIA Coordinator in TE/GE Shared Services. See *TE/GE Centralized Points of Contact*, for current FOIA Coordinator contact information.
 - c. Forward all media requests within two days of receipt to the Correspondence Unit manager for coordination. See IRM 7.21.10.6.1, Media and Congressional Requests, for information on processing media requests.
 - d. Place expedites in a bundle to be worked.
 - e. If there is a Letter 1312, research IDRS (INOLES) and MEDS. If the case is open, put in the assigned group's mailbox. If the case is closed, put in it correspondence to be worked.
 - f. Forward any misrouted mail to the appropriate office.
 - g. Place any Form 2848 in the group 7845 mailbox in the mailroom.
 - h. Place Employee Plans (EP) mail in the EP mailbox in the mailroom.
 - i. Send any checks to the Processing & Support Unit, Adjustments Unit, for processing. Notify the Correspondence Unit manager when a copy request fee is received.
 - j. If a form comes with a cover letter, place the form on top, followed by the cover letter. Staple all items together.
- (3) All remaining mail is bundled and placed in a drawer in the Correspondence Unit labeled "To Be Screened." The bundles are marked with the received date and number of pieces included. See IRM 7.21.10.3.1, Correspondence Screening Process.

Note: See the *Correspondence Unit Toolkit* for more information.

Note: Form 4506-B will be on top and should remain that way in the bundle when they are sent to be scanned. Double check that none of these have the boxed checked for Media Request, as these go to your manager to be expedited.

- (4) Mail Form 4506-A with requests for copies of returns (such as Forms 990, 990-EZ, 990-PF, 990-T, and 5227), reports, or notices to:
Ogden Submission Processing Center
1973 Rulon White Blvd.
Ogden, UT 84201

Note: Write "EO Determs" in the right hand margin of the form before mailing.

- (5) For undeliverable mail (any letter sent to the organization or POA and returned with an indication that the address isn't valid), sort by letter type:

Type of Mail	Action
Letter 1049	Send to the Adjustments Unit so the refund can be issued to the correct address.
Letter 1312 or 1314	Scan to email. Forward the email to the specialist that mailed the letter or their manager if the specialist is not available.
Approved determination letter	<p>Research EDS/MEDS/IDRS to check for typos in the address.</p> <ul style="list-style-type: none"> • If addressed incorrectly, issue supersedes letter with correct address. • If addressed correctly and no new address on IDRS, discard mail in secure shred bin. • If addressed correctly and new address is found on IDRS, handwrite new envelope, enclose undeliverable mail and send.
Letter sent to 3rd party requester	<p>Research age of correspondence on ECM.</p> <ul style="list-style-type: none"> • If more than six months old, discard mail in secure shred bin and update ECM case for original correspondence with "Letter returned undeliverable"(date returned). • If less than six months, pull correspondence and check for typos. If there is a typo, correct cover letter, resend, and update ECM for original correspondence with comment "Letter returned undeliverable, resent letter to correct address on (date)." If no typo, discard mail in secure trash and update ECM case for original correspondence with "Letter returned undeliverable."

Type of Mail	Action
Other correspondence sent to organization	<p>Research ECM to see if the organization has more recent ECM case requesting the same information.</p> <ul style="list-style-type: none"> • If a new piece of correspondence addressing the concern has been sent, discard the mail in a secure trash bin. • If ECM case is old or for an unrelated issue, then, if less than six months, pull original correspondence from drawer and verify no typo was made. If typo found, correct the letter, resend, and update ECM case for original correspondence with "Letter returned undeliverable, resent letter to correct address on (date)." If older than six months, discard mail in trash and update ECM case for original correspondence with "Letter returned undeliverable (date returned)."

- (6) After the correspondence has been reviewed and screened, on a weekly basis, the clerk will send the "Already Screened" mail to:
- Internal Revenue Service
M/S 318A
7940 Kentucky Dr.
Florence, KY 41042
- (7) The clerk will monitor the eFax mailbox daily. Incoming correspondence is systemically sorted by form type. From the eFax mailbox, the clerk will:
- Print misroutes and add them to the "To Be Worked" correspondence.
 - Save expedites to a folder and email them to the Adjustments Unit.
 - Print correspondence for open cases and send to Group 5's mailbox.
 - Upload one copy of a duplicate to EPHESOFT and all the others go into the Litigation Hold folder within eFax.
 - Upload all other forms to EPHESOFT which systemically sends to ECM for the Correspondence Unit to work.
 - Email the daily report with the total number of efaxes received to the Correspondence Unit manager. Break down the number by type (for example, number of duplicates, expedites, etc.).

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7.21.10.3.1
(10-29-2024)

Correspondence Screening Process

- (1) Retrieve your bundle of mail to screen from the drawer marked "TO BE SCREENED."

Note: Mail received in the Correspondence Unit can have pieces that do not belong in the TEGE workload. W/when you are finished Screening, the only mail that pertains to Tax-Exempt Organizations, Trusts, Corporations etc. will be sent to be scanned in.

- (2) Bundles will be marked with date and number of pieces included.

Note: Forms 4506-A and 4506-B will be on top and should remain that way in the bundle when they are sent to be scanned. Ensure none of these have the boxed checked for Media Request, as these go to your manager to be expedited.

- (3) Correspondence received that isn't otherwise processed in the incoming mail/ correspondence is screened by a clerk.

Issue	Resolution
Copies of applications (for example, Form 1023, 1024, etc.) Request for withdrawal of an application User fee issues Expedited applications Correspondence regarding a case	Research EDS (see Document 11308). If the case is open: <ul style="list-style-type: none"> Take a screenshot of the EDS research and staple to the front of the correspondence. If the case is assigned, place in that group's mailbox in the mailroom. If the case is not assigned, place it in the Adjustment Unit's "In Basket." If the case is closed, the correspondence will be worked in the Correspondence Unit.
Employee Plans (EP) mail	Place in the EP mailbox in the mailroom.
Numbered government forms	Search on <i>IRS.gov/forms</i> for the correct mailing address and forward the form.
Suspected fraud	Mail to: Informant IRS Attn: TE/GE CPC Group 7943 MC 4910 DAL 110 Commerce St. Dallas, TX 75242
Whistleblower	Initial Claims Evaluation Team 1973 N Rulon White Blvd. MS 4110 Ogden, UT 84404

Issue	Resolution
Misroutes	Place in an Inter-office envelope addressed to: Misroutes Mail Stop 31A Team 103
<p>Name and address changes:</p> <ul style="list-style-type: none"> If entity does not have a ruling on IDRS If the name change is a church, they do not have to have a ruling on IDRS. <p>Exception: Forward Catholic Church GEN 928 requests to the email or eFax in the "Resolution" column.</p>	<ul style="list-style-type: none"> Research MEDS/EDS to ensure they don't have a pending application. If there's a pending application, either put the correspondence in the group's mailbox in the mail room or if the case is open but unassigned, place in the Adjustments Unit's In-Basket. If there's no case in MEDS/EDS, forward to Ogden by either: <ul style="list-style-type: none"> email: <i>Ogden</i> or eFax: 855-539-9495 These remain in the bundle to be worked by the Correspondence Unit.
<ul style="list-style-type: none"> Subordinate organizations terminating Anything relating to subordinates or group exemptions Form 990 issues Penalty abatements 	<p>Forward to Ogden by either:</p> <ul style="list-style-type: none"> email: <i>Ogden</i> or eFax: 855-539-9495
<ul style="list-style-type: none"> Any letters pertaining to a "tax exempt" issue 	<ul style="list-style-type: none"> Remains in the bundle to be worked by the Correspondence Unit.
<ul style="list-style-type: none"> Canadian Organizations (EIN typically starts with "98") 	<ul style="list-style-type: none"> Forward the correspondence to the manager.

- (4) Make sure there's an EIN written on the first page of each piece of Correspondence that is left in your bundle to be scanned and worked. If there's not an

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EIN listed, conduct IDRS research (CC:NAMEE) to locate their EIN. If you don't find an EIN, still put in the bundle to be scanned.

- (5) After pulling out all other correspondence, recount the pieces, mark out the old number of pieces and add new number. Place the new number of pieces of correspondence and rebundle. Place the bundle in the drawer labeled "Already Screened."
- (6) Email your manager the number of pieces in the bundle and the date received.

Note: If you screen multiple bundles, combine all bundle information into one email.

7.21.10.4
(10-29-2024)

Establishing Correspondence Cases in ECM

- (1) The manager or lead will assign cases to be established in submission date order.
- (2) Establish correspondence in ECM within five business days of receipt. See *ECM Training Guide - Grade 5*, for ECM instructions.
- (3) If the correspondence is already scanned in, verify the existing information is correct and enter any missing information based on the correspondence.
- (4) When establishing the case in ECM:
 - The Request Date is the date on the correspondence.
 - If the Date Assigned is seven days or more past the Received Date, document the circumstances for the delay in the ECM case history (for example, state where the correspondence originated and the date, such as Correspondence received from Ogden - July 22, 2024).
 - ECM will assign a case number once established.
- (5) Media requests and automatic revocations are expedited. ECM will elevate these types of cases to the top of the list to be assigned first.

Note: See IRM 7.21.10.6.1, Media and Congressional Requests, for information about processing media requests.

7.21.10.5
(10-29-2024)

Working Correspondence Requests in ECM

- (1) Cases are assigned electronically in ECM by the manager or lead in submission date (first in first out) order. To assign work, the manager or lead will go to the Assign Work tab in ECM, then select Unassigned Queue, Pending Creation Queue, and/or Initial Failure Queue.

Exception: Expedite and media requests are assigned first.

- (2) For instructions on how to work a correspondence case in ECM, see *ECM Training Guide - Case Worker - 7* or the *ECM Instructions Guide*. For details regarding ECM Codes see Exhibit 7.21.10-6, ECM Status Codes.
- (3) Conduct updated IDRS (INOLES) and MEDS research if needed on all correspondence. See Exhibit 7.21.10-3, Commonly Used TC Codes, and Exhibit 7.21.10-4, Master File Form 990 Filing Requirement Codes.
 - a. If there is an open case in MEDS (see Document 11308 for case status codes), send the correspondence to the assigned employee/group.

Note: If the correspondence is an EP inquiry, send it to EP.

- b. If there are no open cases in MEDS, input required fields from the correspondence into ECM.
- (4) Review the correspondence to determine:
- When was the correspondence received?
 - What's the taxpayer's issue?
 - What research is needed (such as requesting case file/DVD)?
 - Who's expecting a response (and is disclosure appropriate)?
 - Where should the response go (faxed, mailed, or both)?
- (5) Select the Request Type. For information on working:
- Copy requests, see IRM 7.21.10.6, Copy Requests.
 - General requests, see IRM 7.21.10.7, General Requests. Examples of general requests include address and name changes, affirmation letters, EIN verification, etc.
 - Other requests, see IRM 7.21.10.8, Other Requests.
 - Media or congressional requests, see IRM 7.21.10.6.1, Media and Congressional Requests.
- Note:** For a full list of the request types, see the *ECM Training Guide - Case Worker - 7*.
- (6) Once you select the Request Type, a list of Issue Codes appear. Select the appropriate Issue Code. You can add more than one Issue Code, if needed.
- (7) Take all necessary actions including, but not limited to:
- a. Review the administrative case file.
 - b. Conduct research IDRS (and update, as needed), MEDS/EDS, and/or DVD.
 - c. Contact the requester to verify or clarify the issue, if needed. Refer to IRM 7.21.1.3.2, Taxpayer Authentication.
 - d. Forward a copy of the correspondence to another IRS office.
- (8) Correct EDS No Roll cases in IDRS (for example, cases in which the application shows approved in EDS not reflected as such in IDRS) or make other IDRS updates as necessary. See IRM 7.21.10.7.13, No Rolls.
- (9) Make sub-module corrections first. If name and address also need to be corrected (see IRM 7.21.10.7.4.1, Address Change, and IRM 7.21.10.7.4.2, Name Change), enter as a separate update. Enter with a posting delay if more than one update.
- (10) Examples of issues in reviewing correspondence and actions to take:

If during research you discover	Then
The request doesn't include a valid EIN or you can't locate an EIN to fulfill the request	Send Letter 4174, EO Response to Information Submitted to Records.

If during research you discover	Then
The correspondence is about an open EO or EP case	Forward the correspondence to the assigned EO specialist/group or to EP and close the correspondence in ECM. If the specialist is unavailable, send to the group manager.
An EO sub-module contains partial exempt information but doesn't have a ruling date (Ruling Date is 000000)	Update the sub-module as appropriate if documents or further research indicate there was a valid ruling. If you have exhausted all resources to secure a valid ruling, forward to lead for further review.

(11) Update IDRS through ECM, if appropriate.

(12) Work the case in ECM:

- a. From the My Work screen in ECM, click the drop down arrow on the Actions button and select Validate and Perfect. Alternatively, go to the My Work screen and click on the Business Case ID for the case to be worked.
- b. Open the previously imported documents and review.
- c. Use the fields on the screen to validate and fix information associated with the case. For example, if there is a need for an additional request type, one may be added. Also, an existing request type can be edited.
- d. Determine if any additional research is needed and conduct the research. If any additional documents need to be attached to the case, click Select Document(s). Attach documents.
- e. To add a request type, click Add Request Type and select the Issue Code from the drop-down menu. If there are multiple issues, other Issue Codes can be added. Click Submit when finished adding Issue Codes.

Note: More than one request type can be added. If you get a request for copies and an affirmation letter, send out two letters to fulfill both requests.

- f. If you need to search the DVD index, click on DVD Look-up and expand it. Click the Search DVD Index button. Enter the EIN and/or Organization Name in the appropriate text fields. Click Submit when finished.
- g. You must indicate whether you have a conflict of interest. Click the Go button next to Indicate Conflict of Index or from the Actions button, you can select Indicate Conflict of Interest from the drop-down menu. If there isn't a conflict of interest, select No and then Submit to continue workflow. If there is a conflict of interest, your manager will be notified and the workflow will stop.
- h. Validate the information on the work case screen is correct. Make any necessary corrections. Click on the link under Open Task to begin work on the task associated with the Request Type. Select Begin to initiate the task involved with the Request Type.
- i. If you need to request a file from records, check the Requested file from FRC. This will place the case in a status showing that we're awaiting information.

- j. If the type of request is Copy Request, click Select Document(s) to upload any disclosable documents required. Select the Select Files button to open the files on your computer. Click the Open button to attach the file(s). Verify the correct document uploaded and then click Attach.
- k. Once attached, check the box if the document(s) will be included in the copy fee. Under Version, click either Original or Redacted from the drop-down menu. Enter the number of pages. Select the Calculate Copy Fee button and then Submit.

Note: Any document over 100 pages will have a copy fee.

- l. Click Continue to create a letter. It will ask if a Response Letter is required. Select Yes to continue. If no response letter is required, select the No Response Letter Radio button and select Submit.
- m. If you clicked Yes, the Response Letter Templates and Selectable Paragraph(s) options will appear. Select the letter you need.

Note: See Exhibit 7.21.10-1, List of Common Correspondence Letters.

- n. Click on the drop-down menu for Selectable Paragraph(s) and click on the selectable paragraphs you need. Review the letter that has been created.

Note: You can add more Selectable Paragraphs once the draft appears.

- o. Click on Update Letter to fix any errors and enter any needed information for the top of the letter or the paragraphs you selected (990 filing requirement, subsection, etc.). Use the following table to determine the date to use on the letter.

If	Then use in your response
The taxpayer dates the correspondence when it was signed or prepared	The date provided by the taxpayer.
The taxpayer doesn't date the correspondence when it was signed or prepared	The postmark date on the envelope or the date of the eFax.
There is no postmark date/ transmission date and the taxpayer didn't date the correspondence when it was signed or prepared	The date that is three days before the received date stamped on the correspondence.
None of the above options are available	The current date.

- p. When you're finished with updates click Submit. Then click Generate Response letter.
- q. The letter and any attachments you uploaded are on the Recent Content section of the right-hand panel. Click on the letter and attachments to save, open, and print them for mailing.
- r. After printing, close out of the PDF letter and click on Submit. You will be taken back to the Work Case Screen where you will see a link to the draft Response Letter. Select a Sent Letter Date and enter any comments regarding the case. The Case Status should now show Resolved-Completed.

7.21 Exempt Organizations Determinations Processing

Note: If you need to reopen a closed task, from My Worklist, click on the Go button next to Re-Open. Provide the reason for the re-opening of the task and click Submit.

(13) ECM case status codes can be found in Exhibit 7.21.10-6, ECM Status Codes.

7.21.10.5.1 (10-29-2024) ECM Case Closing

- (1) Before closing a case in ECM you must complete the tasks for all Request Types. Uploaded copies of all documents, sub-module updates, or any other updates done to fulfill the request. When you submit the Response letter, ECM will automatically return to the Work Case Screen. See the *Correspondence Unit Toolkit* for examples.
- (2) All actions taken must be documented in the Case History (located at the bottom of the screen).
- (3) Select the date you mailed the Response Letter (this will be the date you close the case).
- (4) Choose a disposition from the drop down menu.

Note: For more detailed ECM processing information, see the *Correspondence Unit Toolkit*.

7.21.10.6 (10-29-2024) Copy Requests

- (1) A taxpayer (organization or individual) requests copies of approved applications for recognition of exemption, which is open for public inspection, by completing and submitting Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter.
- (2) Information open for public inspection also includes certain information returns requested on Form 4506-A, Request for a Copy of Exempt or Political Organization IRS Form, which are processed by EO Entity in Ogden.
- (3) Taxpayers may also submit requests without Form 4506-B, but must do so in writing and describe the requested material in sufficient detail for the request to be filled.

Reminder: Forward any FOIA requests, correspondence from a Congressional office, and any federal agency (such as DOJ) or IRS requests (such as CI or TIGTA) to your manager. The manager will forward FOIA requests to the current FOIA Coordinator as listed on the *TE/GE Centralized Points of Contact* SharePoint site.

- (4) If the request doesn't include a valid EIN or you can't locate an EIN to fulfill the request, prepare and send Letter 4163, No Record of Exemption of Organization, to an authorized representative **or** Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status, to a 3rd party.
- (5) Determine the exempt/approved status of the organization/case for which the document is requested (research IDRS/EDS/MEDS).

Note: If IDRS shows a Group Exemption Number (GEN) and an Affiliation Code 9 as a subordinate organization, see Exhibit 7.21.10-2, Correspondence Letter Guide.

- (6) For a copy request on a pending application:
- From an officer or director of the organization - forward the request to the specialist or tax examiner working the case.
 - From a 3rd party - send Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status.
- (7) For a copy request for determination letters or applications for tax-exempt status (including Form 1023, 1023-EZ, 1024-A, and 1024), determine the specific document copy requested (complete application form, part of application, determination letter, etc.). If request is for more than one item (such as an application and an affirmation letter), complete the entire request and mail together.

If	Then
The request is for a determination letter and we issued a superseded determination letter	Only send the superseded determination letter.
The request is for a copy of the application and there is more than one application	Send the most recent application unless they specifically request the older application.
The request is for a copy of the application	Send the most recent application and include a copy of the determination letter. If the case is in MEDS, the documents will be in the Disclosable folder. If the case is on a DVD, then it will be in the public file.
The request is for a copy of the application and there is an individual ruling and group ruling	Only send the individual ruling unless both are requested.

- (8) Find and print the requested disclosable information (if available). Use the table below to help find the information.

If the organization's ruling date is	Then
After 2004	<p>Search MEDS to find the information.</p> <p>Note: If the complete case file isn't available (not in Status 21) on MEDS, email <i>*TEGE Determinations Processing</i> and request the hard copy case file.</p> <p>Note: If the request is only for an unavailable determination letter and the case was closed more than six months earlier, prepare and send Letter 4168, Affirming 501(c) Exemption, instead of requesting the hard copy case file.</p>
2004 or earlier	Search the Masterfile DVD Index to locate information available on DVD.
Earlier than November 1, 1976	Only form determination letters (L letters) are open to public inspection. See IRM 7.21.1.2(4), Disclosure. If not a form letter, send Letter 4165, Responding to Copy Request.
Earlier than January 1, 1948, and in Status 01 on IDRS	Prepare and send Letter 4165, Responding to Copy Request, with appropriate selectable paragraph.

Reminder: See IRM 7.20.3.1.5, References, for a table on the disclosability of different requests and IRM 7.21.1.2.1, Public Inspection, for a list of documents generally open to public inspection.

- (9) If you identify a Social Security number or other non-disclosable item (such as a form or letter) in the printed disclosable material while completing the request, redact the Social Security number or other non-disclosable information by using a marker to completely cover the number, and make a photocopy of the page to send with the request. Securely dispose of the original copy.
- (10) Count the pages after printing the requested copies. ECM will calculate the copy fee. If there is a copy fee, email a copy of Letter 4165, Responding to Copy Request, to the designated Copy Fee Coordinator.
- (11) Prepare the appropriate letter in ECM:

If	And	Then prepare
Case was approved (per EDS or case documents)	Disclosable requested documents found	Letter 4165, Responding to Copy Request
Case was approved (per EDS or case documents)	Disclosable requested documents not found	Letter 4165, Responding to Copy Request, with appropriate selectable paragraph
Case wasn't approved (per EDS or case documents) and requester IS an authorized person for the organization	N/A	Letter 4165, Responding to Copy Request, with appropriate selectable paragraph
Case wasn't approved (per EDS or case documents) and requester ISN'T an authorized person for the organization	N/A	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status
The organization is a subordinate (Affiliation Code 9)	IDRS Status = 01	Letter 4165, Responding to Copy Request, with appropriate selectable paragraph
The organization is a subordinate (Affiliation Code 9)	IDRS Status = 27 or 28	Letter 4163, No Record of Exemption of Organization, (to authorized person) or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status (to 3rd party)
The organization is a subordinate (Affiliation Code 9)	IDRS Status = 97 and organization is listed on TEOS	Status 97 - Next Steps Letter (to authorized person) or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status (to 3rd party) using the appropriate paragraph

Note: For purposes of processing Form 4506-B, a 3rd party is an individual other than an authorized person for an organization or its authorized representative.

7.21 Exempt Organizations Determinations Processing

Note: If you get a request for both copies and an affirmation letter, send out two letters to fulfill both requests.

7.21.10.6.1
(10-29-2024)

Media and Congressional Requests

(1) Media Requests:

- Requests from the media may include requests from radio or television stations, wire services, newspapers, periodicals, etc.
- If you receive a media request (Item 3, Media box checked on Form 4506-B), forward to your manager.
- The manager will refer all inquiries from national and local media outlets by calling Media Relations at 202-317-4000 or emailing *Media Relations*.
- Two employees are delegated to review media requests before mailing. If the copy fee for a media request exceeds \$250, the manager will coordinate the fee request with Media Relations.

(2) To process a media request:

- a. Verify through IDRS that the organization has a valid EIN and valid ruling. If not, send Letter 4165, Responding to Copy Request.
- b. If there's a valid EIN and ruling, send an encrypted email to the Lead/Manager for the Media Team with Form 4506-B.
- c. The Media Team will respond to your email to verify that the requester is a member of the media. Save a copy of the email and upload into the ECM case file. For media approvals, at the Validate and Perfect Screen, make sure the source has 4506-B Media selected and Request Type is Media Copies. Work the case like a regular copy request. Affirmation letter requests will receive Letter 4170, Third Party Affirmation of Exemption.

Note: The case will be flagged for manager approval after the conflict of interest screen is completed.

Reminder: Update the ECM Case History with each action taken.

- d. Close ECM case and mail copies to the requestor.

(3) Congressional Requests:

- Forward the request to your manager.
- 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 complains which may allege possible non-compliance on the part of a TE/GE entity, political organization, or individuals ("referrals"). Referrals will be assigned in e-Trak to Compliance Planning & Classification (CP&C) for a response by Classification and Case Assignment. See IRM 4.70.6, Classification and Case Assignment (C&CA) Procedures.
- Correspondence from congressional officers, 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 **TE/GE-EO-Congressionals* mailbox, which is managed by PMO.

- Send all technical correspondence received relating to matters involving EO/GE to the **TE/GE-EO-Congressionals* mailbox, which will be controlled by the PMO.
- Send all correspondence received regarding policy and legal matters relating to EO/GE issues to the **TE/GE-EO-Congressionals* mailbox. PMO will either forward it to the Senior Technical Advisor or add and assign it in e-Trak for PMO to respond.
- Incoming telephone calls to the EO main line will be transcribed by the Director, EO/GE's secretary and sent to the **TE/GE-EO-Congressionals* 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 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.
- If the request is from a congressperson requesting returns or material on behalf of a constituent, the manager will refer the request to the Local Taxpayer Advocate's office of the congressperson's home state. For more information, see IRM 13.1.8, Taxpayer Advocate Case Procedures - Taxpayer Advocate Case Procedures, Congressional Affairs Program.

Reminder: Update the ECM Case History as you take each action (for example, mailed Letter 4165 with paragraph A, emailed lead to verify media, etc.)

7.21.10.6.2
(10-29-2024)
**Processing a Form
4506-B Request**

- (1) Determine what document is being requested.
Note: Sometimes requests must be sent to other functions to process. If you're not sure, see your lead.
- (2) Determine who submitted the request (Item 3, Category of requester).
- (3) If the request is for copies of returns (such as Forms 990, 990-EZ, 990-PF, 990-T, and 5227), see IRM 7.21.10.3, Screening Incoming Mail/Correspondence.
- (4) If the request is for an affirmation letter, see IRM 7.21.10.7.1, Affirmation Letter.
- (5) If the request is for copies of Form 1023, 1023-EZ, 1024, 1024-A, or 8940 or a determination letter, see IRM 7.21.10.6, Copy Requests.
- (6) If an organization requests a copy of a group ruling request or certain Form 8940 requests (such as exceptions from Form 990 filing requirements, reclassification of foundation status - including type of supporting organization, and termination of private foundation status) they are also publicly disclosable. Form 8976 isn't open to public inspection. See your manager or lead if you're uncertain as to whether an approved request is disclosable under IRC 6104 (see IRM 7.21.1.2.1, Public Inspection).

7.21.10.6.2.1
(10-29-2024)
Copy Fees

- (1) Fees are outlined in Treas. Reg. 601.702.
- (2) To determine the appropriate fee for copies:

If the requester is	Then the charge for paper copies is
A commercial user	20 cents per page
An educational institution, media, non-commercial scientific institution, or all other requesters (including governmental agencies or an organization requesting its own return)	The first 100 pages are free, 20 cents per page thereafter

Note: If a requester (or group of requesters) is attempting to submit multiple, separate requests, aggregate the requests when determining any fees.

Reminder: ECM will calculate the copy fee when you enter the number of pages.

(3) Commercial use is the resale of the information or any other purpose that is related to commerce, trade, or profit. Commercial use requests are those that further the commercial trade or profit interests of the requester or person on whose behalf the request is made.

- Requests from attorneys, accountants or other representatives on behalf of a non-commercial client aren't considered commercial use requests.
- Educational and non-commercial scientific institutions' purposes are to carry on scholarly or scientific research and aren't considered to be commercial users.
- If a letter request was submitted in place of Form 4506-B and the requester indicated an intent to make a profit from use of the information, consider the request from a commercial user.
- If unable to determine whether the request is from a commercial user, contact the requester for clarification.

Note: For more information on commercial users, see IRM 11.3.5.2.1, Duplication, and IRM 11.3.5.3.1, Categories of Users.

(4) For copy request fees received, prepare Form 3210, Document Transmittal, and send to:

Internal Revenue Service
Administrative Center
PO Box E
Beckley, WV 45801

(5) For more information, see IRM 3.20.13.9.5, Fee Charges for Returns Open for Public Inspection.

7.21.10.7
(10-29-2024)

General Requests

- (1) General requests are requests for information that require research and a response letter.
- (2) The type of letter required depends on the type of request. For more information, see:
 - Exhibit 7.21.10-1, List of Common Correspondence Letters
 - Exhibit 7.21.10-2, Correspondence Letter Guide

Caution: Do not issue a letter to an organization with a current status of 22 or 98. See IRM 7.21.10.7.8, Other/Miscellaneous.

7.21.10.7.1
(10-29-2024)
Affirmation Letter

- (1) An individual or an organization may request affirmation of an organization's exempt status (including its own status).
- (2) Research IDRS to verify whether the organization is currently exempt (Status 01, 21, or 25 on IDRS).
- (3) If organization is currently exempt and has a Ruling Date listed as 000000, see IRM 7.21.10.5, Working Correspondence Requests in ECM.
- (4) If Status is 20, see IRM 7.21.10.7.7, Reinstatement (IDRS Status 20). If Status is not 01, 21, or 25, research MEDS/EDS or DVD. If EDS shows an "I" case closed Status 01, 06, or 09:
 - a. Research IDRS to determine whether the organization has filed required annual returns or notices or whether the organization should be automatically revoked.
 - b. If the organization has failed to file required returns or notices for three consecutive years, update the organization to Status 97 (based on the information in EDS) with a posting delay (see IRM 7.21.10.7.6, Automatic Revocation - Status 97). If the requester is an authorized person requesting on behalf of the organization, don't prepare a letter; the organization will receive notification of its revoked status on CP 120A, which is automatically generated by the Status 97 update. If the requester is a third party, see paragraph (5) for the correct letter to prepare and hold letter until automatic revocation is posted in TEOS.
 - c. If the organization has met any filing requirements so as not to be automatically revoked, updated IDRS based on the information in EDS.
- (5) Prepare the appropriate affirmation letter (see also Exhibit 7.21.10-2, Correspondence Letter Guide). Also, update Masterfile Status to 01 for an organization in Status 21 requesting affirmation of its **own** exempt status. Before updating to 01, see IRM 7.21.10.7.7, Reinstatement (IDRS Status 20).

If	And	Then prepare
The organization is in Status 01 or 25 (or being updated to such status)	Affiliation Code = 3	Letter 4168, Affirming 501(c) Exemption, (to authorized person) or Letter 4170, Third Party Affirmation of Exemption, (to 3rd party)
The organization is in Status 01 (or being updated to such status)	Is a parent organization (IDRS shows a GEN and Affiliation Code = 6 or 8)	Letter 4167, Affirming Group Exemption, (to organization) or Letter 4170, Third Party Affirmation of Exemption, (to 3rd party)

7.21 Exempt Organizations Determinations Processing

If	And	Then prepare
The organization is in Status 12	SS = 90, 91, or 92	Letter 4171, Affirm NECT Status, (to authorized person) or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status, (to 3rd party)
The organization is in Status 02	Submitted amended Articles of Incorporation or amended Articles are viewable online on the state's corporation's website	Letter 4168, Affirming 501(c) Exemption, (to authorized person) or Letter 4170, Third Party Affirmation of Exemption, (to 3rd party) after updating to status 01
The organization is not in Status 01 or 25 (or being updated to such status), is not in Status 97, and is not a government entity	Isn't a subordinate	Letter 4163, No Record of Exemption of Organization, (to authorized person) or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status, (to 3rd party)
The organization appears to be a government entity (Employment Code F, G, I, or T)	Isn't recognized as exempt under IRC 501(c)(3)	Letter 4076, Federal Tax Status of Governmental Entity - EO, IRM 7.21.10.8.1, TEB, ITG, or FSL/ET Inquiries, for all other government inquiries
The organization is in Status 97	Revocation is valid upon checking (see IRM 7.21.10.7.6, Automatic Revocation - Status 97).	Letter 6088, Organization in Status 97 Auto Revocation, or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status, (to 3rd party) using the appropriate paragraph

If	And	Then prepare
The organization is in Status 71	N/A	Letter 4188, EO Failure to Establish (FTE) Closing Letter, (to organization) or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status, (to 3rd party)
The organization is a subordinate	IDRS Status = 01	Letter 4185, Sub Submits Information - EO, (to authorized person) or Letter 4170, Third Party Affirmation of Exemption, Letter to 3rd Party - Subordinate Organization
The organization is a subordinate	IDRS Status = 27 or 28	Letter 4163, No Record of Exemption of Organization, (to authorized person) or Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status, (to 3rd party)
The organization indicates it's a subordinate under GEN 0928	IDRS shows no GEN information	Forward the correspondence to Ogden
The organization is an IRC 527 political organization	IDRS Status = 34 and SS = 82	Forward the correspondence to Ogden

7.21.10.7.2
(10-29-2024)
**Certified Affirmation
Letter**

- (1) An organization can request a certified letter of exemption if needed (for example, if an organization is party to litigation and needs to substantiate its exempt status in court). If the organization is in Status 01 on IDRS, the Disclosure Office will certify the letter (place an official IRS stamp on the letter). To request a certified letter from the Disclosure Office:
 - a. Prepare the appropriate letter per IRM 7.21.10.7.1, Affirmation Letter.
 - b. Prepare a Form 1725, Routing Slip as follows:
In the **To** section indicate it's going to Disclosure Office 5, 7940 Kentucky Dr., Step 68G, Florence, KY 41042.
In the **Remarks** section, state **Request for certified affirmation letter.**

Please certify.

In the **From** section include your name, 550 Main St., Room 6-403, Cincinnati, OH 45202.

- c. Email the letter and Form 1725 to your manager or lead with the subject line: **CERTIFIED AFF LTR.**

Reminder: Record all actions taken in the ECM Case History.

- d. The manager or lead will forward the email to the Disclosure Manager of Disclosure Office 5 (see the *Disclosure and Privacy Knowledge Base* for the directory).
- e. State in the body of the email: **Request for certified affirmation letter. Please certify and return through interoffice mail.**
- f. The Disclosure Office will send the request back through interoffice mail when complete.

Note: Follow up with the Disclosure Office if they don't return the certified letter within five business days.

- g. Once received, scan the certified letter and place it in the ECM case.
- h. Mail the certified letter to the organization.
- i. Close the case in ECM.

7.21.10.7.3
(10-29-2024)

**Supersedes
Determination Letter**

- (1) Supersedes letters are used to correct errors on a determination letter.

- (2) Examples of common IRS errors include incorrect:

- Employer Identification Number (EIN)
- Organization name
- Address
- Public charity status
- Accounting period
- Filing requirement
- Effective date of exemption
- Contribution deductibility
- Subsection
- Automatic revocation

Note: Supersedes letters are also prepared based on a specialist's corrective action CCR.

- (3) Before issuing a supersedes letter, research the letter in question to determine whether the IRS made an error on the letter. Review:

- The correspondence request;
- The determination letter being questioned; and
- IDRS and MEDS/EDS.

If	Then
The corresponding EDS case is closed and the needed information isn't available on MEDS Note: Check to see if a DVD is available.	Email <i>*TEGE Determinations Processing</i> and request the hard copy file.
The corresponding case is open	Send the correspondence to the assigned specialist or group manager.
An error occurred	Review MEDS to determine whether another determination letter was issued with a date later than the case approval date (indicates corrected letter already issued).
Unable to determine whether an error occurred	Send the request to your lead for technical assistance.

(4) To correct a letter error:

If	Then
Ruling date is before 2010 Note: Use information in MEDS, EDS, or DVD, depending on what is available.	Make any necessary corrections and prepare Letter 4168, Affirming 501(c) Exemption.
Ruling is 2010 or later Note: Use information in MEDS, if available.	<ul style="list-style-type: none"> • If the case was worked in EDS, prepare Letter 4168, Affirming 501(c) Exemption. • If the case was worked in MEDS, retrieve a copy of the approval letter. Prepare a supersedes letter based on the MEDS information. Note: Review the MEDS CCR for any notes made by the specialist.

(5) Electronically date and sign the supersedes or affirmation letter using the current Director's signature. Import into the MEDS Disclosable folder.

(6) Update IDRS, if necessary (as well as MEDS/EDS/LINUS, if applicable).

Note: To update MEDS and/or LINUS, email **TE/GE-EO-Adjustments*.

7.21 Exempt Organizations Determinations Processing

7.21.10.7.4 (10-29-2024) Entity Change

- (1) Entity name and address changes must be made by an authorized person (see IRM 7.21.1.3, Authorized Persons). Name changes must be submitted in writing. Address changes may be requested by telephone or in writing.
- (2) Research IDRS and MEDS/EDS (as necessary) to determine the exempt status of the organization.

If	Then
A case is open on MEDS/EDS	Send the correspondence to the assigned specialist or group.
The organization is in Status 01, 21, or 25 (with Affiliation Code 3 and Subsection not 501(c)(1)) or a church with no sub-module	Go to paragraph (3).
The organization is in Status 97 (with Affiliation Code 3)	Go to IRM 7.21.10.7.6, Automatic Revocation - Status 97.
The organization indicates it is a federal credit union (IRC 501(c)(1))	Go to IRM 7.21.10.7.4.6, Federal Credit Union.
The organization isn't described above'	Mail the correspondence to: IRS Attn: EO Entity, MS 6273 Ogden, UT 84201 Note: Ogden will acknowledge the change/correction within 30 days of receipt.
The requestor isn't an authorized person	Send Letter 3948, Request to Complete Form 8822-B because of Change of Address, with 8822-B, Change of Address or Responsible Party - Business.

- (3) Update an organization's name after verifying the changes are appropriate.
- (4) Entity updates are completed in ECM, but may need to be updated in IDRS.

7.21.10.7.4.1 (10-29-2024) Address Change

- (1) Update an organizations address based on a request from an authorized person (see IRM 7.21.1.3, Authorized Persons).
- (2) If the request is made by phone, the requester must cite the address of record. If unable to cite the address of record, tell the requester to submit the request in writing by mail or fax.
- (3) If the request is made by mail, the request must be a clear and concise statement informing the IRS the organization wishes to change its address of record. The request must contain:
 - Organization's name
 - New address

- Signature of an authorized person

(4) Review the submitted information:

If	Then
Any of the required information is missing	Prepare and mail Letter 3948, Request to Complete Form 8822-B because of Address Change, with Form 8822-B. Put old address on letter. Mail to new address, but don't update the Masterfile.
An address change is only indicated in a letterhead or as a return address on an envelope	Don't update the address or take other actions to change the address. This isn't considered a change of address request. Prepare and mail Letter 3948, Request to Complete Form 8822-B because of Address Change, with Form 8822-B. Put new address on letter. Mail to new address, but don't update the Masterfile.
An organization submits a completed Form 8822-B and any accompanying correspondence provides a clear and concise notification of the change request	An authorized signature isn't required.
A former officer/director or other third party informs the IRS they are no longer affiliated with the organization but continues to receive correspondence, and the individual provides a new mailing address for the organization	Prepare and mail Letter 3948, Request to Complete Form 8822-B because of Address Change, with Form 8822-B. Put old address on letter. Mail to new address. Update the organization's status to 21 if the organization is in status 01 or 25. Input TC 593 with closing code 032.
A former officer/director or other third party informs the IRS that they are no longer affiliated with the organization but continues to receive correspondence, and the individual doesn't provide a new mailing address for the organization	Update the organization's status to 21 if the organization is in status 01 or 25.

(5) When you determine that the request contains the necessary information:

7.21 Exempt Organizations Determinations Processing

- a. Research the Masterfile in IDRS to determine whether the requested change is pending or previously updated using Command Code (CC) INOLES and ENMOD.
- b. If ENMOD doesn't pull up, then use CC MFREQC to recall the account: Input MFREQC followed by the EIN. On the second line, enter zeroes in this format: 00 000000 0000.
Once you transmit (Page Up), the last four zeroes will show the name control. After this, you should be able to access CC ENMOD.
- c. Overlay ENREQ over ENMOD and transmit. Update the entity data using TC 014.

Note: Using a posting delay on ENREQ when updating the sub-module and entity section or if ENMOD shows pending transactions.

- d. When updating entity data, refer to the Correspondence Toolkit on the shared drive, which includes MF screen shots (pages 25-29).
- e. If change hasn't been entered, update the entity module.
- f. Prepare Letter 4168, Affirming 501(c) Exemption.

7.21.10.7.4.2 (10-29-2024) Name Change

- (1) Determine what information the organization must submit to substantiate the name change. An organization's legal structure determines its documentation requirements.

Note: For an "In Care of" name change, follow address change procedures in IRM 7.21.10.7.4.1, Address Change.

If the organization is	Then the organization must submit
A corporation (Entity Type 1 in IDRS)	<p>An amendment to its Articles of Incorporation (or other state required organizing document) and proof of filing with the state of incorporation.</p> <p>Note: Name changes may also be confirmed by reviewing the appropriate Secretary of State's website (see http://www.secstates.com/) if sufficient documentation isn't submitted.</p>
A trust (Entity Type 2 in IDRS)	An amendment to the trust agreement or resolution to amend the trust document with an effective date and the signature of at least one trustee.

If the organization is	Then the organization must submit
An unincorporated association (Entity Type 5 I IDRS)	<p>An amendment to Articles of Association, Constitution, Bylaws, or other organizing document with the signature of at least two authorized persons.</p> <p>Note: Dated meeting minutes showing the name change are also acceptable. The minutes must be signed by at least two authorized persons.</p>

- (2) Review the submitted documentation considering the following:

If	Then
The Entity Type on IDRS isn't consistent with the type of documentation provided	Research MEDS/EDS and DVD as necessary to determine the correct entity type.
The submitted documentation shows a formation date more recent than the ruling date on IDRS	Elevate for technical review (see IRM 7.21.10.8.2, Technical Assistance).
The organization is converting from a corporation to a limited liability company (LLC) (submitted Certificate of Conversion)	Forward the correspondence to your lead for technical review (see IRM 7.21.10.8.2, Technical Assistance).
The correspondence requests to add or delete an assumed or trade name (such as doing business as (DBA), also known as (AKA), fictitious, etc.)	<p>The organization must submit documentation similar to that required for a name change.</p> <p>Exception: States may require registration of such names using forms or documents other than amendments to Articles of Incorporation. Unincorporated association documents only require one signature.</p>

- (3) If requester provides sufficient documentation, update the Masterfile (including Entity Type if previously incorrect) and prepare Letter 4168, Affirming 501(c) Exemption. If they don't submit sufficient documentation, prepare:

7.21 Exempt Organizations Determinations Processing

- a. Research MF to determine whether the requested change is pending or previously updated using Command Code (CC) INOLES and ENMOD.
- b. If ENMOD doesn't pull up, then use CC MFREQC to recall the account. Input MFREQC followed by the EIN. On the second line, enter zeroes in this format: 00 000000 0000.
Once you transmit (Page Up), the last four zeroes will show the name control. After this, you should be able to access CC ENMOD.
- c. Overlay ENREQ over ENMOD and transmit. Update the entity data using TC 013.

Note: Using a posting delay on ENREQ when updating the sub-module and entity section or if ENMOD shows pending transactions.

- d. When updating entity data, refer to the *Correspondence Toolkit*, which includes MF screen shots.
- e. Letter 5459, Exempt Organizations Miscellaneous Request, for assumed name changes.
- f. Letter 4166, Name Change Documentation, for all other name changes.

7.21.10.7.4.3 (10-29-2024) Deductibility

- (1) If an organization indicates that contributions to them are listed as not deductible on TEOS (also known as Pub. 78), research TEOS, MEDS, and IDRS to determine if contributions to the organization are deductible.
 - a. Forward to lead if technical assistance is needed.
 - b. Review the final approval letter in MEDS. If the final letter was incorrect, prepare and send supersedes letter.
 - c. See IRM 7.21.10.7.4.10, Updates to Tax Exempt Organization Search (TEOS), if TEOS needs to be updated.

7.21.10.7.4.4 (10-29-2024) Effective Date

- (1) If an organization is requesting an effective date change conduct all necessary research, for example, IDRS, MEDS, EDS, Secretary of State website, etc. Identify the correct effective date based on the research:

If	Then
Asking to change an effective date and it's not on a 1023-EZ application	In ECM, send for technical review by a specialist
Asking to change an effective date on a 1023-EZ application	Send Letter 6308, 1023-EZ Effective Date Request
Requesting to fix IRS error	If IRS error, see IRM 7.21.10.7.3, Supersedes Determination Letter

7.21.10.7.4.5 (10-29-2024) EIN Consolidation

- (1) If an organization submits correspondence indicating it has been assigned two EINs and would like them consolidated, research IDRS to determine if the EINs have already been consolidated.
- (2) Check MEDS/EDS to see if there is an open case. If so, forward EIN consolidation request to the specialist or tax examiner assigned the case.

- (3) If the organization does have more than one active EIN, prepare Form 14271, EO Determinations EIN Merger Memo, and eFax it to 855-214-7520 or mail to:
IRS, EO Branch Entity Manager
Attn: EO Entity M/S 6273
Ogden, UT 84201
- (4) If the organization's correspondence included other requests, complete any necessary actions before sending Form 14271, EO Determinations EIN Merger Memo, to EO Entity.

7.21.10.7.4.6
(10-29-2024)
Federal Credit Union

- (1) If a federal credit union has requested a name change, verify the name change on the National Credit Union Administration (NCUA) website at *NCUA.gov*.
- (2) Verify organization's status on the National Credit Union Administration (NCUA) website, *NCUA.gov*, and then click on research a credit union. If unable to verify the organization as a federal credit union, contact the organization for more information/clarification.
- (3) If the organization is listed on NCUA website:
 - a. Print the web page and attach it to the correspondence.
 - b. Update the organization's name on the Masterfile.
 - c. Prepare and mail Federal Credit Union Account Update Letter 5459, Exempt Organizations Miscellaneous Request.

Note: Make sure that IDRS reflects that the organization has an EO sub-module with Status 01, Subsection 01, 990FR 07 and Ruling Date YYYYMM. If there is no sub-module on IDRS or corrections need to be made to the sub-module, update to Status 01, Section 01, 990FR 07 and Ruling Date current YYYYMM.

- (4) If organization is in Status 97, see IRM 7.21.10.7.6.3, Erroneous Automatic Revocation.

7.21.10.7.4.7
(10-29-2024)
Filing Requirements

- (1) For questions regarding filing requirements:

If	Then
Asking to change filing requirements	Send Letter 6108, Information Request for Missing Documentation
Requesting to fix IRS error	See IRM 7.21.10.7.3, Supersedes Determination Letter

Note: For more information about IDRS filing requirement codes, see Exhibit 7.21.10-4, Master File Form 990 Filing Requirement Codes, and Exhibit 7.21.10-5, Incompatible Filing Requirements.

7.21.10.7.4.8

(10-29-2024)

Foundation Code

- (1) For questions regarding foundation code:

If	Then
Asking to change foundation code	Send Letter 6108, Information Request for Missing Documentation
Requesting to fix IRS error	See IRM 7.21.10.7.3, Supersedes Determination Letter

7.21.10.7.4.9

(10-29-2024)

NTEE Code Changes

- (1) If an organization submits correspondence indicating it wants to change its NTEE code and it provides the new NTEE code, update the Masterfile accordingly and send Letter 5459, Exempt Organizations Miscellaneous Request.
- (2) If they submit more than one NTEE code, call to clarify which one they would like to use, because they can only have one code.
- (3) If the organization does not provide a new NTEE Code, issue Letter 4174, using the appropriate selectable paragraph.

7.21.10.7.4.10

(10-29-2024)

Updates to Tax Exempt Organization Search (TEOS)

- (1) A request to update TEOS can come from referrals received on Form 4442, correspondence, or tax examiners and specialists working cases. The requests may include adding reinstatement dates, erroneous revocation dates, or corrections to revocation dates.
- (2) If an organization submits correspondence indicating it believes it should be listed on TEOS, but isn't, research IDRS and MEDS/EDS to determine whether the organization should be listed as eligible to receive tax deductible contributions. To systemically update TEOS, all of the following must be met:
- Form 990 filing requirement is not 03
 - Deductibility Code is 1 or 4
 - Affiliation Code is 1, 2, 3, 6, or 8
 - Current Status Code is 01, 02, or 25
 - Current Subsection is 01, 03, 04, 08, 10, 13, 19, 50, 60, or 70
- (3) If all of the criteria above are met, and the organization should be listed on TEOS but information needed to systemically update TEOS isn't correct based on MEDS/EDS, make the necessary corrections in IDRS, and prepare Letter 4177, Add to Tax Exempt Organization Search.
- (4) If all of the above criteria are met and the organization should be listed in TEOS, IDRS needs to be updated. Send the information used to verify that the organization meets the criteria, including IDRS prints, to the lead. The lead will add the information to a spreadsheet that they will email to BSP Submission Processing.
- (5) If the organization doesn't meet the requirements for listing in TEOS, forward to lead.
- (6) If you can't determine if the organization meets the requirements for deductibility, forward the correspondence to your lead.

Note: This section is not applicable to subordinate organizations.

7.21.10.7.5
(10-29-2024)
**Automatic Revocation
Correction**

- (1) An organization may submit correspondence indicating its application for exemption was not, but should have been, processed as an automatic revocation case or information related to its automatic revocation is incorrect (such as incorrect revocation date on TEOS).

Example: An organization's exempt status was automatically revoked within a year of its ruling date and questions why it was revoked so soon after exemption.

- (2) Research IDRS and MEDS/EDS to determine whether the organization was correctly revoked or whether the determination case was not correctly worked as an automatic revocation case.

If	Then
Case wasn't worked as an automatic revocation case but should have been	Submit the correspondence to your lead for technical assistance (see IRM 7.21.10.8.2, Technical Assistance).
Organization shouldn't be revoked because necessary TC 590s were indicated for the case but not correctly entered	See IRM 7.21.10.7.6, Automatic Revocation - Status 97.
Organization was correctly revoked	Send Letter 6088, Organization in Status 97 Auto Revocation

- (3) When a case is received back after technical review (see IRM 7.21.10.8.2, Technical Assistance), take any actions needed based on the specialist's instructions on the prepared CCR (see IRM 7.20.4.2.10, Correspondence Correction Cases).

7.21.10.7.6
(10-29-2024)
**Automatic Revocation -
Status 97**

- (1) Effective for tax years beginning after 2006, an exempt organization that is required to file a Form 990-series return or notice (Form 990, 990-EZ, 990-N, or 990-PF) is subject to automatic revocation of its exempt status if it fails to file a required Form 990-series return or notice for three consecutive years (IRC 6033(j)). Automatic revocation is effective as of the due date of the third annual return or notice. See IRM 7.20.4.2, Automatic Revocation, for more general information on automatic revocation.
- (2) An organization that is automatically revoked is:
 - a. Updated to Status 97 on Masterfile.
 - b. Listed on *TEOS* as automatically revoked.
 - c. Removed from *TEOS* (if it had been eligible to receive tax-deductible contributions).
- (3) An organization that isn't required to file an annual return or notice (such as a church, integrated auxiliary of a church, affiliate of a governmental unit, etc.) isn't subject to automatic revocation. An organization that claims to meet a

7.21 Exempt Organizations Determinations Processing

Form 990-series filing exception must have a determination or ruling from the IRS recognizing it as having met that exception.

Exception: The following organizations don't require an IRS determination or ruling on Form 990 filing exception:

A church that claims statutory exemption (doesn't request formal recognition of exemption)

An organization that claims and meets a filing exception as a government affiliate under Rev. Proc. 95-48 (see IRM 7.21.10.7.6.3, Erroneous Automatic Revocation)

- (4) Research IDRS to determine whether an organization is in Status 97. Check *TEOS* to see if the organization's revocation is posted.
- (5) For correspondence from an organization already in Status 97, see IRM 7.21.10.7.6.1, Organization in Status 97. For correspondence received from an organization where the organizations's status needs to be updated to Status 97, see IRM 7.21.10.7.6.2, Update Organization to Status 97.
- (6) Use the appropriate research tools to determine if a revocation is appropriate:
 - a. *TEOS* - Lists the revocation date and revocation posting date
 - b. *IDRS* - *INOLES* lists the EIN establishment date and FYM
 - c. *EDS/MEDS* - final letter, ruling date, effective date, and FYM. The automatic revocation language in letter will help determine if the organization was granted retroactive or postmark date of exemption.
 - d. Date of formation - Review the original organizing document, Secretary of State website, or 1023-EZ application.

7.21.10.7.6.1
(10-29-2024)

Organization in Status 97

- (1) If organization shouldn't be revoked, see IRM 7.21.10.7.6.3, Erroneous Automatic Revocation, and the *Correspondence Toolkit*. Otherwise:

If	Then
The correspondence is for a copies request	See IRM 7.21.10.6, Copy Request.
The request is for a name or address change and contains the necessary documentation/information (see IRM 7.21.10.7.4, Entity Change)	Complete the name/address update (see IRM 7.21.10.7.4, Entity Change) and send Letter 6088, Organization in Status 97 Auto Revocation.
The request is for a name or address change and does not contain the necessary documentation/information	Send Letter 6088, Organization in Status 97 Auto Revocation.
The organization indicates it has terminated or dissolved	Remove the 1120 filing requirement on IDRS and prepare Letter 4174, EO Response to Information Submitted to Records.

If	Then
The organization is a federal credit union requesting reinstatement	<p>Verify whether the organization is a federal credit union (see IRM 7.21.10.7.4.6, Federal Credit Union). If verified, print the website page and treat the revocation as an erroneous revocation (see IRM 7.21.10.7.6.3, Erroneous Automatic Revocation).</p> <p>Note: Federal credit unions aren't required to file a Form 990-series return.</p>
The organization is a state credit union	<p>The organization must request reinstatement of exempt status by submitting a letter application and the appropriate user fee. Prepare and mail Letter 6088.</p> <p>Note: If a state credit union was previously a federal credit union, determine whether the organization was erroneously revoked considering it didn't have a Form 990-series return requirement while a federal credit union.</p>
The organization is an LLC claiming treatment as a disregarded entity (did not have its own prior exemption)	Send the correspondence to EO Entity, Ogden.
The organization is an LLC with its own prior exemption	Prepare and mail Letter 6088, Organization in Status 97 Auto Revocation.
The organization claims it timely filed required returns or notices	<p>Research IDRS (including BMFOLT and BMFOLI) to determine whether any returns were filed and review any submitted documentation. If returns were filed such that the revocation is incorrect, see IRM 7.21.10.7.5, Automatic Revocation Correction. If the revocation is correct based on the available information, prepare and mail Letter 6088, Organization in Status 97 Auto Revocation.</p>

If	Then
The organization claims it wasn't required to file an annual return or notice or was otherwise erroneously revoked	<p>Research IDRS, MEDS/EDS, and/or DVD and review any submitted documentation (see also IRM 7.21.10.7.6, Automatic Revocation - Status 97). If research verifies the organization wasn't required to file an annual return or notice, see IRM 7.21.10.7.5, Automatic Revocation Correction. If the revocation is correct based on the available information, prepare and mail Letter 6088, Organization in Status 97 Auto Revocation.</p> <p>Note: If the organization claims filing exemption based on Rev. Proc. 95-48 and you're unable to verify the filing exemption in IDRS, MEDS, or EDS, forward the correspondence to your lead for technical assistance.</p>

7.21.10.7.6.2
(10-29-2024)

Update Organization to Status 97

- (1) A specialist may submit a request for an organization to be pushed to Status 97 in IDRS.
- (2) Update the status of an organization to Status 97 in IDRS.
- (3) The organization will automatically receive a Notice CP120, to notify them of their revoked status.

7.21.10.7.6.3
(10-29-2024)

Erroneous Automatic Revocation

- (1) An erroneous revocation occurs when an organization's tax-exempt status was automatically revoked when it shouldn't have been. An organization may be erroneously revoked for numerous reasons including (but not limited to):
 - The organization's EIN establishment date on IDRS is before the tax year of the organization's date of formation;
 - It isn't required to file a Form 990-series return, but its filing requirement on Masterfile doesn't reflect the filing exception;
 - It timely filed a required return(s) or notice, but the information isn't correctly reflected on IDRS; or
 - Other IRS errors.
- (2) Research erroneous revocation claims to determine whether the revocation was accurate or erroneous (see IRM 7.21.10.7.6, Automatic Revocation - Status 97). If the automatic revocation was erroneous:

- a. Update Masterfile based on prior information (ruling date, etc.) as appropriate.
- b. Submit information to your lead (who notifies EO Entity, Ogden, to have the organization removed from TEOS automatic revocation listing).
- c. Follow the steps in the table below.

If	Then input TC 590?	Update Masterfile	And prepare
Organization hasn't been legally formed for three tax years and had formal exemption	Yes, generally for the tax year prior to when the organization formed (or as necessary to satisfy filing requirements for the period between the EIN establishment date and the date of formation based on extract date)	Status 01 with appropriate filing requirements per EDS (with a posting delay, if appropriate, depending on TC 590 and day of input)	Letter 4168, Affirming 501(c) Exemption, with the appropriate paragraphs
Organization has not been legally formed for three tax years and didn't have formal exemption	Yes, generally for the tax year prior to when the organization formed (or as necessary to satisfy filing requirements for the period between the EIN establishment date and the date of formation based on extract date)	With prior status information (such as Status 31, 36, etc.)	Letter 5457, Erroneous Revocation
Organization isn't required to file a Form 990-series return or notice (990FR is 06, 13, or 14)	No	Status 01 with the appropriate filing requirements per EDS or the organization's determination letter	Letter 4168, Affirming 501(c) Exemption, with the appropriate paragraphs

7.21 Exempt Organizations Determinations Processing

If	Then input TC 590?	Update Masterfile	And prepare
IDRS shows Employment Code F or T (e.g., government affiliate) and organization had received formal exemption	No	Status 01 with 990FR - 14	Letter 4168, Affirming 501(c) Exemption, with the appropriate paragraphs
IDRS shows Employment Code F, G, or T and organization had not received formal exemption	No	Delete sub-module and filing requirements	Letter 5457, Erroneous Revocation
IDRS shows Employment Code G, organization had received formal exemption, and specialist determined organization meets requirements of Rev. Proc. 95-48	No	Status 01 with 990FR - 14	Letter 4168, Affirming 501(c) Exemption, with the appropriate paragraphs
Organization is a school below college level and covered under a group exemption of a church (Affiliation Code 9)	No	Status 01, Classification Code 7, with 990FR - 13	Letter 5457, Erroneous Revocation
Organization is a federal credit union	Yes, for the prior tax year	Status 01, Subsection 01, Ruling date of current YYYYMM, and 990FR - 07 (with a posting delay if update input on Monday, Thursday, or Friday)	Letter 5457, Erroneous Revocation

If	Then input TC 590?	Update Masterfile	And prepare
Organization's determination letter was issued with an incorrect filing requirement (but will have filing requirements beginning with the current tax period)	Yes, generally for the tax year prior to the current tax period (or as necessary to prevent revocation for periods prior to the filing requirement correction)	Status 01 with appropriate filing requirements per EDS (with a posting delay if update input on Monday, Thursday, or Friday)	A supersedes determination letter showing the correct information (see IRM 7.21.10.7.3, Supersedes Determination Letter)
Organization timely filed a return, but the return did not post until after revocation	Maybe, enter as necessary to satisfy filing requirements for the tax year of the timely filed return or oldest tax period considered by the system based on the extract date	Status 01 with appropriate filing requirements per EDS	Letter 4168, Affirming 501(c) Exemption, with the appropriate paragraphs
Organization submitted proof it timely filed a return (such as a certified mail receipt)	Yes, for the tax year for which the organization submitted proof of filing	Status 01 with appropriate filing requirements per EDS	Letter 4168, Affirming 501(c) Exemption, with the appropriate paragraphs

7.21.10.7.6.4
(10-29-2024)

Automatic Revocation - Subsequent Revocation

- (1) An automatically revoked organization, whose tax-exempt status is reinstated continues to be subject to automatic revocation if it's required to file an annual return or notice (that is, an organization whose tax-exempt status was automatically revoked (1st revocation) and reinstated may have its tax-exempt status automatically revoked additional times in the future for failure to file required returns or notices for three consecutive years (subsequent revocation)).
- (2) For an organization whose subsequent revocation may be erroneous, research IDRS and MEDS/EDS to determine whether the organization was correctly revoked again.

If the subsequent revocation is	Then
Erroneous	<p>a. Input TC 590s as necessary (see IRM 7.21.10.5, Working Correspondence Requests in ECM).</p> <p>b. Update the Masterfile per EDS (with a posting delay if updated Monday, Thursday, or Friday).</p> <p>c. Prepare Letter 4168, Affirming 501(c) Exemption with the appropriate selective paragraph.</p> <p>Note: Second revocations are not posted to TEOS until confirmed accurate.</p>
Correct	<p>a. Notify the lead who notifies EO Entity, Ogden, to post the automatic revocation to TEOS.</p> <p>b. If the organization submitted correspondence about the 2nd revocation, prepare and mail Letter 6088, Organization in Status 97 Auto Revocation.</p>

7.21.10.7.7
(10-29-2024)
**Reinstatement (IDRS
Status 20)**

- (1) An organization in IDRS Status 20 (Termination) may request to have its exempt status reinstated.
- (2) Review the request and any submitted documents. If any information indicates a new organization was formed later than the ruling date on IDRS (such as new name, dates on organizing documents, etc.), see IRM 7.21.10.7.14, Changes in Organizational Structure or Form.
- (3) Otherwise, research IDRS to determine whether the organization has met its filing requirements (if it had them) or whether the organization is subject to automatic revocation. If you're unable to determine filing requirements (such as a filing exception), research MEDS/EDS or administrative file. If organization has been filing Form 1120 (other than subsection 12), then it hasn't filed the required returns and is subject to automatic revocation. Go to step (3)(a) below.
 - a. If the organization has failed to file required returns or notices for three consecutive years, update the organization to Status 97 (see IRM 7.21.10.7.6, Automatic Revocation - Status 97). Don't prepare a letter; the organization will receive notification of its revoked status on CP 120-A, which is automatically generated by the Status 97 update. Close case in ECM and document Case History that the organization was updated to Status 97 and will receive CP 120-A.

- b. If the organization's status shouldn't be automatically revoked, update the organization to Status 01 and prepare Letter 4168, Affirming 501(c) Exemption.

7.21.10.7.8
(10-29-2024)

Other/Miscellaneous

- (1) Review the correspondence to determine whether to forward it without taking action or to process it:

If correspondence is	Then
From an organization that is in Status 22 (revoked by exam)	If a copy request, see IRM 7.21.10.6, Copy Request. If anything else, send Letter 4163, No Record of Exempt of Organization
From an informant	Prepare Letter 4176, Informant Letter, to the submitter, and scan and email the correspondence to <i>EO Classification</i> .
Requesting technical advice (such as questions about UBI, charitable deductions, etc.)	Prepare Letter 6128, Information: EO Correspondence Unit cannot provide assistance.
From an organization is claiming to be defined by IRC 168(h)(6)(F)(ii)	Forward to Ogden: IRS Attn: EO Entity, MS 6273 Ogden, UT 84201
From an organization requesting acknowledgement that it's exempt per Directory for GEN 0928 listing but the EO sub-module/BMFOLO is blank	Forward to Ogden: IRS Attn: EO Entity, MS 6273 Ogden, UT 84201

7.21.10.7.9
(10-29-2024)

Amendments

- (1) If an organization submits information on organizational or operational changes (such as changes in officers, bylaws, Articles of Incorporation, activities, etc.), prepare Letter 4174, EO Response to Information Submitted to Records, notifying the organization to report changes on its Form 990-series return.

7.21.10.7.10
(10-29-2024)

**Terminations/
Dissolutions**

- (1) If an organization submits information stating it has dissolved or intends to dissolve, verify the organization's exempt status on IDRS. Research BMFOLR and if the Alpha Code field has an **F** that means they have filed a final return.

If Organization	And	Then
Is in Status 97	N/A	Remove 1120FR and prepare Letter 4174, EO Response to Information Submitted to Records).

7.21 Exempt Organizations Determinations Processing

If Organization	And	Then
Has formal exemption with filing requirements	Is in Status 20 and didn't file a final return	Prepare Letter 4174, EO Response to Information Submitted to Records.
Has formal exemption with filing requirements	Is in Status 20 and did file a final return	Prepare Letter 4174, EO Response to Information Submitted to Records.
Has formal exemption with filing requirements	Is in other than Status 20 and didn't file a final return	Prepare Letter 4174, EO Response to Information Submitted to Records.
Has formal exemption with filing requirements	Is in other than Status 20 and filed a final return	Prepare Letter 4174, EO Response to Information Submitted to Records, and update Masterfile to Status 20 with a current Status Code date.
Has formal exemption with no filing requirements	Is in Status 20	Prepare Letter 4174, EO Response to Information Submitted to Records.
Has formal exemption with no filing requirements	Is in other than Status 20 and submits appropriate documentation of the termination (see paragraph (2))	Prepare Letter 4174, EO Response to Information Submitted to Records, and update Masterfile to Status 20 with a current Status Code date.
Has formal exemption with no filing requirements	Is in other than Status 20 and doesn't submit appropriate documentation of the termination (see paragraph (2))	Prepare Letter 4197, EO Termination Inquiry.
Doesn't have formal exemption	Is a church	Prepare Letter 4174, EO Response to Information Submitted to Records.

If Organization	And	Then
Doesn't have formal exemption	N/A	Forward the correspondence to EO Entity by eFax at 855-214-7520 or mail: IRS Attn: EO Entity, MS 6273 Ogden, UT 84201

- (2) To update an organization without filing requirements to Status 20, it must submit:
- Corporation - Articles of Dissolution showing they've been approved by the appropriate state authority, or, if Articles of Dissolution haven't been filed, a resolution signed by two officers stating the date of dissolution (along with a copy of the minutes of the meeting dissolving the organization).
 - Trust - A resolution to dissolve the trust, signed and dated by at least one trustee.
 - Unincorporated association - Minutes of the meeting dissolving the organization, signed and dated by at least two officers.

7.21.10.7.11
(10-29-2024)
Mergers

- (1) If correspondence indicates a merger occurred, research the status of the entities involved. In a merger, there is generally a single surviving entity; however, in some transactions, a new legal entity is created. Read the submitted documents carefully to ensure you correctly identify the surviving organization and that any IDRS updates are correct. If a new legal entity was created see IRM 7.21.10.7.14, Changes in Organizational Structure or Form.
- (2) If the surviving (or non-surviving) organization is a subordinate organization or it appears none of the organizations involved are exempt, prepare Form 14271, EO Determinations EO Merger Memo, and mail it with the correspondence to EO Entity at:
- IRS
Attn: EO Entity, MS 6273
Ogden, UT 84201
- (3) If the correspondence is from the surviving entity:

If	And	Then
The organization has formal exemption	Submitted documentation includes a name change	Update the organization name and prepare Letter 4168, Affirming 501(c) Exemption.

If	And	Then
The organization has formal exemption	Indicates a name change but doesn't submit documentation	Don't update the organization name and prepare a modified Letter 4166, Name Change Documentation. Note: When modifying the letter, refer to Articles of Merger/Termination.
The organization has formal exemption	Doesn't indicate a name change	Prepare Letter 4168, Affirming 501(c) Exemption.
The organization doesn't have formal exemption	N/A	Prepare Letter 4163, No Record of Exemption.

- (4) If the correspondence is from the organization merged out of existence (non-survivor):

If	And	Then
The organization has formal exemption with filing requirements	Filed a final return	Prepare Letter 4174, EO Response to Information Submitted to Records.
The organization has formal exemption with filing requirements	Hasn't filed a final return	Prepare Letter 4174, EO Response to Information Submitted to Records.
The organization has formal exemption with no filing requirements	Submitted documentation of the merger	Update the organization to Status 26 and prepare Letter 4174, EO Response to Information Submitted to Records.

If	And	Then
The organization has formal exemption with no filing requirements	Did not submit documentation of the merger	Prepare and mail a modified Letter 4197, EO Termination Inquiry. Note: When modifying the letter, refer to Articles of Merger/Termination.
The organization doesn't have formal exemption	N/A	Take no actions.

7.21.10.7.12
(10-29-2024)
EIN Confirmations

- (1) If an organization submits correspondence requesting information about an EIN assignment or Letter 147C, EIN Previously Assigned, research IDRS to determine whether an EIN is assigned. If an EIN is:
 - a. Assigned to the organization, prepare Letter 4158, Employer Identification Number (EIN) Response.
 - b. Not assigned to the organization or not active, eFax to EO Entity at 855-214-7520 or mail:
IRS
Attn: EO Entity, MS 6273
Ogden, UT 84201

7.21.10.7.13
(10-29-2024)
No Rolls

- (1) An organization may submit correspondence indicating its exempt status isn't correctly reflected in Masterfile (in other words, not listed on TEOS, not able to file Form 990-N, etc.). The organization should provide a copy of its determination letter.
- (2) If the letter appears fraudulent, see IRM 7.21.10.8.4, Fraudulent EO Determination Letters.
- (3) If the letter is legitimate, review the letter and IDRS to determine whether the organization should be automatically revoked (for example, if it has filing requirements, has it failed to file required returns or notices for three consecutive years). Update Masterfile based on the determination letter and any other available information (such as the DVD). If you're unable to determine the Status Code date, enter the Ruling Date as the Status Code date.

Note: Update the sub-module as appropriate if documents or further research indicate there was a valid ruling. If you have exhausted all resources to secure a valid ruling, forward to lead for further review.
- (4) If unable to confirm exemption, prepare Letter 4163, No Record of Exemption of Organization.

7.21 Exempt Organizations Determinations Processing

- (5) Organization should not be automatically revoked (in other words, it didn't have filing requirements or filed the required returns or notices) then prepare Letter 4168, Affirming 501(c) Exemption.

7.21.10.7.14 (10-29-2024) Changes in Organizational Structure or Form

- (1) If an exempt organization submits correspondence indicating it has changed its organizational form (for example, trust to corporation), prepare and mail Letter 5458, New Corporation, to notify the organization whether it must file a new application for exemption for the new legal entity.

Note: See your lead for situations other than trust to corporation.

7.21.10.7.15 (10-29-2024) Changes in Subsection

- (1) If an exempt organization submits correspondence indicating it wishes to change the subsection under which it's exempt, research MEDS/EDS to determine whether there is an open case.

If there is	Then
An open determinations case (or was open at the time that the correspondence was received)	Send the correspondence to the assigned specialist or group.
A recently closed determinations case	Determine whether the closed case is an approval of the new subsection. If so, don't take further action. If not, prepare Letter 4181, Change Subsection, to notify the organization to submit a new application and user fee.

7.21.10.7.16 (10-29-2024) Miscellaneous Determination Requests

- (1) If an organization submits correspondence requesting an action that requires Form 8940, Request for Miscellaneous Determination, and/or a user fee, send Letter 6108, Information Request for Missing Information using the correct Selectable Paragraph. Requests that generally require a form and/or a user fee include:
- Advance approval of certain set-asides described in Section 4942(g)(2)
 - Advance approval of voter registration activities described in Section 4945(f)
 - Advance approval of scholarship procedures described in Section 4945(g)
 - Exception from Form 990 filing requirements
 - Advance approval that a potential grant or contribution constitutes an **unusual grant**
 - Change in Type (or initial determination of Type) of a Section 509(a)(3) organization
 - Reclassification of foundation status, including a voluntary request from a public charity for private foundation status
 - Termination of private foundation status under Section 507(b)(1)(B) advance ruling request

- Notice Only - Termination of private foundation status under section 507(b)(1)(B)
- Termination of private foundation status under Section 507(b)(1)(B) 60-month period ended
- Voluntary termination of Section 501(c)(3) recognition by a Government Entity
- Canadian registered charities: listing on Pub. 78 Data and/or public charity classification

(2) If an organization submits the following, forward the correspondence to the Adjustments Unit.

- Determination letter for recognition of exemption as a farmers' cooperative (Form 1028)
- Incomplete application

Note: Other miscellaneous determination requests (such as government entity giving up exemption under IRC 501(c)(3)) may also require a user fee (see Rev. Proc. 2024-5, updated annually) and a case establishment although not listed on a specific form. If uncertain whether a user fee and case establishment is required, forward the correspondence to your lead.

7.21.10.7.17
(10-29-2024)

Non-Exempt Charitable Trust (NECT) Reclassifications from IRC 509(a)(3) to Private Foundation

- (1) An NECT can request reclassification from IRC 509(a)(3) to private foundation.
- (2) If an NECT submits correspondence requesting an update to Masterfile to reflect its description as a private foundation because it no longer meets the requirements of IRC 509(a)(3) (such as based on the Pension Protection Act of 2006) and has filed Form 990-PF for taxable years starting on or after January 1, 2008, update Masterfile to Subsection 92 (see Notice 2008-6). Prepare Letter 4171, Affirm NECT Status.
- (3) If the NECT hasn't filed Form 990-PF for taxable years starting on or after January 1, 2008, or submits a different request about foundation classification, follow the procedures in IRM 7.21.10.7.16, Miscellaneous Determination Requests.

Note: Send an NECT request to Ogden for processing to have its account removed from BMF because it is a grantor trust which will begin filing Form 1041.

7.21.10.7.18
(10-29-2024)

Correspondence on Failure to Establish (FTE) Letters

- (1) For correspondence received on FTE cases:

If correspondence is a response from an organization whose case was closed FTE (status 11 or 12) and	Then
The response isn't timely	Send Letter 4188, EO Failure to Establish (FTE) Closing Letter.

If correspondence is a response from an organization whose case was closed FTE (status 11 or 12) and	Then
There is proof that the response was sent timely, organization is disputing why the case was closed FTE and it was closed in the past 12 months, or they never received Letter 1312.	Send the correspondence and case file (if necessary) back to the specialist who originally worked the case and update/close ECM.
The organization is disputing why the case was closed and it was closed 12 months ago or more	Send Letter 4188, EO Failure to Establish (FTE) Closing Letter.
The organization wants a copy of Letter 1312, Letter 1314, Letter 4587, or Letter 1049 Note: Letter 1312 is also issued for predetermination Form 1023-EZ cases. Cases are closed status 03 and organization is issued Letter 1049 if no response is received.	Check MEDS or the case file and send a copy of the letter to the organization along with Letter 4188, EO Failure to Establish (FTE) Closing Letter.

7.21.10.7.19
(10-29-2024)
**Private Foundation
Terminations**

- (1) If a private foundation wants to terminate its private foundation classification and become a public charity, send Letter 6108, Information Request for Missing Documentation, which requires them to submit Form 8940 through Pay.gov.

7.21.10.7.20
(10-29-2024)
**1023-EZ Expedite
Requests**

- (1) If an organization submits correspondence requesting expedite treatment of Form 1023-EZ:

If	Then
The MEDS case is open	Send Letter 6121, 1023-EZ Expedite Denial.
The MEDS case is closed	No action is taken. Close ECM Case and document actions taken.

7.21.10.7.21
(10-29-2024)
**Requests from
Subordinate
Organizations**

- (1) Organizations can be included in a group ruling. This process allows a single organization called the **parent**, to request a group ruling. They have **subordinate** organizations that are considered to be exempt under the parent's group ruling exemption.
- (2) If a subordinate organization submits correspondence about its exemption or requests an update or change (see IRM 7.21.10.7.4, Entity Change, for name and address changes), research IDRS and MEDS/EDS to determine whether there is an open case for the organization. If so, forward the correspondence to the assigned specialist.
- (3) If the organization is in Status 27 or 28, prepare Letter 4163, No Record of Exemption of Organization.
- (4) If the organization is in Status 97, see IRM 7.21.10.7.6, Automatic Revocation - Status 97.
- (5) For all other requests, prepare Letter 4185, Sub Submits Information - EO.

7.21.10.7.22
(10-29-2024)
Information Requests

- (1) Follow the following table for information requests:

If the request is for	Then
A change of fiscal year month	Send Letter 4190, FYE Change
An expired advance ruling	Send Letter 4164, Form 8734 Needed - Advance Ruling Expired
Government entity status	Send Letter 4076, Federal Tax Status of Governmental Entity - EO
Information on applying for a group exemption	Send Letter 4187, Apply for Group Exemption
Expedite request on a 1023-EZ application	Send Letter 6121, 1023-EZ Expedite Denial
Expedite request on a regular determination application	Forward the request to the appropriate specialist or group

7.21.10.8
(10-29-2024)
Other Requests

- (1) Use the following table for requests:

If the request is for	Send
A publication or form	Letter 4160, Request for Forms
Topics for which we don't provide assistance	Letter 6128, Information: EO Correspondence Unit cannot provide assistance

If the request is for	Send
A complaint that an organization is not complying with IRC provisions	Letter 4176, Informant Letter

7.21.10.8.1
(10-29-2024)
**TEB, ITG, or FSL/ET
Inquiries**

- (1) Send all Tax Exempt Bonds (TEB), Indian Tribal Governments (ITG) and Federal, State, Local Government/Employment Tax (FSL/ET) inquiries (other than those sent Letter 4076, Federal Tax Status of Governmental Entity - EO) to the appropriate office. Ask your lead for the current office contact.

7.21.10.8.2
(10-29-2024)
Technical Assistance

- (1) Forward these types of correspondence (not all inclusive) requiring technical assistance to your lead:
 - Filing requirement issues
 - Deductibility issues
 - NECT issues
 - Modifications to an existing correspondence letter or a composed correspondence closing letter
 - Where it's unclear whether an organization changed its organizational structure, dissolved, or formed a new legal entity
 - Automatic revocation issues where the original determination case should have been but wasn't worked as an automatic revocation case (see IRM 7.21.10.7.5, Automatic Revocation Correction)
 - IRS errors on an issued determination letter (such as foundation classification, effective date, etc.)
- (2) An EO Determinations specialist reviews the correspondence and recommends how to process the request.

7.21.10.8.3
(10-29-2024)
**Technical
Correspondence -
Specialists**

- (1) Specialists are assigned technical correspondence in ECM.
- (2) The specialist will review the correspondence, conduct any necessary research, and determine the appropriate action. The specialist may call the taxpayer or, if applicable, forward the correspondence to the **TE/GE-EO-Congressionals* mailbox.

If there is	Then
IRS error	<ul style="list-style-type: none">• Prepare Form 14263, Request for TEDS Case Establishment• 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 manager approval. Document managerial concurrence in the Corrective Action CCR with corrective actions and disposition category.</p> <ul style="list-style-type: none">• Send the case back to the manager in MEDS to review.
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	<ul style="list-style-type: none">• Contact taxpayer to discuss minor issues.• Prepare Corrective Action CCR with recommended actions.• Input recommended actions or reason for no action.• Designate disposition category.• Import into MEDS Non-Disclosable folder.

If there is	Then
Potential adverse issue	<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 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 andb. Corrective Action CCR with corrective actions and disposition category.

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> <ul style="list-style-type: none"> Prepare and import into the MEDS Non-Disclosable folder: <ul style="list-style-type: none"> a. Form 14263 and b. Corrective Action CCR with corrective actions and disposition category.

7.21.10.8.4
(10-29-2024)
**Fraudulent EO
Determination Letters**

- (1) If a submitted determination letter appears fraudulent, research IDRS, MEDS/EDS, and DVDs (as necessary) to determine the exempt status of the organization. Fraudulent letter indicators may include:
 - EIN is on IDRS but no EO sub-module
 - Name, address, and/or EIN appear to be modified
 - No record of case on EDS
 - Document locator number may be invalid or belong to another organization's case
 - Letter format/elements do not match current or past letter formats/elements
- (2) If research indicates the letter isn't valid, forward the correspondence to your manager.
- (3) Your manager will forward the information to TIGTA, who is responsible for investigating the issue, determining any actions to take, and notifying the organization, if necessary.

7.21 Exempt Organizations Determinations Processing

7.21.10.9
(10-29-2024)

Working the Correspondence Unit Mailbox

- (1) The correspondence unit mailbox receives requests for input of TC 590, revocation date corrections, erroneous revocations, and triple zero to be input.
- (2) Research IDRS using the EIN provided in the email by the tax examiner or specialist. Check the Status Code and Fiscal Year Month (FYM).
- (3) Processing 590 Requests:
 - If they're requesting a non-AR TC 590, verify the organization is not in Status 97.
 - If they're requesting an AR TC 590, verify the organization is in Status 97.
 - If there's a FYM, ensure there's not a Form 1041 or Form 1065 filing requirement. Input the TC 590 on the tax year prior to the ruling. Based on the time of the year, sometimes two tax years are required (see manager for current chart which indicate when two years are required).
 - If there's not a FYM or if they have a Form 1041 or Form 1065 filing requirement, place on Excel monitoring sheet (see manager for more information), which tracks the Name of Organization, EIN, Effective Date, and Reply Date.
 - If able to input the TC 590, email the tax examiner or specialist and ask them to hold the case until the following Thursday.
 - If unable to input the TC 590, email the tax examiner or specialist and tell them to close the case immediately.
- (4) Processing revocation date corrections:
 - The request must include the organization's name, EIN, effective date of exemption, and fiscal year month (FYM). If any of these item are missing, reply to the email and ask for the missing information.
 - If all of the information is provided, conduct research to determine if the revocation date should be corrected.

Note: The research will always include TEOS and BMFOLI.
 - If the research shows the revocation date should be corrected, add the organization to the spreadsheet. Send a copy to the Correspondence Unit lead each Friday. Send an email to the requester that states, "I've added this organization to my spreadsheet to correct the revocation date to mm/dd/yyyy, TEOS should be updated next week."
 - If the corrected revocation date provided by the requester is later than the publication date on TEOS, conduct research to determine if the organization was erroneously revoked. If it was revoked too early, the revocation is erroneous.
- (5) For a erroneous revocation correction request, see IRM 7.21.10.7.6.3, Erroneous Automatic Revocation.
- (6) Processing triple zero requests:
 - The request must include the organization's name, address, and EIN. If any of these item are missing, reply to the email and ask for the missing information.
 - Check ENMOD to ensure that someone has not already taken actions to triple zero the account.

- Take the necessary actions in IDRS to complete the triple zero request. See the *Correspondence Toolkit* for details. Respond back to the requester and tell them the triple zero has been input.

7.21.10.10
(10-29-2024)
**Processing Form 4442,
Inquiry Referral**

- (1) Taxpayer Service Assistors (customer service representatives) use Form 4442, Inquiry Referral, to record a taxpayer's request that they are unable to answer. EO Rulings & Agreements (R&A) receives Form 4442s relating to work processed by the EO Correspondence Unit (EOCU), EO Determinations, and EO Adjustments.
- (2) The EOCU will receive Forms 4442 in the **TE/GE-EO-R&A Form 4442s* mailbox. EOCU employees will manage the mailbox and when they receive a Form 4442, they will:
 - Manually upload the file of the emailed Form 4442 into scanning software, which will then systemically flow to ECM.
 - Add a source code in ECM of Form 4442 to all Forms 4442 received during the case creation process.

- (3) Once created, the cases are assigned to an EOCU employee to process. Depending on the issue, the Form 4442 will be processed either by the EOCU, a EO Determinations specialist, or a tax examiner in the Adjustments Unit.

Note: All Forms 4442 with EO Entity or EO Account issues are forwarded to Ogden. All Forms 4442 relating to an Employee Plans (EP) issue, are forwarded to EP for processing.

- (4) For EOCU Issues (for example, name or address change, erroneous revocations, determination letter corrections, etc.), the EOCU employee will:
 - Take the appropriate actions to resolve the taxpayer issue within 2 business days of assignment.
 - Upload appropriate documentation in ECM supporting the actions, if applicable.
 - Document all case actions taken in the ECM Case History.
- (5) For open Determination case issues (Form 1023, 1023-EZ, 1024, etc.), the EOCU employee will:
 - Perform necessary research, such as MEDS, EDS, etc. to check the status of the case.
 - Forward Form 4442 to the designated group manager through encrypted email for review by a specialist, if the case is not yet assigned.
 - Forward Form 4442 to the specialist and their group manager through encrypted email if the case is currently assigned to a specialist.
 - Document all case actions taken in the ECM case history and close the ECM case, adding Disposition Code "Forwarded - Determinations."
- (6) For open Determination case issues, the specialist will:
 - Review Form 4442.
 - Contact the organization and take appropriate actions within 5 business days.
 - Document all case actions (including telephone calls) in the MEDS CCR.

7.21 Exempt Organizations Determinations Processing

- (7) For Adjustments issues (for example, user fees, user fee refunds, unpostables, etc.), tax examiners in the EOCU will:
 - Assign the case to a tax examiner in Adjustments in ECM.
- (8) The Adjustments Unit tax examiner will:
 - Take the appropriate actions to resolved the taxpayer issue within 2 business days of assignment.
 - Upload appropriate documentation in ECM supporting the actions, if applicable.
 - Document all case actions taken in the ECM Case History.
- (9) For EO Entity or EO Accounts issues (for example, Form 990 issues, certain account updates, etc.), the EOCU employee will:
 - Forward Form 4442 to EO Entity or EO Accounts, as appropriate.
 - Document all case actions taken in the ECM case history.
 - Close the ECM case, adding Disposition Code “Forwarded - Ogden.”
- (10) A sample review of processed Forms 4442 will be performed by EODQA for correctness and timeliness. The results will be tabulated on a quarterly basis and measured with a quality score.

7.21.10.11 (10-29-2024) Updating IDRS Sub-Modules

- (1) An organization’s sub-module may need to be added or updated for various reasons. For example, the sub-module may need updated for no rolls, changes to foundation or NTEE code, erroneous or auto revocations etc.
- (2) Use either IDRS or the Integrated Automation Technologies (IAT) Tool to make manual updates to the sub-module as indicated below.

Command Codes (Input in Order)	Action
INOLES	Verify this is the correct organization.
ENMOD	If “No Entity Found” appears then you need to input MFREQC using zeroes to recall the account that has fallen from ENMOD. This will show any prior or pending transactions.
EOREQ	Make changes.

Reminder: Refer to the *Correspondence Toolkit* for examples and screenshots of sub-module updates.

- (3) All sub-module updates use the Transaction Code 16.
- (4) Definer Codes vary depending on the type of change made:

Definer Code “A”	Definer Code “B”	Definer Code “C”
Subsection	Status Code and Date	Affiliation Code
Foundation Code (Subsection 3 only)	GEN	GEN
Classification Code	N/A	Ruling Date
Fiscal Year Month	N/A	N/A
Filing Requirements	N/A	N/A

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Exhibit 7.21.10-1 (10-29-2024)**List of Common Correspondence Letters**

Letter Number	Title
Letter 3948	Request to Complete Form 8822-B because of Change of Address
Letter 4076	Federal Tax Status of Governmental Entity - EO
Letter 4158	Employer Identification Number (EIN) Response
Letter 4160	Request for Forms
Letter 4162	Conditional Exemption
Letter 4163	No Record of Exemption of Organization
Letter 4164	Form 8734 Needed - Advance Ruling Expired
Letter 4165	Responding to Copy Request
Letter 4166	Name Change Documentation
Letter 4167	Affirming Group Exemption
Letter 4168	Affirming 501(c) Exemption
Letter 4170	Third Party Affirmation of Exemption Letter
Letter 4171	Affirm NECT Status
Letter 4172	Response to 3rd Party Regarding Non-Exempt Organization Status
Letter 4174	EO Response to Information Submitted to Records
Letter 4176	Informant Letter
Letter 4177	Add to Tax Exempt Organization Search
Letter 4181	Change Subsection
Letter 4182	EIN Consolidation
Letter 4185	Sub Submits Information - EO
Letter 4187	Apply for Group Exemption
Letter 4188	Failure to Establish (FTE) Closing Letter
Letter 4190	FYE Change
Letter 4197	Termination Inquiry
Letter 5458	New Corporation
Letter 5459	Exempt Organizations Miscellaneous Request
Letter 6088	Organization in Status 97 Auto Revocation
Letter 6108	Information Request for Missing Documentation
Letter 6121	1023-EZ Expedite Denial
Letter 6122	507(b)(1)(B) Termination Notification

Exhibit 7.21.10-1 (Cont. 1) (10-29-2024)**List of Common Correspondence Letters**

Letter Number	Title
Letter 6128	Information: EO Correspondence Unit Cannot Provide Assistance
Letter 6131	3rd Party Subordinate Information
Letter 6308	1023-EZ Effective Date Request
Letter 6573	Rejection of Form 8940, Request for Miscellaneous Determination

Exhibit 7.21.10-2 (10-29-2024)
Correspondence Letter Guide

a. EO Letter Chart Quick Reference

Affiliation Code	EO Status Code	Refer to
3	01 or 12	Chart 1
3	25	Chart 2
3	20 or 21	Chart 3
3	31, 36, 40, 41, 42, 70, 72, or 99	Chart 4
3	71	Chart 5
3	02	Chart 8A
6 or 8 Note: Refer to charts for Affiliation Code 3 if the central organization wants affirmation of its individual ruling.	01	Chart 6
7 or 9	01 or 28	Chart 8A
N/A	No EO sub-module	Chart 7
3	22	Never issue a letter to an organization in current Status 22.
3	98	Never issue a letter to an organization in current Status 98.
N/A	N/A	Charts 8A-H as applicable Use miscellaneous informational/procedural letters in response to information furnished by the taxpayer

Note: For purposes of these charts, a 3rd party is an individual other than an authorized person for an organization or its authorized representative.

b. Chart 1: EO Status = 01 or 12/ Affiliation Code = 3

Exhibit 7.21.10-2 (Cont. 1) (10-29-2024)

Correspondence Letter Guide

Applicability	Letter to organization	Letter to 3rd party
SS = 03 Expired advance ruling date (200805 and earlier ONLY) and presumptive PF Note: If the organization didn't receive 1046 or 1048 letter give 990PF-1 filing requirement and update foundation code to 04.	Letter 4164, Form 8734 Needed - Advance Ruling Expired	Letter 4170, Third Party Affirmation of Exemption
SS = 03 Expired advance ruling date (200805 and earlier ONLY) and received Letter 1048 Note: Update to presumptive PF on Masterfile	Letter 4164, Form 8734 Needed - Advance Ruling Expired	Letter 4170, Third Party Affirmation of Exemption
SS = 03 Foundation code 09	Letter 4164, Form 8734 Needed - Advance Ruling Expired	Letter 4170, Third Party Affirmation of Exemption
All other SS = 03 and other SS not listed below (includes expired advance ruling date of 200806 and later)	Letter 4168, Affirming 501(c) Exemption	Letter 4170, Third Party Affirmation of Exemption
SS = 80	Letter 5459, Selectable Paragraph 4	No Letter available
SS = 90, 91, or 92	Letter 4171, Affirm NECT Status	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status
SS = 93 Taxable Farmer's Cooperative	Letter 4163, No Record of Exemption of Organization	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status

c. Chart 2: EO Status = 25 / Affiliation Code = 3

Applicability	Letter to organization	Letter to 3rd party
SS = 03 with Foundation code 02, 03 or 04 (Unexpired advanced ruling date)	Letter 4168, Affirming 501(c) Exemption	Letter 4170, Third Party Affirmation of Exemption

Exhibit 7.21.10-2 (Cont. 2) (10-29-2024)
Correspondence Letter Guide

Applicability	Letter to organization	Letter to 3rd party
SS = 03 with Foundation code 02, 03 or 04 (Expired advance ruling date > 90 days)	Letter 4168, Affirming 501(c) Exemption without reference to termination of private foundation status period	Letter 4170, Third Party Affirmation of Exemption, with the appropriate private foundation paragraph selected

d. Chart 3: EO Status = 20 or 21 / Affiliation Code = 3

Applicability	Letter to organization	Letter to 3rd party
Status 20	Letter 3948, Request to Complete Form 8822-B because of Change of Address (if no filing requirements)	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status
Status 21	Letter 4168, Affirming 501(c) Exemption, or Letter 4163, No Record of Exemption of Organization, based on prior status in IDRS	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status or Letter 4170, Third Party Affirmation of Exemption, based on prior status in IDRS

e. Chart 4: EO Status = 31, 36, 40, 41, 42, 70, 72, and 99 / Affiliation Code = 3

Applicability	Letter to organization	Letter to 3rd party
All	Letter 4163, No Record of Exemption of Organization	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status

f. Chart 5 - EO Status = 71 / Affiliation Code = 3

Applicability	Letter to organization	Letter to 3rd party
All	Letter 4188, EO Failure to Establish (FTE) Closing Letter	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status

g. Chart 6: EO Status = 01 / Affiliation Code = 6 or 8 (GEN Parent)

Exhibit 7.21.10-2 (Cont. 3) (10-29-2024)

Correspondence Letter Guide

Applicability	Letter to organization	Letter to 3rd party
All SS Note: Refer to charts for Affiliation Code 3 if the parent organization wants affirmation of its individual ruling.	Letter 4167, Affirming Group Exemption Note: You must research at least one subordinate entity in EO status 01 using EOGENS to ascertain the subsection under which the subordinate organizations are exempt in case it differs from that of the parent organization.	Letter 4170, Third Party Affirmation of Exemption

h. Chart 7: No EO Submodule

Applicability	Letter to organization	Letter to 3rd party
All, except as noted below	Letter 4163, No Record of Exemption of Organization	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
American National Red Cross component		Letter 4170, Third Party Affirmation of Exemption
Federal credit union	Letter 5459, Exempt Organizations Miscellaneous Request	Letter 4170, Third Party Affirmation of Exemption

Exhibit 7.21.10-2 (Cont. 4) (10-29-2024)
Correspondence Letter Guide

Applicability	Letter to organization	Letter to 3rd party
Clearly a city or county	Letter 4076, Federal Tax Status of Governmental Entity - EO	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Not a city or county, but is created by a government entity (no EO submodule, any employment code)	Letter 4076, Federal Tax Status of Governmental Entity - EO	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.

Exhibit 7.21.10-2 (Cont. 5) (10-29-2024)
Correspondence Letter Guide

Applicability	Letter to organization	Letter to 3rd party
Federal entity	Letter 4076, Federal Tax Status of Governmental Entity - EO	Letter 4172, Response to 3rd Party Regarding Non-Exempt Organization Status Reminder: Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.

i. **Chart 8: Miscellaneous Informational/Procedural Letters (for Authorized Parties)**

Applicability/Issue	Letter/Document to Authorized Party
Subordinate organization with EO Status 01	Letter 4185, Sub Submits Information - EO
Subordinate organization with EO status 28	Letter 4163, No Record of Exemption of Organization
501(c)(3) organizations with EO Status 02	Letter 4162, Conditional Exemption
Organization requests written confirmation of its EIN	Letter 4158, Employer Identification Number (EIN) Response
Inquiry about exempt status of an exempt farmer's co-op	Affirming IRC 521 Exempt Farmers' Cooperative Letter
Inquiry about exempt status of a taxable farmer's co-op	Letter 4163, No Record of Exemption of Organization
Inquiry about exempt status of an IRC 527 political organization	Letter 4163, No Record of Exemption of Organization
Inquiry about exempt status of an IRC 527 political organization in IDRS Status 34 SS = 82	Forward to Ogden

j. **Chart 9: Miscellaneous Informational/Procedural Letters - Form 8734 Issues**

Applicability/Issue	Letter/Document
Receipt of filed Form 8734	Letter 6108, Information Request for Missing Information

Exhibit 7.21.10-2 (Cont. 6) (10-29-2024)
Correspondence Letter Guide

k. Chart 10: Miscellaneous Informational/Procedural Letters - *Determination Application Issues*

Applicability/Issue	Letter/Document
Condominium association requests information on exemption qualification	Letter 4163, No Record of Exemption of Organization
How to obtain a group exemption ruling	Letter 4187, Apply for Group Exemption Caution: 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.

l. Chart 11: Miscellaneous Informational/Procedural Letters - *Mergers/Terminations*

Applicability/Issue	Letter/Document
Organization has merged with another	Modified Letter 4197, EO Termination Inquiry
Terminating/dissolving an organization	Letter 4197, EO Termination Inquiry
Exempt organization has changed its legal structure (such as association that incorporates, corporation that re-incorporates, etc.)	Letter 5458, New Corporation

m. Chart 12: Miscellaneous Informational/Procedural Letters - *Name Change Guidance*

Applicability/Issue	Letter/Document
Organization has changed/wants to change its name	Letter 4166, Name Change Documentation

n. Chart 13: Miscellaneous Informational/Procedural Letters - *Organizational Changes*

Applicability/Issue	Letter/Document
Guidance on how to terminate private foundation classification and become a public charity	Letter 6108, Information Request for Missing Documentation
Organization wants to change its foundation classification to a church	Letter 6108, Information Request for Missing Documentation
Organization wants to change its subsection	Letter 4181, Change Subsection

o. Chart 14: Miscellaneous Informational/Procedural Letters - *Return Issues*

Exhibit 7.21.10-2 (Cont. 7) (10-29-2024)
Correspondence Letter Guide

Applicability/Issue	Letter/Document
Organization wants to be exempt from filing a Form 990 - Governmental affiliation	Letter 6108, Information Request for Missing Documentation
Organization wants to be exempt from filing a Form 990 - Church affiliation	Letter 6108, Information Request for Missing Documentation
Change in fiscal year	Letter 4190, FYE Change

p. Chart 15: Miscellaneous Informational/Procedural Letters - *Miscellaneous*

Applicability/Issue	Letter/Document
Organization indicates it is not on TEOS	Letter 4177, Add to Tax Exempt Organization Search

Exhibit 7.21.10-3 (08-07-2020)
Commonly Used TC Codes

Transaction Code	Transaction on Master File
000	Establishes an account
011	Identifies an account that has had two or more EINs consolidated
012	Reopens an inactive account
013	Changes the name
014	Changes the address
016	Establishes and/or changes miscellaneous information including (but not limited to): <ul style="list-style-type: none">• Filing requirements• Fiscal year month• Employment code• EO sub-module• Sort name• Care of name• Location street address
022	Removes EO sub-module

Exhibit 7.21.10-4 (08-07-2020)**Master File Form 990 Filing Requirement Codes**

990FR	Code Definition
00	Not required to file
01	Required to file Form 990 Gross receipts over \$50,000
02	Not required to file Form 990 Gross receipts of \$50,000 or less
03	Dummy Entity - group return filed
04	Not required to file - filing Form 990BL
06	Not required to file - Church
07	Not required to file - exempt under 501(c)(1)
13	Not required to file - religious organization
14	Instrumentalities of States or Political Subdivisions not required to file
88	Account currently inactive, return not required to be mailed or filed

Exhibit 7.21.10-5 (08-07-2020)
Incompatible Filing Requirements

MFT	Filing Requirement is not compatible with
01 (941)	941 (Filing Requirement Code (FRC) = 09 or 10 (with Doc. Code not equal to 51 or 52) or 944
02 (1120)	1041, 1065, 708GS (T), 1041-A, 5227, 1068 1120-C (FRC = 1 unless F1120 FRC = 07) 990-T (FRC = 1 unless F1120 FRC = 03, 04, or 09) 990-T (FRC = 2) 990-PF (FRC = 1 unless EO Entity Status = 19 or 22) 990 (FRC = 03 or 07) 990 (FRC = 04, 08, or 13 unless F1120 FRC = 09) 990 (FRC = 01 or 02 unless F1120 FRC = 01 and EO subsection = 12 or F1120 FRC = 03, 04, or 09) 8752 (unless F1120 FRC = 02)
05 (1041)	1120, 1065, 1120-C, 990-T, 1066, 8752, 990 (FRC = 03-07) 990 (FRC = 01 or 02 unless EO Subsection = 91) 990-PF (Unless EO Subsection = 92)
06 (1065)	1120, 1041, 1066, 1120-C, 990-T, 1041-A, 5227, 4720, 990-PF, 990, 706GS(T)
07 (1066)	1120, 1065, 1041, 8752, 112-C, 990-T, 1041-A, 5227, 4720, 990-PF, 990, 708GS(T)
14 (944)	941
15 (8752)	1041, 1068, 1120-C, 990-T, 1041-A, 5227, 990-PF, 4720, 990, 706GS(T), and 1120 (FRC not equal to 02)
34 (990-T)	1041, 1065, 1068, 8752, 1120-C, 1041-A, 5227, 706GS(T), 990 (FRC = 03), 1120 (FRC = 01, 02, 06, 07, 10, 11, or 14-19)
36 (1041-A)	1066, 8752, 1120, 1065, 1120-C, 990-T, 990-PF, 990
37 (5227)	1120, 1065, 1066, 8752, 1120-C, 990-T, 990-PF, 990, 1041/706GS(T), (unless EO Subsection = 90)
44 (990-PF)	1065, 1066, 8752, 1120-C, 1041-A, 5227, 990, 1120 (FRC = 01 unless EO Entity Status = 19 or 22), 1120 (FRC = 02, 06, 10, 11, 14-19), 1041/706GS(T) (unless EO Subsection = 92), 990-T (FRC = 02)
50 (4720)	1065, 1066, 8752, 1120-C, 1120 (FRC = 02, 06, 07, 10, or 11) 990 (FRC = 2)
67 (990)	1065, 1066, 8752, 1120-C, 1041-A, 5227, 990-PF, 1120 (FRC = 02, 06, 07, 10, 11, 14-19), 1041/706GS(T) (unless EO Subsection = 91), 1120 (FRC = 01 unless 990 FRC = 01 or 02 and EO Subsection = 12), 990-T (FRC = 2)

Exhibit 7.21.10-5 (Cont. 1) (08-07-2020)**Incompatible Filing Requirements**

MFT	Filing Requirement is not compatible with
77 (708GS(T))	952, 1120-C, 1066, 1120, 1065 990 (FRC = 03, 04, 06, 07, or 13) 990 (FRC = 01 or 02 unless EO Subsection = 91) 990-PF (unless EO Subsection = 92)

Exhibit 7.21.10-6 (10-29-2024)
ECM Status Codes

Status	Description
New	<ul style="list-style-type: none"> Create case tasks are performed Correspondence is saved Case ID generated
Pending - Assignment	<p>Case can go into assigned status at different times. Examples include:</p> <ul style="list-style-type: none"> After create case tasks are completed and case is designated as Case Created and is ready for case worked to Validate/Perfect After Validate/Perfect tasks are completed and it's ready to be assigned to Work Case. If employee assigned to work the case identifies a conflict of interest and the case is returned to the manager.
Pending - QA Assignment	Technical issues elevated/referred to an Exempt Organizations Determinations Specialist
Open - Perfecting	<ul style="list-style-type: none"> Case is assigned to employee to validate and perfect In this status while validate and perfect tasks are performed
Open - In Progress	Case is being worked by EO case worker
Open - QA Review	Case is being worked by case worker in EODQA
Pending - Referral Approved	Technical issue identified by EO case worker and referral sent to EO manager
Pending - Manager QA Review	Manager reviews response from EODQA case worker
Pending - Manager Review	Case worker Work/Actions awaiting manager approval
Pending - Fulfillment	Waiting for file from Federal Records Center, Records, or user fee payment
Pending - Close	<p>Next step is to close without going through Work Case process. Examples:</p> <ul style="list-style-type: none"> Case is open in MEDS and correspondence sent to MEDS Can close during Validate/Perfect
Resolved - Completed	Letter is created
Resolved - Closed	Case is closed

