



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.22.1

FEBRUARY 4, 2026

EFFECTIVE DATE

(02-04-2026)

PURPOSE

- (1) This transmits revised IRM 7.22.1, Exempt Organizations Determination Letter Automation Systems, Determination Letter Automation Systems Overview.

MATERIAL CHANGES

- (1) Incorporated internal controls, as required by IRM 1.11.2.2.4.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.22.1 dated July 18, 2022.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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7.22.1

Determination Letter Automation Systems Overview

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7.22.1.1
(07-18-2022)
Program Scope and Objectives

- (1) This IRM gives an overview of the systems used to process Exempt Organizations (EO) determination letter applications. These systems are used by EO employees processing determination letter requests and responding to taxpayer inquiries related to exempt organizations.
 - **Purpose:** This IRM provides an overview of the systems used to process determination letter requests.
 - **Audience:** The procedures in this manual apply to EO employees processing determination letter requests.
 - **Policy Owner:** Director, Exempt Organizations, Rulings and Agreements.
 - **Program Owner:** Exempt Organizations, Rulings and Agreements.
 - **Primary Stakeholders:** Exempt Organizations, Rulings and Agreements.

7.22.1.1.1
(07-18-2022)
Background

- (1) EO includes two primary operational areas: Rulings and Agreements (R&A) and Examinations.
- (2) EO R&A is responsible for issuing determination letters on exempt status, private foundation classification, and other determinations related to exempt organizations.
- (3) EO R&A uses several systems to process determination letter requests, which are described in this IRM.

7.22.1.1.2
(07-18-2022)
Authority

- (1) Rev. Proc. 2022-5, updated annually, sets forth procedures for issuing determination letters on issues under the jurisdiction of the Director, EO R&A. It explains the procedures for issuing determination letters on exempt status in response to applications for recognition of exemption from federal income tax under Section 501 or 521 (other than those subject to Rev. Proc. 2022-4, updated annually), private foundation classification, and other determinations related to exempt organizations. Rev. Proc. 2022-5 also provides guidance on the exhaustion of administrative remedies for purposes of declaratory judgment under IRC 7428 and guidance on applicable user fees for requesting determination letters.

7.22.1.1.3
(02-04-2026)
Roles and Responsibilities

- (1) EO Determinations is primarily responsible for issuing determination letters on matters described in Rev. Proc. 2025-5.
- (2) A determination letter is a written statement EO Determinations issues to an organization that applies previously announced principles and precedents to a specific set of facts on matters described in Rev. Proc. 2025-5, (updated annually).

7.22.1.1.4
(07-18-2022)
Program Management and Review

- (1) Within EO R&A, the systems used to process determination cases include Letter Information Network User-fee System (LINUS), Modified EO-EP Determination System (MEDS), Employee Plans/Exempt Organizations Determination System (EDS), and Employee Plans/Exempt Organizations Applications Control System (EACS).
- (2) Campus Support inputs the data to control user fees for paper letter applications.
- (3) The Adjustments Unit controls dishonored payments and refunds.

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7.22.1.1.5
(07-18-2022)

Program Controls

- (1) Exempt Organizations Determinations Quality Assurance (EODQA) reviews determination cases to ensure:
 - a. Technical accuracy
 - b. Adherence to written procedures
 - c. Uniform and impartial treatment of exempt organizations' interests while protecting the government's interest
 - d. Identification of unfavorable case patterns, trends affecting processing quality, problem areas, unique issues, and new or novel techniques that Exempt Organizations Determinations (EOD) specialists develop

7.22.1.1.6
(07-18-2022)

Terms and Acronyms

- (1) Commonly used abbreviations include:

Abbreviation	Name
BOBJ	Business Objects
EACS	Employee Plans/Exempt Organizations Applications Control System
ECM	Enterprise Case Management
EDS	Employee Plans/Exempt Organizations Determination System
EO	Exempt Organizations
EOD	Exempt Organizations Determinations
EODQA	Exempt Organizations Determinations Quality Assurance
IDRS	Integrated Data Retrieval System
LINUS	Letter Information Network User-fee System
MEDS	Modified EO-EP Determination System
R&A	Rulings and Agreements

7.22.1.1.7
(02-04-2026)

Related Resources

- (1) Use the following IRMs in conjunction with this manual when processing EOD cases:
 - IRM 7.20.1, Exempt Organizations Determination Letter Overview, includes authorized persons information and disclosure issues.
 - IRM 7.20.2, Determination Letter Processing of Exempt Organizations, provides general case processing procedures for Exempt Organizations (EO) Determinations specialists to process determination letter requests.
 - IRM 7.20.3, Processing Foundation Classification and Miscellaneous Requests, includes foundation classification processing information and procedures for processing miscellaneous determination requests.

- IRM 7.20.4, Automatic Revocation and Other Special Determination Issues, describes automatic revocation procedures, foreign organization processing, and other non-standard procedures.
- IRM 7.20.5, Review Procedures for EO Determinations, lists cases subject to mandatory review and procedures for responding to review memorandums.
- IRM 7.20.6, Anti-Terrorism and Other Emerging Issues, describes EO Determinations processing procedures for combatting terrorism.
- IRM 7.20.9, Processing Form 1023-EZ, provides general case processing procedures for Exempt Organizations (EO) Determinations tax examiners and specialists to process Form 1023-EZ determination letter requests.
- IRM 7.22.4, Modified EO-EP Determination System (MEDS) User Manual, provides instructions on accessing, navigating, and processing exempt organization determination requests in MEDS.
- IRM 7.22.8, EP/EO Determination System (EDS) User Manual, describes procedures for Exempt Organization (EO) employees using Employee Plans/Exempt Organizations Determination System (EDS).
- IRM 7.21, Exempt Organizations Determinations Processing, describes EO R&A Processing & Support Unit's various roles and procedures.
- IRM 7.28, Exempt Organizations Disclosure Procedures, describes disclosure procedures under IRC 6104(c) and IRC 6110.

7.22.1.2
(02-04-2026)
Systems

- (1) Letter Information Network User-fee System (LINUS) is the user fee system for EO Determinations.
 - a. Campus Support inputs the initial data to control the user fee for all paper determination letter applications. The information automatically transmits to the Modified EO-EP Determination System (MEDS). See IRM 3.45.1, Processing Employee Plan and Exempt Organization Determination Applications and User Fees.
 - b. *Pay.gov* transmits user fee information from Forms 1023-EZ, 1023, 1024, and 1024-A to LINUS.
 - c. The EP/EO Determinations Processing Adjustments Unit inputs data in LINUS for dishonored checks and refunds. See IRM 7.21.2, Processing User Fees.
- (2) MEDS is the web-based information system for electronic case and inventory management that EO Determinations uses to process determination letter requests. See IRM 7.22.4, Modified EO-EP Determination System (MEDS) User Manual, for detailed MEDS system information.
- (3) Employee Plans/Exempt Organizations Determination System (EDS) is EO's determination system of record. See IRM 7.22.8, EP/EO Determination System (EDS) User Manual, for detailed EDS system information.
- (4) Employee Plans/Exempt Organizations Applications Control System (EACS) links EDS and the EO Business Master File (Master File). See IRM 7.21.8, EDS Unpostables, for information on data transfer from EDS to EACS.
 - a. A case opening establishes a new entity on Master File (Transaction Code 000) or updates the existing entity (Transaction Code 016) if the applicant's EIN is included on the National Account Profile. EO can also execute name changes (Transaction Code 013) and/or address changes (Transaction Code 014) for existing entities.

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- b. A case closing transmits information from EDS to Master File for cases closed with closing code 01, 02, 06, 09, or 11.
- (5) Business Objects (BOBJ) is the management information system EO uses to gather, access, analyze, share, and correlate data from EDS and MEDS.
- (6) Integrated Data Retrieval System (IDRS) is the system EO uses to access Master File for research and to update or correct unrestricted fields on Master File, when necessary.
- (7) Enterprise Case Management (ECM) is the electronic system used by the Correspondence Unit to process and respond to correspondence received from taxpayers relating to their tax exempt status.