Exempt Organizations Office/Correspondence Examination Flowchart

Your Exempt Organization is selected for examination

Initial Contact Letter is mailed requesting records and documents necessary to conduct examination

Letter & Document Request

Internal Revenue Agent conducts an examination with a limited scope of a few issues in an IRS office or through correspondence to determine whether the organization is organized and operated in accordance with its exempt function

Books & Records

Closing Conference held by telephone

Are changes proposed?

NO → Case Closed → Closing Letter Issued

YES →
- Tax or Status Change
- Delinquent Returns Secured
- Revocation
- Closing Agreement

Are changes agreed?

YES → Case Closed

NO → Appeals within IRS and/or to the Courts