



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

August 29, 2024

Control No: TEGE-07-0824-0014
Affected IRM: 7.21.10
Expiration Date: August 29, 2026

MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

FROM: Stephen A. Martin /s/ *Stephen A. Martin*
Director, Exempt Organizations, Rulings and Agreements

SUBJECT: Processing Correspondence and Form 4442

This memorandum updates procedures for processing correspondence and provides procedures for taxpayer inquiries received on Form 4442, Inquiry Referral.

Background/Source(s) of Authority

IRM 7.21.10.1.1(1) states that 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 (MF)

IRM 7.21.10.3(5) states that when taking action on correspondence, address all issues about the correspondence including, but not limited to, MF issues (such as misspelled name, address, etc.), old advance ruling dates, inconsistencies in EO submodule information, etc. Action includes:

- a. Reviewing the administrative case file.
- b. Contacting the requester to verify or clarify the issue, if needed. Refer to IRM 7.21.1.3.2, Taxpayer Authentication.
- c. Researching further information on IDRS, MEDS/EDS, and/or DVD.
- d. Forwarding a copy of the correspondence to another IRS office.

Procedural Changes

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. R&A also occasionally receives misrouted Form 4442s that should be directed to Taxpayer Service employees in EO Entity and EO Accounts located in Ogden.

R&A will receive Form 4442s in the email inbox *TE/GE-EO-R&A Form 4442s. EOCU employees will manage this mailbox. When the EOCU receives 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 Form 4442s received during the case creation process.

Once created, the cases will be assigned to an EOCU employee to process. Depending on the issue, the Form 4442 will be processed by the EOCU, a specialist in EO Determinations, or a tax examiner in the Adjustments Unit. For EO Entity or EO Account issues, Form 4442 will be forwarded to Ogden.

Forms 4442 that have been processed are subject to sample review by Exempt Organizations Determinations Quality Assurance (EODQA). The process will measure correct actions taken, proper documentation, timeliness, and procedures followed.

EOCU Issues

For EOCU issues (e.g., name and address changes, erroneous revocations, determination letter corrections, etc.) the EOCU employee will:

- Take the appropriate actions to resolve the taxpayer issue within 5 business days of assignment.
- Upload appropriate documentation in ECM supporting the actions, if applicable.
- Document all case actions taken in the ECM Case History.

Open Determination Case Issues

For open Determination case issues (Form 1023, 1023EZ, 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."

For open Determination case issues, the specialist will:

- Review the Form 4442.
- Contact the organization and take appropriate actions within 5 business days.
- Document all case actions (including telephone calls) in MEDS.

Adjustments Issues

For Adjustments issues (e.g., user fees, user fee refunds, unpostables, etc.), tax examiners in the EOCU will:

- Assign the case to a tax examiner in Adjustments in ECM.

For Adjustments issues, the tax examiner will:

- Take the appropriate actions to resolve the taxpayer issue within 5 business days of assignment.

- Upload appropriate documentation in ECM supporting the actions, if applicable.
- Document all case actions taken in the ECM Case History.

EO Entity or EO Accounts Issues

For EO Entity or EO Accounts issues (e.g., 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, and
- Close the ECM case, adding Disposition Code “Forwarded – Ogden.”

Effect on Other Documents

This guidance will be incorporated into IRM 7.21.10 by August 29, 2026.

Effective Date

August 29, 2024

Contact

EO Determinations Area 3 Manager

Distribution

IRS.gov