



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

August 29, 2024

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MEMORANDUM FOR EXEMPT ORGANIZATIONS
RULINGS AND AGREEMENTS EMPLOYEES

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

SUBJECT: Case Processing Clarifications

This memorandum clarifies certain case processing procedures.

Background/Source(s) of Authority

IRM 7.20.2.2.1(5) provides, in part, that in all instances where the request for exemption is being approved but relief under Treas. Reg. 301.9100-3 isn't being granted, call the organization and explain why relief isn't being granted. Prepare and send the correct determination letter along with Letter 6392, 9100 Effective Date.

IRM 7.20.2.3.4(5) states, that if you prepare an additional information request with individually composed questions, your manager must review and approve it before you send it. Managers will review and return the letter to you within three workdays.

Note: The additional information request, as well as the email chain showing managerial approval/feedback, must be uploaded in the MEDS Non-Disclosable folder.

IRM 7.20.2.5.1(4) provides that the MEDS Working folder should contain items that require further processing, including, but not limited to:

- Approval letters that are ready to be signed, dated, and mailed by a tax examiner
- Forms that need to be processed upon case closing (such as, Form 2363-A)

Procedural Changes

Letter 6392, 9100 Effective Date, is publicly disclosable under Section 6104. Prepare it at the same time as the approval letter and place it in the MEDS Working folder for the tax examiner to sign, date, and mail with the approval letter. The tax examiner will place it in the MEDS Disclosable folder upon closing.

If you prepare an additional information request with individually composed questions, your manager must review and approve it before you send it. Managers will review and return the letter to you within three workdays. Upload the email chain showing managerial approval/feedback into the MEDS Non-Disclosable folder. Place the additional information request in the Disclosable folder.

The specialist or tax examiner that works the MEDS case will place any form that requires further processing into the Non-Disclosable folder. For example, Form 2363-A, Form 14268, etc. The tax examiner that closes the case will process the forms located in the Non-Disclosable folder.

Effect on Other Documents

This guidance will be incorporated into IRM 7.20.2 by August 29, 2026.

Effective Date

August 29, 2024

Contact

EO Determinations Area 1 Manager

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