Common Tax-Exempt Organizations Issues and Communications Avenues to Resolve Them

	Issue (# & Title)	Form Number	Resolution	Address/fax number	Notes
(1)	**Erroneous automatic revocation of either Sec. 501(c)(3) or other 501(c)-subsection exempt status**	N/A	Documentation to prove that filings had been made is to be provided by fax or mail	Fax: 855-247-6123 Mail: IRS, y: IRS, 1973 N Rulon White Blvd, M/S 6552, Ogden, UT 84404	Do NOT use this fax number *for any other issues* (per IRS officials and changed webpage, last reviewed 19-Aug-2024). Search "charities-non-profits/automatic-exemption-revocation-for-nonfiling-action-required-by-organization-with-documentation-that-it-filed" for that webpage
(2)	**Informing IRS of address change for organization OR change of organization's "responsible person"**	8822-B	Complete Form 8822-B [see bottom of page 1 of Form 8822-B for applicable Service Center which is based on organization's existing (i.e., pre-changed) address!)]	Mail to either Kansas City, MO* or Ogden, UT Service Center	"Responsible person" for a nonprofit organization is generally the same as the organization's "principal officer" as described in the Form 990 instructions.
(3)	**Addressing rejected e-filing on Form 990 series returns** (other than rejections stemming from erroneous information in Exempt Org. Business Master File (EO BMF); *see* (5)A re fixing incorrect EO BMF data (needless to say, finding such errors prior to e-filing is preferable!)		Contact **E-filing Help Desk**	Phone: 866-255-0654	Generally, the organization's Electronic Returns Originator (ERO) will handle these matters (the ERO is usually the filing's Paid Preparer). Filers should NOT contact this number prior to a filing being rejected.
(4)	**Requesting copies of approved exemption applications (all years) files) and/or determinations ruling letters (only those issued prior to 2014**)**	4506-B	File Form 4506-B (using May 2024 or later Form) after having saved to Adobe and completed same, THEN hitting "submit" at bottom of Form	Submit button will automatically populated within your email platform a send to "tege-eo--my.eo.request@irs.gov"	****** Copies of determinations ruling letters issued in 2014 and thereafter should be available for inspection (and download, thus mooting need here) via IRS's Tax Exempt Organization Search (TEOS) online app: https://apps.irs.gov/app/eos/
(5)	**A. Seeking correction of incorrect EO BMF info** (e.g., incorrect year-end; incorrect exemption section; incorrect legal name or d/b/a name; incorrect PC vs. PF coding, etc.). *See* Row (5)B re *ruling letter errors or errors in listing of subordinates' data (for those under Group Ruling) data*	N/A	Contact **EO Entity** (also referred to as Entity Control)	Fax: 855-214-7520 Mail: IRS, Attn: EO Entity, M/S 6273, Ogden, UT 84201 Delivery: IRS, 1973 N Rulon White Blvd., Attn: EO Entity, M/S 6273, Ogden, UT 84404	**NOTE:** May also communicate here if EIN was issued prematurely (i.e., prior to taxpayer's date of formation) and based on that date IRS has asserted unmet annual return obligations resulting in automatic revocation based on the earlier date of EIN application iniitiating a first tax year which precedes taxpayer's formation.

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(5)	**B. Seeking correction of error in ruling letter** (such as effective exemption date utilizing incorrect formation date) **OR a GRH seeking correction of a subordinate's data** (such as wrong name or address)	N/A	First, contact the issuing IRS Agent at the number listed on the ruling letter. If that fails, reach EO Determs via contact points at right.	Fax: 855-204-6184 Mail: IRS, Room 6-403, PO Box 2508, Cincinnati, OH 45201	GRH = group ruling holder
(6)	**A. Informing IRS of change in organization's name by** entity *who has an individual exemption ruling letter AND is NOT required to file annual an information return (other than Form 990-N)* [NOTE: organization may also request letter acknowledging new name at same time!]	N/A	Contact **EO Correspondence Unit**	Mail to: IRS, Attn: EO Correspondence Unit, P.O. Box 2508, Room 6-403 Cincinnati, OH 45201 (NOTE: per IRS website, callers to IRS CAS's EO staff, 877-829-5500, may be assisted with filing this info on the phone)	Five scenarios are covered in this row (6). The first four are mandated via Internal Revenue Manual ("IRM") 21.3.8.9.2 (10-01-2022)'s sections (1) - (3); the fifth speaks solely to those who want a confirmation letter for an effected name change. Note that the cited IRM's Section (1) mandates all name changes be provided to the IRS with required documentation, which depends upon the form of the entity: incorporated entities need prove their amendment of Articles of Incorporation along with proof of filing/approval by State or local jurisdiction in which entity is organized; trusts need provide either amendments effected to the trust agreement or a resolution amending the trust document that provides both the effective date AND signature of at lease one trustee; and unincorporated associations [continued...]
(6)	**B. Informing IRS of change in organization's name by** *organization who is a central organization in a group ruling and who is NOT required to file annual information return (other than Form 990-N)* [may simultaneously request letter acknowledging new name!]	N/A	Contact **EO Entity** (also referred to as Entity Control). NOTE: an organization who is a subordinate under a group ruling may NOT submit their own name changes to the IRS (their "central" organization need adjust each subordinate's name annually)	Submission methods: Fax: 855-214-7520 Mail: IRS, Attn: EO Entity, M/S 6273, Ogden, UT 84201 Delivery: IRS, 1973 N Rulon White Blvd., Attn: EO Entity, M/S 6273, Ogden, UT 84404	

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(6)	**C. Informing IRS of change in organization's name by** *organization who IS required to file annual information return (other than Form 990-N)* **[*note though that this process will NOT generate a letter acknowledging the name change; process for requesting such a letter is in Row (6)E, below*].**	N/A	Accomplish via Form 990 annual information return if organization has not already notified the IRS of the fact of their name change following 6(A),(B) or (D). ***IRS officials state that annual information return reporting IS sufficient notice to the IRS and will lead to EO/BMF update*** . NOTE: some e-filing platforms cannot transmit required pdf documentation!	Name changes may be reported upon Form 990, 990-EZ, or 990-PF by checking the header's "Name change" box and including the required documentation set out in next column. (*Also see* "NOTE" in preceding column). In the case of filers filing delinquent returns, the cited IRM at (3) has an exception that notes each late filing must check the box and provide the required documentation.	need provide an "appropriately dated" [term is in quotes as it is NOT defined] amendment to the articles of association, constitution, or other organizing document AND the signature of at least two officers (a copy of the meeting minutes showing the name change, signed and dated by at least two officers is acceptable). Two scenarios are not covered here: (a) name changes of a church that does not have an exemption determination ruling AND is not covered by a group exemption; and (b) name changes of federal, state, and local governmental entities. IN BOTH such cases, the contact point to effect a name change on the BMF is EO Entity. Also note that IRC sec. 527 organizations are directed to IRM 21.3.8.14.8. NOTE: Additional information concerning the cited IRM's text at sections (1) - (3) appears at the end of this document. Those addressing the most complicated scenarios here are urged to refer to the relevant IRM section!
(6)	**D. Informing IRS of change in organization's name by "self-declared"** non-church who has no exemption ruling (typically 501(c)(4) or (6) groups) and are not exempt as a subordinate under a group-ruling.	N/A	Contact **EO Entity** (also referred to as Entity Control).	Submission methods: Fax: 855-214-7520 Mail: IRS, Attn: EO Entity, M/S 6273, Ogden, UT 84201 Delivery: IRS, 1973 N Rulon White Blvd., Attn: EO Entity, M/S 6273, Ogden, UT 84404	
(6)	**E. Those who HAVE informed IRS of change in organization's name and now desire to obtain IRS letter acknowledging that IRS is using that (new) name.** (Note, general affirmation of exempt status letters, where no name change is involved, may be obtained per procedures noted at row (8), below.)		Request is made to one of two cited offices (depending on whether organization holds an individual exemption ruling letter or has a group ruling determination which recognizes it as the group's "central organization").	filer with individual ruling uses: **EO Correspondence Unit** (address is noted at row (6)A, above); filer who is central organization of group ruling uses: **EO Entity** (address is noted at row (6)B, above).	NOTE: Expect delays in receiving the sought acknowledgement letter even though IRS already reflects the new name in the BMF! (Search for filer's EIN on EO BMF Public Abstract's monthly releases (or use a service that accesses that data) to determine if updated name has yet posted.) Note also that per Rev. Proc. 2018-32 all donors can rely on the EO BMF, or on Pub. 78 sub-database of organizations who are eligible for charitable contributions (that database is available via the IRS's TEOS online app accessible at: https://apps.irs.gov/app/eos/).

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(7)	**A. Communicating with EO Determs Unit to update or augment submitted (and still pending) exemption application**	All exemption applications and ruling requests	Contact Determinations by FAX (given urgency here)	Fax: **855-204-6184** [cited upon "Where's My Application for Tax-Exempt Status" IRS webpage as of its 14-Feb-2025 "page last reviewed", along with mailing and delivery addresses) and was reiterated by IRS officials at 6/7/2024 TEGE EO Council Meeting. **NOTE:** See row (7)B for add'l fax used for sending further info for pending Forms 1023, 1024 & 1024-A into Determs unit.	Filers needing to provide new or additional info to the IRS on a filed application when an applicant need bring forth changed facts or circumstances and have same associated as soon as possible with an existing application may use this number (or that in (7) B. This number may also be availed of to address issues with Determs Unit's handling of filed application when, as part of the Determs process, auto-revocation has been imposed (typically necessary to have the application handled as a request for retroactive reinstatement as part of the initial application's processing). It may also be used to seek expedite of a still-pending application if same was not sought with the initial application's submission.
(7)	**B. Providing EO Determs with initial application documents when pay.gov's 15 MB limit is exceeded OR in providing further info >15 MB on pending application Forms**	Forms 1023, 1024-A or 1024	Augmenting pending exemption applications with Determs Unit via request or by own initiative (note this fax number is for faxes >15 MB)	Fax: **844-203-5543**	This number is cited in IRM Exhibit 21.3.8-15 as available for Form 1023 & 1024-A filers in their communication with Determs; IRS officals spoke to this fax line's utility (including its use with Form 1024) at 6/7/2024 TEGE EO Council meeting.
(8)	**Affirmation letter of *fact* that IRS had accorded an entity tax-exempt status and that such status is in place as of letter's issuance**	N/A	Contact Customer Account Services ("CAS")	Phone CAS: 877-829-5500	Information required to be provided is organization's full name, EIN, and authorization (via signature) of officer or trustee of the organization.
(9)	**Initial filing for new Sec. 501(c)(4) entities who "self-describe" as exempt thereunder**	8976	File Form 8976 electronically within 60 days after the organization is established	Online only filing	Late filing will incur penalty of $20/day, up to a maximum of $5,000

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(10)	**Miscellaneous Determination Requests (user fee required) Form was completely revised in 2023 to accomodate e-filing.** In addition to its historical purposes, the Form here is used for: (a) a government entity is requesting voluntary termination of their IRC sec. 501(c)(3) exemption; (b) a Canadian registered charity requesting inclusion in TEOS' Pub. 78 database OR seeking determination of public charity classification; and (c) a 501(c)(3) is notifying IRS that its intent to terminate PF status under IRC sec. 507(b)(1)(B) has been accomplished via completion of the	8940	File Form 8940 to request rulings listed in Notes section	E-filing was mandated *via pay.gov* as of summer 2023.	Form 8940 has always been used to procure the following rulings: (1) advance approval of PF set-asides; (2) advance approval of PF voter registration activities; (3) advance approval of PF scholarship procedures; (4) ratifying organization is not required to file annual information return (i.e., Form 990 or 990-EZ); (5) advance determination that a grant will qualify as an "unusual grant"; (6) change in 'type' of supporting org. classification under 509(a)(3); (7) effecting a reclassification of taxpayer's foundation status; and (8) initiating termination of PF status via advance ruling request under IRC sec. 507(b)(1)(B).
(11)	**RE BOTH: (1) responding to Penalty Notices from "EO Accounts" (incl. CP171 letters; all notiices usually only provide phone and mail address); & (2) inquiring about penalty abatement requests or on other tax-related issues needing correction**	u	Council garnered IRS fax number 11/17/2023 (sought in light of delays ensuing via mailed submissions on notices). At 6/7/2024 TEGE meeting IRS officials spoke to arenas handled by EO Accounts versus EO Entity	Fax: 877-792-2864 Mail: IRS, Attn: EO Accounts Unit, M/S 6552, Ogden, UT 84201 Delivery: IRS, 1973 N Rulon White Blvd. [rest same except zip: 84404]	**CAVEAT:** in March 2024 practitioners began reporting that IRS agents stated this fax-line was not working (although senders did get confirm of send on their end). As of 6/30/2024, practitioners continue to be told by some agents that fax is not working properly (although IRS officials state issues have been resolved). Be advised to use BOTH fax and hard mail in making contact here!
(12)	**Paper-filing option for 990-series returns "before exempt status is recognized" longer is possible -- this line is thus moot**				
(13)	**Noticing IRS that an organization wants to TERMINATE its group ruling**	N/A	Contact **EO Entity** (also referred to as Entity Control).	Mail: IRS, Attn: EO Entity, M/S 6273, Ogden, UT 84201 Delivery: IRS, 1973 N Rulon White Blvd., Attn: EO Entity, M/S 6273, Ogden, UT 84404	

Disclaimer: Line 6 information has been culled from input provided by IRS officials from March 2022 through June 2024 at TEGE EO Council's thrice-yearly EO Update sessions. Remaining lines' details has been culled from IRS Forms or webpages. The information shared here is believed by the preparer to be accurate as of the date cited in the footer below. Users of this information are advised that IRS procedures may change and that none of us have any control (although we wish we did) over the IRS!