

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

<u>Issue (# & Title)</u>	<u>Form Number</u>	<u>Resolution</u>	<u>Address/fax number</u>	<u>Notes</u>
(1) Erroneous automatic revocation of either Sec. 501(c)(3) or other 501(c)-subsection exempt status	N/A	Fax information to dedicated IRS number established for all erroneous revocations	Fax: 855-247-6123	Do NOT use this fax number <i>for any other issues</i> (per IRS officials).
(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, KS 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)). Row (5)A addresses errors in EO BMF statuses (which should be found and fixed BEFORE e-filing is attempted).		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 at which contact is invited by the IRS.
(4) Requesting copies of exemption application or of issued determinations ruling letter	4506-B	File Form 4506-B with EO Correspondence Unit	Mail to: IRS, Attn: EO Correspondence Unit, P.O. Box 2508, Room 6-403 Cincinnati, OH 45201	NOTE: Copies of determinations ruling letters issued in 2014 and later should be available for inspection (and download) through the 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 <i>ruling letter</i> errors.	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 initiating a first tax year which precedes taxpayer's formation.
(5) B. Seeking correction of error in ruling letter (for example, effective exemption date references incorrect formation date)	N/A	First, contact the issuing IRS Agent at the number listed on the ruling letter. If that fails, reach EO Determs via	. . . : Fax: 855-204-6184 Mail: IRS, Room 6403, PO Box 2508, Cincinnati, OH 45201	

<u>Issue (# & Title)</u>	<u>Form Number</u>	<u>Resolution</u>	<u>Address/fax number</u>	<u>Notes</u>
(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 tihs 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). Notably, Section (1) mandates the name change 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 least one trustee; and unincorporated associations 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). Not covered here are two scenarios: (a) name changes of a church which 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: Further information concerning the cited IRM's text at sections (1) - (3) appears at the end of this document.
(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	
(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) [however, this process will NOT generate a letter acknowledging the name change; process for requesting a letter is in Row (6)E, below].	N/A	Accomplish via Form 990 annual information return (but ONLY if organization has not already notified the IRS of the fact of their name change. IRS officials have noted that the first annual information return that reports the name change is sufficient notice to the IRS).	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 (see notes). In the case of filers filing delinquent returns, the cited IRM at (3) has an exception that requires this also be done with all such filings).	
(6) D. Informing IRS of change in organization's name by non-church organization without a formal ruling who is not subordinate under group exemption (i.e., "self-declared" under 501(c)(4), (c)(6), or other relevant subsection).	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	

Issue (# & Title)	Form Number	Resolution	Address/fax number	Notes
(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 posted. 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 IRS's TEOS online app: https://apps.irs.gov/app/eos/).
(7) Communicating with EO Determinations Unit to update information provided in a submitted (and still pending) exemption application	All exemption applications and ruling requests	Contact Determinations by FAX (given urgency here)	Fax: 855-204-6184 [Note: this number (as well as alternative delivery modes) are cited upon the IRS's "Where's My Application for Tax-Exempt Status" webpage.]	This # may be used to provide new info to the IRS on a submitted application (either when same has been sought by the IRS or when applicant wants to bring filer's changed facts or circumstances forward and have same associated as soon as possible with still-pending exemption application). Note: this number is also to be used in addressing issues with <u>Determs Unit</u> relating to their handling of filed application when as part of the Determs process auto-revocation has been imposed; such contact is typically necessary in order to have the application handled as a request for retroactive reinstatement as part of the initial application's processing. Similarly, this # may be used to seek expedited of a still-pending application if same was not sought with the initial application's submission.
(8) Affirmation letter of fact that IRS has accorded entity tax-exempt status	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.

<u>Issue (# & Title)</u>	<u>Form Number</u>	<u>Resolution</u>	<u>Address/fax number</u>	<u>Notes</u>
(9) Miscellaneous Determination Requests (user fee required)	8940	File Form 8940 to request items listed in Notes section	E-filing available on pay.gov as of April 3, 2023. Paper filing no longer accepted after July 3, 2023. Mail: Internal Revenue Service TE/GE Stop 31A Team 105; P.O. Box 12192 Covington, KY 41012-0192; Delivery: 7940 Kentucky Drive TE/GE Stop 31A Team 105, Florence, KY 41042	Form 8940 is 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). Newly added to the Form in 2023 are: (a) government entities' requesting voluntary termination of their exemption under IRC sec. 501(c)(3); (b) Canadian registered charities requesting inclusion in TEOS' Pub. 78 data OR a determination of their public charity classification; and (c) providing notice to IRS that intent to terminate PF status under IRC sec. 507(b)(1)(B) has been accomplished in completed advance ruling period.
(10) 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

Regarding Row (6) being informed by IRM 21.3.8.9.2 (10-01-2022): this IRM's section (2) specifies that organizations required to file an annual information return but who have not yet notified the IRS of their name change can report the change on their [990, 990-EZ, 990-PF]; and then at section (3) the IRM notes that IF the organization is not required to file an annual return (other than the 990-N) OR if the organization wants a letter acknowledging the name change, it should use the table below . . . [for] the correct address [to submit] name change documentation based on the type of organization and its exempt status. [Addresses are given by reference to the IRM's Exhibit 21.3.-15.] As noted in Row (6), the IRM (via its sections (1) and (3)) sets out the documentation necessary to support a name change which varies both by type of entity and what type of exemption ruling they hold, respectively.

Disclaimer: Line 6 information has been culled from input provided by IRS officials across calendar 2022 and March 2023 at TEGE EO Council's EO Update sessions. Other Lines' information has been culled from IRS Forms or relevant IRS webpages. The information shared here is believed by the preparers 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 we preparers have no control (although we wish we did) over the IRS!