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TE/GE Memo Limits Types of Cases Transferred for E/O Processing.

The IRS Tax-Exempt and Government Entities Division has issued administrative guidance (TEGE-07-0414-0009) limiting the types of cases and issues that are transferred to the Exempt Organizations Technical Unit for processing, including cases involving optional expedited processing for section 501(c)(4) applications.Generally, some cases, including cases without established precedent, cases with significant regional or national impact, technical advice cases, and technical assistance requests, have been transferred to the technical unit for processing. Also transferred have been cases involving the interpretation of a treaty or international agreement, Canadian Treaty Organization determinations that involve unprecedented or novel issues, and specific cases with potential terrorist connections.

As of April 8, 2014, the guidance limits the transferred case types to applications under section 501(c)(3) from hospitals subject to requirements under section 501(r); some applications under section 501(c)(4) on optional expedited processes; and some technical assistance requests.

April 8, 2014Affected IRM: IRM 7.20.1 & 7.20.4

Expiration Date: April 8, 2015

MEMORANDUM FOR
ALL MANAGERS AND EMPLOYEES IN THE EXEMPT ORGANIZATIONS DETERMINATIONS UNIT AND EXEMPT ORGANIZATIONS TECHNICAL UNIT

FROM:
Stephen A. Martin
Acting Director, EO Rulings and Agreements

SUBJECT:
Identification of Cases Transferred to EO Technical

The purpose of this memorandum is to provide administrative guidance to the Exempt Organizations Determinations Unit and the Exempt Organizations Technical Unit regarding issues and cases currently transferred to EO Technical as described in IRM sections 7.20.1 and 7.20.4.Pursuant to IRM section 7.20.1, certain cases, including cases without established precedent (set forth in IRM 7.20.1.4.1), cases with significant regional or national impact, technical advice cases, and technical assistance requests, were transferred to EO Technical for processing. In addition, IRM section 7.20.4 requires the transfer of cases involving the interpretation of a treaty or international agreement, Canadian Treaty Organization determinations that involve unprecedented or novel issues, and certain cases with potential terrorist connections (as described in 7.20.4.7.1). However, in the interest of efficient tax administration, effective upon issuance of this memorandum, the types of cases and issues transferred to EO Technical for processing shall be limited to the following:

- (1) Applications under Internal Revenue Code section 501(c)(3) from hospitals subject to requirements under section 501(r). The transfer of these cases will continue until training is completed for EO Determinations personnel on this technical matter. The training is scheduled for summer 2014;

(2) Certain applications under IRC section 501(c)(4), pursuant to the Memorandum issued on December 23, 2013, by the Acting Director, EO, Control No. TEGE-07-1213-24, Expansion of Optional Expedited Process for Certain Exemption Applications under Section 501(c)(4); and

(3) Technical assistance requests, pursuant to the procedures set forth in the Memorandum issued on July 15, 2013, by the Acting Director, EO R&A, Control No: TEGE-07-0713-11, Interim Guidance on Requests for Technical Assistance.
The content of this memorandum will be incorporated in IRM sections 7.20.1 and 7.20.4.Please contact the Senior Manager, Rulings and Agreements, Technical with any questions regarding the application of this memorandum.

cc:
www.irs.gov

Citations: TEGE-07-0414-0009

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