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IRS Changes to the EO Determinations' Additional Information Request Process Beginning September 2015.

We're making changes to how we ask for additional information in the Exempt Organizations (EO) determination letter program. The revised procedures will generally apply to determination letter requests and will improve the program's efficiency and consistency. General application processing procedures are described in Revenue Procedure 2015-9.

These revised procedures will be effective for letters requesting additional information mailed on or after the effective date of an Interim Guidance memorandum to be issued in early September 2015.

EO Determinations reviews every request

EO Determinations reviews every determination letter request to determine if it meets applicable requirements.

> **1. If the request contains sufficient information,** we consider the request and issue a determination letter.
>
> **2. If additional information is needed to make a determination,** we'll ask for it by letter and give you a period of time (generally 28 days) to submit the information. We'll also attempt to contact you or your designated representative by telephone to alert you to the coming letter.
>
> **3. If you don't respond within the provided time frame,** we'll close your request without making a determination. We won't return any submitted documents or any portion of your user fee. However, we'll attempt to contact you or your designated representative by telephone before closing the request. We'll no longer place requests that have no response in a suspense status for a period of time before closing the request.

What if my request is closed?

If your application is closed because you didn't respond within the allowable time frame, you'll need to submit a new determination letter request and user fee.

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