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IRS Changes to the EO Determinations Process: Rejecting Incomplete Applications Beginning November 2015.

We continue to make changes to our Exempt Organizations (EO) determination letter program to improve the program's efficiency and consistency.

EO Determinations will no longer process substantially incomplete applications

Effective November 18, 2015, if you submit a substantially incomplete determination letter request (Form 1023, Form 1024, Form 1028, Form 8940 or other letter request), we'll return the application package and user fee to you with a letter of explanation.

Revenue Procedure 2015-9, Section 3.08 (updated annually), lists the requirements of a substantially complete application as:

- The current version of the application form found at www.irs.gov
- The correct user fee
- A signature by an authorized individual
- An employer identification number
- A statement of receipts and expenses
- A copy of your organizing document that meets the requirements of a conformed copy
- A detailed narrative of your proposed activities
- A copy of your bylaws or similar governing rules, if adopted

Note: If your particular letter request doesn't require a listed element, we won't consider that element when determining whether your application is substantially complete.

If we return your application package, our records won't show a pending application for a determination letter. If you still want a determination letter, you must resubmit your entire application package, including the missing information, and the correct user fee.

If your request is substantially complete, we'll review it to determine if it meets the requirements for the type of request and ask for any additional information needed. You can find information on case processing in Revenue Procedure 2015-9 as well as on the website at IRS processing of exemption applications.

Non-acceptance of Form 1023-EZ

We continue to not accept/reject an incomplete Form 1023-EZ. Generally, if you attempt to electronically submit an incomplete Form 1023-EZ, www.pay.gov won't accept the submission. Also, once submitted, if we determine your Form 1023-EZ is incomplete or otherwise not accepted for processing based on Revenue Procedure 2015-5, Section 4 (updated annually), we'll send you a letter of explanation, and we'll refund your user fee (certain exceptions apply).

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