

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

<u>Issue (each are numbered)</u>	<u>Form Number</u>	<u>Resolution</u>	<u>Address/fax number</u>	<u>Notes</u>
(1) <b>Erroneous automatic revocation of either Sec. 501(c)(3) or other 501(c)-subsection exemption</b>	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) <b>Informing IRS of change of address or change in organization's "responsible person"</b>	<a href="#">8822-B</a>	Complete Form 8822-B	Mail to either Kansas City, KS or Ogden, UT Service Center [see bottom of page 1 of Form 8822-B for applicable Service Center which is based on pre-changed address!]	Responsible "person" for nonprofit organization is generally the same as the "principal officer" as described in the Form 990 instructions.
(3) <b>Addressing rejected e-filing on Form 990 series returns</b> (other than those related to erroneous information in Exempt Org. Business Master File (EO BMF). NOTE: errors in EO BMF statuses should be found and fixed BEFORE e-filing is attempted.	N/A	Contact <b>E-filing Help Desk</b>	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). Do not call this number prior to filing being rejected and contact thus invited.
(4) <b>Requesting copy of organization's exemption application or copy of prior-issued determinations ruling letter</b>	<a href="#">4506-B</a>	File Form 4506-B with <b>EO Correspondence Unit</b>	Mail to: IRS, Attn: EO Correspondence Unit, P.O. Box 2508, Room 6-403 Cincinnati, OH 45201	<b>NOTE:</b> Copies of determinations ruling letters issued in <b>2014</b> and hence should be available for inspection/download through IRS's TEOS tool.
(5) <b>Seeking correction of EO BMF errors</b> (e.g., incorrect year-end; incorrect exemption section; incorrect legal name or d/b/a name; incorrect PC vs. PF coding, etc.)	N/A	Contact <b>EO Entity</b> (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	May also communicate here if EIN was issued prematurely (i.e., prior to date of formation) and based on that date IRS cites unmet annual return obligations in posting automatic revocation due to using the earlier date of EIN application for tax years preceding taxpayer's formation.

<p>(6) <b>A. Informing IRS of change in organization's name by organization who has an individual exemption ruling letter, and who is NOT required to file annual information return (other than Form 990-N)</b> [NOTE: organization may also request letter acknowledging new name at same time!]</p>	N/A	Contact <b>EO Correspondence Unit</b>	Mail to: IRS, Attn: EO Correspondence Unit, P.O. Box 2508, Room 6-403 Cincinnati, OH 45201 (NOTE: per IRS website, callers to IRS Customer Account Services' EO staff, 877-829-5500, may also be able to file this information with their assistance)	<p>Five scenarios are covered in this row (6)*. All have been drawn from the edicts in Internal Revenue Manual ("IRM") 21.3.8.9.2 (10-01-2022) found within its first three sections, numbered in the text as (1) - (3). Per IRM 21.3.8.9.2's (1), specific name change documentation must be provided by the reporting entity. The documentation depends upon the form of the entity: <u>incorporated entities</u> need provide amendment to Articles of Incorporation along with proof of filing/approval by State or local jurisdiction in which entity is organized; <u>trusts</u> need provide either amendment to the trust agreement or resolution to amend the trust document with the effective date AND signature of at least one trustee; and <u>unincorporated associations</u> 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 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 in this row are name changes required by churches without a formal ruling (and not part of a group exemption) and federal, state, and local governmental entities -- in both cases, their contact point is EO Entity. IRC section 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.</p>
<p>(6) <b>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)</b> [may simultaneously request letter acknowledging new name!]</p>	N/A	Contact <b>EO Entity</b> (also referred to as Entity Control). NOTE: an organization who is a subordinates under a group ruling may NOT submit their own name changes to the IRS (their "central" organization adjusts their 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	
<p>(6) <b>C. Informing IRS of change in organization's name by organization who IS required to file annual information return (other than Form 990-N)</b> [however, this process will NOT generate a letter acknowledging the name change; process for requesting a letter is in row following].</p>	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 change may be reported upon Form 990, 990-EZ, or 990-PF by marking "Name change" box and attaching required documentation. (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).	
<p>(6) <b>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).</b></p>	N/A	Contact <b>EO Entity</b> (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) <b>E. For those who HAVE informed IRS of change in organization's name but wish to obtain IRS letter <u>acknowledging the new name.</u></b> (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: <b>EO Correspondence Unit</b> (address is noted at row (6)A, above); filer who is central organization of group ruling: uses <b>EO Entity</b> (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 function).
(7) <b>Communicating with EO Determinations Unit when updating of information provided in a submitted (and still pending) exemption is sought</b>	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 with 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) <b>Affirmation letter of <i>fact</i> that IRS has accorded entity tax-exempt status</b>	N/A	Contact <b>Customer Account Services ("CAS")</b>	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) Miscellaneous Determination Requests (user fee required)	<a href="#">8940</a>	File Form 8940 to request items listed in Notes section	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	Use for: advance approval of PF set-asides; advance approval of PF voter registration activities; advance approval of PF scholarship procedures; exemption from 990 filing requirements; advance determination of an unusual grant; change in type of Sec. 509(a)(3) supporting org.; reclassification of foundation status; termination of PF status - advance ruling request and at end of 60-month period.
(10) Initial filing for new Sec. 501(c)(4) entities who "self-describe" as exempt thereunder	<a href="#">8976</a>	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). The IRM at (2) requires 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, 990A1:F30-EZ, 990-PF]; and then at (3) the IRN 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.] The IRM at both (1) and (3) details the required 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 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 document footer. Users of this information are advised that IRS procedures may change and that the preparers have no control over the IRS.