IRS Exempt Organizations

March 3, 2023

Fiscal Year 2023 EO R&A Determinations results as of December 30, 2022:

* Received 39,088 applications for tax-exempt status; closed 38,202
* Average age of open inventory - 87 days
  + Average age of Form 1023-EZ - 29 days
  + Average age of Form 1023 - 99 days
  + Average age of Form 1024 - 109 days
  + Average age of Form 1024-A - 119 days
  + Average age of Form 8940 - 108 days
* Average processing time for all closed case inventory - 63 days
  + Average processing time for closed Forms 1023-EZ - 31 days
  + Average processing time for closed Forms 1023 - 122 days
  + Average processing time for closed Forms 1024 - 179 days
  + Average processing time for closed Forms 1024-A - 192 days
  + Average processing time for closed Forms 8940 - 190 days

Fiscal Year 2023 EO Examination results as of December 30, 2022:

* Started 707 total exams; closed 630

-22 compliance strategy exams (3% of exam starts), closed 90

* 88.9% change rate on closed compliance strategy exams

-279 data driven exams (39.5% of exam starts), closed 129

* 65.9% change rate on closed data driven exams

-406 referrals, claims and other casework exams (57.4% of exam starts), closed 411

* + 79.6% change rate on closed referrals, claims and other casework exams

Helpful links:

* [TEGE Outreach Survey](https://www.opssupport-surveys.com/se/2511374571DA3188) (irs.gov/tegesurvey)
* [Charities and Nonprofits](https://www.irs.gov/charities-and-nonprofits)
* [Where's My Application for Tax-Exempt Status?](https://www.irs.gov/charities-non-profits/charitable-organizations/wheres-my-application-for-tax-exempt-status)
* [EO Update](https://www.irs.gov/charities-non-profits/current-edition-of-exempt-organizations-update)
* [EO Audit Technique Guides (ATGs) and Technical Guides (TGs)](https://www.irs.gov/charities-non-profits/audit-technique-guides-atgs-and-technical-guides-tgs-for-exempt-organizations)