



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

September 30, 2014

Control Number: TEGE-07-0914-0026
Affected IRM: 7.20.6 and 4.75.35
Expiration Date: September 30, 2016

MEMORANDUM FOR ALL EXEMPT ORGANIZATIONS EMPLOYEES

FROM: Tamera L. Ripperda /s/ *Tamera L. Ripperda*
Director, Exempt Organizations, TE/GE

SUBJECT: The EO Emerging Issue Committee

Interim Guidance Memorandum TEGE-07-0913-17 (September 30, 2013) discussed the expansion of the size and responsibilities of the EO ATAT Committee into a newly formed Emerging Issues Committee (Committee) as part of Exempt Organizations' efforts to ensure potential issues needing coordination are properly handled, decisions are documented, and employees are provided with sufficient guidance, procedures, and training to perform their duties. The creation of the Committee was also discussed during the Emerging Issues Processing training held on September 26, 2013.

As discussed in the prior Interim Guidance, the Committee will act as the central point for referrals of emerging issues and all issues involving potential abusive transactions, fraud, or terrorism as well as large case, complex, or sensitive issues. The Committee will address such issues as they emerge and provide appropriate avenues for prompt disposition or resolution. The Committee will coordinate among EO, TE/GE, Counsel, and other IRS divisions in addition to federal and state agencies. The Committee will help develop an overall strategy for EO emerging issues, and it will serve as a contact for other service areas. The Committee will identify trends and issues and continually assess the effectiveness of the EO emerging issue process.

Attached to this memorandum are a flowchart that illustrates the emerging issue process and the form that will be used to refer issues to the Committee.

The following representatives will co-chair the Committee:

EO Rulings & Agreements: An appointed R&A Senior Manager

EO Examinations: The FIU Area Manager

Agents who discover a potential issue of the type described above will discuss the

matter with his/her manager. If the manager agrees, then the issue should be elevated. The manager will complete and submit the attached form, *Elevation of Issue to the EIC*, to the TE/GE Fraud Specialist. Detailed procedures are forthcoming.

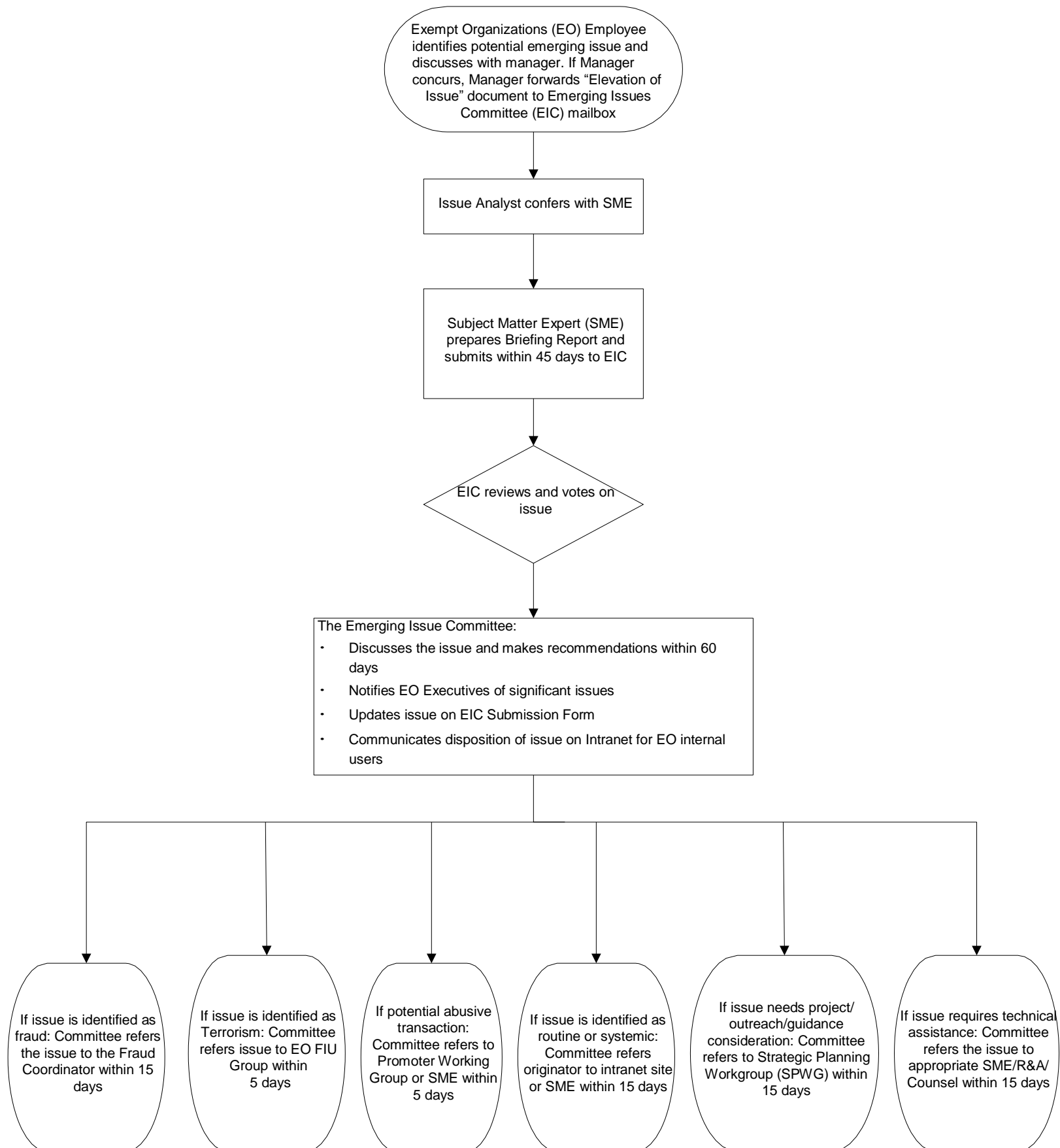
If there are any questions about this memorandum or any assistance is needed on matters related to the EO Emerging Issue Committee, contact a Committee co-chair or a TE/GE Fraud Specialist. Alternatively, questions can be submitted to *TEGE EO Review Staff, for routing to the appropriate individuals for action.

Interim Guidance Memorandum TEGE-07-0913-17 dated September 30, 2013, of the same title, is restated and superseded to reflect editorial changes.

The contents of this memorandum will be incorporated into IRM 7.20.6 and IRM 4.75.35.

Attachments: Flowchart
Referral form

cc: www.irs.gov



Elevation of Issue to the EIC		
Agent's name:		Function:
Area:	Group:	Manager's Signature/Date:
Phone:		
Email Address:		
Submitted to		Date Submitted
DESCRIPTION of emerging issue identified (Do NOT include taxpayer specific information):		
IRC Section(s) potentially impacted by the emerging issue identified:		
Describe HOW you identified the potentially emerging issue:		
Describe any DOCUMENTATION you may have and HOW you acquired it:		
Any additional information you may have to offer (size, marketing, etc):		