

# Index

- Accuracy of return, § 5.19(j)  
Advisory letters, §§ 5.32(a), 5.33(b)  
Agreed case:  
    in general, § 5.32(a)  
    in private foundation context, § 5.33(g)  
    in unrelated business context, § 5.33(i)  
Agricultural organizations, IRS examinations of, § 7.1(l)  
Amateur athletic sports organizations, IRS examinations of, § 7.1(h)  
American National Red Cross Governance Modernization Act of 2007, § 3.1(o)  
Announcements, issuance of, § 2.10  
Apostolic organizations, IRS examinations of, § 7.1(aa)  
Appeals function:  
    in general, §§ 2.2, 2.11(a)  
    IRS district office action, § 3.9(a)  
    organization, priorities, and mission, § 2.11(a)  
    proposed additional tax, § 3.9(c)  
    regional office appeal, § 3.9(b)  
    and tax-exempt organizations, § 2.11(b)  
Associate offices, definition of, § 1.9  
Audit controversy, IRS, § 1.7  
Audit lottery, winning of, §§ 3.2, 5.2  
Audit unfolds: ongoing steps:  
    documents, § 3.3(a)  
    outcomes, §§ 3.3(c), 5.33  
    perspective, § 3.3(d)  
    stay calm, things take time, § 3.3(b)  
Audit workpapers, defined, § 5.19(b)  
Audits of tax-exempt organizations by IRS:  
    audit issues, introduction, § 1.3  
    audit procedures in general, § 1.4  
    controversy as to, § 1.7  
    current focus of, § 1.14  
    expansion of audit activity, § 1.13  
    future focus of, § 1.14  
    initial steps and reactions (see Winning audit lottery), § 3.2  
    issues, § 1.3  
    management of, § 3.0  
    pre-audit precautions (see Pre-Audit Precautions), § 3.1  
    procedures, introduction to, §§ 1.1, 1.4  
    reasons for, § 1.2  
    of returns, §  
    rights, tax-exempt organizations', § 1.5  
    types of, §§ 1.6, 1.12  
    unfolding of (see Audit unfolds: ongoing steps), § 3.3  
Automated Information Management System, IRS, §§ 5.2(a), 5.2(b), 5.2(c), 5.3(b), 5.3(c), 5.4(g), 5.16, 5.18(a)(v)  
Balance sheet analysis, § 5.19(h)  
Black lung benefit trusts, IRS examinations of, § 7.1(y)  
Books and records:  
    contracts, § 5.19(b)(vi)  
    correspondence files, § 5.19(b)(viii)  
    defined, § 5.19(b)(i)  
    financial records, § 5.19(b)(ix)  
    governing instruments, § 5.19(b)(ii)  
    IRS examination of, §§ 3.1(a), 5.19(b)(i)  
    minutes, § 5.19(b)(iii)  
    operating manuals, § 5.19(b)(vi)  
    publications, § 5.19(b)(iv)  
    web sites, § 5.19(b)(v)  
Brown, Kevin M., §§ 1.13, 1.14  
Burden of proof, § 5.20  
Business leagues, IRS examinations of, § 7.1(m)  
Campus, IRS, § 5.3(c)  
Case Assignment Guide, IRS, § 5.4(b)  
Case chronology record, IRS, § 5.16  
Cases (IRS classification of):  
    agreed, § 5.32(a)  
    excepted agreed, § 5.32(a)  
    no change, § 5.32(a)  
    no change with written advisory, § 5.32(a)  
    partially agreed, § 5.32(a)  
    unagreed, § 5.32(a)  
Cemetery companies, IRS examinations of, § 7.1(s)  
Change cases, § 5.33(c)  
Charitable organizations, IRS examinations of, § 7.1(b)  
Chief counsel advice memoranda, issuance of, § 2.10  
Chief Counsel, Office of:  
    in general, §§ 1.9, 2.2  
    and issue elevation, § 3.8(g)  
Church tax audit procedures:  
    administrative remedies, exhaustion of, rule, § 6.15  
    church records, § 6.5  
    church tax examinations, § 6.7  
    church tax inquiries, § 6.6

## INDEX

- Church tax audit procedures: (*contd.*)
  - constitutional law background, § 6.1
  - inapplicability of procedures, § 6.4
  - intermediate sanctions rules, interaction with, § 6.16
  - limitations on additional inquiries and examinations, § 6.13
  - limited remedy for IRS violations of procedures, § 6.14
  - ninety-day completion rule, § 6.11
  - prototype scenario, § 6.9
  - special limitation periods, § 6.12
  - statutory law background, § 6.2
  - statutory law overview, § 6.3
  - summons enforcement, § 6.8
  - two-year completion rule, § 6.10
- Classification unit, IRS Exempt Organizations (EO), §§ 5.2(a), 5.2(b), 5.2(c), 5.3(b), 5.3(c), 5.4(a)
- Claims:
  - defined, § 5.34
  - filing for, § 5.34
  - informal, § 5.34
  - processing, by IRS, § 5.2(c)
- Closing agreements:
  - authority and function, § 1.10(b)
  - finality of, § 1.10(d)
  - overall purpose of, § 1.10(a)
  - scope of, § 1.10(c)
  - in tax-exempt organizations context, § 1.10(e)
- Closing letters:
  - examination reports, § 5.32(b)
  - terminology, § 5.32(a)
- Commissioner of Internal Revenue, § 2.2
- Commissioner, Tax Exempt Government Entities Division, § 2.3(a)
- Compliance check projects, IRS, §§ 1.6(d), Chapter 4
- Condition codes, IRS, § 5.2(b)
- Conflicts of interest, IRS, § 5.6
- Contact person, §§ 3.2(b), 5.18(a)(ii)
- Cooperative organizations, IRS examinations of, § 7.1(r)
- Correspondence examinations, §§ 1.6(b), 5.4(b)
- Credit unions, IRS examinations of, § 7.1(t)
- Crop financing organizations, IRS examinations of, § 7.1(v)
- Cumulative Bulletin, § 2.10
- Customer service, § 5.18(b)(iii)
  - Data Analysis Unit, §§ 2.3(a), 2.3(d), 2.5
  - Declaratory judgment procedure, §§ 3.13(b), § 5.27, 5.33(g)
  - Department of the Treasury, structure of, § 2.1.
  - Determination file, IRS, § 5.14
  - Disbursement analysis, § 5.19(e)
  - Documents to be provided (to IRS), §§ 3.6, 5.19(b)
  - Educational organizations, IRS examinations of, §§ 7.1(b), 7.1(f)
  - Everson, Mark W., §§ 1.1, 1.13, 4.0, 4.1
  - Examination case, § 5.4(b)
  - Examination cycle, IRS, § 5.5
  - Examination, IRS, defined, §§ 1.1, 5.0
  - Examination, IRS, management of:
    - initial steps, § 3.2
    - ongoing steps, § 3.3
    - pre-audit precautions, § 3.1
  - Examination outcomes:
    - change cases, § 5.33(c)
    - modification of exempt status, § 5.33(f)
    - no change, §§ 5.9, 5.33(a)
    - no-change, with written advisory, §§ 5.9, 5.33(b)
    - nonexempt charitable trusts, § 5.33(l)
    - non-private foundation excise taxes, § 5.33(k)
    - private foundation excise taxes, § 5.33(j)
    - private foundation status, reclassification of, § 5.33(g)
    - private operating status, modification of, § 5.33(h)
    - public charity status, § 5.33(g)
    - revocation of exempt status, § 5.33(e)
    - summary of, § 3.3(c)
    - unrelated business issues, § 5.33(i)
  - Examination Planning and Programs unit, IRS, §§ 5.2(b), 5.10, 5.18(c)
  - Examination reports, § 5.32
  - Examination techniques, § 5.18(f)
  - Examinations, IRS:
    - balance sheet analysis, § 5.19(h)
    - of books and records, §§ 3.1(c), 5.19(b)(i)
    - classification procedures, § 5.3(c)
    - commencement of, § 5.18
    - consecutive, § 5.8
    - contact person, § 5.18(a)(ii)
    - of contracts, §§ 3.1(h), 5.19(b)(vii)
    - controversy as to, § 1.7
    - correspondence, §§ 1.6(b), 1.12, 3.1(e), 5.19(b)(viii)
    - customer service, IRS, and, § 5.18(b)(iii)
    - cycle, § 5.5
      - defined, § 5.0
      - disbursement analysis, § 5.19(e)
      - of documents, §§ 3.2(c), 5.19(b)
      - exempt organizations—caused delays in, § 5.19(m)
      - expense allocations, § 5.19(g)
      - field, § 1.6(a)
      - of financial records, § 5.19(b)(ix)
      - of governing instruments, §§ 3.1(a), 5.19(b)(ii)
      - group manager involvement, § 5.4(f)
      - income analysis, § 5.19(d)
      - initial interview, §§ 3.2(i), 5.18(g), 7.7(b)
      - initial taxpayer contact, § 5.18(a)

## INDEX

- internal controls, of, § 5.18(d)
- issue development, § 5.19(l)
- issues, sharing of, § 5.19(q)
- limited scope, IRS, § 5.18(c)
- of manuals, § 5.19(b)(vi)
- of minutes, § 3.1(f), 5.19(b)(iii)
- of nonexempt charitable trusts, § 5.33(l)
- objectives, IRS, §§ 5.4(d), 5.18(b)(ii)
- office, § 1.6(b)
- on-site, § 5.18(b)
- outcomes, §§ 3.3(c), 5.33
- place of, §§ 3.2(b), 5.18(j)
- publications, §§ 3.1(j), 5.19(b)(iv)
- quality, §§ 5.18(b)(i), 5.19(n)
- process, §§ 5.2(b), 5.4(e)
- repetitive, § 5.9
- reports of, §§ 5.32, 5.33(d)
- return surveys, § 5.10
- returns, accuracy of, § 5.19(j)
- sampling techniques, § 5.19(c)
- scope of, §§ 5.11, 5.18(b)(v)
- tax liabilities, § 5.19(i)
- team, §§ 1.6(c), 5.4(c)
- techniques, § 5.18(f)
- third-party contacts, § 5.18(h)
- tours, §§ 3.5(b), 5.19(a)
- transfers of, § 5.18(a)(iv)
- types of, § 1.6
- of web sites, §§ 3.1(k), 5.19(b)(v)
- Examiners, IRS:
  - coping with, § 3.5(a)
  - defined, § 5.4(b)
  - documents, § 3.5(d)
  - interacting with, § 3.5
  - internal controls and, § 5.18(d)
  - office facilities for, § 3.2(h)
  - point person as to, § 3.5(c)
  - research and, §§ 5.15, 5.31
  - tours for, §§ 3.5(b), 5.19(a)
  - workpapers of, § 5.18(e)
- Excepted-agreed cases, § 5.32(a)
- Excise taxes:
  - non-private foundation, § 5.33(k)
  - private foundation, § 5.33(j)
- Executive Branch influence, prohibition on, § 5.7
- Exempt Organization Case Assignment Guide, § 5.4(b)
- Exempt Organization Case Chronology Record, § 5.3(c)
- Exempt Organization Information Item Tracking Sheet, § 5.3(c)
- Exempt Organization Inventory Control system, IRS, §§ 5.2(a), 5.2(c), 5.3(b), 5.3(e)
- Exempt Organizations Compliance Unit, §§ 1.6(d), 2.3(d), 2.5, 4.0
- Exempt Organizations Division:
  - Business Systems Planning, § 2.4(e)
  - Communications and Liaison, Office of, § 2.4(d)
  - Customer Accounts Services, Office of, § 2.9
  - Customer Education and Outreach, Office of, §§ 2.3(a), 2.6
  - Customer profile, § 2.3(b)
  - Data Analysis Unit, §§ 2.3(a), 2.3(d), 2.5
  - Director of, § 2.3(a)
  - Electronic Initiatives, Office of, §§ 2.3(a), 2.5
  - Enforcement function, § 2.3(d)
  - Examinations, Office of, §§ 2.5, 5.1
  - Executive Steering Committee, § 5.2(a)
  - Exempt Organizations Compliance Unit, §§ 1.6(d), 2.3(d), 2.5, 4.0
  - Finance, Office of, § 2.4(c)
  - Operations, § 2.3(c)
  - Planning, Office of, § 2.4(b)
  - Program Management, Office of, § 2.8
  - Research and Analysis, Office of, § 2.4(f)
  - Returns Inventory and Classification System Advisory Board, § 5.2(a)
  - Rulings and Agreements, Office of, §§ 2.3(a), 2.7
  - Senior Technical Advisor, §§ 2.4(a), 3.8(d), 7.1(d)
  - Single Point of Contact position, § 5.2(a)
  - Technical groups, § 2.3(a)
  - Technical Guidance and Quality Assurance, Office of, § 2.3(a)
- Exempt Organizations Financial Investigations Unit, §§ 2.3(d), 2.5
- Exempt Organizations Examinations, IRS Office of, §§ 1.1, 1.4, 2.5, 5.1
- Exempt Organizations Examinations Programs and Review, § 5.1
- Exempt Organizations Implementing Guidelines, §§ 1.1, 1.6(d), 2.3(a), 4.2
- Exempt Organizations Information Item Tracking Sheet, § 5.3(c)
- Exempt Organizations Referral Committee, §§ 5.3(b), 5.3(d)
- Exempt Organizations Returns Inventory and Classification System, § 5.2(a)
- Exempt organization–caused delays in examinations, § 5.19(m)
- Expense allocations, § 5.19(g)
- Explanation of Items form (886-A), §§ 5.32(b), 5.33(d), 5.33(f), 5.33(h), 5.33(i), 5.33(k), 5.34, 5.35(a), 5.35(c), 5.35(d)
- Facts:
  - collecting and recording, by IRS, § 5.19(o)
  - developing and documenting, by IRS, § 5.19(m)
- Field examinations, § 1.6(a)
- Field office, IRS, definition of, § 1.9
- Filing requirements, § 5.19(f)

## INDEX

- Forms (IRS):
- 11-C, §§ 5.4(d), 5.18(b)(ii)
  - 211, § 5.3(c)
  - 730, §§ 5.4(d), 5.18(b)(ii)
  - 843, § 5.34
  - 870-E, §§ 5.32(a), 5.32(b), 5.33(j), 5.34
  - 872, §§ 3.10, 5.10, 5.16
    - 886-A, §§ 3.10, 5.32(b), 5.33(c), 5.33(d), 5.33(f), 5.33(h), 5.33(i), 5.33(k), 5.34, 5.35(a), 5.35(c), 5.35(d)
    - 906, § 1.10(b)
  - 940, §§ 5.4(d), 5.18(b)(ii), 5.33(b), 7.1(p)
  - 941, §§ 5.2(a), 5.4(d), 5.18(b)(ii), 5.33(b), 7.1(p)
  - 945, § 5.18(b)(ii)
  - 990, §§ 1.13, 3.1(g), 4.5, 4.9(b), 5.2(a), 5.3(c), 5.4(d), 5.18(b)(ii), 5.18(e), 7.1(bb), 7.3(a), 7.4
  - 990-BL, § 5.33(k)
  - 990-EZ, §§ 5.2(a), 5.4(d), 5.18(b)(ii), 7.4
  - 990-PF, §§ 3.1(g), 5.2(a), 5.4(d), 5.18(b)(ii), 5.33(j), 5.34
  - 990-T, §§ 1.12, 3.1(g), 5.2(a), 5.3(c), 5.4(d), 5.4(g), 5.18(b)(ii), 5.18(e), 5.33(b), 5.33(i), 5.34
  - 1024, § 5.21
  - 1041, §§ 5.2(a), 5.33(l), 5.34
    - 1041-A, § 5.33(l)
    - 1065, § 3.1(g)
  - 1096, §§ 5.4(d), 5.18(b)(ii)
  - 1099, §§ 3.1(g), 5.18(b)(ii), 5.19(f), 5.33(b)
  - 1099-MISC, §§ 3.1(g), 5.4(d)
  - 1120-POL, §§ 3.1(g), 5.2(a), 5.4(d), 5.4(g), 5.18(b)(ii), 5.34
  - 1139, § 5.34
  - 1254, § 5.30
  - 2297, §§ 5.32(b), 5.34
  - 2807, § 5.25
  - 2848, §§ 3.4, 3.10, 5.16
  - 3363, §§ 5.32(b), 5.34
  - 4549, §§ 5.32(a), 5.32(b), 5.33(c), 5.33(d), 5.33(i), 5.34, 5.35(a)
  - 4549-A, §§ 5.32(b), 5.33(d), 5.33(i), 5.35(a)
  - 4549-B, § 5.32(b)
  - 4564, §§ 1.4, 3.10, 5.18(a)(v)
  - 4620, §§ 5.32(b), 5.33(d), 5.33(f), 5.33(h), 5.34, 5.35(a), 5.35(b)
  - 4621, §§ 5.32(b), 5.33(c), 5.33(d), 5.33(h), 5.33(k), 5.34, 5.35(a), 5.35(c)
  - 4621-A, §§ 3.10, 5.32(b), 5.33(c), 5.33(d), 5.33(f), 5.35(d)
  - 4720, §§ 1.13, 5.2(a), 5.4(g), 5.33(b), 5.33(j), 5.33(k), 5.34
  - 4883, §§ 5.32(b), 5.33(d), 5.34, 5.35(a), 5.35(e)
  - 5227, §§ 5.2(a), 5.4(d), 5.33(l)
  - 5464, § 5.16
    - 5464-A, § 5.3(c)
  - 5546, §§ 5.4(g), 5.9, 5.13
  - 5666, §§ 5.3(c), 5.25
  - 5772, §§ 5.17, 5.18(e), 5.33(a)
  - 5773, §§ 5.17, 5.18(e), 5.33(a)
  - 5774, §§ 5.17, 5.18(e)
  - 5788, § 7.1(d)
  - 6018, §§ 3.10, 5.32(b), 5.33(e), 5.33(g), 5.33(h), 5.35(d)
  - 6018-A, §§ 5.32(b), 5.33(e), 5.33(f), 5.35(d)
  - 6069, § 5.33(k)
  - 8282, § 4.9(g)
  - 8283, § 4.9(g)
  - 8821, § 3.4
  - 8871, § 3.1(g)
  - 8872, § 3.1(g)
  - Letter 3602, § 5.34
  - Letter 3611, § 3.10
  - Letter 3618, § 3.10
  - Letter 4290 (CG), § 4.9(b)
  - W-2, §§ 3.1(g), 5.4(d), 5.18(b)(ii), 5.33(b)
  - W-2G, §§ 3.1(g), 5.33(b)
  - W-3, § 5.18(b)(ii)
- Fraternal societies, IRS examinations of, § 7.1(o)
- Freedom of Information Act, §§ 1.11, 5.16, 5.18(e)
- Fundraising, issues as to:
- advertisements of fundraising activities, § 7.6(a)
  - annual reporting, § 7.6(g)
  - disclosure of nondeductible contributions, § 7.6(b)
  - disclosure of quid pro quo contributions, § 7.6(c)
  - Internet, use of, § 7.6(f)
  - non-cash charitable contributions, § 7.6(e)
  - unrelated business rules, § 7.6(d)
- Gaming, issues as to:
- bingo activity, § 7.7(c)
  - exempt status, qualification for, § 7.7(f)
  - initial contact interview, § 7.7(b)
  - preexamination analysis, § 7.7(a)
  - public charity status, qualification for, § 7.7(g)
  - pull-tab activity, § 7.7(d)
  - related entities, § 7.7(h)
  - unrelated business activities, § 7.7(e)
- Good governance practices, IRS, § 3.1(o), App. C
- Grassley, Charles E., § 1.14
- Group managers, §§ 2.3(a), 5.4(f)
- Health maintenance organizations, § 7.1(cc)
- Horticultural organizations, IRS examinations of, § 7.1(l)
- Inability to locate organization, IRS, § 5.28
- Inadequate records:
- in general, §§ 5.25, 5.26
  - revocation of exemption due to, § 5.26
- Income analysis, § 5.19(d)
- Informal claims, § 5.34

## INDEX

- Information document requests, §§ 1.4, 3.2(c), 3.10, 5.4(c), 5.18(a)(v)
- Information, failure to provide, § 5.26
- Information items:
  - action on, by IRS, § 5.3(b)
  - defined, § 1.2
  - sources of, § 5.3(a)
  - types of, § 5.3(a)
- Initial taxpayer contact, by IRS:
  - contact person, § 5.18(a)(ii)
  - definition of, § 5.18(a)(i)
  - examination transfers, § 5.18(a)(iv)
  - initial contact, § 5.18(a)(iii)
  - initial examination scope, § 5.18(b)(v)
  - initial information document request, § 5.18(a)(v)
  - initial interview, § 5.18(g)
  - initial interview, planning of, § 5.18(a)(vi)
- Insurance companies, IRS examinations of, § 7.1(u)
- Integrated Data Retrieval System, IRS, §§ 5.2(c), 5.3(c), 5.15, 5.16, 7.1(a)
- Internal controls, IRS evaluation of, § 5.18(d)
- Internal IRS transmittal letter, § 5.35(b)
- Internal Revenue Bulletin, § 2.10
- Internal Revenue Manual, thoughts on, § 1.0
- Internal Revenue Service (IRS):
  - administrative functions, § 2.10
  - Appeals function, § 2.2
  - Chief Counsel of, § 2.2
  - Commissioner of Internal Revenue, § 2.2
  - Exempt Organizations Division, § 2.3(a)
  - National Office of, § 2.2
  - National Taxpayer Advocate, §§ 2.2, 2.12
  - organization of, in general, § 2.2
  - Oversight Board, § 2.2
  - practice before, § 2.13
  - Professional Responsibility, Office of, § 2.13
  - restructuring of, §§ 2.2, 2.3
  - Tax Exempt and Government Entities Division, §§ 2.2, 2.3
- Interviews, IRS, §§ 1.4, 5.18(a)(vi), 5.18(g)
- Issue development, § 5.19(l)
- Issue elevation:
  - Counsel, referrals to or consultation with, § 3.8(g)
  - elevation, definition of, § 3.8(a)
  - elevation to inform managers or executives, § 3.8(d)
  - elevation to obtain decisions, § 3.8(e)
    - in general, § 2.3(c)
    - issue, definition of, § 3.8(b)
    - issues that are candidates for elevation, § 3.8(f)
    - why issues are elevated, § 3.8(c)
- Issues:
  - elevation of, § 3.8
  - examination reports, presentation in, § 5.33(d)
  - sharing of, § 5.19(q)
  - suspended, § 5.30
- Joint Committee claim cases, § 5.2(d)
- Joint Committee on Taxation, § 5.2(d)
- Labor organizations, IRS examinations of, § 7.1(k)
- Law of tax-exempt organizations:
  - research of, by IRS examiners, § 5.31
  - sources of, App. A
  - summary of, App. C
- Limited scope examinations, IRS, § 5.18(c)
- Litigation:
  - declaratory judgment rules, § 3.13(b)
  - general rules, § 3.13(a)
  - other approaches, § 3.13(c)
- Local associations of employees, IRS examinations of, § 7.1(v)
- Mandatory Review, §§ 5.3(c), 5.25, 5.30
- Market segment studies, §§ 1.13, 4.2
- Miller, Steven T., §§ 1.14, 3.1(o)
- Multi-parent title-holding companies, § 7.1(z)
- Mutual organizations, IRS examinations of, § 7.1(r)
- National standard time frames, § 5.18(b)(iv)
- National Taxpayer Advocate, Office of:
  - general rules, § 2.12(c)
    - mission fulfillment, § 2.12(a)
    - organization, §§ 2.2, 2.12(b)
    - systemic advocacy, § 2.12(d)
    - and tax-exempt organizations, § 2.12(e)
- News releases, issuance of, § 2.10
- No-change cases, §§ 5.9, 5.32(a)
- No-change-with-written-advisory cases, § 5.32(a)
- Nonexempt charitable trusts, IRS examinations of, §§ 5.33(l), 7.3
- Notice of proposed adjustment, § 1.4
- Notices, issuance of, § 2.10
- Office/Correspondence Examination Program, IRS, §§ 1.6(b), 5.18(b)(v)
- Office of Personnel Management, § 5.4(b)
- Office of Professional Responsibility, IRS, § 2.13
- Office space, for IRS, § 3.2(h)
- Partially agreed cases, § 5.32(a)
- Penalties, § 5.19(k)
- Political Activity Compliance Initiative, IRS, §§ 1.7, 4.4
- Political organizations, IRS examinations of, § 7.1(bb)
- Power of attorney, § 3.4

## INDEX

- Practice before IRS, § 2.13
- Pre-audit precautions:
  - conflict-of-interest policy, § 3.1(i)
  - employment taxes, § 3.1(l)
  - governance, § 3.1(o)
  - legal audit, § 3.1(p)
  - media coverage, § 3.1(m)
  - other documents, § 3.1(j)
  - review books and records, § 3.1(c)
  - review contracts, § 3.1(h)
  - review correspondence, § 3.1(e)
  - review federal returns, § 3.1(g)
  - review governing instruments, § 3.1(a)
  - review minutes, § 3.1(f)
  - review operations, § 3.1(b)
  - review publications, § 3.1(d)
  - review web site, § 3.1(k)
  - testaments, § 3.1(n)
- Preexamination processes, IRS:
  - accompanying documents, IRS, review of, § Case Assignment Guide, § 5.4(b)
  - examination objectives, § 5.4(d)
  - guidelines, IRS, § 5.4(c)
  - procedures, § 5.11
  - recordkeeping system, IRS, § 5.4(a)
  - returns, review of, § 5.12
  - workpaper summaries, § 5.17
- Private foundation status:
  - in general, § 7.2
  - reclassification of, § 5.33(g)
- Private letter rulings, issuance of, § 2.10
- Private operating foundation status, modification of, § 5.33(h)
- Private schools, IRS examinations of, § 7.1(d)
- Proof, burden of, § 5.20
- Public charity status:
  - in general, § 7.2
  - reclassification of, § 5.33(g)
- Public interest law firms, IRS examinations of, § 7.1(e)
- Publications, IRS:
  - 1, IRS, §§ 1.5, 5.18(a)(vi), 5.18(g)
  - 892, § 3.10
  - 1035, § 5.4(g)
  - 3498, § 3.10
- Qualified amended returns, § 3.7
- Quality examinations, IRS, § 5.18(b)(i)
- Records, *see* Books and records
- Referral Committee, IRS EO, §§ 5.3(b), 5.3(d)
- Regulations, promulgation of, § 2.10
- Religious organizations, IRS examinations of, § 7.1(c)
- Reporting requirements, §§ 7.5, 7.6(g)
- Research, IRS, § 5.15
- Retroactivity of:
  - revocation of tax-exempt status, § 1.12
  - technical advice memoranda, § 1.9(j)
- Returns:
  - accuracy of, § 5.19(j)
  - review of, § 5.12
  - surveys, § 5.10
- Returns Inventory and Classification System (RICS), IRS Exempt Organizations, § 5.2(a)
- Revenue agent's report, § 5.33(c)
- Revenue procedures, issuance of, § 2.10
- Revenue rulings, issuance of, § 2.10
- Revocation of exemption:
  - because of failure to provide information, § 5.26
  - because of inadequate records, § 5.26
  - following IRS examination, § 5.33(e)
- RICS Advisory Board, § 5.2(a)
- Rossotti, Charles, §§ 3.13(a), 4.0
- Sampling techniques:
  - judgment sampling, § 5.19(c)
  - statistical sampling, § 5.19(c)
- Scientific organizations, IRS examinations of, § 7.1(g)
- Single-parent title-holding corporations, IRS examinations of, § 7.1(a)
- Single Point of Contact position, § 5.2(a)
- Social clubs, IRS examinations of, § 7.1(n)
- Social welfare organizations, IRS examinations of, § 7.1(i)
- Split-interest trusts, IRS examinations of, § 7.3
- Statute of limitations, §§ 3.11, 5.4(f), 5.4(g), 5.10, 5.30
- Stiff, Linda, § 1.13
- Successor member interest contributions, § 4.9
- Summons, IRS:
  - authority for, § 1.8
  - enforcement in church audit context, § 6.8
  - preparation and issuance, by IRS, § 5.19(p)
  - third-party, § 1.8
- Supplemental unemployment benefit trusts, IRS examinations of, § 7.1(w)
- Suspended issues, § 5.30
- Tax liabilities, § 5.19(i)
- Tax exemption:
  - modification of, §§ 5.22, 5.33(f)
  - revocation of, §§ 1.12, 5.21, 5.22, 5.26, 5.33(e)
- Taxpayer, definition of, § 1.9
- Taxpayer Advocate Service, §§ 1.5, 2.12
- Taxpayer confidentiality privilege, § 5.18(i)
- Tax Exempt Quality Measurement System, IRS, §§ 1.6(a), 5.4(b), 5.4(c), 5.18(b)
- Tax-exempt organizations:
  - categories of, § 7.1
  - inability of IRS to locate, § 5.28
  - rights of, § 1.5

## INDEX

- Tax Exempt and Government Entities (TE/GE)  
Division:  
  Commissioner, TE/GE, § 2.3(a)  
  customer profile of, § 2.3(b)  
  enforcement function of, § 2.3(d)  
  headquarters mission, § 2.4  
    in general, §§ 1.4, 2.2, 5.2(c)  
    operations of, § 2.3(c)  
    overall organization of, § 2.3(a)  
    priorities of, § 2.3(a)  
Teachers' retirement fund associations, IRS  
  examinations of, § 7.1(q)  
Team examination procedures, §§ 1.6(c), 5.4(c)  
TE/GE Executive Steering Committee, § 5.2(a)  
TE/GE Headquarters:  
  Business Systems Planning, Office of,  
    § 2.4(e)  
  Communication and Liaison, Office of,  
    § 2.4(d)  
  Finance, Office of, § 2.4(c)  
  Planning, Office of, § 2.4(b)  
  Research and Analysis, Office of, § 2.4(f)  
  Senior Technical Advisor, § 2.4(a)  
Technical advice:  
  appeals of decisions to not seek advice,  
    § 1.9(e)  
  conference scheduling, § 1.9(g)  
  defined, §§ 1.9, 1.9(a), 5.23  
  effect of, § 1.9(i)  
  future use of, § 1.9(k)  
    general procedures in exempt  
      organizations context, §§ 1.9(a), 5.23  
    IRS use of, § 1.9(h)  
    limited retroactive effect of, § 1.9(i)  
    pre-submission conferences, § 1.9(b)  
    requests, contents of, § 1.9(c)  
    requests, handling of, § 1.9(d)  
    requests, withdrawal of, § 1.9(f)  
Technical advice memoranda, issuance of, § 2.10  
Technical advisor issues, § 5.29  
Technical Guidance and Quality Assurance,  
  Office of, § 2.3(a)  
Terminations, § 5.24  
Third-party contacts, §§ 1.8, 5.18(h)  
Third-party recordkeeper, definition  
  of, § 1.8  
Tours, for IRS, §§ 3.5(b), 5.19(a)  
Treasury, Department of, § 2.1  
Treasury Inspector General for Tax  
  Administration, §§ 1.7, 2.1(b)  
Unagreed cases, § 5.32(a)  
Unemployment tax, § 3.1(l)  
Unrelated business issues, §§ 5.33(i), 7.4, 7.6(d),  
  7.7(e)  
Unusual items, defined, § 5.19(c)  
Unwanted outcome, § 3.12  
Veterans' organizations, IRS examinations of,  
  § 7.1(x)  
Voluntary employees' beneficiary associations,  
  IRS examinations of, § 7.1(p)  
Web sites, tax-exempt organizations, §§ 3.1(k),  
  5.15, 5.19(b)(v)  
Winning audit lottery: initial steps and  
  precautions:  
  communications strategy, § 3.2(f)  
  contact person, § 3.2(e)  
  documents requested, § 3.2(c)  
  first impressions, § 3.2(j)  
  get organized, § 3.2(d)  
  interviews, § 3.2(i)  
  know the cast, § 3.2(g)  
  notice of examination, § 3.2(b)  
  office facilities for IRS, § 3.2(h)  
  telephone call, § 3.2(a)  
Workpaper summaries, IRS, § 5.17