
INTERNAL REVENUE SERVICE
TAX EXEMPT AND GOVERNMENT
ENTITIES (TE/GE)

CUSTOMER ACCOUNT SERVICES

TE/GE MISSION STATEMENT

To provide Tax Exempt
and Government Entities
customers top quality
service by helping them
understand and comply
with applicable tax laws
and to protect the public
interest by applying
the tax law with integrity
and fairness to all.

CUSTOMER ACCOUNT SERVICES

The office of Customer Account Services (CAS), part of the *Tax Exempt & Government Entities (TE/GE) operating division of the Internal Revenue Service*, helps TE/GE customers prepare their returns, fill out determination applications, and obtain verification of their tax-exempt status. CAS offers assistance with tax issues that affect three distinct customer segments that fall under *TE/GE – Employee Plans (EP), Exempt Organizations (EO), and Government Entities (GE)*. Additionally, CAS oversees the processing of TE/GE customer returns.

This brochure has listings of common tax topics and tax forms that relate to TE/GE customers. For your convenience, the listings are broken out separately for *EP, EO, and GE* customers. Additionally, we have included several free IRS services available through telephone, fax, and mail.

TE/GE CUSTOMER ASSISTANCE

During 2002, CAS answered over 430,000 telephone calls and 23,000 letters on TE/GE tax-related topics. CAS telephone service is via live assistors; and CAS strives to respond to correspondence within 30 days.

EP, EO, and GE customers may need assistance with the following common tax-related topics and forms.

EMPLOYEE PLANS (EP) TOPICS

- employee plans questions under IRC Section 401(a) (including deduction limits, eligibility, coverage, vesting, and distribution rules)
- pension plan determination letters
- IRC Section 403(b) tax-sheltered annuities
- IRC Section 457 deferred compensation plans of state and local governments
- SEP and SIMPLE IRAs

IRS FORMS

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| 4461 | Application for Approval of Master or Prototype Defined Contribution Plan |
| 4461A | Application for Approval of Master or Prototype Defined Benefit Plan |
| 4461B | Application for Approval of Master or Prototype Plan |
| 5300 | Application for Determination for Employee Benefit Plan |
| 5307 | Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans |
| 5310 | Application for Determination for Terminating Plan |
| 5310A | Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business |
| 5330 | Return of Excise Taxes Related to Employee Benefit Plans |
| 5500 | Annual Return/Report of Employee Benefit Plan |
| 5500EZ | Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan |
| 5558 | Application for Extension of Time to File Certain Employee Plan Returns |
| 6406 | Short Form Application for Determination for Minor Amendment of Employee Benefit Plan |
| 8717 | User Fee for Employee Plan Determination Letter Request |

EXEMPT ORGANIZATIONS (EO) TOPICS

- verification of tax-exempt status
- how to apply for tax-exempt recognition
- status of a pending *Application for Recognition of Exemption*
- letter of exemption
- exempt organization's name and/or address changes
- IRS Publication 78, *Cumulative List of Organizations (described in Section 170(c) of the Internal Revenue Code of 1986)* issues and questions
- copies of *Application for Recognition of Exemption*

- exempt organization public disclosure requirements
- third party complaints about questionable activities of an exempt organization
- employment tax questions for tax-exempt organizations (not account specific)
- political organizations

IRS FORMS

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| 990 | Return of Organization Exempt from Income Tax |
| 990EZ | Short Form Return of Organization Exempt from Income Tax |
| 990PF | Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation |
| 990C | Farmers' Cooperative Association Income Tax Return |
| 990T | Exempt Organization Business Income Tax Return |
| 990W | Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations |
| 1023 | Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code |
| 1024 | Application for Recognition of Exemption Under Section 501(a) |
| 1028 | Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code |
| 1120H | U.S. Income Tax Return for Homeowners Associations |
| 1120POL | U.S. Income Tax Return for Certain Political Organizations |
| 4506A | Request for Public Inspection or Copy of Exempt or Political Organization IRS Form |
| 4720 | Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC |
| 5227 | Split-Interest Trust Information Return |
| 5578 | Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax |
| 8274 | Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes |
| 8282 | Donee Information Return |
| 8718 | User Fee for Exempt Organization Determination Letter Request |
| 8734 | Support Schedule for Advance Ruling Period |
| 8868 | Application for Extension of Time to File an Exempt Organization Return |
| 8871 | Political Organization Notice of Section 527 Status |
| 8872 | Political Organization Report of Contributions and Expenditures |

GOVERNMENT ENTITIES (GE) TOPICS

- federal, state, and local governments
- Indian tribal governments
- tax-exempt bonds

IRS FORMS

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| 8038 series | Information Return for Tax-Exempt Private Activity Bond Issues (Under Internal Revenue Code Section 149(e)) |
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ACCESS CAS AND IRS SERVICES

TE/GE Customer Account Services (877) 829-5500

Call the TE/GE CAS toll-free telephone site, Monday-Friday, for assistance.

Internal Revenue Service TE/GE Customer Account Services PO Box 2508 Cincinnati, OH 45201

IRS Web Site www.irs.gov

Download tax forms with instructions, publications, the latest tax law changes, and specific tax information for individuals and businesses.

IRS Tax-Fax (703) 368-9694

Dial from a fax machine and follow voice prompts to get forms faxed back to you 24-7.

IRS Tax Publications and Forms (800) 829-3676

Order free IRS tax publications and forms.

ISSUES HANDLED BY IRS CUSTOMER SERVICE (NOT HANDLED BY TE/GE)

The following topics must be addressed by
IRS Customer Service at (800) 829-1040.

TOPICS

- IRC Section 125 Cafeteria Plans (flexible spending accounts, medical reimbursement plan, or premium only plan)
- medical savings accounts
- commercial annuities
- individual retirement accounts (IRAs) including Roth and educational IRAs (exceptions: SEPs and SIMPLEs)
- deductibility of charitable contributions for individual taxpayers
- account specific questions on employment taxes
- taxability of distributions from retirement plans



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Internal Revenue Service

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