



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.11.13

AUGUST 21, 2025

EFFECTIVE DATE

(08-21-2025)

PURPOSE

- (1) This transmits revised IRM 7.11.13, Employee Plans Determination Letter Program, Integrated Data Retrieval System (IDRS) Access Procedures.

MATERIAL CHANGES

- (1) Added IRM 7.11.13.1(5), Primary stakeholders.
- (2) Added IRM 7.11.13.1.3, Roles and Responsibilities.
- (3) Added IRM 7.11.13.1.4, Program Management and Review.
- (4) Added IRM 7.11.13.1.5, Program Controls.
- (5) Changed IRM 7.11.13.1.6, Acronyms to Terms and Acronyms.
- (6) Added IRM 7.11.13.1.7, Related Resources.
- (7) Updated this IRM for editorial changes and plain language.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.11.13 dated September 16, 2019.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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7.11.13

Employee Plans Determination IDRS Access Procedures

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7.11.13.1
(08-21-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM describes guidelines and procedures to access IDRS.
- (2) **Audience:** Employee Plans (EP) Determinations and Quality Assurance (QA) staff
- (3) **Policy Owner:** Director, EP
- (4) **Program Owner:** EP
- (5) **Primary Stakeholders:**
 - a. Internal - Director, Employee Plans; Director, Employee Plans Rulings and Agreements; EP Tax Law Specialists and Agents; Actuaries; Associate Chief Counsel (EEE), TE/GE Division.
 - b. External - Plan sponsors, plan representatives, plan participants.
- (6) **Program Goals:** The goal of EP Determinations is to ensure that plans are in compliance with the tax laws by reviewing applications for determination letters (DLs), opinion letters, and advisory letters, and to protect the public interest by applying the tax law with integrity and fairness to all.

7.11.13.1.1
(02-12-2018)
Background

- (1) The IRS' policy on access to paper and electronic taxpayer records is that employees are only allowed access to taxpayer records when the information is needed to carry out their tax administration duties as assigned by management.
- (2) IRS employees are subject to the same ethical standards required for all federal workers. This means that employees are not allowed to access taxpayer records when their involvement in a tax matter could cause a possible financial conflict of interest, or when they have a personal relationship or an outside business relationship that could raise questions about their impartiality in handling the tax matter.
- (3) All IRS employees (including managers, executives and contractors) are responsible for protecting the confidentiality and privacy of taxpayer information to which they have access.

7.11.13.1.2
(09-16-2019)
Authority

- (1) Delegation Order 7-1 states that the authority to issue favorable DLs on the qualified status of pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans under IRC 401, IRC 403(a), IRC 409 and IRC 4975(e)(7) and the status for exemption of any related trusts or custodial accounts under IRC 501(a) is delegated to the Director, Employee Plans, and has been redelegated to the Director, EP Rulings and Agreements. IRM 1.2.2.8.1.1.
- (2) You can find a complete list of delegation orders governing EP Rulings and Agreements at *Delegation Orders by Process*.
- (3) See IRM 7.1.1, Exhibit 7.1.1-1 for a complete list the major EP revenue procedures currently in effect.

7.11 Employee Plans Determination Letter Program

7.11.13.1.3
(08-21-2025)

Role and Responsibilities

- (1) The mission of Employee Plans is to provide EP's customers top quality service by helping them understand and comply with applicable tax laws and to protect the public interest by applying the tax laws with integrity and fairness to all.
- (2) The Director, EP, reports to the Deputy Commissioner, TE/GE, and is responsible for planning, managing, directing and executing nationwide EP activities.
- (3) EP responsibilities include:
 - a. Employee plans (including the qualification of pension, annuity, profit-sharing, and stock bonus plans, simplified employee pensions, saving incentive match plans for employees, and tax-sheltered annuities) and related trusts.
 - b. Tax treatment of participants and their beneficiaries and deductions for employer contributions.
 - c. Procedural and administrative provisions with respect to such plans.
- (4) The Director, EP R&A, reports to the Director, EP, and is responsible for three types of services for retirement plans— voluntary compliance, determination letters, and technical guidance.
- (5) Responsibilities of the EP R&A staff include:
 - a. Processing determination letter requests from employers regarding the qualified status of their pension, annuity, profit sharing and stock bonus plans.
 - b. Issuing opinion and advisory letters to specific requestors regarding pre-approved pension, annuity, and profit-sharing plans, including individual retirement accounts, simplified employee pensions and savings incentive match plans for employees, and tax sheltered annuities.
 - c. Developing and operating voluntary correction programs, such as the Employee Plans Compliance Resolution System (EPCRS) program and issuing compliance statements or entering into closing agreements under these programs.
 - d. Processing requests for changes in funding method and making other actuarial determinations and interpretations.
 - e. Coordinating with Chief Counsel on requests for funding waivers.
 - f. Developing and maintaining responsibility for actuarial publications and other standards for the valuation of transfers of future interests for income, estate and gift tax purposes.
 - g. Coordinating with TE/GE Division Counsel, Associate Chief Counsel and the DOJ on litigation issues and declaratory judgment cases under the Internal Revenue Code. (IRC 7476)

7.11.13.1.4
(08-21-2025)

Program Management and Review

- (1) Program reports:
 - a. The EP Determinations program uses Business Objects to view, create, and modify inventory and employee records. Business Objects uses tools to provide a built-in interface to query and analyze data and to build reports.
 - b. Monthly reports detailing the current inventory of cases by area and their status are produced and provided to the Director, EP R&A, Area Managers, and frontline managers.
 - c. Ad-hoc reports are produced as requested by determinations personnel with appropriate permission.

- d. Each quarter, EP Determinations Quality Assurance issues reports to summarize the results of their TEQMS reviews. See IRM 7.11.3, Tax Exempt Quality Measurement System (TEQMS).

- (2) Program effectiveness: EP Determinations monitors business unit progress toward completing and closing cases in inventory. They provide status and progress reports to IRS leadership on a regular, recurring basis. Effectiveness is measured by analysis of compliance trends and results.

7.11.13.1.5 (08-21-2025) Program Controls

- (1) The IRS receives EP determination letter applications and user fees from taxpayers on Pay.gov.
- (2) The user fee information is then transferred to LINUS to ensure it is properly recorded.
- (3) The application information from Pay.gov is transferred to Tax Exempt Determination System (TEDS) and EP/EO Determination System (EDS) which are the systems that EP Determinations uses to control their inventory.
- (4) TEDS contains roles and permissions to ensure proper separation of duties. (IRM 7.15.4.)
- (5) The EP Determinations Area Managers coordinate the assignment of inventory.
- (6) In order to ensure a consistent level of managerial engagement in the process of making key strategic decisions during a determination letter review, the specialist submits requests for approval by their manager through TEDS.
- (7) The manager approves or rejects any request through TEDS.
- (8) EP Determinations QA reviewers perform reviews on mandatory review cases and for cases selected for the Tax Exempt Quality Measurement System (TEQMS) to ensure that specialists are conducting their determination letter reviews per technical, procedural and administrative requirements. See IRM 7.11.3 and IRM 7.11.9 for more information.
- (9) The IRS is fully committed to protecting the privacy rights of taxpayers and employees. Privacy laws are included in the IRC, the Privacy Act of 1974, the Freedom of Information Act, and IRS policies and practices. For more information about these laws, visit the *FOIA Library* Internal Revenue Service.
 - a. For questions about privacy, email **Privacy*.
 - b. For questions about disclosure, email **Disclosure*.

7.11.13.1.6 (08-21-2025) Terms and Acronyms

- (1) These acronyms are used in this IRM:

Acronym	Term
DL	Determination Letter
EEE	Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes)

Acronym	Term
EIN	Employer Identification Number
EP	Employee Plans
IDRS	Integrated Data Retrieval System
QA	Quality Assurance
R&A	Rulings and Agreements

7.11.13.1.7
(08-21-2025)

Related Resources

- (1) Form 15036, TEGE IDRS Research Request
- (2) Form 11377-E, Taxpayer Data Access
- (3) IRM 4.71.2.2.1, Requesting Transcripts of a Master File Account
- (4) IRM 10.5.5.2.2, Manager UNAX Responsibilities
- (5) IRM 10.5.5.2.3, Employee UNAX Responsibilities
- (6) IRM 10.5.5.3, Covered Relationship and Official Channels
- (7) IRM 10.8.34.1, Purpose
- (8) IRM 10.8.34.1.1, Overview
- (9) IRM 10.8.34.1.2, Scope
- (10) IRM 10.8.34.4, Management Controls
- (11) Document 10281, Safeguarding Taxpayer Records Renewing Our Commitment - UNAX Employee Booklet

7.11.13.2
(08-21-2025)

Proper Access of Taxpayer Records

- (1) The IRS's automated information system, IDRS, provides taxpayer information, which employees may use on a "need to know" basis to carry out their tax administration duties.
- (2) Sometimes, determination specialists may need to use taxpayers' tax return records to develop and resolve issues. Below are examples of general situations when a specialist may access taxpayer records on cases assigned to them or not formally "assigned" (for example, research for a manager and/or a peer):
 - a. To determine the correct Employer Identification Number (EIN) when there is a discrepancy with the EIN on the current application and last favorable DL
 - b. To verify the correct taxpayer address when a request for information or closing letter comes back undeliverable, provided a search on the Internet has been done first
 - c. To verify controlled group/brother/sister corporations only if plan language indicates another entity and the application states it is not part of an affiliated service group or controlled group

- d. To verify whether the trust still holds the employer stock contributed under an exempt loan if the plan is restated from an employee stock ownership plan to a profit sharing plan
- e. Request transcripts to verify whether the taxpayer has filed a Form 5330 for prohibited transactions and minimum funding
- f. To verify whether the employer is a S or C-Corporation to determine required plan language
- g. To verify the filing date of the corporate income tax return when determining the timely adoption of the plan, restated plan, and/or plan amendments
- h. To verify if an EP referral has been assigned and/or the current status of an EP audit
- i. To verify if a prior DL was issued for initial plans over 10 years old submitted under Rev. Proc. 2016-37.

Note: The examples above do not represent all situations. There may be other facts and circumstances that warrant access to taxpayer records when developing a determination case review.

- (3) Use Form 15036, TEGE IDRS Research Request, to request transcript information from a taxpayer's account. This form contains the most commonly used EP Determinations command codes. If you need additional command codes not on this form, see Document 6476, Information Systems Codes FY 2024, revised annually.

7.11.13.3
(02-12-2018)
**Requesting Transcripts
of a Master File Account
- Requester's
Responsibilities**

- (1) If you need information from IDRS, complete the Form 15036, TEGE IDRS Research Request, and forward it to your group manager for approval. Your group manager electronically signs the form and returns it to you. When you receive the approved form, forward it to the designated EP IDRS Researchers for processing. For the names of the EP IDRS Researchers, go to the "Case Processing" folder on the shared server.
- (2) One of the IDRS Researchers processes the request and sends you an electronic copy of the data within one business day.
- (3) Import the information into the non-disclosable folder in the TEDS case file.

7.11.13.4
(02-12-2018)
**IDRS Researcher's
Responsibilities**

- (1) The Form 11377-E, Taxpayer Data Access, was put in place for employees to document IDRS access when it's not supported by direct case assignments. Form 11377-E is a two page form containing a unique control number which is automatically assigned when the form is used.
- (2) The IDRS Researcher completes Form 11377-E for these situations:
 - a. You received a Form 15036 request from another specialist or management to access taxpayer information for a case not assigned to you
 - b. You accessed data in error (such as accidentally entering an incorrect taxpayer identification number)
 - c. You accessed data for a taxpayer that is NOT related to your assigned case (such as another taxpayer's name listed in the plan document but not on the attachment for affiliated service or controlled groups)

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- d. You accessed data on an assigned case of an individual or organization before recognizing it as a person or business which you have a personal or business relationship.

- (3) The IDRS Researcher must complete the first page of the Form 11377-E, page 2 will auto-populate. Before signing the form, the IDRS Researcher is required to review the Privacy Act Notification on the form. After reviewing the notification, the IDRS Researcher electronically signs and dates both the IRS copy (page 1) and Employee copy (page 2) and sends both copies via secure email to their group manager by the end of the day that the access occurred.
- (4) When the group manager returns the signed 'Employee Copy' to the IDRS Researcher, it should be retained for six years.

7.11.13.5 (02-12-2018) Group Manager's Responsibilities

- (1) Upon receipt of a Form 15036 from the specialist, the group manager reviews the form. If the request is warranted, the group manager approves the request by verifying the form is properly completed and returning an electronically signed copy to the specialist. If the request is not warranted, the group manager denies the request and explains why and recommends another option.
- (2) Upon receipt of a Form 11377-E from the IDRS Researcher, the group manager electronically signs both copies of the form. Forward the IRS copy (page 1) to the organization's Head of Office Designees (for the names of the TE/GE Head of Office Designees, go to the "Case Processing" folder on the shared server) and return the Employee Copy (page 2) to the IDRS Researcher.

Note: The group manager's signature only acknowledges receipt of the form and doesn't imply acceptance of the accesses. These accesses may still be subject to review and investigation.