



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.13.5

AUGUST 22, 2025

EFFECTIVE DATE

(08-22-2025)

PURPOSE

- (1) This transmits revised IRM 7.13.5, Employee Plans Automated Processing Procedures, Letter Generation.

MATERIAL CHANGES

- (1) Updated IRM 7.13.5.1(5), Program Scope and Objectives, to add Primary Stakeholders.
- (2) Added IRM 7.13.5.1.3, Roles and Responsibilities.
- (3) Added IRM 7.13.5.1.4, Program Management and Review.
- (4) Added IRM 7.13.5.1.5, Program Controls.
- (5) Updated IRM 7.13.5.1.6, Acronyms, to change the name to Terms and Acronyms. Also, changed the titles of the columns to Acronyms and Definitions. Also, added the acronyms EEE (Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes) and R&A (Rulings and Agreements).
- (6) Added IRM 7.13.5.1.7, Related Resources.
- (7) Various edits have been made throughout the IRM for clarity, removal of outdated items and for plain language.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.13.5 dated July 20, 2023.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

Eric D. Slack
Director, Employee Plans
Tax Exempt and Government Entities

7.13.5
Letter Generation

Table of Contents

- 7.13.5.1 Program Scope and Objectives
 - 7.13.5.1.1 Background
 - 7.13.5.1.2 Authority
 - 7.13.5.1.3 Roles and Responsibilities
 - 7.13.5.1.4 Program Management and Review
 - 7.13.5.1.5 Program Controls
 - 7.13.5.1.6 Terms and Acronyms
 - 7.13.5.1.7 Related Resources
- 7.13.5.2 Signature & Date

Exhibits

- 7.13.5-1 List of All EP Determinations Letters (When to Use and Where to Access)

7.13.5.1
(08-22-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM describes the procedures and guidelines for creating closing letters in the *Forms/Pubs/Products Repository*.
- (2) **Audience:** Employee Plans (EP) Determinations and Quality Assurance (QA) staff.
- (3) **Policy Owner:** Director, Employee Plans.
- (4) **Program Owner:** Employee Plans.
- (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 and advisory letters, and to protect the public interest by applying the tax law with integrity and fairness to all.

7.13.5.1.1
(12-12-2018)
Background

- (1) All letters to develop cases are in the *Forms/Pubs/Products Repository*.
- (2) See Exhibit 7.13.5-1, List of All EP Determinations Letters (When to Use and Where to Access), for a complete list of letters and a description of when to use each one.
- (3) The *Forms/Pubs/Products Repository* operates using letter and paragraph numbers. Each letter consists of one or more of the following types of paragraphs:

Type of Paragraph	Description
Automatic	<ul style="list-style-type: none"> Automatically included in the letter.
Required	<ul style="list-style-type: none"> Add them to a letter by checking the applicable paragraph number(s) and entering any required variable information in the repository letter.
Selective	<ul style="list-style-type: none"> You may add them to a letter by checking the box of the paragraph number(s) on the Repository Letter with any variable information. Selective paragraphs not listed are created as an addendum to the letter. All other selective paragraphs print in the body of the letter. <p>Note: Add "Addendum" to the letter when you include an addendum as an enclosure.</p>

Type of Paragraph	Description
Customized	<ul style="list-style-type: none"> If used, you are required to use the applicable addendum and type the entire paragraph. They are included as an enclosure to the letter. Note: Always add “Addendum” to the letter when you add a customized paragraph. To create customized paragraphs, create applicable addendum from the version on the Emplan Shared Server. Don’t indent the paragraphs. Consult your manager or contact QA before adding an addendum on a closing letter unless the situation is described in IRM 7.11.5, Proper Use of Determination Letter Caveats.

7.13.5.1.2
(10-07-2019)
Authority

- (1) Delegation Order 7-1, delegates the authority to issue Determination Letters (DL) on the qualified status of pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans to the Director, EP. IRM 1.2.2.8.1.
- (2) A complete list of delegation orders governing EP Rulings and Agreements can be found at *Delegation Orders and Policy Statements by Process*.
- (3) See IRM 7.1.1, TE/GE Administrative Procedures and Programs, Employee Plans, Exhibit 7.1.1-1 for a complete list of the major EP revenue procedures currently in effect.

7.13.5.1.3
(08-22-2025)
Roles 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).

7.13.5.1.4
(08-22-2025)
**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 result.

7.13.5.1.5
(08-22-2025)
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).

7.13 Employee Plans Automated Processing Procedures

- (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*.
 - a. For Questions about privacy, email **Privacy*.
 - b. For questions about disclosure, email **Disclosure*.

7.13.5.1.6
(08-22-2025)

Terms and Acronyms

- (1) The table lists commonly used acronyms and their definitions.

Acronyms	Definitions
DL	Determination Letter
EP	Employee Plans
EDS	EP/EO Determination System
EEE	Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)
IDRS	Integrated Data Retrieval System
QA	Quality Assurance
R&A	Rulings and Agreements
RAC	Remedial Amendment Cycle
TEDS	Tax Exempt Determination System

7.13.5.1.7
(08-22-2025)

Related Resources

- (1) See IRM 7.11.1.5, Computer Systems.
- (2) See IRM 7.11.1.5.1, Employee Plans/Exempt Organizations Determination System (EDS).
- (3) See IRM 7.11.1.5.2, Tax Exempt Determination System (TEDS).

7.13.5.2
(09-04-2015)
Signature & Date

- (1) All letters must contain a signature. You may digitally stamp letters with the appropriate signature.
- (2) Date is electronically added with the date the case is closed.

This Page Intentionally Left Blank

Exhibit 7.13.5-1 (12-04-2024)**List of All EP Determinations Letters (When to Use and Where to Access)**

Letter Number	Title	Description/When to Use	Where to Access
937-A	Transmittal of Information to Power of Attorney	Letter used to transmit copies of the correspondence address to the Power of Attorney.	<i>Forms/Pubs/Products Repository</i>
1132 (DO/CG)	Favorable Determination Letter - Termination of Plan	Favorable DL for plan terminations for Form 5310.	<i>Forms/Pubs/Products Repository</i>
1196 (DO/CG)	Information Request	First request for information.	<i>Forms/Pubs/Products Repository</i>
1399-A (DO/CG)	Technical Advice Notification	Sent to plan sponsor for final comment on proposed statement of issues and facts before case is sent to Associate Chief Counsel for tech advice.	<i>Forms/Pubs/Products Repository</i>
1520 (DO/CG)	Favorable for Group Trust Arrangement	Favorable DL for trust ruling only Form 5316.	<i>Forms/Pubs/Products Repository</i>
1595	Draft Closing Agreement Request for Taxpayer Signature Transmittal	A cover letter when sending draft copies of a closing agreement to a taxpayer.	<i>Forms/Pubs/Products Repository</i>
1595-B	Closing Agreement Return for Correction Transmittal	Used as a cover letter when returning a closing agreement because of improper payment or improper execution.	<i>Forms/Pubs/Products Repository</i>
1595-D	Final Signed and Approved Closing Agreement Transmittal Letter	Used as a cover letter when forwarding a final, signed IRS-approved closing agreement to the taxpayer when the closing agreement is signed by the Director of Employee Plans.	<i>Forms/Pubs/Products Repository</i>
1724 (DO/CG)	Final Adverse - (No Appeal Requested)	Final Adverse DL when no appeal is requested.	<i>Forms/Pubs/Products Repository</i>
1755 (DO/CG)	Proposed Adverse	Sent before the final adverse DL for proposed adverse cases, gives taxpayer a chance to appeal.	<i>Forms/Pubs/Products Repository</i>
1924 (DO/CG)	Not Authorized to Rule	Return application because not authorized to rule.	<i>Forms/Pubs/Products Repository</i>
1935 (DO/CG)	Interested Party Transmittal	Sent to each interested party that submitted comments after the IRS issues a favorable DL to the plan.	<i>Forms/Pubs/Products Repository</i>

Exhibit 7.13.5-1 (Cont. 1) (12-04-2024)

List of All EP Determinations Letters (When to Use and Where to Access)

Letter Number	Title	Description/When to Use	Where to Access
1938 (DO/CG)	Suspense Letter	Application is suspended while waiting for additional guidance, the end of a court case, or action from another federal agency.	<i>Forms/Pubs/Products Repository</i>
1939 (DO/CG)	Interested Party Comment Transmittal to Plan Sponsor	Sent to plan sponsor to inform them that the Service received comments from interested parties, but it was determined that the comments do not affect the plan's qualification for favorable tax treatment.	<i>Forms/Pubs/Products Repository</i>
1939-A	TE/GE Customer Service - Interested Party Comments	Transmittal letter for providing copies of interested party comments to plan sponsor.	<i>Forms/Pubs/Products Repository</i>
1955 (DO/CG)	Additional Information Request	Partial response received from first request and need additional information.	<i>Forms/Pubs/Products Repository</i>
2052 (DO/CG)	Final Adverse After Technical Advice	Final Adverse DL after Technical Advice.	<i>Forms/Pubs/Products Repository</i>
2927 (DO/CG)	Dishonored Payment	Non-sufficient fee or stop payment.	<i>Forms/Pubs/Products Repository</i>
3336-C	EP Determination Acknowledgement Letter	Sent to plan sponsor to acknowledge receipt of the application. This is a correspondence letter generated by the Integrated Data Retrieval System (IDRS).	<i>Forms/Pubs/Products Repository</i>
5274 (DO/CG)	Favorable Letter	Favorable DL for 1st RAC and later. Note: Replaced Letter 2002.	<i>Forms/Pubs/Products Repository</i>
5275 (DO/CG)	Withdrawal Letter	Taxpayer withdraws application, no refund issued, or application is off-cycle, and taxpayer withdraws instead of placing case in suspense and refund issued. Note: Replaced Letter 2045 and has been combined with Letter 2044.	<i>Forms/Pubs/Products Repository</i>
5276 (DO/CG)	QA Case Assignment	Sent by QA when an application is selected for QA review. Note: Replaced Letter 3577.	<i>Forms/Pubs/Products Repository</i>

Exhibit 7.13.5-1 (Cont. 2) (12-04-2024)

List of All EP Determinations Letters (When to Use and Where to Access)

Letter Number	Title	Description/When to Use	Where to Access
5277 (DO/CG)	IRC 6104 Request With and Without Cost	Used by EP Determinations Customer Service specialists to send copies of a plan during a FOIA request and to inform the recipient that there is a fee because the documents were in excess of 100 pages.	<i>Forms/Pubs/Products Repository</i>
5446 (DO/CG)	Acknowledgment of Interested Party	Sent to acknowledge interested party comments and to inform the interested party that their comments will be considered in the determination process.	<i>Forms/Pubs/Products Repository</i>
5537 (DO/CG)	Extension Granted - Employee Plans	Documents 10-day extension to Letter 1196 or 1955 deadline.	<i>Forms/Pubs/Products Repository</i>
5542 (DO/CG)	Area Manager Extension Granted	Documents extension granted by Area Manager Extension Letter.	<i>Forms/Pubs/Products Repository</i>
5544 (DO/CG)	Technically Incomplete - Request for Missing Items	Request additional information after the Technical Review. Note: Use for cycle E2 and later cases and terminations received on or after February 1, 2015.	<i>Forms/Pubs/Products Repository</i>
5888 (DO/CG)	Failure to Respond - Rev. Proc. 2016-37 Cases	For applications submitted on or after January 1, 2017, under the post-RAC rules of Rev. Proc. 2016-37, and the sponsor doesn't provide timely and complete response to Letter 5544.	<i>Forms/Pubs/Products Repository</i>
5889 (DO/CG)	Partial Termination Letter	Informs the sponsor of the determination whether a partial termination occurred when sponsor requests a partial termination ruling when the plan is not otherwise eligible to apply for a determination letter. See Rev. Proc. 2024-4, section 9.09 (updated annually).	<i>Forms/Pubs/Products Repository</i>
6458	Paper Application Rejection	Used to return a paper application submission, along with user fee check and all applicable documents, to the taxpayer who submits after the published date for mandatory use of Pay.gov.	<i>Forms/Pubs/Products Repository</i>
6480	Closing Agreement Offer Letter	Sent by specialist if they determine a need for a closing agreement.	Letter 6480

Exhibit 7.13.5-1 (Cont. 3) (12-04-2024)**List of All EP Determinations Letters (When to Use and Where to Access)**

Letter Number	Title	Description/When to Use	Where to Access
6480A	Closing Agreement 10-Day Letter	Sent by specialist if taxpayer has not sent the closing agreement package within two weeks from the date the offer letter was dated.	Letter 6480A
6569	Favorable Determination-Termination of 403(b) Plan	Used by specialists for the purpose of informing the applicant that the information they submitted was reviewed and that a determination was made that the termination of their 403(b) plan doesn't affect its qualification for federal tax purposes.	Letter 6569
6570	Favorable Determination-403(b) Plan	Used by specialists for the purpose of informing the applicant that, based on the information provided, a favorable determination of the 403(b) plan is being issued.	Letter 6570