Exempt Organization Determination Process

Organization submits application form seeking tax exempt status to Covington, KY

Application is entered into the system and the user fee payment is processed. A notice is sent acknowledging receipt of the application.

Application is sent to the Exempt Organizations function in Cincinnati

Application is assigned to Determination Specialist to be screened

Specialist determines if application was submitted on an obsolete form or is lacking procedural items, can be approved based on information submitted, requires minor information, or requires substantial development

Obsolete form or lacking procedural items

Approved based on information submitted without contact

Assign application to secure minor information

Assign application to technical group for substantial development

Specialist contacts applicant and develops the case

Acceptable information received

No

Yes

Applications are primarily closed in the following ways:
1. Exemption Approved
2. Failure to Establish (FTE)/Withdrawal
3. Proposed Denial

Exemption Approved

FTE/ Withdrawal

Proposed Denial

Case is closed and tax exemption is not granted

Applicant fails to respond to requests for information or submits a request to withdraw application

Applicant fails to meet exemption requirements

A proposed denial letter is issued to applicant

Applicant may appeal the proposed denial

Approval letter is prepared & mailed to applicant

Return to applicant

8/4/2009