



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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MEMORANDUM FOR MANAGER, EO DETERMINATIONS

FROM: Robert Choi \s\ *Robert Choi*  
Acting Director, EO Rulings and Agreements

SUBJECT: IRC §4942(g)(2) Set-Aside Requests

The purpose of this memorandum is to transmit guidelines for processing requests for approval of set-asides under IRC §4942(g)(2). The guidelines are set forth in the attachments to this memorandum, as described below:

1. IRC §4942(g)(2) Set-Asides: Reference Guide Sheet for Processing Set-Aside Requests
2. IRC §4942(g)(2) Set-Asides: The Law at a Glance
3. Two sample private letter rulings

The content of this memorandum and the attachments will be incorporated into IRM 7.20.4, Exempt Organizations Determination Letter Processing, Special Determination Issues.