



Internal Revenue **MANUAL INDEX**

August 2025



Contains the IRM Inventory in four ways:

- 1** Numerically
- 2** By Owner
- 3** Alphabetically
- 4** Recently Obsolete

Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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The IRM Index is published in accordance with [5 USC 552\(a\)\(2\)\(E\)](#)

INTRODUCTION	<p>The IRM Index is a compilation of the IRM sections effective as of the end of each month. The IRM sections are sorted into four listings:</p> <ul style="list-style-type: none">○ <i>Numerical List.</i>○ <i>Owner List</i>○ <i>Alphabetical List</i>○ <i>Obsolete List</i> <p>Access the <i>IRM Index</i> quarterly at http://publish.no.irs.gov/catp.cgi?catnum=27371.</p>
NUMERICAL LIST	<p>Each active IRM section is listed along with the most recent publication date, catalog number and section title. The column headed “<i>Old IRM Number</i>” provides a crosswalk to the prior IRM revision. Revised IRM sections are highlighted in yellow.</p> <p>An asterisk (*) identifies IRMs containing “official use only” (OUO) material. OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, contains procedures for Office of the Chief Counsel employees.</p>
OWNER LIST	<p>This listing groups the IRM by owner, in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its intended audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. The <i>audience</i> is the primary user of the IRM at the organizational level.</p>
ALPHABETICAL LIST	<p>This consolidated list displays the IRM sections in alphabetical order by CHAPTER title and Section title.</p> <ul style="list-style-type: none">○ The CHAPTER title is displayed in capital letters.○ The Section title is displayed in lower case letters.
OBSOLETE LIST	<p>This list displays the IRM sections that are no longer in effect, dating back ten years.</p> <p>An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.</p>

BUSINESS OWNERS	<p>IRS business owners and their acronyms are:</p> <ul style="list-style-type: none"> ○ Appeals ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Facilities Management and Security Services (FMSS) ○ Human Capital Office (HCO) ○ Information Technology (IT) ○ Large Business and International (LBI) ○ National Headquarters (NHQ) ○ Office of Chief Risk Officer (OCRO) ○ Office of Civil Rights and Compliance (OCRC) ○ Office of Procurement ○ Office of Professional Responsibility (OPR) ○ Online Services (OLS) ○ Privacy, Government Liaison and Disclosure (PGLD) ○ Research Applied Analytics and Statistics (RAAS) ○ Return Preparer Office (RPO) ○ Small Business & Self Employed (SB/SE) ○ Tax Exempt & Government Entities (TE/GE) ○ Taxpayer Advocate Service (TAS) ○ Wage & Investment (WI) ○ Whistleblower Office (WO) <p>Note: For IRM sections used by all IRS employees, the Audience category is “All.”</p>
IRM FORMAT	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
IRM ONLINE	IRM Online accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
ELECTRONIC PUBLISHING WEBSITE	<p>This site, which houses the repository of all IRS published products, provides current and historical versions of the IRM in portable document file (PDF) format.</p> <p>Access the published IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.</p>
POINT OF CONTACT	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at SPDER@irs.gov .

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Section	Date	Catalog	Section Title	Audience
Part				
Chapter .70 TE/GE Examinations				
4.70.10	5/29/2025	94107E	TE/GE Compliance Checks	TE/GE
Part 1 Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
Chapter 1.1 Organization and Staffing				
1.1.1	7/10/2025	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/11/2025	30378Z	Office of the Commissioner	All
1.1.6	1/17/2023	30379K	Chief Counsel	All
1.1.7	6/3/2025	30381W	Independent Office of Appeals	All
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1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	3/27/2024	30386Z	Information Technology	All
1.1.13	8/29/2025	30387K	Taxpayer Services	TS
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1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
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1.1.20	7/19/2024	50178P	Office of Professional Responsibility	All
1.1.21	10/22/2024	37682C	Chief Financial Officer	All
1.1.22	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	7/22/2025	14055T	Large Business and International Division	All
1.1.26	7/16/2025	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	7/29/2025	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	9/18/2024	92900T	Taxpayer Experience Office	All
Chapter 1.2 Servicewide Policies and Authorities				
1.2.1	8/8/2024	29301S	Servicewide Policy Statements	All
1.2.2	9/19/2024	73276Q	Servicewide Delegations of Authority	All
1.2.61	7/28/2025	50076S	IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	TS

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1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
1.2.69	8/8/2024	93079N	Business Unit Delegations of Authority for Chief Financial Officer	CFO
Chapter 1.4 Resource Guide for Managers				
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1.4.2	5/14/2025	33467X	Monitoring and Improving Internal Control	All
1.4.3	4/4/2025	49895X	Financial Assurance Control Testing	All
1.4.5	1/8/2025	33211B	Corporate Tax Administration Tools	All
1.4.7	7/29/2025	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	8/7/2025	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
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1.4.11	8/13/2025	35340Z	Field Assistance Guide for Managers	TS
1.4.12	11/8/2023	38174H	Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	6/13/2025	49230M	TAS Guide for Managers	TAS
1.4.16	7/17/2024	35344R	Accounts Management Guide for Managers	TS
1.4.18	7/30/2024	39913M	Electronic Products and Services Support (EPSS) Managers Guide	TS
1.4.19*	3/4/2025	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	6/5/2025	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	1/27/2025	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	7/16/2025	50658C	CAWR Manager and Coordinator Guide	SB/SE
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1.4.28	12/12/2024	50773S	Appeals Managers Procedures	Appeals
1.4.29	6/10/2025	61645F	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
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1.4.32	1/19/2024	71527E	Internal Control Review Program	All
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1.4.50	4/1/2025	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	6/25/2025	38446S	Insolvency	SB/SE
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1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
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1.4.63	10/18/2024	94952P	Roles and Responsibilities of Disclosure Managers	All
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1.5.2	10/26/2022	30332B	Uses of Section 1204 Statistics	All
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1.5.5	6/12/2024	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	2/26/2025	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
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1.7.1	2/28/2025	38795Q	Servicewide Research for Tax Administration	All
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1.11.3	5/2/2025	29300H	Servicewide Policy Statement Process	All
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1.11.5	2/10/2025	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	9/2/2025	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.8	10/10/2024	50463T	Servicewide Electronic Research Program (SERP)	TS
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1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
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1.14.9	4/25/2019	50504D	IRS Parking Program	All
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1.15.6	2/26/2025	31431B	Managing Electronic Records	All
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1.18.5	6/6/2025	48240Y	National Distribution Center	TS
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1.32.20	8/14/2025	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
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1.35.4	1/10/2024	43166F	Purchase Card Program	All
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Part 2 Information Technology

(Development, implementation, and maintenance of information systems.)

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Chapter 13.5 TAS Balanced Measures				

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Chapter 13.7 Taxpayer Advocacy Panel Program				
13.7.1	6/12/2025	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
Chapter 13.8 Low Income Tax Clinic Program				
13.8.1	8/4/2025	47233z	Low Income Taxpayer Clinic Program Operating Procedures	TAS
Chapter 13.9 The National Taxpayer Advocate Office				
13.9.1	2/16/2023	47234K	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	8/22/2025	92853F	TAS Audit Coordination	TAS
Chapter 13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls				
13.10.1	3/17/2025	94837Z	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	TAS
13.10.5	3/19/2025	94841H	TAS Security and Continuity of Operations	TAS

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

Chapter 20.1 Penalty Handbook				
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20.1.3*	2/5/2025	33071B	Estimated Tax Penalties	Appeals
20.1.4*	3/11/2024	36750J	Failure to Deposit Penalty	SB/SE
20.1.5	2/28/2025	33073X	Return Related Penalties	Appeals
20.1.6	5/22/2024	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	3/13/2025	33064M	Information Return Penalties	All
20.1.8*	8/12/2024	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/29/2021	33061F	International Penalties	Appeals
20.1.10*	8/20/2024	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	2/26/2025	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	3/21/2025	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	7/13/2022	57073D	Material Advisor and Reportable Transactions Penalties	Appeals
Chapter 20.2 Interest				
20.2.1*	1/14/2025	32961E	Interest Introduction, Standards and Guidelines	All
20.2.4*	1/31/2025	32965W	Overpayment Interest	All
20.2.5*	7/8/2025	32966H	Interest on Underpayments	All
20.2.7*	3/25/2025	32968D	Abatement and Suspension of Underpayment Interest	All

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20.2.10*	3/31/2025	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	All
20.2.11	4/3/2025	32974H	Miscellaneous Interest Provisions	SB/SE
20.2.14*	8/18/2025	32978Z	Netting of Overpayment and Underpayment Interest	All
Chapter 20.3 Penalty Program Internal Processes				
20.3.1*	10/6/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
Part 21 Customer Account Services				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
Chapter 21.1 Accounts Management and Compliance Services Operations				
21.1.1	8/20/2025	36800E	Accounts Management and Compliance Services Overview	LB&I
21.1.2	9/3/2025	36801P	Reference Materials Overview	LB&I
21.1.3*	8/26/2025	36802A	Operational Guidelines Overview	LB&I
21.1.7*	7/25/2025	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	8/19/2025	36806S	Systems	LB&I
21.2.2	8/21/2025	36807D	Research	LB&I
21.2.3*	8/15/2025	36808O	Transcripts	TS
21.2.4*	8/14/2025	36809Z	Master File Accounts Maintenance	LB&I
Chapter 21.3 Taxpayer Contacts				
21.3.1*	8/15/2025	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	8/29/2025	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	8/14/2025	36814S	Field Assistance	TS
21.3.5	8/25/2025	28016E	Taxpayer Inquiry Referrals Form 4442	All
21.3.6*	8/27/2025	28017P	Forms and Information Requests	Appeals
21.3.7*	8/26/2025	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	8/13/2025	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/28/2025	33093P	Processing Reporting Agents File Authorizations	LB&I
21.3.10*	8/25/2025	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	12/5/2024	54528B	Information Returns Reporting Procedures	TS
Chapter 21.4 Refund Inquiries				
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21.4.3*	9/3/2025	36817Z	Returned Refunds/Releases	SB/SE
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Chapter 21.5 Account Resolution				
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21.5.2*	8/21/2025	36822S	Adjustment Guidelines	TS
21.5.3*	8/13/2025	36823D	General Claims Procedures	TS
21.5.4*	9/3/2025	36824O	General Math Error Procedures	SB/SE
21.5.5	9/4/2025	36825Z	Unpostables	TS
21.5.6*	8/13/2025	36826K	Freeze Codes	SB/SE
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21.5.8*	8/22/2025	36828G	Credit Transfers	All
21.5.9*	8/7/2025	36829R	Carrybacks	TS
21.5.10*	8/25/2025	36830S	Examination Issues	SB/SE
21.5.11*	12/27/2024	36831D	Employee Plan Accounts	TE/GE
21.5.13*	8/28/2025	71737C	IRC 965 Transition Tax Procedures-Accounts Managemen	TS
Chapter 21.6 Individual Tax Returns				
21.6.1*	8/26/2025	36832O	Filing Status and Exemption/Dependent Adjustments	All
21.6.2*	8/21/2025	36833Z	Adjusting TIN-Related Problems	All
21.6.3*	8/8/2025	36834K	Credits	All
21.6.4*	8/29/2025	36835V	Tax Computation / Accounting Period Changes	All
21.6.5*	8/21/2025	36836G	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6*	8/21/2025	36837R	Specific Claims and Other Issues	TS
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Chapter 21.7 Business Tax Returns and Non-Master File Accounts				
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21.7.2*	8/13/2025	36842K	Employment and Railroad Tax Returns	SB/SE
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21.7.4*	8/13/2025	36844G	Income Taxes/Information Returns	TS
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21.7.9*	8/20/2025	36849J	BMF Duplicate Filing Conditions	LB&I
21.7.10	8/27/2024	36850K	No-Merge Cases	SB/SE
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21.8.2*	8/14/2025	49814S	BMF International Adjustments	TS
21.8.4*	8/8/2025	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	TS
21.8.5*	8/22/2025	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA)	TS
			Related Issues	
21.8.6	9/3/2025	49818K	Exemptions from US Withholding (Form 8233)	TS
Chapter 21.10 Quality Assurance				
21.10.1	8/14/2025	36867F	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE

Part 22 Taxpayer Education and Assistance

(Processes and activities associated with customer outreach in the operating divisions.)

Chapter 22.24 IRS Taxpayer Burden Reduction

22.24.1	1/8/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
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Chapter 22.30 Taxpayer Services Outreach Procedures

22.30.1	9/4/2025	36870C	Stakeholder Partnerships, Education and Communication	TS
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Chapter 22.31 Multilingual Initiatives

22.31.1	7/1/2024	39864C	IRS Language Services	All
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Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

Chapter 25.1 Fraud Handbook

25.1.1	4/22/2021	27681V	Overview/Definitions	Appeals
25.1.2	5/20/2024	27682G	Recognizing and Developing Fraud	CI
25.1.3*	11/17/2023	27683R	Criminal Referrals	CI
25.1.4	11/2/2023	27684C	Administrative Joint Investigation	CI
25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
25.1.6	6/10/2021	27686Y	Civil Fraud	CI
25.1.7	6/10/2021	27687J	Failure to File	Appeals
25.1.8	7/15/2021	27688U	Field Collection	Appeals
25.1.9*	10/7/2022	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	7/22/2021	34951C	LB&I Fraud Procedures	LB&I
25.1.11*	7/26/2021	49714R	Campus Collection Fraud Procedures	Appeals
25.1.12	6/11/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	9/29/2021	54034A	Campus Examination Fraud Procedures	SB/SE

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25.2.2	9/13/2024	27544R	Whistleblower Awards	All
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25.3.2*	7/9/2025	30397G	Suits by the United States	SB/SE
25.3.3	5/22/2025	30398R	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	6/16/2025	30399C	Suits against IRS Employees	SB/SE
25.3.5	7/25/2025	30400S	Judgment Follow-up	SB/SE
25.3.6	7/11/2025	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	8/18/2025	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	6/5/2025	75587U	TC 520 - W Freeze Servicewide Guide	All
Chapter 25.4 Employee Protection				
25.4.1	3/21/2025	32998R	Potentially Dangerous Taxpayer	All
25.4.2	7/11/2025	36337M	Caution Upon Contact Taxpayer	All
Chapter 25.5 Summons				
25.5.1	6/23/2025	27528R	Introduction	All
25.5.2	7/30/2025	27529C	Preparation	All
25.5.3	4/17/2025	27530D	Procedures	SB/SE
25.5.4	8/21/2025	27532Z	Examination of Books and Witnesses	All
25.5.5	8/28/2025	27533K	Summons for Taxpayer Records and Testimony	All
25.5.6	5/21/2025	27534V	Summonses on Third-Party Witnesses	All
25.5.7	4/23/2025	27536R	Special Procedures for John Doe Summonses	All
25.5.8	8/18/2025	27537C	Use of Summons Special Applications	All
25.5.9	5/24/2021	27538N	Fees and Costs for Summoned Witnesses	CI
25.5.10	5/13/2024	27539Y	Enforcement of Summons	All
Chapter 25.6 Statute of Limitations				
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Chapter 25.7 Exempt Organizations Business Master File				
25.7.1	12/13/2024	27768D	Exempt Organizations/Business Master File and Support Processing	TE/GE
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Chapter 25.15 Relief from Joint and Several Liability				
25.15.1	1/27/2023	30263Z	Introduction	Appeals
25.15.2	10/18/2023	30264K	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3*	6/10/2024	30266G	Technical Provisions of IRC 6015	SB/SE
25.15.5	4/14/2020	32027Z	Relief from Community Property Laws	Appeals
25.15.6	4/30/2024	30268C	Field Examination Procedures	LB&I
25.15.7*	10/10/2024	30269N	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	1/27/2023	30272K	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	3/17/2022	30273V	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	6/3/2021	32938P	Innocent Spouse Tracking System	Appeals
25.15.15	10/16/2020	39700H	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
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25.15.18*	1/15/2020	68459J	Innocent Spouse Relief Processing Procedures	SB/SE
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Chapter 25.16 Disaster Assistance and Emergency Relief				
25.16.1	6/5/2023	36901Q	Program Guidelines	All
25.16.9	4/5/2021	36909A	Federally Declared Disaster, or Terrorist or Military Action Procedures for	TE/GE
Chapter 25.18 Community Property				
25.18.1	5/3/2023	38246Q	Basic Principles of Community Property Law	Appeals
25.18.2	7/28/2021	38253F	Income Reporting Considerations of Community Property	Appeals
25.18.4	8/18/2025	38263B	Collection of Taxes in Community Property States	Appeals
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Chapter 25.20 Preparer Enrollment, Education and Oversight				
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25.21.3	7/21/2025	69273V	Marketplace Eligibility Determination and Reporting Requirements	All
25.21.4	10/22/2021	71647X	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
Chapter 25.23 Identity Protection and Victim Assistance				
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25.23.4*	8/14/2025	67664U	IDTVA Paper Process	TS
25.23.9*	8/25/2025	67669X	BMF Identity Theft Processing	TS
25.23.10*	8/19/2025	67725W	Compliance Identity Theft Case Processing	TS
25.23.11*	8/26/2025	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	TS
25.23.12*	8/26/2025	69521W	IMF Identity Theft Toll-Free Guidance	TS
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25.24.2*	8/8/2025	67654Y	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	TS
25.24.4*	10/7/2020	67656U	Return Preparer Misconduct Field Collection	SB/SE
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Chapter 25.25 Revenue Protection				
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25.25.3*	8/21/2025	61686A	Revenue Protection Verification Procedures for Individual Master File Returns	TS
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25.25.9*	11/22/2024	61694A	Revenue Protection Prisoner Lead Procedures	TS
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25.25.11*	12/19/2024	69629H	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	TS
25.25.12*	8/8/2024	68956H	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	TS
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25.30.3	8/28/2025	65380x	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
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25.30.7	9/2/2025	66032U	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	8/28/2025	66196P	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	TAS
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Chapter 30.1 Office of Chief Counsel Mission Statement				
30.1.1	5/28/2014	29704D	Mission Statement, and the Strategic and Program Plan	Counsel
Chapter 30.2 Chief Counsel Directives				
30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority				
30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	2/7/2025	29599U	Delegations of Authority and Designations	Counsel
Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.1	8/16/2023	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel
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Chapter 30.7 Management Systems				
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30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
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30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
Chapter 30.8 Library Services				
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Chapter 30.9 File Management				
30.9.1	7/21/2005	29712D	Case File Management	Counsel
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Part 31 Guiding Principles				
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31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/20/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	12/22/2023	29422W	Significant Case Program	Counsel
Part 32 Published Guidance and Other Guidance to Taxpayers				
Chapter 32.1 Chief Counsel Regulation Handbook				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel

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32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	2/4/2025	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/7/2011	29177C	Forms of Advice	Counsel
32.3.2	8/2/2022	39010W	Letter Rulings	Counsel
32.3.3	8/11/2004	39011H	Information Letters	Counsel
32.3.4	10/11/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/6/2005	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/28/2010	29180Z	Industry Issue Resolution	Counsel
Chapter 32.7 Frequently Asked Questions				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
Part 33 Legal Advice				
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33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/19/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/5/2011	39433Z	Releasing Legal Advice to the Public	Counsel
Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/28/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/6/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/10/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel

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33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/10/2010	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/22/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	8/4/2023	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	7/11/2023	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/20/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/24/2016	39024K	Insolvencies	Counsel
Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/22/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/11/2004	29665P	Injunctions	Counsel
34.5.6	8/3/2023	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/3/2023	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/27/2021	38021T	Affirmative Litigation	Counsel
34.6.2	8/8/2023	39028C	Types of Suits	Counsel
34.6.3	7/5/2023	39029N	Summons Enforcement Actions	Counsel
Chapter 34.7 Pre-Trial Procedures				
34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel
Chapter 34.8 Settlement Procedures				
34.8.1	6/5/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	8/11/2023	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	8/9/2023	27624A	General Procedures	Counsel
Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1	8/1/2022	29682A	The SAUSA Program	Counsel

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Chapter 34.12 Litigation Exhibits				
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
Part 35 Tax Court Litigation				
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35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/11/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/31/2023	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	8/9/2023	29833H	Tax Court Petitions	Counsel
35.2.2	8/2/2022	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel
35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/11/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/11/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/13/2021	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/11/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/11/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/8/2017	38348N	Motions in Collection Due Process Cases	Counsel
35.3.32	9/14/2023	94308R	Motions in Passport Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/9/2023	29878U	Trial Planning	Counsel
35.4.2	1/24/2024	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	1/24/2024	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/11/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/17/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/11/2004	38053D	Introduction	Counsel
35.5.2	8/6/2019	38054O	Settlements by Counsel	Counsel

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35.5.3	8/11/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/28/2015	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/14/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/11/2004	29863V	Calendar Calls	Counsel
35.6.2	12/26/2023	29864G	Trial of the Case	Counsel
35.6.3	8/11/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/11/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/11/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/11/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/11/2004	29869J	Overpayments	Counsel
35.8.4	8/11/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/11/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/11/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	12/21/2023	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/21/2023	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	8/2/2023	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	Counsel

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36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
Part 38 Criminal Tax				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
Chapter 38.3 Criminal Tax Policy and Exhibits				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
Part 39 General Legal Services				
Chapter 39.1 Professionalism and Government Ethics Programs				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
Chapter 39.2 Labor and Related Matters				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
Chapter 39.3 Claims and Suits				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
Chapter 39.4 Practice Before the Internal Revenue Service				

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39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
<i>Chapter 39.5 Public Contracts and Technology Law</i>				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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1.4.28	12/2024	Appeals Managers Procedures	Appeals

Part 4 Examining Process

(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)

4.48.2	07/2025	Valuation Assistance for Cases Involving Works of Art	Appeals
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Part 8 Appeals

(Administrative appeals process involving taxpayers' disputes with the IRS.)

8.1.1	01/2024	Appeals Operating Directives and Guidelines	Appeals
8.1.3	04/2025	Working Cases in Appeals	Appeals
8.1.6	03/2025	Disclosure, Security and Outside Contacts	Appeals
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8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	02/2025	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
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8.2.2	04/2025	Statutory Notice of Deficiency Cases	Appeals
8.2.3	06/2025	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	08/2025	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	08/2025	Campus Appeals Docketed Cases	Appeals
8.4.4	03/2025	Examination Assistance Requests	Appeals
8.6.1	02/2025	Conference and Issue Resolution	Appeals
8.6.2	07/2025	Appeals Case Memo Procedures	Appeals
8.6.3	03/2025	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
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8.7.1	03/2025	Guidelines for Cases with Special Issues	Appeals

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8.7.6	03/2025	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	02/2025	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	01/2024	Joint Committee (JC) Cases	Appeals
8.7.10	12/2024	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	02/2025	e-file Cases	Appeals
8.7.14	04/2023	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	08/2025	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	01/2025	Appeals Employment Tax Procedures	Appeals
8.7.17	12/2024	Appeals Remittance Procedures	Appeals
8.7.18	03/2025	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	02/2025	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	05/2025	Reports to Outside Officials	Appeals
8.10.3	10/2023	Appeals Inventory Validation Process	Appeals
8.11.1	08/2025	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	03/2025	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2024	International Penalties	Appeals
8.11.6	08/2025	FBAR Penalties	Appeals
8.11.7	10/2024	Abusive Transaction Penalties	Appeals
8.11.8	06/2023	Miscellaneous Penalties	Appeals
8.13.1	03/2025	Processing Closing Agreements in Appeals	Appeals
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8.17.6	03/2025	Interest Issues in Settlement Computations	Appeals
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8.19.10	12/2021	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	05/2025	Agreed TEFRA Partnership Cases	Appeals
8.19.12	05/2025	Final Partnership Administrative Adjustment	Appeals
8.19.13	05/2025	Docketed and Department of Justice Cases	Appeals
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8.20.5	08/2024	Carding New Receipts	Appeals
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8.20.10	03/2025	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	02/2022	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
8.21.7	07/2025	Barred Statute Procedures	Appeals
8.22.4	05/2022	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals
8.22.7	08/2020	Alternatives to Collection Action	Appeals

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8.22.9	08/2022	Closing and Post Closing Actions	Appeals
8.23.1	08/2025	Offer in Compromise Overview	Appeals
8.23.2	03/2025	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
8.23.4	12/2024	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	09/2022	Doubt as to Liability (DATL) Offers in Compromise	Appeals
8.24.1	08/2024	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	03/2025	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	03/2025	Early Referral Procedures	Appeals
8.26.5	03/2025	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2025	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	04/2025	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	03/2025	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals
8.27.1	08/2025	Administrative Support	Appeals
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Part 1 Organization, Finance and Management

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1.1.11	02/2020	Chief, Communications and Liaison	All
1.10.3	11/2016	Standards for Using Email	All

Part 11 Disclosure, Communications, and Liaison

(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)

11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2022	Congressional Affairs Program	All
11.5.4	06/2025	Legislative Analysis and Tracking Implementation Services Program	All
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

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1.1.6	01/2023	Chief Counsel	All
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Part 30 Administrative

(Processes and activities associated with the Office of the Chief Counsel.)

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Counsel
30.2.1	07/2021	Office of Chief Counsel Directives System	Counsel
30.2.2	06/2013	General Counsel Orders and Directives	Counsel
30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	02/2025	Delegations of Authority and Designations	Counsel
30.4.1	08/2023	Employment	Counsel
30.4.2	10/2017	Personnel Guidance	Counsel
30.4.3	03/2011	Training and Communication	Counsel
30.4.4	01/2008	Equal Employment Opportunity	Counsel
30.4.5	05/2006	Labor and Employee Relations	Counsel
30.4.6	03/2009	Leave Administration	Counsel
30.4.7	12/2012	Work Schedules	Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	07/2018	Pro Bono Activities	Counsel
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30.5.2	02/2014	Travel Guidelines	Counsel
30.5.3	07/2005	Financial Management	Counsel
30.6.1	03/2020	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
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30.7.1	12/2010	Information Systems	Counsel
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32.1.5	11/2019	Required Format for Regulations	Counsel
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35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
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6.630.4	02/2024	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	All
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6.711.1	08/2025	Labor Relations Authorities	All
6.711.2	03/2011	Processing Information Requests	HCO
6.731.1	07/2023	Suitability Determinations for Employment	All
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6.752.1	12/2024	Disciplinary Suspensions of 14 Calendar Days or Less	All
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6.792.1	05/2025	Child Care Subsidy Program	All
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6.800.2	11/2023	IRS Telework Program	HCO
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6.959.1	12/2024	IRS Payband System	All

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10.23.2	08/2025	Contractor Investigations	All
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1.2.62	05/2025	Division/Function Delegation of Authorities for Information Technology (IT)	IT

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2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSLOD	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSNOT	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
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2.3.1	05/2024	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	06/2024	Introduction to IDRS Terminal Responses	All
2.3.8	01/2025	Standard Validity Criteria	All
2.3.10	12/2023	Command Codes MFREQ and RECON	All
2.3.11	01/2025	Command Codes TXMOD and SUMRY	All
2.3.12	01/2025	Command Code ACTON	All
2.3.13	07/2025	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	12/2024	Command Code ENMOD	All
2.3.16	02/2025	Command Codes RFINK and RAFRQ	All
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2.3.30	06/2024	Command Code DAILY	All
2.3.31	02/2025	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	01/2025	Command Code MFTRA	All
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2.3.35	03/2025	Command Code IRPTR	Appeals
2.3.36	06/2024	Command Code SCFTR	Appeals
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2.3.40	05/2024	Command Code PICRD	Appeals
2.3.41	12/2024	Command Code PIEST	Appeals
2.3.43	12/2024	Command Code PIFTF	Appeals
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2.3.45	12/2024	Command Code XSINQ	All
2.3.47	12/2024	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	07/2025	Command Code UPDIS for the GUF System	Appeals
2.3.49	08/2025	Command Code EICMP	Appeals
2.3.51	01/2025	Command Code IMFOL	Appeals
2.3.52	07/2025	Command Codes RTVUE and RTFTP	Appeals
2.3.53	05/2024	Command Code PMFOL	Appeals
2.3.54	02/2025	Command Code DDBOL	Appeals
2.3.55	12/2024	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	01/2025	Command Code ESTABR	Appeals
2.3.57	03/2025	Command Code BRTVU	Appeals
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2.3.60	04/2024	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	01/2025	Command Code ESTAB	All
2.3.63	02/2025	Command Codes RPVUE, RPVCU, and RPPRT	IT
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2.3.65	03/2025	EPMF Return Transaction File On-Line (ERTVU) Research	IT

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2.3.68	12/2024	Command Codes DUPOL and DUPPG	IT
2.3.69	01/2025	Command Code VPARS	Appeals
2.3.70	08/2025	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2024	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/2024	Command Code DDPOL	IT
2.3.76	11/2023	Command Code ISTSD	Appeals
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2.3.78	05/2024	Command Code LOCAT	Appeals
2.3.79	11/2023	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	02/2025	Command Code DDBKD	Appeals
2.3.81	01/2025	Command Code ESTABA	All
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2.3.85	08/2025	Command Code DFAST and DLITE	IT
2.3.86	03/2025	Command Code IRPOL	Appeals
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2.4.4	12/2024	Command Code MESSG	All
2.4.5	03/2025	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	08/2025	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	02/2025	Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	01/2025	Command Codes ESign and BSign	All
2.4.9	04/2025	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	01/2025	Command Codes EOREQ and EOCHG	All
2.4.11	11/2023	Command Code NMFTM	IT
2.4.12	05/2025	Command Codes DELET and CCPYT	All
2.4.13	04/2025	Command Code TERUP	All
2.4.14	11/2023	Command Code NMFST	All
2.4.15	05/2025	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All

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2.4.19	08/2025	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	01/2025	Command Codes RFUND and REFAP	IT
2.4.21	05/2025	Command Codes CHK64 and CHK64R	All
2.4.22	11/2023	Command Code CRMNL	All
2.4.23	03/2025	Command Code CHKCLR and CHKCL	All
2.4.24	03/2023	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	05/2024	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	06/2024	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	06/2024	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	02/2025	Command Codes STAUP, STATI and STATB	All
2.4.29	01/2025	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30	08/2025	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	IT
2.4.31	12/2024	Command Code LEVY	All
2.4.32	08/2025	Command Code PDTUP	All
2.4.33	09/2025	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	01/2025	Command Code DOALL	All
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2.4.40	02/2025	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	12/2024	Command Code UNLCE	All
2.4.42	06/2025	Command Code CCASG for Case Control Activity System	All
2.4.43	01/2025	Command Code PINEX	All
2.4.44	12/2024	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	02/2025	Command Code NRP97	All
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2.4.52	12/2024	Command Codes TPCIN and TPCOL	IT
2.4.53	02/2025	Command Code DUPED	All
2.4.56	08/2024	Command Code ISTSR	All
2.4.57	11/2023	Command Code CDPTR	All
2.4.58	03/2025	Command Code DDBCK/ DDBCX / DDBCS	All
2.4.59	05/2025	Command Code TMSSN	All
2.4.61	11/2023	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	TS
2.5.1	05/2024	Systems Development	IT
2.5.3	04/2025	Programming and Source Code Standards	IT
2.5.4	12/2024	Document Standards	IT
2.5.5	11/2023	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Software Estimation Techniques, Analysis, and Deliverables	IT
2.5.11	11/2023	Analysis Techniques and Deliverables	IT
2.5.12	12/2021	Design Techniques and Deliverables	IT
2.5.13	12/2024	Database Design Techniques and Deliverables	IT
2.5.14	05/2025	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2022	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2024	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2024	AIMS Command Code AM424	Appeals
2.8.3	12/2024	AIMS Command Code AMDIS	Appeals
2.8.4	12/2024	AIMS Command Code AMSTU	Appeals
2.8.5	12/2024	AIMS Command Code AMSOC	Appeals
2.8.6	12/2024	AIMS Command Code AMAXU	IT
2.8.7	12/2024	AIMS Command Code AMCLS	Appeals
2.8.8	12/2024	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2024	AIMS Command Code AMRET	IT
2.9.1	08/2024	Integrated Data Retrieval System	IT

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2.15.1	07/2025	Enterprise Architecture (EA) Overview	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	05/2025	Introduction to Shopping Cart Processing for IT	All
2.22.1	02/2024	Unified Work Request (UWR) Process	All
2.25.2	06/2024	IRS Integrated Enterprise Portal Usage Standard'	All
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2.25.20	12/2020	SharePoint	All
2.28.1	03/2023	Unified Communications Policy	IT
2.30.1	08/2022	Section 508 Compliance	All
2.31.1	01/2023	One Solution Development Life Cycle (OneSDLC) Guidance	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	07/2024	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.6	06/2024	Engineering Planning Process	All
2.120.7	05/2024	Solution Design Process	All
2.120.8	05/2024	Interface Design Process	All
2.120.9	05/2024	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	06/2024	Engineering Documentation Process	IT
2.120.11	05/2024	Data Management Process	All
2.120.12	06/2024	Naming Data Element(s)/Objects(s) Process	All
2.123.2	09/2021	Knowledge Management Process Description	All
2.125.1	10/2022	Change Management Policy	IT
2.125.2	10/2022	Change Management Process Description	IT
2.126.2	11/2023	Enterprise Organizational Readiness Process and Procedure Description	All
2.127.2	07/2025	IT Testing Process and Procedures	IT
2.142.2	02/2024	Service Catalog Management Process and Procedures	All
2.148.2	07/2023	Incident Management Process	All
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2.149.4	07/2025	Asset Management Software Procedures	All
2.150.1	04/2024	Configuration Management Policy	IT
2.150.2	04/2025	Configuration Management (CM) Process	IT
2.150.5	06/2024	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2024	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2024	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	02/2024	IT Governance Policy	IT
2.173.2	02/2024	IT Governance Procedures	IT
2.174.1	08/2025	Enterprise Monitoring Platform	IT

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10.8.2	04/2025	IT Security Roles and Responsibilities	All
10.8.5	05/2025	Domain Name System (DNS) Security Policy	IT
10.8.6	09/2025	Application Security and Development	IT
10.8.11	09/2024	Application Security Policy	IT
10.8.12	02/2024	Container Platform Security Policy	IT
10.8.13	06/2024	Business Impact Analysis (BIA) Security Policy	IT
10.8.15	05/2025	General Platform Operating System Security Policy	IT
10.8.21	11/2023	Database Security Policy	IT
10.8.22	05/2025	Web Server Security Policy	All
10.8.23	08/2025	Application Server Security Policy	IT
10.8.24	02/2024	Cloud Computing Security Policy	IT
10.8.26	12/2024	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	09/2024	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	08/2025	Mainframe System Security Policy	IT
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10.8.52	11/2023	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	07/2024	Minimum Firewall Administration Requirements	All
10.8.55	08/2025	Network Security Policy	All
10.8.60	07/2024	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	01/2024	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
10.8.63	05/2025	Central Log Server Security Policy	IT

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1.2.63	03/2025	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.32.5	05/2022	International Travel Office Procedures	All
1.56.1	07/2022	LB&I Policy Function Processes and Procedures	LB&I

Part 4 Examining Process

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4.1.8	12/2024	Special Examination Features and Programs	LB&I
4.1.9	01/2025	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	07/2024	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	03/2023	U.S. Withholding Agent Examinations - Form 1042	LB&I
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4.11.5	08/2025	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
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4.30.4	06/2024	Industry Program	LB&I
4.31.1	06/2023	LB&I Pass-Through Entities Practice Area	Appeals
4.31.2	04/2025	TEFRA Examinations - Field Office Procedures	Appeals
4.31.5	04/2025	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.9	01/2024	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.31.10	04/2025	Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	LB&I
4.31.11	07/2023	Other PTE Topics	LB&I

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4.36.2	11/2023	Identification of Joint Committee Cases	LB&I
4.36.3	06/2025	Examination Team Responsibilities	LB&I
4.36.4	11/2023	Joint Committee Review Team Procedures	LB&I
4.36.5	10/2024	Reports	LB&I
4.37.1	07/2025	Financial Products Specialty	LB&I
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4.46.4	09/2023	Executing the Examination	LB&I
4.46.5	11/2023	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2024	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	01/2025	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	07/2022	Campaign Development Process	LB&I
4.50.2	01/2025	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	12/2024	Large Corporate Compliance Program	LB&I
4.50.5	02/2025	Office of Tax Shelter Analysis (OTSA)	LB&I
4.51.2	05/2024	LMSB Administrative Guidance	LB&I
4.51.4	06/2024	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	08/2025	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	08/2025	Roles and Responsibilities of SMEs	LB&I
4.60.1	02/2023	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I

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4.61.3	01/2023	Development of IRC 482 Cases	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	01/2025	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	10/2024	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	07/2025	International Visitors Program	All
4.62.3	09/2025	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	07/2025	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	LB&I
4.63.2	11/2023	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2025	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	10/2023	Examination Procedures	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	02/2024	The IRS FFI List Publishing Processes Document	LB&I

Part 7 Rulings and Agreements

(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)

7.40.1	08/2020	Industry Issue Resolution (IIR) Program	Appeals
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Part 11 Disclosure, Communications, and Liaison

(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)

11.51.1	05/2025	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	06/2024	LB&I Intranet Publishing Standards	LB&I

Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

25.21.1	02/2025	Branded Prescription Drug Fee	All
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Part 1 Organization, Finance and Management

(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1.1	07/2025	IRS Mission and Organizational Structure	All
1.1.5	08/2025	Office of the Commissioner	All
1.4.12	11/2023	Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.10.1	06/2015	IRS Correspondence Manual	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.6.1	08/2025	Overview of Continuity Planning	All
10.6.2	03/2022	Continuity Plan Requirements	All
10.6.3	03/2022	Test, Training, and Exercise Requirements	Commissioner
10.6.4	03/2022	Incident Management Program	All
10.6.5	03/2022	Annual Certification Requirements	Commissioner
10.6.6	03/2022	Pandemic Plan Requirements	All
10.6.7	07/2022	Emergency Notification System	HCO

Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

25.32.1	12/2023	Direct File Pilot - Customer Support	TS
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Part 1 Organization, Finance and Management

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1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

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Part 1 Organization, Finance and Management

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1.1.31	03/2021	Office of the Chief Risk Officer	All
1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
1.29.1	10/2024	Authorities and Responsibilities	CRO

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Part 1 Organization, Finance and Management

(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1.29	07/2025	Office of Online Services	All
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Part 2 Information Technology

(Development, implementation, and maintenance of information systems.)

2.25.101	08/2025	IRS.gov Web Content Management Procedures	All
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Part 1 Organization, Finance and Management

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1.1.20	07/2024	Office of Professional Responsibility	All
1.25.1	07/2024	Rules Governing Practice Before the IRS	All
1.25.4	07/2024	Processing Circular 230 Disciplinary Cases	OPR

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Part 1 Organization, Finance and Management

(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1.27	05/2022	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.4.63	10/2024	Roles and Responsibilities of Disclosure Managers	All
1.15.1	01/2025	The Records and Information Management Program	All
1.15.2	01/2025	Types of Records and Their Life Cycles	All
1.15.3	01/2025	Disposing of Records	All
1.15.4	02/2025	Retiring and Requesting Records	All
1.15.5	01/2025	Relocating/Removing Records	All
1.15.6	02/2025	Managing Electronic Records	All
1.15.7	01/2025	Files Management	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.1	05/2025	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	04/2025	Incident Management Program	All
10.5.5	03/2023	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	09/2025	Privacy Act	All
10.5.7	07/2025	Use of Pseudonyms by IRS Employees	All
10.5.8	05/2025	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.10.1	08/2024	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All
10.10.3	04/2025	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	All
10.10.4	03/2025	Authorization of Entity Access	All

Part 11 Disclosure, Communications, and Liaison

(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)

11.3.1	08/2023	Introduction to Disclosure	All
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11.3.2	03/2025	Disclosure to Persons with a Material Interest	All
11.3.3	07/2023	Disclosure to Designees and Practitioners	All
11.3.4	07/2023	Congressional Inquiries	All
11.3.5	01/2024	Fees	All
11.3.6	07/2023	Seals and Certifications	All
11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	02/2025	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	04/2025	Freedom of Information Act	All
11.3.21	08/2024	Investigative Disclosure	All
11.3.22	08/2024	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	04/2025	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	08/2024	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	03/2025	Disclosure to the President	All
11.3.31	01/2024	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2025	Requests and Demands for Testimony and Production of Documents	All
11.3.36	02/2025	Safeguard Review Program	All
11.3.37	03/2025	Recordkeeping and Accounting for Disclosures	All
11.3.39	01/2025	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	04/2025	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	04/2025	Governmental Liaison Operations	PGLD

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11.4.2	07/2025	Data Exchange Program	PGLD

Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

25.4.1	03/2025	Potentially Dangerous Taxpayer	All
25.4.2	07/2025	Caution Upon Contact Taxpayer	All

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Part 1 Organization, Finance and Management

(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1.32	08/2018	Office of the Chief Procurement Officer	All
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Part 1 Organization, Finance and Management

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1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2024	Servicewide Policy Statements	All
1.2.2	09/2024	Servicewide Delegations of Authority	All
1.4.5	01/2025	Corporate Tax Administration Tools	All
1.7.1	02/2025	Servicewide Research for Tax Administration	All
1.11.1	08/2025	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	07/2025	Internal Revenue Manual (IRM) Process	All
1.11.3	05/2025	Servicewide Policy Statement Process	All
1.11.4	02/2025	Servicewide Delegation Order Process	All
1.11.5	02/2025	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	09/2025	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	02/2025	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	07/2025	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

(Processing paper returns, electronic submissions, tax payments, and refunds.)

3.49.5	02/2025	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	08/2023	Statistical Editing of Corporation Tax Returns	RAAS

Part 4 Examining Process

(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)

4.22.1	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	08/2024	Examination of NRP Returns	SB/SE

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4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	03/2024	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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Part 1 Organization, Finance and Management

(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1.28	05/2021	Return Preparer Office	All
1.25.2	11/2022	Practitioner Enrollment	RPO
1.25.8	10/2023	Enrollment of Actuaries	RPO

Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

25.20.1	12/2023	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	01/2024	Return Preparer Suitability	RPO
25.20.4	03/2024	Continuing Education	RPO

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Part 1 Organization, Finance and Management

(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1.16	04/2025	Small Business/Self-Employed Division	All
1.2.65	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	03/2025	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	06/2025	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	07/2025	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2024	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	06/2025	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.40	08/2025	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	04/2025	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	06/2025	Insolvency	SB/SE
1.4.52	04/2025	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	07/2025	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	02/2025	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	04/2023	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	07/2025	Managing Organizational Change	SB/SE

Part 4 Examining Process

(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	04/2023	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	08/2025	Document Matching, Analysis & Case Selection	SB/SE
4.2.1	09/2025	Miscellaneous Examination Information	LB&I
4.2.2	08/2025	Disaster Assistance Relief	LB&I

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4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5	07/2025	Disclosure of Official Information	LB&I
4.2.6	08/2025	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	07/2024	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
4.4.16	10/2023	Inventory Control	Appeals
4.4.21	05/2025	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	10/2024	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	06/2025	Reports	Appeals
4.4.33	12/2024	Transfers	Appeals
4.4.34	05/2025	Updating and Correcting the AIMS Database	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
4.7.6	06/2022	Reports	LB&I
4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Overview of Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	05/2025	Criminal Restitution and Restitution-Based Assessments	SB/SE

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4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	08/2025	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	04/2025	Fraud Program Responsibilities	SB/SE
4.9.1	10/2024	Outline of System	LB&I
4.10.1	08/2025	Overview of Examiner Responsibilities	LB&I
4.10.2	08/2025	Pre-Contact Responsibilities	LB&I
4.10.3	08/2025	Examination Techniques	LB&I
4.10.4	08/2025	Examination of Income	SB/SE
4.10.5	08/2025	Required Filing Checks	LB&I
4.10.6	08/2025	Penalty Considerations	SB/SE
4.10.7	07/2025	Issue Resolution	SB/SE
4.10.8	08/2025	Report Writing	LB&I
4.10.9	04/2024	Workpaper System and Case File Assembly	SB/SE
4.10.10	09/2024	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	08/2025	Claims for Refund and Requests for Abatement	LB&I
4.10.13	07/2023	Certain Technical Issues	SB/SE
4.10.15	07/2025	Report Generation Software	LB&I
4.10.16	07/2024	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	08/2025	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
4.11.29	08/2025	Transfer of Returns Open for Examination	LB&I
4.11.51	08/2024	Return Preparer Program	SB/SE
4.11.52	08/2025	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	02/2025	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	04/2024	Introduction	SB/SE
4.15.1	07/2025	Jeopardy and Terminations	Appeals
4.15.3	02/2025	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	03/2025	SEP Responsibilities and Case Development	LB&I

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4.17.1	07/2025	Overview of Compliance Initiative Projects	LB&I
4.17.2	07/2025	Responsibilities	SB/SE
4.17.3	07/2025	Requirements	LB&I
4.17.4	07/2025	Procedures	SB/SE
4.18.1	06/2025	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2024	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2024	IMF Automated Underreporter Program	SB/SE
4.19.4	06/2025	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2024	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	03/2025	Minister and Religious Waiver Program	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2023	Examination Classification of Work	TS
4.19.12	12/2023	Centralized Files and Scheduling	SB/SE
4.19.13	09/2024	General Case Development and Resolution	SB/SE
4.19.15	10/2024	Discretionary Programs	SB/SE
4.19.16	10/2024	Claims	SB/SE
4.19.22	07/2025	CAWR Control	SB/SE
4.19.23	10/2024	FUTA Control	SB/SE
4.19.25	08/2025	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	04/2025	Examination Collectibility Procedures	SB/SE
4.21.1	08/2025	Monitoring the IRS e-file Program	LB&I
4.23.1	05/2025	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	LB&I
4.23.2	03/2024	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	08/2025	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	02/2024	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	11/2023	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	02/2024	Classification Settlement Program (CSP)	Appeals
4.23.7	10/2024	Employment Tax on Tip Income	Appeals
4.23.8	04/2024	Determining Employment Tax Liability	LB&I

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4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	01/2025	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	07/2024	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	01/2025	Statute Control and Extension	Appeals
4.23.15	01/2025	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	02/2025	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	03/2025	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2024	Campus Employment Tax Non-File Program	SB/SE
4.24.2	08/2025	Form 637 Excise Tax Registrations	SB/SE
4.24.5	04/2024	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	03/2025	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	06/2024	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	01/2025	Excise Tax Penalties Guidance	SB/SE
4.24.10	06/2023	Appeals Referral Procedures	SB/SE
4.24.13	09/2024	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	07/2025	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	01/2025	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	08/2025	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE

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4.24.21	08/2025	Case Closings	SB/SE
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	10/2023	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	10/2023	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	07/2023	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
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4.25.10	01/2025	Case Closing Procedures	SB/SE
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4.25.14	12/2021	Miscellaneous Procedures	SB/SE
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4.26.4	08/2025	BSA Search	SB/SE
4.26.5	08/2025	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	07/2025	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
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4.26.17	09/2025	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
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4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.3	01/2023	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	08/2025	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	06/2024	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	02/2025	The Abusive Transactions (AT) Process	LB&I
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4.119.3	08/2025	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	01/2025	BMF Underreporter (BUR) Program	SB/SE

Part 5 Collecting Process

(Collecting activities which include selecting, identifying, assigning and settling cases.)

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
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5.1.11	08/2025	Delinquent Return Investigations	SB/SE
5.1.12	08/2024	Cases Requiring Special Handling	SB/SE
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5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
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5.1.25	02/2025	IDRS and Data Security for Collection	SB/SE
5.1.28	08/2025	Identity Theft for Collection Employees	SB/SE
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5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.1.33	03/2024	Field Collection Fraud Development	SB/SE
5.2.1	03/2025	Collection Time Reporting	SB/SE
5.2.4	10/2024	Collection Reports	SB/SE
5.3.1	02/2025	ENTITY Case Management System (ENTITY)	SB/SE
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5.4.12	04/2023	Field Office Resource Team	SB/SE
5.4.13	06/2025	General CCP and Clerical Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals

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5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE
5.5.7	04/2024	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	01/2025	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	02/2025	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	05/2023	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
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5.7.2	05/2025	Letter 903 Process	SB/SE
5.7.3	06/2025	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	SB/SE
5.7.4	07/2025	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	05/2025	Collectibility Determination	SB/SE
5.7.6	06/2025	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	05/2025	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	01/2025	Federal Contractors	SB/SE
5.7.10	11/2023	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	09/2025	Overview	Appeals
5.8.2	06/2024	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
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5.8.4	04/2025	Investigation	SB/SE
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5.8.6	10/2024	Collateral Agreements	SB/SE
5.8.7	04/2025	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	11/2023	Acceptance Processing	SB/SE
5.8.9	09/2024	Actions on Post-Accepted Offers	Appeals
5.8.10	07/2024	Special Case Processing	Appeals
5.8.11	04/2024	Effective Tax Administration	Appeals

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5.9.3	12/2024	Debtors' Delinquent Accounts	SB/SE
5.9.4	09/2025	Common Bankruptcy Issues	SB/SE
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5.9.11	04/2025	Insolvency Mail Processing	SB/SE
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5.9.13	03/2025	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	04/2025	Automated Proofs of Claim (APOC)	SB/SE
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5.9.16	08/2025	Insolvency Case Monitoring	SB/SE
5.9.17	09/2024	Closing a Bankruptcy Case	All
5.9.18	08/2025	Automated Discharge System (ADS)	SB/SE
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5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	09/2024	Pre-Seizure Considerations	SB/SE
5.10.2	08/2025	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
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5.11.3	03/2024	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	07/2025	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	03/2024	Notice of Levy in Special Cases	Appeals
5.11.7	10/2024	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	07/2024	Notice of Lien Determinations	Appeals
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5.12.5	08/2024	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	07/2025	Notice of Lien Preparation and Filing	SB/SE
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5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	07/2024	Lien Related Certificates	Appeals
5.12.11	08/2024	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	07/2024	Securing Installment Agreements	Appeals
5.14.2	06/2025	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
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5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	08/2025	Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
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5.17.14	06/2025	Fraudulent Transfers and Transferee and Other Third Party Liability	SB/SE
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5.18.1	09/2025	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	07/2024	Business Returns IRC 6020(b) Processing	Collection
5.19.1	12/2024	Balance Due	SB/SE
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5.19.3	07/2025	Backup Withholding Program	SB/SE
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5.19.7	08/2025	Monitoring Offer In Compromise	SB/SE
5.19.8	05/2023	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
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5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	03/2024	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2025	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	12/2024	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2025	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	08/2025	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	05/2025	Business Master File (BMF) Return Delinquency	Collection
5.19.23	08/2025	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2025	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	10/2024	Passport Program	SB/SE
5.19.26	11/2023	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.19.27	02/2025	Bipartisan Budget Act (BBA) Assessment Processing	SB/SE
5.20.1	10/2024	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	02/2025	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	09/2024	Summons Procedures	SB/SE
5.20.6	10/2024	Whipsaw Assessments	SB/SE
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5.20.10	04/2025	Identification and Processing of Frivolous Documents	SB/SE
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5.20.12	08/2023	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
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5.21.7	06/2020	Special Cases	SB/SE
5.21.8	10/2024	Adjustments to International Cases	SB/SE

Part 7 Rulings and Agreements

(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)

7.50.1	12/2023	Form SS-8 Processing Handbook	All
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Part 11 Disclosure, Communications, and Liaison

(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)

11.53.4	04/2023	Oversight Liaison Programs	SB/SE
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1.1	03/2023	Introduction and Penalty Relief	Appeals
20.1.2	02/2024	Failure To File/Failure To Pay Penalties	All
20.1.3	02/2025	Estimated Tax Penalties	Appeals
20.1.4	03/2024	Failure to Deposit Penalty	SB/SE
20.1.5	02/2025	Return Related Penalties	Appeals
20.1.6	05/2024	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	03/2025	Information Return Penalties	All
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20.1.10	08/2024	Miscellaneous Penalties	Appeals
20.1.11	02/2025	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	03/2025	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	01/2025	Interest Introduction, Standards and Guidelines	All
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20.2.11	04/2025	Miscellaneous Interest Provisions	SB/SE
20.2.14	08/2025	Netting of Overpayment and Underpayment Interest	All
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

Part 22 Taxpayer Education and Assistance

(Processes and activities associated with customer outreach in the operating divisions.)

22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE
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Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	05/2024	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	06/2025	General Guidelines	Appeals
25.3.2	07/2025	Suits by the United States	SB/SE
25.3.3	05/2025	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
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25.3.7	08/2025	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	06/2025	TC 520 - W Freeze Servicewide Guide	All
25.5.1	06/2025	Introduction	All
25.5.2	07/2025	Preparation	All
25.5.3	04/2025	Procedures	SB/SE
25.5.4	08/2025	Examination of Books and Witnesses	All
25.5.5	08/2025	Summons for Taxpayer Records and Testimony	All
25.5.6	05/2025	Summonses on Third-Party Witnesses	All
25.5.7	04/2025	Special Procedures for John Doe Summonses	All
25.5.8	08/2025	Use of Summons Special Applications	All
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2024	Enforcement of Summons	All
25.6.22	08/2025	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	06/2025	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	08/2025	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
25.15.2	10/2023	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	06/2024	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	04/2024	Field Examination Procedures	LB&I
25.15.7	10/2024	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	01/2023	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
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25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
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25.16.1	06/2023	Program Guidelines	All

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25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	08/2025	Collection of Taxes in Community Property States	Appeals
25.18.5	09/2023	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	04/2025	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	03/2025	Criminal Restitution and Restitution-Based Assessments	CI
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1.5.8	02/2025	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2025	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

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(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)

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13.1.5	08/2025	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	08/2025	Casework Communications	TAS
13.1.7	11/2023	Taxpayer Advocate Service (TAS) Case Criteria	TAS
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13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	06/2025	Special Processes	TAS
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13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
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13.1.15	12/2023	Customer Complaints/RR98 §1203 Procedures	TAS
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13.1.17	08/2023	Transferring TAS Cases	TAS
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13.1.20	06/2023	TAS Taxpayer Assistance Order (TAO) Process	TAS
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13.2.5	10/2022	Advocacy Projects	All
13.2.6	09/2025	Immediate Interventions	
13.2.7	10/2024	Collaborative Efforts	TAS
13.2.8	06/2024	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	08/2025	NTA Toll-free Procedures	All
13.4.2	03/2023	Administration and Security	TAS
13.5.1	03/2023	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	06/2025	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	08/2025	Low Income Taxpayer Clinic Program Operating Procedures	TAS
13.9.1	02/2023	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	08/2025	TAS Audit Coordination	TAS
13.10.1	03/2025	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	TAS
13.10.5	03/2025	TAS Security and Continuity of Operations	TAS

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25.30.4	08/2025	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
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1.2.68	09/2022	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
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1.54.1	01/2025	TE/GE Roles and Responsibilities	TE/GE

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3.11.20	10/2024	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	11/2024	Employee Plan Excise Tax Return	SB/SE
3.11.26	11/2024	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	09/2025	EPMF Return Processing Form 5500-EZ	TE/GE
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3.12.22	11/2024	Employee Plan Excise Tax Returns	TE/GE
3.12.26	12/2024	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	11/2024	EPMF Unpostables	W&I
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3.45.1	11/2024	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

Part 4 Examining Process

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4.2.7	08/2025	Ex Parte Communication Procedures	Appeals
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4.5.2	01/2023	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	12/2023	TE/GE Reports	TE/GE
4.70.1	03/2024	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
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4.70.5	03/2024	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	12/2024	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.70.11	08/2025	Administrative Matters	TE/GE
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4.70.13	11/2023	Executing the Examination	TE/GE
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7.1.2	01/2025	Exempt Organizations Administrative Procedures	TE/GE
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7.1.6	07/2024	Employee Plans Technical - Case Processing Procedures	TE/GE
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7.2.4	08/2025	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	10/2024	Employee Plans Determination Letter Program	TE/GE
7.11.2	09/2025	EP Case Assignment Guide	TE/GE
7.11.3	08/2025	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	08/2025	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	08/2025	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	08/2025	Multiemployer Plans	TE/GE
7.11.7	08/2025	Multiple Employer Plans	TE/GE
7.11.8	08/2025	EP Determinations Closing Agreement Program	TE/GE
7.11.9	07/2025	Mandatory and TEQMS Case Reviews	TE/GE
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7.11.12	08/2025	Preparing Technical Advice Requests	TE/GE
7.11.13	08/2025	Employee Plans Determination IDRS Access Procedures	TE/GE
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7.14.6	08/2025	Management Information System (MIS)	TE/GE
7.15.1	08/2025	Employee Plans User Manual Introduction	TE/GE
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7.20.1	12/2024	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	05/2024	Determination Letter Processing of Exempt Organizations	TE/GE
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7.20.5	07/2023	Review Procedures for EO Determinations	TE/GE
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7.20.9	12/2024	Processing Form 1023-EZ	TE/GE
7.21.1	09/2022	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	05/2023	Processing User Fees	TE/GE
7.21.5	01/2025	Determination Case Processing Assistance	TE/GE
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Part 25 Special Topics

(Processes and procedures that apply to and are used by employees of more than one operating division or function.)

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1.4.21	01/2025	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
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1.17.2	10/2024	Publishing Systems and Programs	All
1.17.3	08/2024	Tax Products Program	All
1.17.8	10/2024	Internal and Public Use Non-Tax Products	All
1.17.9	06/2025	User Guide for Requesting Published Products and Services	All
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1.18.2	01/2025	Forecasting Requirements	All
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1.22.3	12/2024	Addressing and Packaging	All
1.22.4	12/2024	Postage Accountability and Reporting Requirements	All
1.22.5	12/2024	Mail Operations	All
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3.5.10	08/2025	Remittance Transaction Research (RTR) System	TS
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3.5.21	12/2024	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	TS
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3.8.44	11/2024	Campus Deposit Activity	SB/SE
3.8.45	12/2024	Manual Deposit Process	SB/SE
3.8.46	12/2024	Discovered Remittance	TS
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3.10.5	11/2024	Batch/Block Tracking System (BBTS)	SB/SE
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3.10.73	12/2024	Batching and Numbering	All
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3.11.10	05/2025	Revenue Receipts	TS
3.11.13	11/2024	Employment Tax Returns	TS
3.11.14	11/2024	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.11.15	11/2024	Return of Partnership Income	SB/SE
3.11.16	05/2025	Corporate Income Tax Returns	TS
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3.11.217	11/2024	Form 1120-S Corporation Income Tax Returns	TS
3.11.249	09/2025	Processing Form 8752	TS
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3.11.251	12/2024	Spousal Payment Transcript Processing	TS
3.12.2	11/2024	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	09/2025	Individual Income Tax Returns	SB/SE
3.12.8	09/2025	Information Returns Processing	SB/SE
3.12.10	11/2024	Revenue Receipts	LB&I
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3.12.23	09/2025	Excise Tax Returns	TS
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3.12.106	09/2025	Estate Tax Returns - Paper Correction Processing	TS
3.12.154	11/2024	Unemployment Tax Returns	SB/SE
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3.17.20	12/2024	Refund Intercept Program	TS
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3.17.46	12/2024	Automated Non-Master File Accounting	SB/SE
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3.17.220	12/2024	Excess Collections File	LB&I
3.17.221	12/2024	Enterprise Computing Center Data Controls	TS
3.17.243	12/2024	Miscellaneous Accounting	TS
3.17.277	11/2024	Electronic Payments	TS
3.17.278	08/2024	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	TS
3.21.3	10/2024	Individual Income Tax Returns	SB/SE
3.21.15	09/2025	Withholding on Foreign Partners	TS
3.21.19	12/2024	Foreign Trust System	LB&I
3.21.25	11/2024	Miscellaneous Tax Returns	LB&I
3.21.110	09/2025	Processing Form 1042 Withholding Returns	TS
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3.22.261	11/2024	Foreign Investment in Real Property Tax Act (FIRPTA)	LB&I
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BMF General Instructions	3.24.38	09-2025	39345Q
BMF Identity Theft Processing	25.23.9	08-2025	67669X
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Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	05-2025	28205Z
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Compliance Assurance Process - Fast Track Settlement	8.26.8	04-2025	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	08-2025	57674U
Compliance Identity Theft Case Processing	25.23.10	08-2025	67725W
Compliance Review of Form 8038-CP	4.81.12	07-2023	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	03-2024	55752N
Computer Audit Specialist Program (CAS)	4.47.1	02-2021	27549U
Computer Matching and Privacy Protection Act	11.3.39	01-2025	30463B
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Configuration Management Policy	2.150.1	04-2024	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	06-2024	75426G
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Congressional Affairs Program	13.1.8	08-2025	30659V
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Container Platform Security Policy	10.8.12	02-2024	93794J
Content Policies and Standards for Intranet Sites	11.1.4	02-2015	37584X
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Continuity Plan Requirements	10.6.2	03-2022	71637B
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Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	03-2023	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	05-2025	33500X
Corporate Income Tax Returns	3.12.16	09-2025	33660A
Corporate Tax Administration Tools	1.4.5	01-2025	33211B
Corporation Income Tax Returns	3.12.251	05-2025	33761M
Corporation Income Tax Returns	3.24.16	11-2024	34357K
Correspondence and Closing Letters	4.4.7	07-2022	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G

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4.43.1	04-2021	27595I	Retail Industry
4.44 Subchapter T Cooperatives			
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4.46 LB&I Examination Process			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
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4.49 Economist Program			
4.49.1	03-2019	35060O	Overview - Economist Program
4.51 LB&I Case Management			
4.51.1	03-2016	32526T	Rules of Engagement
4.51.6	03-2016	37346H	Issue Management Process Guide
4.53 SBSE Administrative Programs			
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4.60 International Procedures			
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4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
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4.61 International Examination Guidelines			
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4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
4.63 Withholding and International Individual Compliance			
4.63.5	08-2025	67718H	International Penalties and Procedures – Individuals
4.71 Employee Plans Examination of Returns			
4.71.1	12-2023	35855D	Overview of Form 5500 Examination Procedures
4.71.2	12-2023	33831Z	Overview of IDRS
4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
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4.71.10	12-2023	33837N	Form 990-T Processing
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.12	12-2023	33838Y	Case File Assembly Guidelines
4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
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4.71.16	12-2023	55224Q	Employee Plans Large Case Examinations
4.71.17	12-2023	57900H	Non-Return Unit Examinations
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4.71.20	12-2023	58195C	Employee Plans Large Case Support Examination Procedures
4.71.22	01-2024	61728V	Employee Plans Compliance Unit (EPCU)
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
4.72 Employee Plans Technical Guidelines			
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4.72.4	11-2022	35953I	Employee Stock Ownership Plans (ESOPs)
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4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
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4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
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4.72.19	11-2022	55470G	IRC 457 Examination Guidelines
4.75 Exempt Organizations Examination Procedures			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.7	04-2024	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
4.75.8	09-2019	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.10	01-2024	33212M	Exempt Organization Pre-contact Procedures
4.75.11	01-2024	33213X	On-Site Audit Guidelines
4.75.12	01-2024	33215T	Required Filing Checks and Package Audit Procedures
4.75.13	01-2024	33216E	Issue Development and Conclusion
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4.75.17	01-2024	33221X	Mandatory Review
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4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
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4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
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4.75.38	01-2024	67328Z	Small Employer Health Care Tax Credit Under Section 45R
4.75.39	01-2024	70892S	Church Tax Inquiries and Examinations Under IRC 7611
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4.76 Exempt Organizations Examination Guidelines			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)

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4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	09-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	09-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
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4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
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4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	09-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
4.80 Government Entities Examinations			
4.80.1	02-2024	71643F	Technical Assistance and Technical Advice Requests
4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
4.81.2	10-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects
4.81.4	09-2019	55320Z	Examination Planning
4.81.5	02-2024	51852A	Conducting the Examination
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4.81.9	09-2018	68186N	Technical Advice Requests
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4.81.11	09-2019	51849D	Tax Exempt Bonds Referral Program
4.81.14	02-2024	68190V	Unagreed Issues
4.82 Tax Exempt Bonds Examination Guidelines			
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds
4.82.2	02-2024	68189U	Arbitrage Payment Refund Claim Procedures
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
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4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management			
4.87.1	04-2019	34423F	Inventory Management
4.88 Indian Tribal Governments Examination Issues and Procedures			
4.88.1	12-2023	34424Q	Examination Issues Pertaining to ITG Cases
4.89 Compliance and Program Management (CPM)			
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities
4.90 Federal, State and Local Governments (FSLG)			
4.90.1	10-2019	33026Y	FSLG Mission and Policy
4.90.2	10-2019	33028U	Customer Assistance
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4.90.4	12-2019	33032C	Information Return Examinations and Penalties
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4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
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4.90.11	10-2019	33043J	Technical Review
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4.90.13	10-2019	36147G	FSLG Large Case Examination Program
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4.90.15	10-2019	62638A	FSLG Fraud Procedures
4.103 Compliance Data Environment (CDE)			
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5.1 Field Collecting Procedures

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5.1.31 10-2018 49810A Workload Management

5.13 Collection Quality Measurement

5.13.6 01-2016 47937Y Field Insolvency/Embedded Quality Attribute Definitions

5.24 Central Withholding Agreement (CWA) Program

5.24.1 09-2017 51865D Central Withholding Agreement (CWA) Program - Overview

5.24.2 09-2017 51867Z Central Withholding Agreement (CWA) Program - Case Development

5.24.3 09-2017 51868K Central Withholding Agreement (CWA) Program - Case Processing Guidelines

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6.715.1 05-2025 33016C Policies, Responsibilities, Requirements, and Procedures

6.751 Discipline and Disciplinary Actions

6.751.1 05-2025 33018Y Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance

6.752 Disciplinary Suspensions and Adverse Actions

6.752.2 05-2025 33020K Adverse Actions

6.771 Agency Grievance System

6.771.2 02-2018 33022G Grievance Examiner Handbook

Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs

7.1.4 10-2017 32503U Exempt Organizations Technical Advice Procedures

7.14 Employee Plans EDS User Manual

7.14.4 08-2025 27764L Letter Generation

7.15 Employee Plans TEDS User Manual

7.15.2 09-2015 54998D Accessing Tax Exempt Determination System (TEDS)

7.15.3 09-2015 55000E Business Rules

7.15.5 09-2015 55039N Case Identification and Status Codes

7.20 Exempt Organizations Determination Letter Program

7.20.8 10-2017 51787Q Donor-Advised Funds Guide Sheet

7.21 Exempt Organizations Determinations Processing

7.21.3 07-2016 27616A Screening, Controlling and Case Closing

7.21.4 07-2016 27617L Transcription and Case Establishment

7.21.6 07-2016 27619H Inventory Control Subsystem

7.21.7 07-2016 27620I Moving Cases Through the Inventory Control Subsystem

7.21.9 07-2016 27622E Exempt Organizations Management Information System

7.22 Exempt Organizations Determination Letter Automation Systems

7.22.2 07-2016 27952V Data Entry

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7.22.6	07-2016	27955C	Inventory Control System (ICS)
7.22.7	07-2016	27956N	Management Information System
7.25 Exempt Organizations Determinations Manual			
7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associationsof Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
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7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	11-2019	35944X	Small Insurance Companies or Associations
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7.25.17	12-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	12-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	12-2019	35981A	Multiple Parent Title Holding Companies
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7.25.23	12-2019	36073B	Religious and Apostolic Associations
7.25.24	12-2019	35980P	Cooperative Hospital Service Organizations
7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	12-2019	36093T	Amateur Sports Organizations
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	12-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
7.26 Private Foundations Manual			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508

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7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	12-2019	35989K	Termination of Private Foundation Status
7.26.15	12-2019	36098W	IRC 4947 Trusts
7.27 Exempt Organizations Tax Manual			
7.27.3	12-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	12-2019	36075X	Taxation of Unrelated Business Income
7.27.5	12-2019	36076I	Unrelated Trade or Business
7.27.6	12-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	12-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	12-2019	36089L	Unrelated Debt-Financed Income
7.27.9	12-2019	36090M	Debt—Financed Property
7.27.10	12-2019	36091X	Acquisition Indebtedness
7.27.11	12-2019	36080Q	Political Organizations
7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	12-2019	35963E	Taxes on Excess Business Holdings
7.27.18	12-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	12-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

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8.20 Account and Processing Support (APS)			
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8.26 Alternative Dispute Resolution (ADR) Program			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)

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9.5 Investigative Process

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10.2.3	08-2016	51713A	Safeguard Reviews
10.2.4	09-2018	51715W	Overview of ID Media
10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	05-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
10.2.15	02-2023	51729K	Minimum Protection Standards (MPS)

10.4 Physical Security Information for Managers

10.4.1	11-2016	51731W	Managers Security Handbook
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10.5 Privacy and Information Protection

10.5.3	10-2015	49878M	Identity Protection Program
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10.8 Information Technology (IT) Security

10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.8	10-2015	53118R	Live Data Protection
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy

Part 11: Disclosure, Communications, and Liaison

11.3 Disclosure of Official Information

11.3.8	10-2021	30431R	Disclosure of Written Determinations
11.3.14	02-2020	30437F	Privacy Act General Provisions
11.3.15	02-2020	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	02-2020	30439B	Privacy Act Notification Programs
11.3.17	02-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	02-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	02-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	02-2020	30443J	Personnel Records
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments

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11.3.38	03-2025	30462Q	Role and Responsibilities of Disclosure Managers
11.53 Small Business/Self-Employed			
11.53.2	07-2025	48691T	SB/SE CSO Communications
11.55 Wage and Investment			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

Part 13: Taxpayer Advocate Service

13.1 Taxpayer Advocate Case Procedures			
13.1.1	07-2025	30650A	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	08-2025	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.4 TAS TAMIS Guide			
13.4.1	08-2021	32655X	General TAMIS Information
13.4.3	08-2021	35621V	TAMIS Training
13.4.4	08-2021	35622G	Navigation/Querying
13.4.5	08-2021	35623R	Initiating and Working a Case on TAMIS
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