



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.52.1

DECEMBER 12, 2025

EFFECTIVE DATE

(12-12-2025)

PURPOSE

- (1) This transmits revised IRM 4.52.1, Global High Wealth Program, Global High Wealth Program Processes and Procedures.

MATERIAL CHANGES

- (1) IRM 4.52.1.1, Program Scope and Objectives:
 - a. Paragraph (1) - Expanded on the purpose of the IRM.
 - b. Paragraph (2) - Provided and expanded definition of the audience.
 - c. Paragraph (3) - Added the director of Pass-Through Entities (PTE) as a policy owner.
 - d. Paragraph (4) - Updated the program owner to the PTE practice area.
 - e. Paragraph (5) - Removed Program Goals and replaced with Primary Stakeholders.
 - f. Paragraph (6) - Added Contact Information.
- (2) IRM 4.52.1.1.1, Background - Updated the examination groups for Global High Wealth (GHW) and placed it in its own paragraph.
- (3) IRM 4.52.1.1.2, Authority - Added additional authorities for the IRM.
- (4) IRM 4.52.1.1.3, Roles and Responsibilities - Updated the roles and responsibilities for the GHW program.
- (5) IRM 4.52.1.1.4, Program Management Review - Updated to include Program Reports and Program Effectiveness.
- (6) IRM 4.52.1.1.5, Program Controls - Updated the program controls for the GHW program.
- (7) IRM 4.52.1.1.6, Terms and Acronyms:
 - a. Changed title from Terms/Acronyms.
 - b. Removed Common Folder term and description from Interim Guidance Memorandum (IGM) LB&I 04-0624-0008, Interim Guidance on Case Closing Procedures for Global High Wealth (GHW) Examinations, dated June 18, 2024.
 - c. Added and removed terms and acronyms based on updates made throughout the IRM.
- (8) IRM 4.52.1.1.7, Related Resources - Added section per requirements of IRM 1.11.2.2.4.
- (9) IRM 4.52.1.2, Population Identification - Expanded on the methods used to identify the population for GHW examinations. Added section as Official Use Only (OUO).
- (10) IRM 4.52.1.3, GHW Workload Development and Delivery - Expanded on the risk assessment process for workload development. Added AIMS control codes in paragraph (4).
- (11) IRM 4.52.1.4, Additional Work Sources - Added Joint Committee Claims as an additional work source and clarified wording relating to the descriptions of work sources.
- (12) IRM 4.52.1.5.1, Requesting Subsequent Year and Additional Related Entity Returns - Updated the process to request control of subsequent years and related entity returns.

- (13) IRM 4.52.1.5.2, Information Document Requests Responses - Updated the process for receiving and documenting information document requests responses received.
- (14) IRM 4.52.1.6, Bipartisan Budget Act of 2015 (BBA) & Investor Level Statute Control (ILSC) - Clarified wording in paragraph (2) and added paragraphs (3) & (4) providing references to BBA and ILSC IRMs.
- (15) Former IRM 4.52.1.6.1, Critical Information Relating to GHW BBA Examinations and IRM 4.52.1.6.2, Critical Information Relating to GHW ILSC Examinations - Removed these subsections as the related information was combined into IRM 4.52.1.6.
- (16) IRM 4.52.1.7, GHW Shared Drive - Updated the description of the GHW shared drive and added paragraph (2) to list how GHW cases are maintained.
- (17) IRM 4.52.1.7.1, Gaining Access to the Shared Drive - Updated the process for gaining access to the GHW shared drives.
- (18) IRM 4.52.1.8, Field Case Closings:
 - a. Paragraph (1), Removed SB/SE from first sentence to reflect updated procedures incorporated from IGM LB&I-04-0624-0008, Interim Guidance on Case Closing Procedures for Global High Wealth (GHW) Examinations, dated June 18, 2024.
 - b. Paragraph (2), Removed exceptions listed in (a), (b) and (c) to reflect changes to shared drive policy incorporated from IGM LB&I-04-0624-0008, Interim Guidance on Case Closing Procedures for Global High Wealth (GHW) Examinations, dated June 18, 2024.
 - c. Updated case closing procedures for GHW cases.
- (19) IRM 4.52.1.9, Record Retention - Updated the record retention policy for GHW cases.
- (20) Various editorial changes throughout the IRM for clarification. Reviewed and updated grammar, plain language, titles, and other editorial changes.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 4.52.1, Global High Wealth Program Processes and Procedures dated April 27, 2022, and incorporates Interim Guidance Memorandum LBI-04-0624-0008, Interim Guidance on Case Closing Procedures for Global High Wealth (GHW) Examinations, dated June 18, 2024.

AUDIENCE

GHW employees in LB&I

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4.52.1

Global High Wealth Program Processes and Procedures

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4.52.1.1
(12-12-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides an overview of the Global High Wealth (GHW) program within the LB&I Pass-Through Entity (PTE) Practice Area along with procedures used by GHW and their support functions.
- (2) **Audience:** The IRM is intended for the following audience:
 - LB&I PTE employees responsible for GHW workload development and delivery
 - GHW field teams
 - Other teams examining GHW enterprise cases
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy & Governance (SPG) office within Assistant Deputy Commissioner Compliance Integration (ADCCI) and Director, Pass-Through Entities (PTE).
- (4) **Program Owner:** Director, PTE is responsible for the GHW program.
- (5) **Primary Stakeholders:** LB&I PTE, which includes GHW employees and support functions.
- (6) **Contact Information:** To recommend changes or to make any other suggestions to this IRM section, contact the IRM author or see SPDER's IMD Contacts list by referencing guidelines provided in IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance. A request or inquiry can also be made at the *LB&I Policy Gateway*.

4.52.1.1.1
(12-12-2025)
Background

- (1) GHW was formed to take a holistic approach in addressing the high wealth taxpayer population by looking at the complete financial picture of high wealth individuals and the enterprises they control. A GHW enterprise case consists of a key case, generally an individual income tax return, and related income tax returns where the individual has a controlling interest, and a significant compliance risk is deemed to exist. Controlling interest can include significant ownership of or significant influence over an entity or multiple entities within the enterprise. The enterprise case may include, but is not limited to, interests in partnerships, trusts, subchapter S corporations, C corporations, and gift tax or estate returns. GHW personnel work with personnel from other business operating divisions within the IRS to address noncompliance across the entire enterprise.
- (2) GHW consists of field examination groups which are supported by the GHW Workload Services (WLS) and GHW Practice Network (PN) functions. The support functions are located within the PTE Deputy Director, Pass-Through Exam Strategy and Promoter Program.

4.52.1.1.2
(12-12-2025)
Authority

- (1) The following authorities apply to the GHW program:
 - IRC 7602, Examination of books and witnesses
 - IRC 7605, Time and place of examination
 - 26 CFR 601.105, Examination of returns and claims for refund, credit or abatement; determination of correct tax liability
 - IRM 1.2.1.2.36, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection
 - IRM 1.2.1.5.10, Policy Statement 4-21, Selection of Returns for Examination

4.52.1.1.3
(12-12-2025)

**Roles and
Responsibilities**

- (1) The Director of PTE is the executive responsible for providing oversight of the GHW program.
- (2) The GHW Director of Field Operations (DFO) shares responsibility for planning, developing, directing, and implementing the GHW program.
- (3) The GHW senior managers are responsible for providing day-to-day oversight of the teams in their program areas.
- (4) GHW team managers are responsible for oversight of field examination groups and case management.
- (5) GHW WLS managers are responsible for oversight of the workload service function which supplies workload to GHW.
- (6) Revenue agents, including any assigned specialists, are responsible for coordinating and conducting GHW examinations.
- (7) GHW PN managers are responsible for the practice networks which serve as an advisory function to GHW.

4.52.1.1.4
(12-12-2025)

**Program Management
and Review**

- (1) **Program Reports:** The following are reports and systems used by GHW and GHW support functions to monitor GHW inventory:
 - The GHW database managed by the GHW WLS support function, contains various reports used to track enterprise cases including inventory status (e.g. risk assessed, ready to be assigned, surveyed, assigned), information document requests (IDRs), and field feedback.
 - Audit Information Management System (AIMS) Centralized Information System (ACIS) and Examination Returns Control System (ERCS) are used by GHW to monitor enterprise case status after assigned to a GHW field group.
- (2) **Program Effectiveness:** The following are ways PTE gauges effectiveness of the GHW program:
 - GHW WLS solicits feedback from GHW field groups on each enterprise case assigned. Feedback is used to assess whether returns and issues with the highest risk of noncompliance are being selected for examination.
 - GHW management reviews enterprise case examination results to evaluate program effectiveness.

4.52.1.1.5
(12-12-2025)

Program Controls

- (1) The following are some program controls which have been implemented to oversee the GHW program:
 - GHW WLS, in collaboration with GHW field managers, periodically reviews employee access to GHW shared drive folders to determine whether there is still need for access. When employee access is no longer needed, GHW field managers should submit a request to revoke access to GHW WLS.
 - Oversight for GHW workload development and delivery is managed by the PTE Deputy Director, Pass-Through Exam Strategy and Promoter Program and is separate from the GHW field examination function.

Employees responsible for workload development and delivery are not permitted to have any involvement in examination of enterprise cases.

4.52.1.1.6
(12-12-2025)

Terms and Acronyms

- (1) The following tables contain commonly used terms and acronyms.

Terms

Term	Definition
Case Building	Actions taken by the GHW WLS function to: <ol style="list-style-type: none"> Secure tax returns, Establish AIMS controls, and Use available programs or systems to conduct taxpayer research.
Enterprise Case	Group of returns that will be examined as one GHW case. The group will include a key case taxpayer and can include various related entities that are controlled or owned by the key case taxpayer.
GHW Resource Site	GHW Resource Site contains various helpful resources (e.g. audit guides, sample IDRs, contact information, instructions, training materials, etc.) examiners can use during enterprise case examinations.
Key Case	High wealth individual who is the primary taxpayer in an enterprise case.
Risk Assessing	Actions taken by the GHW WLS function to: <ol style="list-style-type: none"> Analyze tax returns, and Conduct research in various programs and systems to identify potential compliance risks warranting field examination.
yK-1	Interactive link analysis tool developed by IRS Research to discover and explore tax entities and their relationships.

Acronyms

Acronym	Definition
ADCCI	Assistant Deputy Commissioner Compliance Integration
AIMS	Audit Information Management System
ACIS	AIMS Centralized Information System
BBA	Bipartisan Budget Act of 2015
CCP	Centralized Case Processing
DFO	Director of Field Operations

Acronym	Definition
EGC	Employee Group Code
ERCS	Examination Return Control System
GHW	Global High Wealth
HIHW	High Income High Wealth
IDR	Information Document Request
ILSC	Investor Level Statute Control
IMS	Issue Management System
LUQ	Large, Unusual, or Questionable
NAP	Notice of Administrative Proceeding
NARA	National Archives and Records Administration
PBC	Primary Business Code
PCS	Partnership Control System
PII	Personally Identifiable Information
PN	Practice Network
POA	Power of Attorney
PTE	Pass-Through Entities
RAAS	Research, Applied Analytics & Statistics
SBC	Secondary Business Code
SC	Source Code
SPG	Strategy, Policy & Governance
TIN	Taxpayer Identification Number
TPI	Total Positive Income
WLS	Workload Services

4.52.1.1.7
(12-12-2025)

Related Resources

- (1) The *LB&I Knowledge Base* provides additional information, resources, and procedures for the program.

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Form	Description
Form 709	United States Gift (and Generation-Skipping Transfer) Tax Return

[illegible][illegible]

4.52.1.4
(12-12-2025)

Additional Work Sources

- (1) Additional work sources are utilized to supplement workload and balance GHW population coverage. These include:

- **Referrals:** GHW WLS receives referrals from the field and other business units by submission of a referral form accessible from the GHW virtual library. Referrals are first evaluated by GHW WLS management to assess if basic referral criteria are met. Once confirmed, the referred tax returns begin the risk assessment process described in IRM 4.52.1.3, GHW Workload Development and Delivery Process. Referrals not accepted by GHW WLS are returned to the referring party, explicitly detailing the reason the case is not being accepted.
- **Joint Committee Claims:** Referrals of Joint Committee claims will be considered by GHW WLS using the program's general criteria for total and at least part of the claim results from a pass-through adjustment.
- **Whistleblower Claims:** GHW WLS receives whistleblower claims from the Whistleblower Office and evaluates if these claims should be worked by GHW in accordance with established IRS policy. See IRM 25.2, Information and Whistleblower Awards, for specific procedures on how to address whistleblower claims.
- **Issue driven:** GHW WLS may identify issues of significant impact to the GHW population that warrant screening for all taxpayers within this population. These issues can be identified by the GHW WLS team, GHW field examinations and networking interactions with specialists in technical areas such as international compliance. As issues are identified, GHW WLS can perform further research and analysis to determine whether the scope of the issue is significant in the GHW population and make recommendations accordingly.

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4.52.1.5
(08-12-2013)
**GHW Workload Services
Remote Examination
Support**

- (1) GHW field agents are often located in different posts of duty across the country. This creates a need for GHW WLS to provide various support services so the field can work GHW cases efficiently and effectively. This section provides guidance on some examination support services provided by GHW WLS.

4.52.1.5.1
(12-12-2025)
**Requesting Subsequent
Year and Additional
Related Entity Returns**

- (1) GHW field groups submit requests for additional returns, including prior year, subsequent year, and related returns to GHW WLS for processing.
- (2) All additional return requests will be submitted by the GHW field team manager via email to the assigned case builder. The email will include a completed Form 5345-D, Examination Request – ERCS (Examination Returns Control System) Users. All requested returns will be updated to the GHW field team's EGC on AIMS once the return has been received and placed in the appropriate shared drive folder. Additional returns requested through GHW WLS do not go through the risk assessment process described in IRM 4.52.1.3, GHW Workload Development and Delivery Process.

4.52.1.5.2
(12-12-2025)
**Information Document
Requests Responses**

- (1) Items received in response to IDRs issued by the examiner may be sent to GHW WLS for processing at the examiner's discretion. GHW WLS is available to:
- Scan the entire IDR response and place it in the applicable restricted team subfolder within five business days of the date received for processing.

Note: If the IDR response is too voluminous to scan within five business days, GHW WLS will notify the examiner.

- Convert all documents to text searchable PDFs, except for Excel spreadsheets.
- Save originals of any converted documents and purge them in accordance with established record retention policy or return the documents to the examiner.

Exception: If the exam team instead decides to transfer electronic files to the server, they should follow safe digital data transfer procedures. See IRM 10.8.1.4.10.6, MP-07 Media Use (In TC).

- (2) GHW WLS will create a case organizer document for each key case and related entity. The case organizer will contain the following:

- Name of the IDR response
- Hyperlink for each response
- Date received
- Who prepared the IDR response

- (3) Paper IDR responses should be mailed to GHW WLS for processing using the following mailing address:

Internal Revenue Service
Attn: GHW Workload Services
324 25th Street, Room 3002, M/S 4919
Ogden, UT 84401

- (4) If the IDR response is received by mail, the examiner will send the original IDR response, including the original envelope to GHW WLS within two days. The examiner will provide GHW WLS with the following information:

- Date the IDR response was received
- Who prepared the IDR response (taxpayer, power of attorney (POA), etc.)
- IDR name
- Taxpayer name and taxpayer identification number (TIN)
- Password information, if applicable

Note: GHW WLS will notify the examiner via email when processing is complete and maintain original IDR responses in accordance with established record retention policies.

- (5) **Additional Information**

- All IDR responses are scanned in received date order.
- If an electronic spreadsheet is included in an IDR response, GHW WLS will not scan or convert the document to a PDF. A coversheet will be created documenting that a spreadsheet was received and describe its contents. This coversheet will be converted into a PDF file, scanned, and included in the IDR response file.

4.52.1.6
(12-12-2025)
Bipartisan Budget Act of 2015 (BBA) & Investor Level Statute Control (ILSC)

- (1) Many GHW cases include partnerships and other pass-through entities which are subject to either the Bipartisan Budget Act of 2015 (BBA/Centralized Partnership Audit Regime) or the Investor Level Statute Control (ILSC) procedures.
- (2) GHW WLS offers support to GHW field examination groups when navigating BBA and ILSC administrative procedures. This support includes:

- a. Assisting in Notice of Administrative Proceeding (NAP) letter preparation and issuance, and
- b. Reviewing and submitting Partnership Control System (PCS) linkage packages for BBA Chapter 2/2A and ILSC.

- (3) IRM 4.31.9, Centralized Partnership Audit Regime (BBA) Field Examination Procedures, provides the process and requirements for working a BBA examination.

Note: Centralized Partnership Audit Regime and BBA are terms that are used interchangeably.

- (4) IRM 4.31.5, Investor Level Statute Control (ILSC) Examinations – Field Office Procedures, provides the processes, identifications, and requirements for working an ILSC examination.

4.52.1.7 (12-12-2025) GHW Shared Drive

- (1) The GHW shared drive is a resource used by GHW WLS to transfer case file packages to GHW field management at case assignment.
 - The shared drive includes a main “Global” folder.
 - Within the main “Global” folder, there are separate team folders for each GHW team.
 - Each team folder contains restricted subfolders for each field agent which houses taxpayer data and other personally identifiable information (PII).
 - Within the main “Global” folder, there is a folder named “Common” which includes non-PII information relevant to all GHW teams.
- (2) GHW case files are maintained in one of the following ways:
 - Cases started prior to May 1, 2025 are maintained through completion on the GHW shared drive, with mandatory items uploaded in the Issue Management System (IMS).
 - Cases started on or after May 1, 2025 must be maintained exclusively within IMS.

4.52.1.7.1 (12-12-2025) Gaining Access to the Shared Drive

- (1) When access to a team folder is needed on the shared drive, the team manager will request access through GHW WLS by submission of the Server Request form via the **LB&I GHW Server Requests* email box.
- (2) Access to the team folder is only authorized for employees assigned to the team. No PII can be stored in the main team folder.
- (3) Access to restricted field agent subfolders is limited to the field agent, team manager, and GHW WLS function unless an approved deviation is granted by the Director of Field Operations, Global High Wealth (GHW) and High Income Compliance or their delegate.

4.52.1.7.2 (12-26-2019) Monitoring Access to the Shared Drive

- (1) On a semi-annual basis, GHW WLS will review the shared drive folder access lists and coordinate with GHW field team managers to verify if access is still needed. If access is no longer needed, GHW WLS will terminate the access.

4.52.1.8
(12-12-2025)
Field Case Closings

- (1) The case closing and file assembly procedures for GHW cases generally follow the procedures for LB&I. Field agents should use the Case Closing Checksheet on the *GHW Resource Site*, which contains closing procedures in a case checklist and assembly format. When the closing procedures are updated, the checksheet file is updated and given a new revision date.
- (2) All cases started after April 30, 2023, must follow the paperless case closing procedures in IRM 4.46.5.11.2.3, General Procedures for Paperless Case Closing to CCP (LB&I Exam Areas 320-328, 330 (FPP only)). For exceptions, refer to IRM 4.46.5.11.2.4, Exception to Paperless Case Closing to CCP.
- (3) For cases started before May 1, 2025 and maintained on the GHW shared drive, examiners are required to upload mandatory items into IMS per IRM Exhibit 4.46.6-1, Uploading Documents to IMS for Paperless Case Closing.
- (4) Cases started on or after May 1, 2025, should follow all LB&I case closing procedures in IRM 4.46.5.11, and all case documents must be maintained exclusively within IMS.

4.52.1.9
(12-12-2025)
Record Retention

- (1) GHW WLS has responsibility for ensuring GHW shared drive files follow record retention procedures, including the record retention disposal authority granted by the National Archives and Records Administration (NARA). This guidance outlines the disposition instructions for GHW examination case files housed on the shared drive as follows:
 - a. **Cut-off Instruction:** Cut-off files at end of calendar year in which case was closed and all related cases reach Status 90 (Closed).
 - b. **Transfer to Inactive Storage:** Transfer to Inactive Storage within 4 years after cut-off.
 - c. **Retention Period:** Retain case files for 15 years after cut-off. Files may then be destroyed.
- (2) Allowable file types for GHW examination case files include Word documents (.doc, .txt), Excel spreadsheets (.xls), and Adobe files (.pdf). Other file types may result in the loss of data during the record retention process. Duplicate files, emails, image files, databases, audio/video files, and executable files should be avoided.
- (3) **GHW Field Team Manager Responsibilities:** Perform a closed case determination by March 31 of each year. Shared drive case files for status 90 enterprise cases fully closed in the preceding calendar year should be identified and communicated to GHW WLS.
- (4) **GHW WLS Responsibilities:** After March 31 of each year, all status 90 enterprise cases identified as fully closed by GHW field team managers will be moved to the retention server and no longer available to the field team. The case will be logged into the Master Index Excel spreadsheet maintained by GHW WLS. The case file will reside on the retention server until the destruction date per retention procedures (15 years from retention date).