



Internal Revenue Manual Index

April 2019

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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| 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 (Obsolete as of January 2006)</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This list displays the IRM sections that are no longer in effect, dating back to January 2006.</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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section. In the latter case, the “<i>Old IRM Number</i>” references the source.</p> |

| | |
|--------------------------------------|---|
| BUSINESS OWNERS | <p>IRS business owners and their acronyms are:</p> <ul style="list-style-type: none"> ○ Affordable Care Act (ACA) ○ Appeals ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Facilities Management and Security Services (FMSS) (formerly AWSS) ○ Human Capital Office (HCO) ○ Information Technology (IT) ○ Large Business and International (LBI) ○ National Headquarters (NHQ) ○ Online Services (OLS) ○ Office of Procurement ○ Office of Professional Responsibility (OPR) ○ 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 . |

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

April 2019

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
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Part 1 Organization, Finance and Management

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

1.1 Organization and Staffing

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|--------|---------|--------|---------|---|
| 1.1.1 | 06-2015 | 30376D | 1100 | IRS Mission and Organizational Structure |
| 1.1.4 | 08-2013 | 30364L | 1100 | Organizational Planning |
| 1.1.5 | 06-2015 | 30378Z | 1100 | Office of the Commissioner |
| 1.1.6 | 06-2015 | 30379K | 1100 | Chief Counsel |
| 1.1.7 | 01-2018 | 30381W | 1100 | Appeals |
| 1.1.8 | 06-2005 | 30382H | 1100 | National Taxpayer Advocate |
| 1.1.10 | 02-2015 | 30384D | 1100 | The Office of Equity, Diversity, and Inclusion |
| 1.1.11 | 02-2015 | 30385O | 1100 | Chief, Communications and Liaison |
| 1.1.12 | 08-2018 | 30386Z | 1.1.25 | Information Technology |
| 1.1.13 | 12-2018 | 30387K | 3.42.1 | Wage and Investment |
| 1.1.16 | 11-2018 | 35584D | | Small Business/Self-Employed Division |
| 1.1.17 | 09-2018 | 49279R | 1.1.25 | Facilities Management and Security Services |
| 1.1.18 | 09-2018 | 37583M | 1.1.14 | Research, Applied Analytics and Statistics Division |
| 1.1.19 | 09-2008 | 40229Z | 1100 | Criminal Investigation |
| 1.1.20 | 11-2016 | 50178P | 1(10)00 | Office of Professional Responsibility |
| 1.1.21 | 01-2018 | 37682C | 1.34.1 | Chief Financial Officer |
| 1.1.22 | 11-2017 | 49171G | 1100 | Human Capital Office |
| 1.1.23 | 03-2017 | 49695V | 1100 | Tax Exempt and Government Entities Division |
| 1.1.24 | 11-2006 | 14055T | | Large and Mid-Size Business Division |
| 1.1.26 | 01-2018 | 54082K | | Whistleblower Office |
| 1.1.27 | 02-2018 | 62660E | | Privacy, Governmental Liaison and Disclosure (PGLD) |
| 1.1.28 | 10-2017 | 59791A | | Return Preparer Office |
| 1.1.29 | 08-2018 | 61156H | | Office of Online Services |
| 1.1.32 | 08-2018 | 71631N | | Office of the Chief Procurement Officer |

1.2 Servicewide Policies and Authorities

| | | | | |
|--------|---------|--------|-------|---|
| 1.2.10 | 09-2018 | 48024W | 1.2.1 | Policy Statements for Organization, Finance and Management Activities |
| 1.2.11 | 07-2012 | 48025H | 1.2.1 | Policy Statements for Information Technology Activities |
| 1.2.12 | 10-2012 | 48026S | 1.2.1 | Policy Statements for Submission Processing Activities |
| 1.2.13 | 03-2014 | 48027D | 1.2.1 | Policy Statements for the Examining Process |

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| 1.2.14 | 10-2012 | 48029Z | 1.2.1 | Policy Statements for Collecting Process Activities |
| 1.2.15 | 10-2012 | 48030A | 1.2.1 | Policy Statements for Human Resource Management Activities |
| 1.2.16 | 06-2013 | 48032W | 1.2.1 | Policy Statements for the Rulings and Agreements Process |
| 1.2.17 | 09-2016 | 48033H | 1.2.1 | Policy Statements for Appeals Activities |
| 1.2.18 | 10-2012 | 48034S | 1.2.1 | Policy Statements for Criminal Investigation Activities |
| 1.2.19 | 10-2012 | 48035D | 1.2.1 | Policy Statements for Communications, Liaison and Disclosure Activities |
| 1.2.20 | 11-2012 | 48037Z | 1.2.1 | Policy Statements for Penalties and Interest Activities |
| 1.2.21 | 10-2012 | 48038K | 1.2.1 | Policy Statements for Customer Account Services Activities |
| 1.2.22 | 10-2012 | 48039V | 1.2.1 | Policy Statements for Taxpayer Education and Assistance Activities |
| 1.2.23 | 08-2007 | 48040W | 1.2.1 | Policy Statements for Chief Counsel Activities |
| 1.2.24 | 06-2015 | 50507K | | Policy Statements for Special Topics |
| 1.2.25 | 04-2009 | 52710D | 1.2.24 | Policy Statements for Security, Privacy and Assurance Activities |
| 1.2.40 | 03-2019 | 39609B | 1229 | Delegations of Authority for Organization, Finance and Management Activities |
| 1.2.41 | 10-2010 | 39610C | 1.2.2 | Delegations of Authority for Information Technology Activities |
| 1.2.42 | 09-2014 | 39611N | 1.2.2 | Delegation of Authorities for Submission Processing Activities |
| 1.2.43 | 11-2018 | 39612Y | 1.2.2 | Delegations of Authority for the Examining Process |
| 1.2.44 | 02-2016 | 39613J | 1.2.2 | Delegations of Authority for the Collecting Process |
| 1.2.45 | 04-2019 | 39614U | 1.2.2 | Delegations of Authority for Human Resource Management Activities |
| 1.2.46 | 09-2018 | 39615F | 1.2.2 | Delegation of Authorities for the Rulings and Agreements Process |
| 1.2.47 | 12-2017 | 39616Q | 1.2.2 | Delegation of Authorities for the Appeals Process |
| 1.2.48 | 02-2013 | 39617B | 1.2.2 | Delegation of Authorities for Criminal Investigation Activities |
| 1.2.49 | 03-2018 | 39618M | 1.2.2 | Delegations of Authority for Communications, Liaison and Disclosure Activities |
| 1.2.50 | 04-2019 | 39622U | 1.2.2 | Delegation of Authorities for Taxpayer Advocate Service Activities |
| 1.2.51 | 05-2013 | 39623F | 1.2.2 | Delegation of Authorities for Penalties and Interest Activities |
| 1.2.52 | 04-2018 | 39624Q | 1.2.2 | Delegations of Authority for Special Topics Activities |
| 1.2.53 | 07-2017 | 39625B | 1.2.2 | Delegation of Authorities for Chief Counsel Activities |
| 1.2.54 | 05-2013 | 55202C | | Delegations of Authority for Security, Privacy and Assurance Activities |
| 1.2.61 | 10-2016 | 50076S | 1.55.1 | Division Delegations of Authority for Wage and Investment |
| 1.2.62 | 07-2018 | 50703U | | Division/Function Delegation of Authorities for Information Technology (IT) |

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| 1.2.64 | 01-2012 | 51710T | | Functional Delegations of Authority for Agency-Wide Shared Services |
| 1.2.65 | 03-2018 | 69375s | | Small Business/Self-Employed Delegations of Authority |

1.4 Resource Guide for Managers

| | | | | |
|--------------|----------------|---------------|-------------|---|
| 1.4.1 | 01-2012 | 33466M | 1.4.4 | Management Roles and Responsibilities |
| 1.4.2 | 06-2018 | 33467X | 1400 | Monitoring and Improving Internal Control |
| 1.4.3 | 05-2016 | 49895X | | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting |
| 1.4.5 | 04-2019 | 33211B | | Corporate Tax Administration Tools |
| 1.4.6 | 08-2016 | 31779Y | 1.16.2 | Managers Security Handbook |
| 1.4.7 | 02-2017 | 69445F | | TE/GE Knowledge Network (K-Net) Administration |
| 1.4.9 | 03-2019 | 57194H | 114.1 CH. 6 | Resource Guide for Management Officials - Criminal Investigation |
| 1.4.10 | 09-2018 | 60880E | 10.4.1 | Integrity & Verification Operation Managers Guide |
| 1.4.11 | 12-2018 | 35340Z | 114.1 CH 3 | Field Assistance Guide for Managers |
| 1.4.12 | 08-2018 | 38174H | Pending | Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices |
| 1.4.16 | 12-2018 | 35344R | 114.7 Ch. 7 | Accounts Management Guide for Managers |
| 1.4.17 | 03-2006 | 35431P | 9783 | Compliance Managers Guide |
| 1.4.18 | 02-2018 | 39913M | | Electronic Products and Services Support (EPSS) Managers Guide |
| 1.4.19* | 10-2018 | 33113W | | Automated Underreporter Technical and Clerical Managers and Coordinators Guide |
| 1.4.20 | 03-2014 | 35795M | 1.4.17 | Filing & Payment Compliance Managers Handbook |
| 1.4.21* | 12-2018 | 35895N | | Accounts Management and Compliance Guide for System Administrators/Analysts |
| 1.4.22 | 03-2019 | 50658C | | CAWR Manager and Coordinator Guide |
| 1.4.23 | 09-2018 | 50659N | | FUTA Manager and Coordinator Guide |
| 1.4.24* | 07-2017 | 57275B | | Central Withholding Agreement Program Group Manager Handbook |
| 1.4.28 | 08-2017 | 50773S | 8.1.4 | Appeals Managers Procedures |
| 1.4.29 | 11-2017 | 61645F | 1.4.17 | SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide |
| 1.4.30 | 10-2015 | 62659D | | Monitoring Internal Control Planned Corrective Actions |
| 1.4.31 | 12-2017 | 66821V | | IRS Quality Assurance Program |
| 1.4.40 | 04-2017 | 35578Z | 114.1 CH 3 | SB/SE Field and Office Examination Group Manager |
| 1.4.50 | 08-2018 | 33258K | LEM 1.4.50 | Collection Group Manager, Territory Manager and Area Director Operational Aid |
| 1.4.51 | 08-2016 | 38446S | 1.4.17 | Insolvency |
| 1.4.52 | 03-2019 | 39453R | 1.4.54 | Offer in Compromise Manager's Resource Guide |
| 1.4.53 | 08-2010 | 39990Z | | Advisory Group Manager Operational Aid |

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| 1.4.55 | 06-2016 | 59975C | | SBSE Campus Collection Support Managers' Guide |

1.5 Managing Statistics in a Balanced Measurement System

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|-------|---------|--------|-------------|--|
| 1.5.1 | 10-2016 | 30331Q | 1.5.6 | The IRS Balanced Performance Measurement System |
| 1.5.2 | 01-2015 | 30332B | 1.5.7 | Uses of Section 1204 Statistics |
| 1.5.3 | 05-2017 | 30333M | 1.5.7 | Manager's Self-Certification and the Independent Review Process |
| 1.5.5 | 12-2010 | 30335I | 105.4 CH. 5 | Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) |
| 1.5.8 | 06-2018 | 30338P | 105.4 CH. 8 | Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS) |

1.7 Research and Analysis for Tax Administration

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|-------|---------|--------|-------|---|
| 1.7.1 | 02-2018 | 38795Q | 1.7.4 | Servicewide Research for Tax Administration |
|-------|---------|--------|-------|---|

1.10 Office of the Commissioner Internal Revenue

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|--------|---------|--------|--------|---------------------------|
| 1.10.1 | 06-2015 | 33092E | 1.10.1 | IRS Correspondence Manual |
| 1.10.3 | 11-2016 | 34421J | | Standards for Using Email |

1.11 Internal Management Documents System

| | | | | |
|---------|---------|--------|-------------|--|
| 1.11.1 | 10-2017 | 29298G | 1.2.3 CH. 1 | Internal Management Document (IMD) Program and Responsibilities |
| 1.11.2 | 10-2018 | 29299R | 1.2.3 CH. 2 | Internal Revenue Manual (IRM) Process |
| 1.11.3 | 04-2014 | 29300H | 1.2.3 CH. 3 | Policy Statements |
| 1.11.4 | 06-2015 | 29543A | 1.2.3 CH. 4 | Delegation Orders |
| 1.11.5 | 08-2017 | 30626A | 1.2.3 CH. 5 | Publishing the Internal Revenue Manual (IRM) |
| 1.11.6 | 07-2017 | 35817P | | Using and Researching the Internal Revenue Manual (IRM) |
| 1.11.7 | 10-2017 | 32114X | 1.2.3 | Accounts Management Tax/Policy/Program Analyst Guide |
| 1.11.8 | 11-2018 | 50463T | 1.11.7 | Servicewide Electronic Research Program (SERP) |
| 1.11.9 | 01-2017 | 53704J | 1.11.2 | Clearing and Approving Internal Management Documents (IMDs) |
| 1.11.10 | 04-2019 | 53277J | 1.11.2 | Interim Guidance Process |
| 1.11.13 | 08-2013 | 49558R | | Taxpayer Advocate Service (TAS) Internal Management Document Program |

1.13 Statistics of Income

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| 1.13.1 | 08-2018 | 30960Z | 1(13)00 | Statistical Reporting |
| 1.13.2 | 09-2018 | 30962V | 1(13)26.1 | Processing Management |
| 1.13.3 | 09-2018 | 30964R | 1(13)26.1 | Document Management |
| 1.13.7 | 01-2006 | 30972R | 1(13)26.3 | Form 1120 Industry Coding |
| 1.13.8 | 01-2006 | 30974N | 1(13)26.3 | Statistical Editing of Corporation Tax Returns |

1.14 Facilities Management

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|--------|---------|--------|-----------|-----------------------------------|
| 1.14.2 | 08-2016 | 31321E | Doc 10603 | Supply Purchasing Program |
| 1.14.3 | 09-2018 | 31322P | Doc 10604 | Furniture and Equipment Standards |
| 1.14.4 | 04-2018 | 38310P | Doc 10603 | Personal Property Management |

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| 1.14.5 | 05-2017 | 31452E | 1(14)00 | Occupational Health and Safety Program |
| 1.14.6 | 09-2017 | 37269F | 1(14)50 | Real Property Management Program |
| 1.14.7 | 09-2018 | 35907U | 1(14)47.2 | Motor Vehicle Fleet Management Program |
| 1.14.8 | 09-2017 | 38770V | | Identifying Space Efficient Buildings |
| 1.14.9 | 04-2019 | 50504D | | IRS Parking Program |
| 1.14.12 | 05-2017 | 49873J | | IRS Environmental Compliance Program |

1.15 Records and Information Management

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|--------|---------|--------|-------------|--|
| 1.15.1 | 08-2017 | 31421F | 1.15.1 Ch 1 | The Records and Information Management Program |
| 1.15.2 | 08-2017 | 31423B | 1.15.1 Ch 2 | Types of Records and Their Life Cycles |
| 1.15.3 | 08-2017 | 31425X | 1.15.1 Ch 3 | Disposing of Records |
| 1.15.4 | 08-2017 | 31426I | 1.15.1 Ch 4 | Retiring and Requesting Records |
| 1.15.5 | 08-2017 | 31427T | 1.15.1 Ch 5 | Relocating/Removing Records |
| 1.15.6 | 07-2018 | 31431B | 1.15.1 Ch 6 | Managing Electronic Records |
| 1.15.7 | 08-2017 | 31451T | 1.15.1 CH 7 | Files Management |

1.17 Publishing

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| 1.17.1 | 08-2018 | 31851X | 1(17)78 | Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure |
| 1.17.2 | 08-2018 | 31852I | 1(17)00 | Publishing Systems and Programs |
| 1.17.3 | 08-2018 | 31853T | 1(17)00 | Tax Products Program |
| 1.17.7 | 08-2018 | 53478W | 1(17)00 | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos |
| 1.17.8 | 08-2018 | 59701K | 1.17.4 | Internal and Public Use Non-Tax Products |
| 1.17.9 | 08-2018 | 59991C | | User Guide for Requesting Published Products and Services |

1.18 Distribution

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|--------|---------|--------|------------|---------------------------------|
| 1.18.2 | 01-2018 | 38314H | 1.17.5 | Forecasting Requirements |
| 1.18.3 | 01-2018 | 38315S | 1(17)5(22) | Tax Forms Distribution Programs |
| 1.18.4 | 01-2018 | 48239X | | Knowledge Services |
| 1.18.5 | 01-2018 | 48240Y | 1.17.6 | National Distribution Center |

1.20 Equal Employment Opportunity and Diversity

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|--------|---------|--------|--|--|
| 1.20.2 | 06-2013 | 49442G | | Providing Reasonable Accommodation for Individuals with Disabilities |
| 1.20.3 | 07-2016 | 68680E | | Handling Harassment Allegations |

1.22 Mail and Transportation Management

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|--------|---------|--------|--------------|--|
| 1.22.1 | 08-2018 | 31771O | 1.15.8 CH 1 | Mail and Transportation Management Overview |
| 1.22.2 | 08-2018 | 31772Z | 1.15.8 CH 2 | United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services |
| 1.22.3 | 08-2018 | 31773K | 1.15.8 CH 3 | Addressing and Packaging |
| 1.22.4 | 09-2018 | 31774V | 1.15.8 CH. 4 | Postage Accountability and Reporting Requirements |
| 1.22.5 | 08-2018 | 31775G | 1.15.8 CH 5 | Mail Operations |

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| 1.22.6 | 08-2018 | 31776R | 1.15.8 CH 6 | Transportation Management |
| 1.22.7 | 08-2018 | 31777C | 1.15.8 CH 7 | Household Goods |
| 1.22.8 | 08-2018 | 59044U | | Mailing and Shipping Equipment |

1.25 Practice Before the Service

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| 1.25.1 | 11-2016 | 48365U | 12(16)0 | Rules Governing Practice Before the IRS |
| 1.25.2 | 05-2017 | 52482U | 1(10)00 | Practitioner Enrollment |
| 1.25.4* | 06-2016 | 52484Q | | Processing Circular 230 Disciplinary Cases |

1.31 CFO Internal Policy and Procedures

| | | | | |
|--------|---------|--------|--------|---|
| 1.31.3 | 04-2019 | 50906D | 1.8.4 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits |
| 1.31.7 | 02-2018 | 35660U | 1.34.1 | Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office |

1.32 Servicewide Travel Policies and Procedures

| | | | | |
|---------|---------|--------|--------|---|
| 1.32.1 | 02-2012 | 39947S | 1763 | Official IRS Local Travel Guide |
| 1.32.4 | 10-2014 | 48041H | 1763 | Travel Card Program |
| 1.32.5 | 06-2016 | 35101Y | | International Travel Office Procedures |
| 1.32.10 | 11-2014 | 38880S | | Approval Process for Event-Related Spending |
| 1.32.11 | 09-2011 | 55730Z | 1.32.1 | Official IRS City-to-City Travel Guide |
| 1.32.12 | 03-2017 | 39982Z | 1764 | IRS Relocation Travel Guide |
| 1.32.13 | 10-2016 | 35266E | 1764 | Relocation Services Program |
| 1.32.14 | 01-2017 | 55731K | 1.32.1 | Gainsharing Travel Savings Program |
| 1.32.15 | 10-2017 | 37449P | | Public Transportation Subsidy Program (PTSP) |
| 1.32.20 | 07-2015 | 53762P | 1.32.1 | Using Appropriated Funds to Purchase Meals and Light Refreshments |

1.33 Strategic Planning, Budgeting and Performance Management Process

| | | | | |
|--------|---------|--------|------------|-----------------------------------|
| 1.33.3 | 04-2015 | 50383K | 1.33.3 | Reimbursable Operating Guidelines |
| 1.33.4 | 03-2019 | 48604K | 1.6.1 CH 6 | Financial Operating Guidelines |

1.34 Revenue Accounting

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|--------|---------|--------|--------|--------------------|
| 1.34.4 | 09-2018 | 53135C | 1.31.2 | Unpaid Assessments |
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1.35 Financial Accounting

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|---------|---------|--------|--------|---|
| 1.35.3 | 07-2015 | 47416Q | 1700 | Receipt and Acceptance Guidelines |
| 1.35.4 | 08-2017 | 43166F | 1.32.6 | Purchase Card Program |
| 1.35.5 | 10-2018 | 47417B | | Advances, Prepaid Expenses and Other Assets |
| 1.35.6 | 07-2016 | 43194X | | Property and Equipment Accounting |
| 1.35.7 | 09-2013 | 47418M | | Debt Collection |
| 1.35.9 | 03-2016 | 66158B | | Integrated Financial System Payroll |
| 1.35.13 | 03-2016 | 57075Z | | Administrative Waiver |
| 1.35.14 | 09-2018 | 67071D | 1.34.3 | IRS Annual Financial Statement Audit |
| 1.35.15 | 07-2015 | 52979C | | Annual Close Guidelines |

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| 1.35.16 | 12-2016 | 62653P | 1.32.3 | Managerial Cost Accounting |
| 1.35.17 | 04-2019 | 62654A | | Estimating Trust Fund Costs |
| 1.35.18 | 12-2015 | 62656W | 1.32.8 | Imprest Funds |
| 1.35.19 | 07-2016 | 62657H | 1.32.19 | User Fees |
| 1.35.23 | 06-2017 | 66601B | | Integrated Financial System Security |
| 1.35.24 | 08-2015 | 66160N | | Establishing IRS Commitments and Obligations |

1.36 Administrative Accounting and Financial Management Reports

| | | | | |
|--------|---------|--------|--|---|
| 1.36.2 | 12-2017 | 50695F | | Treasury Information Executive Repository |
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1.53 Small Business/Self-Employed

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| 1.53.1 | 08-2007 | 37013J | | Managing Organizational Change |
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1.54 TE/GE Division Organization and Management

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| 1.54.1 | 08-2016 | 32219B | | TE/GE Roles and Responsibilities |
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1.55 Wage and Investment

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|--------|---------|--------|--|---|
| 1.55.2 | 11-2018 | 37989E | | Organizational Changes |
| 1.55.6 | 04-2018 | 48309K | | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process |
| 1.55.7 | 08-2012 | 51772R | | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines |

Part 2 Information Technology

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

2.2 Partnership Control System

| | | | | |
|--------|---------|--------|------------|---|
| 2.2.1* | 12-2013 | 28245J | LEM 2.2.1 | Partnership Control System Chapter Overview |
| 2.2.2 | 12-2014 | 28574P | 102.2 CH 2 | PCS Command Code TSLOD |
| 2.2.3 | 12-2014 | 28575A | 102.2 CH 3 | PCS Command Code TSCHG |
| 2.2.4 | 12-2014 | 28577W | 102.2 CH 4 | PCS Command Code TSINQ |
| 2.2.5 | 12-2014 | 28578H | 102.2 CH 5 | PCS Command Code TSDEL |
| 2.2.6 | 12-2014 | 28579S | 102.2 CH 6 | PCS Command Code TSNOT |
| 2.2.7 | 12-2014 | 28580T | 102.2 CH 7 | PCS Command Code TSCLS |
| 2.2.8 | 12-2014 | 28581E | 102.2 CH 8 | PCS Command Code MSCHG |
| 2.2.9 | 12-2014 | 28582P | LEM 2.3.9 | PCS Command Code TSUMY |

2.3 IDRS Terminal Responses

| | | | | |
|---------|---------|--------|--------------|--|
| 2.3.1 | 12-2012 | 28113Y | 102.3 CH 1 | Section Titles and Command Codes for IDRS Terminal Responses |
| 2.3.2* | 03-2010 | 28115U | LEM 2.3.2 | Introduction to IDRS Terminal Responses |
| 2.3.8* | 10-2015 | 28121Y | 102.3 CH 8 | Standard Validity Criteria |
| 2.3.10 | 12-2014 | 28123U | 102.3 CH. 10 | Command Codes MFREQ and RECON |
| 2.3.11* | 06-2018 | 28124F | LEM 2.3.11 | Command Codes TXMOD and SUMRY |
| 2.3.12 | 12-2013 | 28125Q | 102.3 CH 12 | Command Code ACTON |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 2.3.13 | 06-2015 | 28126B | LEM 2.3.13 | Command Codes FFINQ, REINF, and REMFE |
| 2.3.15* | 12-2018 | 28128X | LEM 2.3.15 | Command Code ENMOD |
| 2.3.16 | 12-2011 | 28129I | 102.3 CH 16 | Command Codes RFINK and RAFRQ |
| 2.3.17 | 06-2013 | 28130J | 102.3 CH 17 | Command Code ESTABD |
| 2.3.18 | 01-2010 | 28131U | 102.3 CH 18 | Command Code ESTABM |
| 2.3.20 | 12-2014 | 28133Q | 102.3 CH 20 | Command Code URINQ (URF) |
| 2.3.25 | 01-2011 | 28138T | 102.3 CH 25 | Command Codes DM1DT and DTVUE |
| 2.3.26 | 11-2012 | 28139E | 102.3 CH 26 | Command Code TDINQ |
| 2.3.27 | 06-2012 | 28140F | 102.3 CH 27 | Command Code ECREQ |
| 2.3.28 | 12-2017 | 28141Q | 102.3 CH 28 | Command Code FTDPN |
| 2.3.29 | 06-2015 | 28142B | 102.3 CH 29 | Command Codes INTST, ICOMP, and COMPA |
| 2.3.30 | 12-2012 | 28143M | 102.3 CH 30 | Command Code DAILY |
| 2.3.31 | 12-2018 | 28144X | 102.3 CH 31 | Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry |
| 2.3.32* | 12-2017 | 28145I | LEM 2.3.32 | Command Code MFTRA |
| 2.3.34 | 01-2011 | 28147E | 102.3 CH. 34 | Command Code PATRA |
| 2.3.35* | 01-2018 | 28102R | LEM 2.3.35 | Command Code IRPTR |
| 2.3.36 | 12-2011 | 28148P | 102.3 CH 36 | Command Code SCFTR |
| 2.3.37 | 12-2012 | 28149A | 102.3 CH 37 | Command Code UPTIN for the GUF System |
| 2.3.38 | 12-2018 | 28150B | 102.3 CH 38 | Command Code TXCMP |
| 2.3.40 | 01-2009 | 28152X | 102.3 CH 40 | Command Code PICRD |
| 2.3.41 | 01-2009 | 28153I | 102.3 CH 41 | Command Code PIEST |
| 2.3.43 | 01-2018 | 28155E | 102.3 CH 43 | Command Code PIFTF |
| 2.3.44* | 07-2009 | 28156P | LEM 2.3.44 | Command Code PIVAR |
| 2.3.45 | 12-2014 | 28157A | 102.3 CH 45 | Command Code XSINQ |
| 2.3.47* | 12-2018 | 28159W | 102.3 CH. 47 | Command Codes INOLE, EOGEN, and SPARQ |
| 2.3.48 | 12-2012 | 28160X | 102.3 CH 48 | Command Code UPDIS for the GUF System |
| 2.3.49 | 12-2018 | 28161I | 102.3 CH 49 | Command Code EICMP |
| 2.3.51 | 12-2018 | 28163E | 102.3 CH. 51 | Command Code IMFOL |
| 2.3.52 | 03-2019 | 57904Z | | Command Codes RTVUE and RTFTP |
| 2.3.53 | 05-2018 | 28165A | 102.3 CH. 53 | Command Code PMFOL |
| 2.3.54* | 08-2009 | 30809R | LEM 2.3.54 | Command Code DDBOL |
| 2.3.55 | 12-2018 | 28167W | 102.3 CH. 55 | Command Codes ELFUP and ELFRQ |
| 2.3.56 | 01-2010 | 28168H | 102.3 CH. 56 | Command Code ESTABR |
| 2.3.57 | 06-2016 | 58088M | 2.3.57 | Command Code BRTVU |
| 2.3.59* | 11-2018 | 28171E | LEM 2.3.59 | Command Codes BMFOL and BMFOR |
| 2.3.60 | 11-2015 | 28172P | 102.3 CH. 60 | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP |
| 2.3.62 | 12-2017 | 28174L | 102.3 CH. 62 | Command Code ESTAB |
| 2.3.63 | 08-2017 | 28175W | 102.3 CH 63 | Command Codes RPVUE, RPVCU, and RPPRT |
| 2.3.64 | 01-2015 | 28177S | 102.3 CH. 64 | Command Code EMFOL |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 2.3.65 | 12-2018 | 53389C | LEM 2.3.65 | EPMF Return Transaction File On-Line (ERTVU) Research |
| 2.3.66 | 03-2013 | 28178D | 102.3 CH. 66 | Command Code PLINF and PLINQ |
| 2.3.68 | 12-2018 | 28112N | 102.3 CH. 68 | Command Codes DUPOL and DUPPG |
| 2.3.69 | 08-2009 | 28181A | 102.3 CH. 69 | Command Code VPARS |
| 2.3.70 | 08-2013 | 28182L | 102.3 CH. 70 | Command Code EFTPS |
| 2.3.71 | 12-2014 | 28183W | 102.3 CH. 71 | Command Code ATINQ |
| 2.3.73 | 12-2018 | 28185S | 4.11.17 | Command Codes TRDBV, TRERS, TRPRT, and R8453 |
| 2.3.74 | 12-2018 | 28186D | 102.3 CH. 74 | Command Code DDPOL |
| 2.3.76 | 01-2010 | 32675P | | Command Code ISTSD |
| 2.3.77 | 11-2013 | 32676A | | Command Code ISTSE |
| 2.3.78 | 12-2011 | 32689D | | Command Code LOCAT |
| 2.3.79 | 06-2015 | 33046Q | | Command Code CDPWEB, (CDPTA, CDPTE) |
| 2.3.80 | 01-2015 | 37170F | | Command Code DDBKD |
| 2.3.81 | 01-2011 | 55093B | | Command Code ESTABA |
| 2.3.82 | 01-2011 | 55095X | | Command Code ESTABH |
| 2.3.85* | 06-2015 | 61664M | | Command Code DFAST and DLITE |
| 2.3.86 | 01-2018 | 67908N | | Command Code IRPOL |

2.4 IDRS Terminal Input

| | | | | |
|---------|---------|--------|--------------|---|
| 2.4.1 | 12-2012 | 28189K | 102.4 CH 1 | Section Titles and Command Codes for IDRS Terminal Input |
| 2.4.4 | 01-2010 | 28192H | 102.4 CH. 4 | Command Code MESSG |
| 2.4.5 | 06-2018 | 28193S | 102.4 CH. 5 | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System |
| 2.4.6 | 02-2019 | 28194D | 102.4 CH. 6 | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV |
| 2.4.7 | 12-2018 | 28196Z | 102.4 CH. 7 | Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update |
| 2.4.8 | 11-2012 | 28197K | 102.4 CH. 8 | Command Codes ESIGN and BSIGN |
| 2.4.9 | 11-2016 | 28198V | 102.4 CH. 9 | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG |
| 2.4.10 | 12-2017 | 28199G | 102.4 CH. 10 | Command Codes EOREQ and EOCHG |
| 2.4.11 | 01-2009 | 28200W | 102.4 CH. 11 | Command Code NMFTM |
| 2.4.12 | 12-2016 | 28201H | 102.4 CH. 12 | Command Codes DELET and CCPYT |
| 2.4.13 | 11-2015 | 28202S | 102.4 CH. 13 | Command Code TERUP |
| 2.4.14 | 01-2011 | 28203D | 102.4 CH. 14 | Command Code NMFST |
| 2.4.15 | 12-2018 | 28205Z | 102.4 CH. 15 | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing |
| 2.4.16* | 12-2018 | 28206K | LEM 2.4.16 | Command Codes REQ54 and ADJ54 |
| 2.4.17 | 12-2018 | 28207V | 102.4 CH. 17 | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 |
| 2.4.19 | 11-2015 | 28209R | 102.4 CH. 19 | Command Codes REQ77, FRM77 and FRM7A |

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|-------------------|----------------------|-----------------------|-----------------------|--|
| 2.4.20* | 01-2017 | 28210S | LEM 2.4.20 | Command Codes RFUND and REFAP |
| 2.4.21 | 01-2010 | 28211D | 102.4 CH. 21 | Command Codes CHK64 and CHK64R |
| 2.4.22* | 01-2010 | 28213Z | LEM 2.4.22 | Command Code CRMNL |
| 2.4.23 | 10-2015 | 28214K | 102.4 CH. 23 | Command Code CHKCLR and CHKCL |
| 2.4.24 | 12-2016 | 28215V | 102.4 CH. 24 | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT |
| 2.4.25 | 01-2017 | 28216G | 102.4 CH. 25 | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ |
| 2.4.26 | 12-2014 | 28217R | 102.4 CH. 26 | Command Codes FRM14, FRM49, and TDIRQ |
| 2.4.27 | 02-2017 | 28218C | 102.4 CH. 27 | Command Code ASGNI/ASGNB formerly TSIGN |
| 2.4.28* | 11-2015 | 28219N | LEM 2.4.28 | Command Codes STAUP, STATI and STATB |
| 2.4.29 | 01-2010 | 28221Z | 102.4 CH. 29 | Command Codes TELEA, TELEC, TELED and Teler for Telephone Processing |
| 2.4.30* | 12-2018 | 28222K | LEM 2.4.30 | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS |
| 2.4.31* | 12-2011 | 28223V | LEM 2.4.31 | Command Code LEVY |
| 2.4.32* | 01-2010 | 28224G | LEM 2.4.32 | Command Code PDTUP |
| 2.4.33 | 11-2012 | 28225R | 102.4 CH. 33 | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer |
| 2.4.34 | 06-2015 | 28226C | 102.4 CH. 34 | Command Code DOALL |
| 2.4.35 | 01-2010 | 28227N | 102.4 CH. 35 | Command Code STN90 |
| 2.4.37 | 12-2011 | 28229J | 102.4 CH. 37 | Command Code NOREF Overview |
| 2.4.38 | 06-2014 | 28230K | 102.4 CH. 38 | Command Code CSERD |
| 2.4.39 | 07-2010 | 28231V | 102.4 CH. 39 | Command Codes ASERD and ASERD |
| 2.4.40 | 11-2012 | 28232G | 102.4 CH. 40 | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG |
| 2.4.41 | 06-2017 | 28233R | 102.4 CH. 41 | Command Code UNLCE |
| 2.4.42 | 01-2012 | 28234C | 102.4 CH. 42 | Command Code CCASG for Case Control Activity System |
| 2.4.43 | 12-2014 | 28235N | 102.4 CH. 43 | Command Code PINEX |
| 2.4.44 | 03-2017 | 28236Y | 102.4 CH. 44 | Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT |
| 2.4.45* | 10-2015 | 28237J | LEM 2.4.45 | Command Code NRP97 |
| 2.4.46 | 12-2011 | 28100V | 102.4 CH. 46 | Command Code EPLAN |
| 2.4.47 | 01-2010 | 28238U | 102.4 CH. 47 | Command Code VPMSG |
| 2.4.48 | 01-2010 | 28239F | 102.4 CH. 48 | Command Code VPPIN |
| 2.4.50 | 12-2014 | 28241R | 102.4 CH. 50 | Command Code ASIGN |
| 2.4.52 | 01-2010 | 28243N | 102.4 CH. 52 | Command Codes TPCIN and TPCOL |
| 2.4.53 | 12-2016 | 31276M | 102.4 CH.53 | Command Code DUPED |
| 2.4.56 | 01-2011 | 32674E | | Command Code ISTSR |
| 2.4.57 | 01-2009 | 35348J | | Command Code CDPTR |
| 2.4.58 | 06-2016 | 38335K | | Command Code DDBCK/ DDBCV / DDBCS |
| 2.4.59 | 11-2012 | 54615Z | 2400 | Command Code TMSSN |
| 2.4.60 | 11-2013 | 62856Y | | Command Code RAPID |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 2.4.61 | 12-2018 | 64077N | | Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP 45 |

2.5 Systems Development

| | | | | |
|--------|---------|--------|------------|---|
| 2.5.1 | 09-2006 | 33496A | 2553.40 | Systems Development |
| 2.5.3 | 03-2007 | 33498W | 2.5.1 | Programming and Source Code Standards |
| 2.5.4 | 04-2005 | 30905A | 2.2.5 CH 4 | Document Standards |
| 2.5.5 | 04-2005 | 30743M | 2.2.5 CH 5 | Guidelines for Preparing Program Requirements Packages (PRPs) |
| 2.5.7 | 04-2005 | 33499H | 2553.13 | Data Name Standards |
| 2.5.10 | 06-2010 | 73139M | 2.1.13 | Function Point Standards |
| 2.5.11 | 04-2005 | 36327Q | 2553.38 | Analysis Techniques and Deliverables |
| 2.5.12 | 04-2005 | 35415P | 2553.39 | Design Techniques and Deliverables |
| 2.5.13 | 04-2005 | 36192J | 2553.35 | Database Design Techniques and Deliverables |
| 2.5.14 | 06-2010 | 35692E | 2553.12 | Quality Assurance (QA) |

2.7 Information Technology (IT) Operations

| | | | | |
|--------|---------|--------|-------|---|
| 2.7.1* | 05-2013 | 73141Y | 2.7.2 | Inter-center |
| 2.7.6* | 01-2010 | 73144F | 2.7.2 | Systems Scheduling |
| 2.7.9 | 12-2018 | 32002E | 2.7.2 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness |

2.8 Audit Information Management System (AIMS)

| | | | | |
|--------|---------|--------|-------------|--|
| 2.8.1* | 12-2018 | 28249B | LEM 2.8.1 | Introduction to AIMS REALTIME Processing |
| 2.8.2 | 12-2017 | 28756V | 102.8 CH 2 | AIMS Command Code AM424 |
| 2.8.3 | 12-2018 | 28757G | 102.8 CH 3 | AIMS Command Code AMDIS |
| 2.8.4 | 12-2018 | 28758R | 102.8 CH 4 | AIMS Command Code AMSTU |
| 2.8.5 | 12-2018 | 28759C | 102.8 CH 5 | AIMS Command Code AMSOC |
| 2.8.6* | 12-2018 | 28760D | LEM 2.8.6 | AIMS Command Code AMAXU |
| 2.8.7* | 12-2018 | 28762Z | LEM 2.8.7 | AIMS Command Code AMCLS |
| 2.8.8 | 12-2017 | 28763K | 102.8 CH. 8 | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB |
| 2.8.9 | 12-2018 | 50448E | | AIMS Command Code AMRET |

2.9 Integrated Data Retrieval System Procedures

| | | | | |
|--------|---------|--------|-----------|----------------------------------|
| 2.9.1* | 12-2016 | 28250C | LEM 2.9.1 | Integrated Data Retrieval System |
|--------|---------|--------|-----------|----------------------------------|

2.11 IDRS Correspondence System

| | | | | |
|--------|---------|--------|--------------|---------------------|
| 2.11.1 | 04-2013 | 28244Y | 102.11 CH. 1 | IDRS Correspondence |
|--------|---------|--------|--------------|---------------------|

2.12 Security and Privacy

| | | | | |
|---------|---------|--------|------------|--|
| 2.12.1* | 12-2011 | 53401Z | LEM 2.12.1 | The Use of Integrated Data Retrieval System (IDRS) Utility Programs |
| 2.12.2 | 04-2019 | 69748P | | Security and Communication Services (SACS) Security Command Codes |

2.15 Enterprise Architecture (EA)

| | | | | |
|--------|---------|--------|--------|---------------------------------------|
| 2.15.1 | 02-2009 | 37206W | 2.1.11 | Enterprise Architecture (EA) Overview |
|--------|---------|--------|--------|---------------------------------------|

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|---|----------------------|-----------------------|--------------------------|---|
| 2.16 Enterprise Life Cycle (ELC) | | | | |
| 2.16.1 | 07-2017 | 49718J | 2.5.50 | ELC Guidance |
| 2.17 Infrastructure Currency | | | | |
| 2.17.1 | 10-2018 | 71048C | | Infrastructure Currency Policy for Software |
| 2.21 Shopping Cart Processing for Information Technology Products and Services | | | | |
| 2.21.1 | 09-2018 | 37317E | | Introduction to Shopping Cart Processing for IT |
| 2.22 Business Planning and Risk Management | | | | |
| 2.22.1 | 04-2017 | 38167S | | Unified Work Request (UWR) Process |
| 2.25 Managed Service for IRS | | | | |
| 2.25.2 | 02-2018 | 37414Y | | IRS Portal and Extranet Usage Standard |
| 2.25.3 | 08-2009 | 36514P | | Intranet Site and Web Server Registration Procedures |
| 2.25.5 | 04-2006 | 37014U | | Accessibility Guidelines for the Web |
| 2.25.13 | 04-2006 | 37394R | | IRS Domain Naming Standards |
| 2.25.101 | 08-2006 | 38937M | | IRS.gov Content Management Guidelines |
| 2.25.104 | 08-2006 | 38941U | | Lyris List Procedures |
| 2.100 Integrated Process Management | | | | |
| 2.100.1 | 01-2017 | 48508B | | Integrated Process Management Policy |
| 2.100.2 | 01-2017 | 59034Y | | Integrated Process Management Standardization Process |
| 2.100.3 | 06-2018 | 60800K | | IT Process Asset Library |
| 2.100.4 | 05-2016 | 60801V | | Integrated Process Architecture (IPA) |
| 2.110 Requirements Engineering | | | | |
| 2.110.1 | 09-2015 | 60046A | 102.10 CH.1; 3(28)(105)0 | Requirements Engineering Directive |
| 2.110.2 | 02-2013 | 60078K | | Requirements Engineering Process |
| 2.120 Engineering | | | | |
| 2.120.1 | 09-2014 | 59976N | | Engineering Policy |
| 2.120.2 | 08-2017 | 59977Y | | Technical Solution Process |
| 2.120.3 | 10-2015 | 59978J | | Product Integration Process |
| 2.120.4 | 10-2014 | 61941Q | | Design Coordination |
| 2.120.5 | 09-2015 | 65262A | | Performance Engineering |
| 2.123 Knowledge Management | | | | |
| 2.123.1 | 03-2016 | 68608U | 2.14.2 | Knowledge Management Directive |
| 2.123.2 | 03-2016 | 68610G | | Knowledge Management Process Description |
| 2.125 Change Management | | | | |
| 2.125.1 | 09-2018 | 70893D | 2.150.1 | Change Management Policy |
| 2.125.2 | 09-2018 | 70895Z | 2.150.3 | Change Management Process Description |
| 2.126 Enterprise Organizational Readiness | | | | |

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|-------------------|----------------------|-----------------------|-----------------------|---------------------------------|
| 2.126.1 | 07-2015 | 64032A | | Transition Management Directive |
| 2.126.2 | 07-2015 | 67722P | | Transition Management Process |

2.127 Software Testing Standards and Procedures

| | | | | |
|---------|---------|--------|-------|-----------------------------------|
| 2.127.1 | 05-2017 | 60807J | 2.5.2 | IT Test Policy |
| 2.127.2 | 05-2017 | 60808U | 2.5.2 | IT Testing Process and Procedures |

2.144 Capacity Management

| | | | | |
|---------|---------|--------|--|-------------------------------|
| 2.144.1 | 07-2015 | 61944X | | Capacity Management Policy |
| 2.144.2 | 09-2015 | 61946T | | Business Capacity Management |
| 2.144.3 | 11-2015 | 62038U | | Component Capacity Management |
| 2.144.4 | 09-2015 | 62040G | | Service Capacity Management |
| 2.144.5 | 07-2015 | 64078Y | | Enterprise Demand Forecast |

2.145 Availability Management

| | | | | |
|---------|---------|--------|--|---|
| 2.145.1 | 06-2014 | 61942B | | Availability Management Policy |
| 2.145.2 | 09-2014 | 61943M | | Availability Management Process Description |

2.148 IT Support Services Management

| | | | | |
|---------|---------|--------|--------|--|
| 2.148.1 | 07-2017 | 68033Z | | IT Support Services Management Directive |
| 2.148.2 | 03-2016 | 68034K | 2.14.2 | Incident Management Process |
| 2.148.3 | 03-2016 | 68035V | 2.14.2 | Request Fulfillment Process |

2.149 IT Asset Management

| | | | | |
|---------|---------|--------|--------|--------------------------------------|
| 2.149.1 | 09-2018 | 67329K | 2.14.1 | Asset Management Policy |
| 2.149.2 | 09-2018 | 67331W | 2.14.1 | Asset Management Process Description |
| 2.149.3 | 09-2018 | 67521C | | Asset Management Hardware Procedures |
| 2.149.4 | 09-2018 | 67522N | | Asset Management Software Procedures |

2.150 Configuration Management

| | | | | |
|---------|---------|--------|--------|---------------------------------|
| 2.150.1 | 04-2018 | 60766Z | 2.27.1 | Configuration Management Policy |
| 2.150.2 | 09-2013 | 60767K | 2.27.1 | Configuration Management |

2.152 Data Engineering

| | | | | |
|---------|---------|--------|--|-------------------------------------|
| 2.152.1 | 10-2015 | 59990R | | Data Engineering Policy |
| 2.152.2 | 07-2015 | 59989Q | | Data Management Process Description |
| 2.152.3 | 09-2015 | 67565E | | Naming Data Elements |

Part 3 Submission Processing

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

3.0 General

| | | | | |
|----------|---------|--------|------|-------------------------------|
| 3.0.101* | 11-2018 | 33347E | | Schedule K-1 Processing |
| 3.0.167* | 09-2018 | 33178B | 3000 | Losses and Shortages |
| 3.0.230 | 11-2018 | 33181Y | 3000 | Lockbox Processing Procedures |

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| 3.0.275 | 11-2018 | 32289Z | | Business Results Measures for Submission Processing Functions |

3.5 Accounts Services

| | | | | |
|---------|---------|--------|--------------------------|---|
| 3.5.10 | 11-2018 | 37354H | <i>Training 5212-001</i> | Remittance Transaction Research (RTR) System |
| 3.5.20* | 11-2018 | 36983G | 21.2.5 | Processing Requests for Tax Return/Return Information |
| 3.5.61* | 10-2018 | 33260W | 3500 | Files Management and Services |

3.8 Deposit Activity

| | | | | |
|---------|---------|--------|--------|--|
| 3.8.44* | 11-2018 | 33386D | 3.8.43 | Campus Deposit Activity |
| 3.8.45* | 12-2018 | 29994V | | Manual Deposit Process |
| 3.8.46 | 12-2018 | 33950H | | Discovered Remittance |
| 3.8.47* | 09-2018 | 33951S | 3.8.45 | Manual Deposit for Field Office Payment Processing |

3.10 Campus Mail and Work Control

| | | | | |
|----------|---------|--------|---------|------------------------------------|
| 3.10.5 | 11-2018 | 33393S | 3(10)00 | Batch/Block Tracking System (BBTS) |
| 3.10.8* | 11-2018 | 33395O | 3.11.8 | Information Returns Processing |
| 3.10.72* | 11-2018 | 33410S | 3(10)00 | Receiving, Extracting, and Sorting |
| 3.10.73* | 11-2018 | 53717M | 3.10.72 | Batching and Numbering |

3.11 Returns and Documents Analysis

| | | | | |
|-----------|---------|--------|----------|--|
| 3.11.3* | 11-2017 | 33440G | 3(11)00 | Individual Income Tax Returns |
| 3.11.6* | 11-2018 | 33455F | 3(11)00 | Data Processing (DP) Tax Adjustments |
| 3.11.10 | 11-2018 | 33470U | 3(11)00 | Revenue Receipts |
| 3.11.12* | 12-2018 | 33480Q | 3(11)00 | Exempt Organization Returns |
| 3.11.13* | 11-2018 | 33485T | 3(11)00 | Employment Tax Returns |
| 3.11.14* | 11-2018 | 33490M | 3(11)00 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) |
| 3.11.15* | 11-2018 | 33495P | 3(11)00 | Return of Partnership Income |
| 3.11.16* | 11-2018 | 33500X | 3(11)00 | Corporate Income Tax Returns |
| 3.11.20* | 12-2018 | 54308H | 3.11.212 | Exempt Organization and Employee Plan Applications for Extension of Time to File |
| 3.11.22* | 12-2017 | 33510T | 3(11)00 | Employee Plan Excise Tax Return |
| 3.11.23* | 11-2018 | 33515W | 3(11)00 | Excise Tax Returns |
| 3.11.25* | 11-2018 | 33525S | 3(11)00 | Miscellaneous Tax Returns |
| 3.11.26* | 12-2018 | 33527O | 3(11)00 | Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns |
| 3.11.27* | 12-2018 | 52570D | | EPMF Return Processing Form 5500-EZ |
| 3.11.29* | 12-2018 | 69551K | 25.19.8 | Health Coverage Tax Credit (HCTC) Enrollment Processing |
| 3.11.106* | 11-2018 | 33575Y | 3(11)00 | Estate and Gift Tax Returns |
| 3.11.154* | 11-2018 | 33581C | 3(11)00 | Unemployment Tax Returns |
| 3.11.180* | 11-2018 | 33583Y | 3(11)00 | Allocated Tips |
| 3.11.212* | 10-2018 | 33588B | 3(11)00 | Applications for Extension of Time to File |

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| 3.11.213* | 11-2018 | 33587Q | 3(11)00 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return |
| 3.11.217* | 11-2018 | 51221V | 3.11.16 | Form 1120S Corporation Income Tax Returns |
| 3.11.249* | 10-2018 | 33586F | 3(11)00 | Processing Form 8752 |

3.12 Error Resolution

| | | | | |
|-----------|---------|--------|----------|--|
| 3.12.2* | 12-2018 | 67652C | | Individual Master File Error Resolution General Instructions |
| 3.12.3* | 12-2018 | 33590N | 3(12)00 | Individual Income Tax Returns |
| 3.12.8* | 11-2018 | 33620Q | 3(12)00 | Information Returns Processing |
| 3.12.10* | 11-2018 | 33630M | 3(12)00 | Revenue Receipts |
| 3.12.12* | 12-2018 | 33640I | 3.12.246 | Exempt Organization Returns |
| 3.12.13* | 11-2018 | 33645L | 3(12)00 | Employment Tax Returns |
| 3.12.14* | 11-2018 | 33650E | 3(12)00 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) |
| 3.12.15* | 11-2018 | 33655H | 3(12)00 | Return of Partnership Income |
| 3.12.16* | 10-2018 | 33660A | 3(12)00 | Corporate Income Tax Returns |
| 3.12.21 | 11-2018 | 33670W | 3(12)00 | Credit and Account Transfers |
| 3.12.22* | 12-2017 | 33673D | 3(12)00 | Employee Plan Excise Tax Returns |
| 3.12.23* | 11-2018 | 33675Z | 3(12)00 | Excise Tax Returns |
| 3.12.26* | 12-2018 | 57692Q | 3.11.26 | Tax Exempt Bond Error Resolution Procedures |
| 3.12.32* | 10-2018 | 33695R | 3(12)00 | General Unpostables |
| 3.12.37* | 12-2018 | 33710V | 3(12)00 | IMF General Instructions |
| 3.12.38* | 11-2018 | 32384X | 3.12.37 | BMF General Instructions |
| 3.12.106* | 11-2018 | 33740J | 3(12)00 | Estate Tax Returns - Paper Correction Processing |
| 3.12.154* | 11-2018 | 33743Q | 3(12)00 | Unemployment Tax Returns |
| 3.12.166 | 06-2018 | 33744B | 3(12)00 | EPMF Unpostables |
| 3.12.179* | 11-2018 | 33742F | 3(12)00 | Individual Master File (IMF) Unpostable Resolution |
| 3.12.212* | 10-2018 | 33751Q | 3(12)00 | Applications for Extension of Time to File Tax Returns |
| 3.12.213* | 11-2018 | 33752B | 3(12)00 | Form 1066, U.S. REMIC Income Tax Return |
| 3.12.217* | 11-2018 | 33753M | 3(12)00 | Error Resolution Instructions for Form 1120S |
| 3.12.220* | 11-2018 | 33756T | 3(12)00 | Error Resolution System for Excise Tax Returns |
| 3.12.249* | 10-2018 | 33755I | 3(12)00 | Processing Form 8752 |
| 3.12.251* | 11-2018 | 33761M | 3(12)00 | Corporation Income Tax Returns |
| 3.12.263* | 11-2018 | 33741U | 3(12)00 | Estate and Gift Tax Returns |
| 3.12.278* | 12-2018 | 33770X | 3(12)00 | Exempt Organization Unpostable Resolution |
| 3.12.279* | 10-2018 | 31656Y | 3.12.179 | BMF/CAWR/PMF Unpostable Resolution |

3.13 Campus Document Services

| | | | | |
|---------|---------|--------|---------|--|
| 3.13.2* | 10-2018 | 33746X | 3.11.17 | BMF Account Numbers |
| 3.13.5* | 10-2018 | 33759A | 3(13)00 | Individual Master File (IMF) Account Numbers |
| 3.13.6 | 11-2018 | 66285J | | Submission Processing Image Control Team (ICT) Correspondence Scanning |

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| 3.13.12 | 12-2018 | 33760B | 3(13)00 | Exempt Organization Account Numbers |
| 3.13.36 | 06-2018 | 33775A | 7.3.3 CH 2 | EPMF Account Numbers |
| 3.13.40* | 11-2018 | 52088E | 3.21.259 | Application for Tax Identification Number for Pending U.S. Adoptions |
| 3.13.62 | 11-2018 | 33780T | 3(13)00 | Media Transport and Control |
| 3.13.122* | 11-2018 | 31657J | 3(13)00 | Individual Master File (IMF) Entity Control Unpostables |
| 3.13.222* | 10-2018 | 33790P | 3(13)00 | BMF Entity Unpostable Correction Procedures |

3.14 Notice Review

| | | | | |
|---------|---------|--------|---------|--|
| 3.14.1* | 10-2018 | 31974X | 21.10.2 | IMF Notice Review |
| 3.14.2* | 11-2018 | 32201V | 21.10.2 | Notice Review - Business Master File (BMF) Notice Review |

3.17 Accounting and Data Control

| | | | | |
|-----------|---------|--------|----------|--|
| 3.17.5* | 09-2018 | 49225T | | Hardcore Payment Tracers |
| 3.17.10* | 12-2018 | 33875B | 3(17)00 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) |
| 3.17.15* | 09-2018 | 52621J | | Accounting Reports Analyst - Responsibilities |
| 3.17.20* | 12-2018 | 47866A | | Refund Intercept Program |
| 3.17.21* | 09-2018 | 33880U | | Credit and Account Transfers |
| 3.17.30* | 12-2018 | 33885X | 3(17)00 | SC Data Controls |
| 3.17.41 | 09-2009 | 33890Q | 3(17)00 | Accounting and Operating Reports |
| 3.17.46* | 12-2018 | 33900B | 3(17)00 | Automated Non-Master File Accounting |
| 3.17.50 | 02-2015 | 33003Z | | Submission Processing RRACS Procedures |
| 3.17.63 | 03-2019 | 33910X | 1.34.1 | Redesigned Revenue Accounting Control System |
| 3.17.64* | 08-2018 | 57118F | 1.34.1 | Accounting Control General Ledger Policies and Procedures |
| 3.17.79* | 12-2018 | 33915A | 3(17)00 | Accounting Refund Transactions |
| 3.17.80* | 12-2018 | 47865P | 3.17.79 | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations |
| 3.17.220* | 12-2018 | 33917W | 3(17)00 | Excess Collections File |
| 3.17.221 | 11-2017 | 33919S | 3(17)00 | Enterprise Computing Center Data Controls |
| 3.17.243* | 08-2018 | 33916L | 3.5.17 | Miscellaneous Accounting |
| 3.17.244* | 09-2018 | 57188D | 3.17.243 | Manual Assessments |
| 3.17.277 | 12-2018 | 33928D | 3.0.258 | Electronic Payments |
| 3.17.278 | 12-2018 | 48070K | | Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems |

3.20 Exempt Organizations Returns Processing

| | | | | |
|----------|---------|--------|---------|--|
| 3.20.12* | 12-2018 | 33965G | 3(20)00 | Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing |
| 3.20.13* | 12-2018 | 38871H | 3.20.12 | Exempt Organizations Photocopy Procedures |

3.21 International Returns and Documents Analysis

| | | | | |
|---------|---------|--------|--------|-------------------------------|
| 3.21.3* | 12-2018 | 34010Y | 3.11.8 | Individual Income Tax Returns |
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| 3.21.15* | 11-2018 | 37648G | 3.21.25 | Foreign Partnership Withholding |
| 3.21.19* | 11-2018 | 34014Q | 3(21)00 | Foreign Trust System |
| 3.21.25* | 11-2018 | 34020U | 3(21)00 | Miscellaneous Tax Returns |
| 3.21.110* | 11-2018 | 34025X | 3(21)00 | Processing Form 1042 Withholding Returns |
| 3.21.111* | 11-2018 | 38622K | | Chapter Three Withholding Returns |
| 3.21.112 | 10-2018 | 60501S | | Foreign Account Tax Compliance Act (FATCA) Registration |
| 3.21.261* | 11-2018 | 39746F | 3.21.259 | Foreign Investment in Real Property Tax Act (FIRPTA) |
| 3.21.263* | 11-2018 | 47942R | 3.21.260 | IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) |
| 3.21.264* | 10-2018 | 54684M | | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program |

3.22 International Error Resolution

| | | | | |
|-----------|---------|--------|---------|--|
| 3.22.3* | 11-2018 | 34030Q | 3(22)00 | Individual Income Tax Returns |
| 3.22.15* | 11-2018 | 37643D | | Foreign Partnership Withholding |
| 3.22.19* | 11-2018 | 34033X | 3(22)00 | Foreign Trust System |
| 3.22.110* | 11-2018 | 34040M | 3(22)00 | Processing Form 1042 Withholding Returns |
| 3.22.111* | 11-2018 | 38623V | | Chapter Three Withholding (CTW) Database |
| 3.22.261* | 11-2018 | 39747Q | | Foreign Investment in Real Property Tax Act (FIRPTA) |

3.24 ISRP System

| | | | | |
|---------|---------|--------|----------|--|
| 3.24.3 | 11-2018 | 34298E | 3.24.3 | Individual Income Tax Returns |
| 3.24.7 | 01-2018 | 34318L | 3.24.7 | Delinquent Accounts |
| 3.24.8 | 11-2018 | 34323E | 3.24.8 | Information Returns Processing |
| 3.24.10 | 11-2018 | 34328H | 3.24.10 | Revenue Receipts |
| 3.24.12 | 12-2018 | 34337S | 3.24.12 | Exempt Organization Returns |
| 3.24.13 | 11-2018 | 34343W | 3.24.13 | Employment Tax Returns |
| 3.24.14 | 11-2018 | 34347O | 3.24.14 | Fiduciary Income Tax Returns |
| 3.24.15 | 10-2018 | 34352H | 3.24.15 | Partnership Return of Income |
| 3.24.16 | 11-2018 | 34357K | 3.24.16 | Corporation Income Tax Returns |
| 3.24.20 | 12-2018 | 54309S | 3.24.212 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns |
| 3.24.21 | 10-2017 | 34373K | 3.24.21 | Credit and Account Transfers |
| 3.24.22 | 12-2017 | 34378N | 3.24.22 | Employee Plan Returns |
| 3.24.23 | 11-2017 | 34385C | 3.37.3 | Excise Tax Returns |
| 3.24.25 | 11-2018 | 34384R | 3.24.25 | BMF International Miscellaneous Tax Returns |
| 3.24.26 | 12-2018 | 34837X | 3.24.25 | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns |
| 3.24.27 | 12-2018 | 52572Z | | EPMF Return Processing Form 5500-EZ |
| 3.24.28 | 11-2018 | 34570F | 3.29.28 | Foreign Account Tax Compliance General Purpose Programs |
| 3.24.29 | 01-2018 | 34555Q | 3.29.29 | SCRS Error Resolution |
| 3.24.30 | 12-2017 | 34566X | 3.29.30 | Data Controls |

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| 3.24.37 | 11-2018 | 34412Y | <i>3.24.37</i> | General Instructions |
| 3.24.38 | 11-2018 | 39345Q | | BMF General Instructions |
| 3.24.40 | 12-2017 | 52544H | <i>3.24.259</i> | Application for Taxpayer Identification Number for Pending U.S. Adoptions |
| 3.24.50 | 12-2017 | 34590X | <i>3.29.50</i> | Campus Performance Evaluation Reporting System |
| 3.24.106 | 11-2018 | 34442M | <i>3.24.106</i> | Estate Tax Returns |
| 3.24.133 | 11-2018 | 34452I | <i>3.24.133</i> | Residual Remittance Processing System |
| 3.24.143 | 11-2017 | 34455P | <i>3.24.143</i> | Gift Tax Returns |
| 3.24.154 | 10-2017 | 34464A | <i>3.24.154</i> | Unemployment Tax Returns |
| 3.24.159 | 01-2018 | 32933M | | SCRS SC Edits |
| 3.24.162 | 01-2018 | 34677F | <i>3.29.162</i> | BOB Transcription Instructions |
| 3.24.176 | 01-2018 | 34709E | <i>3.29.176</i> | Audit Selection System |
| 3.24.180 | 12-2017 | 34713M | <i>3.29.180</i> | Allocated Tips |
| 3.24.183 | 12-2017 | 34712B | <i>3.29.183</i> | Planning and Control Data |
| 3.24.202 | 11-2018 | 34456A | <i>3.24.202</i> | Supervisory Operator's Manual |
| 3.24.212 | 11-2018 | 34467H | <i>3.24.212</i> | Applications for Extension of Time to File Tax Returns |
| 3.24.213 | 12-2017 | 34468S | <i>3.24.213</i> | Real Estate Mortgage Investment Conduit Income Tax Returns |
| 3.24.226 | 01-2018 | 34734P | <i>3.29.226</i> | Declaration for Electronic Filing |
| 3.24.249 | 12-2017 | 34471P | <i>3.24.249</i> | Fiscal Year Required Payments/Form 8752 |

3.28 Special Processing Procedures

| | | | | |
|---------|---------|--------|----------------|--|
| 3.28.2* | 06-2018 | 71047R | | Information Referral Process for Form 3949-A |
| 3.28.3 | 10-2018 | 34521K | <i>3(28)00</i> | Individual Income Tax Returns |
| 3.28.4* | 11-2018 | 60510D | | Identity Theft Returns for Submission Processing |

3.30 Work Planning and Control

| | | | | |
|-----------|---------|--------|----------------------|--|
| 3.30.10 | 06-2018 | 32204C | <i>Document 6746</i> | Cost Estimate Reference |
| 3.30.18 | 01-2017 | 68095X | | Reports Teams Instructions for Work Planning and Control |
| 3.30.19 | 01-2017 | 34720B | <i>25.14.1</i> | Production Control and Performance Reporting |
| 3.30.20 | 03-2019 | 62236A | <i>25.8.1</i> | Organization, Function, and Program (OFP) Codes |
| 3.30.30 | 11-2017 | 47307E | <i>3.30.28</i> | Embedded Quality for Submission Processing (EQSP) System |
| 3.30.50 | 01-2017 | 34755S | <i>3(30)00</i> | Project PCA Production Control Accounting |
| 3.30.123* | 11-2018 | 34760L | <i>1.34.1</i> | Processing Timeliness: Cycles, Criteria and Critical Dates |
| 3.30.124 | 01-2019 | 34770H | <i>3(30)00</i> | Campus Monitoring Reports |
| 3.30.126 | 04-2019 | 32161W | <i>121.8 Ch. 4</i> | Control Data Analysis |
| 3.30.127 | 03-2018 | 33048M | <i>121.8 Ch. 2</i> | Workload Scheduling |

3.34 National Research Program (NRP)

| | | | | |
|--------|---------|--------|--|--|
| 3.34.3 | 03-2010 | 40274C | | NRP Individual Income Tax Returns - Code and Edit, Transcription |
|--------|---------|--------|--|--|

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| 3.34.4 | 12-2006 | 48398P | | S Corporation Tax Returns - Document Analysis & Data Entry |
| 3.37 International ISRP | | | | |
| 3.37.110 | 11-2018 | 34874A | 13.37.110 | Chapter 3 Withholding Returns |
| 3.38 International Tax Returns and Documents | | | | |
| 3.38.147* | 10-2018 | 34880E | 3(38)00 | International Notices |
| 3.40 Block Out of Balance Resolution | | | | |
| 3.40.8* | 11-2018 | 34899V | 3(40)00 | Information Returns Processing |
| 3.40.37 | 11-2018 | 34905O | 3(40)00 | General Instructions |
| 3.41 OCR Scanning Operations | | | | |
| 3.41.267* | 11-2018 | 52522T | | Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS) |
| 3.41.269* | 11-2018 | 34927C | 3(41)00 | Information Returns Processing on SCRIPS |
| 3.41.274 | 11-2018 | 34916V | 3(41)00 | General Instructions for Processing via SCRIPS |
| 3.41.275 | 11-2017 | 34929Y | 3(41)00 | Scanner Operations on SCRIPS |
| 3.41.276 | 10-2018 | 39954H | | Form 941 and Schedule R SCRIPS Processing |
| 3.41.277 | 11-2018 | 48185K | | Form 940 SCRIPS Processing |
| 3.42 Electronic Tax Administration | | | | |
| 3.42.4* | 08-2018 | 30620M | 12.3.1 | IRS e-file for Business Tax Returns |
| 3.42.5* | 10-2018 | 28779U | 12.2.1 | IRS e-file of Individual Income Tax Returns |
| 3.42.7 | 09-2018 | 37145U | | EPSS Help Desk Support |
| 3.42.8 | 09-2018 | 32530B | | E-Services Procedures for Electronic Products and Services Support (EPSS) |
| 3.42.9* | 12-2018 | 50233D | 2.7.7 | Filing Information Returns Electronically (FIRE) |
| 3.42.10* | 09-2018 | 36617X | 3.42.5 | Authorized IRS e-file Providers |
| 3.42.20 | 11-2018 | 60081H | | Preparer e-file Hardship Waiver Requests |
| 3.43 Integrated Management System | | | | |
| 3.43.405 | 08-2016 | 56046M | | Measured Employees Performance System (MEPS) for Managers |
| 3.45 TE/GE Processing | | | | |
| 3.45.1 | 05-2019 | 32507M | | Processing Employee Plan and Exempt Organization Determination Applications and User Fees |
| 3.49 Statistics of Income Processing | | | | |
| 3.49.5 | 08-2018 | 51321W | 1.13.5 | Statistical Editing of Individual Income Tax Returns |

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Part 4 Examining Process

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

4.1 Planning and Special Programs

| | | | | |
|---------|---------|--------|------------|--|
| 4.1.1* | 10-2017 | 27602M | 4.1.4 | Planning, Monitoring, and Coordination |
| 4.1.2 | 10-2017 | 27603X | 4.1.4 | Workload Identification and Survey Procedures |
| 4.1.5 | 10-2017 | 27608A | 4.1.7 | Case Building, Classification, Storage and Delivery |
| 4.1.8 | 06-2014 | 27612I | 4.1 CH 8 | Special Examination Features and Programs |
| 4.1.9 | 06-2014 | 27613T | 4.1 CH 9 | International Features |
| 4.1.10* | 12-2016 | 39167C | LEM 4.1.10 | Return Preparer Program Coordinator |
| 4.1.20 | 07-2007 | 49265D | | Headquarters and Industry Offices Responsible for LMSB PSP |
| 4.1.21 | 08-2007 | 49267Z | | LMSB Planning and Monitoring |
| 4.1.22* | 03-2010 | 49268K | LEM 4.1.22 | LMSB Workload Study |
| 4.1.23 | 07-2007 | 49269V | | Determining Return Needs for LMSB |
| 4.1.24* | 03-2010 | 49270W | LEM 4.1.24 | LMSB Sources of Returns, Ordering and Classification |
| 4.1.25 | 07-2007 | 49272S | | LMSB Inventory Ordering and Return Delivery Systems |
| 4.1.26* | 12-2018 | 49273D | 4.19.27 | Campus Exam Return Selection, Delivery and Monitoring |
| 4.1.27* | 08-2018 | 70767G | | Information Return Case Selection |

4.2 General Examining Procedures

| | | | | |
|--------|---------|--------|--------|---|
| 4.2.1 | 11-2016 | 34440Q | 4200 | General Examination Information |
| 4.2.2 | 10-2003 | 34443X | 4200 | Miscellaneous Examination Procedures |
| 4.2.3 | 10-2003 | 34445T | 4200 | Technical Advice to Taxpayers and Examination Personnel |
| 4.2.5* | 06-2017 | 34447P | 4200 | Disclosure of Official Information |
| 4.2.6 | 03-2013 | 34448A | 4200 | Examination of Employee Returns |
| 4.2.7 | 06-2017 | 25690M | 4.70.2 | Ex Parte Communication Procedures |
| 4.2.8 | 03-2018 | 69679N | 4.24.7 | Guidelines for SB/SE National Quality Review |

4.4 AIMS Procedures and Processing Instructions

| | | | | |
|--------|---------|--------|--------------|---|
| 4.4.1 | 04-2016 | 30311Y | 104.3 CH. 1 | Introduction |
| 4.4.3 | 09-2011 | 30313U | 4.4.8 | Credit Transfers and Reprocessing Returns |
| 4.4.4 | 12-2011 | 30314F | 104.3 CH. 4 | Claims |
| 4.4.5 | 12-2012 | 30315Q | 104.3 CH. 5 | Closings to Appeals |
| 4.4.6 | 12-2009 | 30316B | 104.3 CH. 6 | Conversion of Returns |
| 4.4.7 | 09-2014 | 30317M | 104.3 CH. 7 | Correspondence and Closing Letters |
| 4.4.9 | 08-2012 | 30319I | 104.3 CH. 9 | Delinquent and Substitute for Return Processing |
| 4.4.10 | 10-2011 | 30321U | 104.3 CH. 10 | Employment/Excise Tax Adjustments |
| 4.4.11 | 06-2007 | 30322F | 104.3 CH. 11 | Entity Changes |

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| 4.4.12 | 05-2016 | 30323Q | 104.3 CH. 12 | Examined Closings, Surveyed Claims, and Partial Assessments |
| 4.4.14 | 02-2015 | 30325M | 104.3 CH. 14 | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments |
| 4.4.16 | 12-2011 | 30327I | 104.3 CH. 16 | Inventory Control |
| 4.4.17 | 07-2011 | 30328T | 104.3 CH. 17 | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments |
| 4.4.18 | 06-2010 | 30329E | 104.3 CH. 18 | Large Dollar Cases |
| 4.4.19 | 08-2016 | 30343I | 104.3 CH. 19 | Manual Refunds |
| 4.4.21 | 07-2012 | 30345E | 4.4.20 | Non-Examined Closures and Deleting AIMS Records |
| 4.4.22 | 11-2009 | 30346P | 104.3 CH. 22 | Non-Master File (NMF) Processing |
| 4.4.23 | 10-2013 | 30347A | 4.11.17 | Openings |
| 4.4.24 | 07-2014 | 30348L | 104.3 CH. 24 | Payments and Remittances |
| 4.4.25 | 07-2012 | 30349W | 104.3 CH. 25 | Quick Assessments |
| 4.4.26 | 02-2014 | 30359S | 104.3 CH. 26 | Reopening/Reclosing/Reinputting Records |
| 4.4.27 | 12-2009 | 30361E | 104.3 CH. 27 | Reports |
| 4.4.29 | 05-2011 | 30363A | 104.3 CH. 29 | Social Security Administration (SSA) Adjustments |
| 4.4.32 | 12-2010 | 30372L | 4.4.13 | AIMS, ERCS, and IDRS Data Processing |
| 4.4.33 | 04-2010 | 30373W | 104.3 CH. 33 | Transfers |
| 4.4.34 | 03-2011 | 30374H | 104.3 CH. 34 | Updating/Correcting AIMS Data Base |
| 4.4.35 | 12-2009 | 30375S | 104.3 CH. 35 | Unpostable Resolution |

4.5 TE/GE AIMS Manual

| | | | | |
|-------|---------|--------|-------------|--|
| 4.5.1 | 01-2019 | 36157C | 7.3.1 | TE/GE AIMS Processing |
| 4.5.2 | 01-2019 | 36158N | 7.3.1 CH 4 | TE/GE Examined and Non-Examined Closures |
| 4.5.3 | 01-2019 | 36268K | 7.3.1 CH. 5 | TE/GE AIMS Special Processing Procedures |
| 4.5.5 | 01-2019 | 36159Y | 7.3.2 CH 7 | TE/GE Reports |

4.7 Examination Returns Control System (ERCS)

| | | | | |
|--------|---------|--------|-----------|-------------------------------------|
| 4.7.1 | 04-2016 | 30415R | 4.7 CH 1 | Overview |
| 4.7.2 | 10-2015 | 30416C | 4.7.11 | Security |
| 4.7.3 | 01-2010 | 30417N | 4.7 CH 3 | Statute of Limitations |
| 4.7.4 | 04-2014 | 30418Y | 4.7 CH 4 | Planning and Special Programs (PSP) |
| 4.7.5 | 09-2013 | 30419J | 4.7 CH 5 | Group and Territory |
| 4.7.6 | 01-2015 | 30420K | 4.7 CH 6 | Reports |
| 4.7.7 | 10-2011 | 30465X | 4.7 CH 7 | Technical Services |
| 4.7.8 | 05-2011 | 30467T | 4.7 CH 8 | Centralized Case Processing |
| 4.7.10 | 06-2012 | 30469P | 4.7 CH 10 | AIMS/ERCS Staff |

4.8 Technical Services

| | | | | |
|-------|---------|--------|-----------|-----------------------------------|
| 4.8.1 | 11-2015 | 31455L | 4.8 CH. 1 | Organization and Responsibilities |
| 4.8.2 | 03-2017 | 31456W | 4.8 CH. 2 | Case Processing |
| 4.8.4 | 03-2015 | 31433X | 4.8 CH. 4 | Mandatory Review |

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| 4.8.5 | 10-2017 | 31422Q | 25.15.10 | Post Examination Case Processing Requirements |
| 4.8.6 | 07-2017 | 65519W | | Criminal Restitution and Restitution-Based Assessments |
| 4.8.7 | 04-2014 | 31424M | 4.8 CH. 7 | Technical Field Support |
| 4.8.8 | 12-2017 | 31428E | 4.15.5 | Miscellaneous Responsibilities |
| 4.8.9 | 08-2016 | 50713Q | 4.15.6 | Statutory Notices of Deficiency |
| 4.8.10 | 04-2018 | 50714B | | Notice of Employment Tax Determination Under IRC 7436 |
| 4.8.11 | 03-2017 | 68642Q | | Fraud Program Responsibilities |

4.9 Examination Technical Time Reporting System

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| 4.9.1 | 05-2014 | 27665V | 4.9.2 | Outline of System |
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4.10 Examination of Returns

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| 4.10.1 | 08-2017 | 27634W | 4.2 CH 1 | Overview of Examiner Responsibilities |
| 4.10.2* | 11-2016 | 27635H | LEM 4.10.2 | Pre-Contact Responsibilities |
| 4.10.3 | 02-2016 | 27636S | 4.2 CH 3 | Examination Techniques |
| 4.10.4 | 12-2016 | 27637D | 4.2 CH 4 | Examination of Income |
| 4.10.5 | 06-2017 | 27639Z | 4.2 CH 5 | Required Filing Checks |
| 4.10.6 | 07-2001 | 27641L | 4.2 CH 6 | Penalty Considerations |
| 4.10.7 | 01-2018 | 27642W | 4.2 CH 7 | Issue Resolution |
| 4.10.8* | 04-2017 | 27643H | 4.2 CH 8 | Report Writing |
| 4.10.9 | 08-2014 | 27644S | 4.2 CH 9 | Workpaper System and Case File Assembly |
| 4.10.10 | 11-2017 | 34502D | 4.10.8 | Standard Paragraphs and Explanation of Adjustments |
| 4.10.13 | 10-2015 | 35206C | | Certain Technical Issues |
| 4.10.15 | 09-2018 | 38773C | | Report Generation Software |
| 4.10.16 | 03-2016 | 37578T | 4.4.28 | Examination Operational Automation Database (EOAD) |
| 4.10.20 | 05-2017 | 38775Y | 4000 | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers |
| 4.10.21* | 09-2018 | 51337G | | U.S. Withholding Agent Examinations - Form 1042 |
| 4.10.26 | 08-2012 | 48619J | | Net Rate Netting Procedures for LB&I Cases |
| 4.10.27 | 12-2013 | 54356R | | Identity Theft Case Processing for Field Examiners |

4.11 Examining Officers Guide (EOG)

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| 4.11.5 | 11-2004 | 36009R | | Allocation of Income and Deductions - IRC Section 482 |
| 4.11.6 | 02-2017 | 36013Z | | Changes in Accounting Methods |
| 4.11.7 | 12-2004 | 36014K | | Corporate Liquidations/Dissolutions |
| 4.11.11 | 02-2014 | 36099H | | Net Operating Loss Cases |
| 4.11.29 | 08-2017 | 36395S | | Transfer of Returns Open for Examination |
| 4.11.51 | 09-2016 | 36482Q | | Return Preparer Program |
| 4.11.52 | 11-2004 | 36501M | | Transferee Liability Cases |
| 4.11.55 | 05-2018 | 36505E | | Power of Attorney Rights and Responsibilities |

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| 4.11.57 | 05-2017 | 36507A | | Third Party Contacts |
| 4.12 Nonfiled Returns | | | | |
| 4.12.1 | 10-2010 | 27548J | 4.3.14 CH 1 | Nonfiled Returns |
| 4.13 Audit Reconsideration | | | | |
| 4.13.1 | 12-2015 | 31048S | 4.3.6 CH 1 | Introduction |
| 4.13.2 | 12-2015 | 31049D | 104.12 CH 2 | Contact Employees |
| 4.13.3 | 12-2015 | 31050E | 104.12 CH 3 | Central Reconsideration Unit |
| 4.13.4 | 10-2006 | 31051P | 104.12 CH 4 | Area Office (AO) Examination |
| 4.13.5 | 12-2015 | 31052A | 4.13.8 | Exam SFR Reconsiderations |
| 4.13.6 | 12-2015 | 31054W | 104.12 CH 6 | Appeals |
| 4.13.7 | 12-2015 | 31055H | 104.12 CH 7 | Exhibits |
| 4.15 Jeopardy/Termination Assessments | | | | |
| 4.15.1 | 06-2018 | 28044W | 4.3.9 CH. 1 | Jeopardy and Terminations |
| 4.15.2 | 10-2018 | 28045H | 4.15.7 | Examination Procedures |
| 4.15.3 | 10-2018 | 28046S | 4.3.9 CH. 3 | Assessment Procedures (Centralized Case Processing) |
| 4.16 Special Enforcement Program (SEP) | | | | |
| 4.16.1 | 06-2017 | 34426M | | SEP Responsibilities and Case Development |
| 4.17 Compliance Initiative Projects | | | | |
| 4.17.1 | 04-2017 | 34366V | | Overview of Compliance Initiative Projects |
| 4.17.2 | 04-2017 | 34367G | | Responsibilities |
| 4.17.3 | 05-2017 | 34368R | | Requirements |
| 4.17.4 | 05-2017 | 34369C | | Procedures |
| 4.18 Exam Offer-In-Compromise | | | | |
| 4.18.1 | 02-2017 | 28827T | 4.3.21 CH 1 | Offers in Compromise Received in Exam |
| 4.18.2 | 02-2017 | 28828E | 4.3.21 CH 2 | Doubt as to Liability Offers |
| 4.18.3 | 02-2017 | 28829P | 4.3.21 CH 3 | Effective Tax Administration Offers |
| 4.18.5 | 02-2017 | 28831B | 4.3.21 CH 5 | Review, Closing and Reporting Requirements |
| 4.18.6 | 02-2017 | 28832M | 4.3.21 CH 6 | Case Processing and Controls |
| 4.18.7 | 02-2017 | 28833X | 4.3.21 CH. 7 | Special Case Processing |
| 4.19 Liability Determination | | | | |
| 4.19.2* | 08-2018 | 36856Y | LEM 4.19.2 | IMF Automated Underreporter (AUR) Control |
| 4.19.3* | 08-2018 | 36857J | LEM 4.19.3 | IMF Automated Underreporter Program |
| 4.19.4* | 03-2019 | 36858U | LEM 4.19.4 | CAWR Reconciliation Balancing |
| 4.19.5* | 09-2018 | 36859F | LEM 4.19.5 | Certification of State Federal Unemployment Tax Act (FUTA)Credits |
| 4.19.6* | 02-2019 | 34131C | 21.2.5 | SSA Correspondence and Minister and Religious Waiver Programs |
| 4.19.7* | 10-2018 | 36334F | Training 3570-105 | IMF Automated Underreporter (AUR) Technical System Procedures |

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| 4.19.8 | 09-2017 | 40897H | | CAP (CAWR Automated Program) Technical System Procedures |
| 4.19.9 | 09-2017 | 50704F | | FCP (FUTA Case Processing) Technical System Procedures |
| 4.19.10* | 12-2018 | 48148H | 4.19.1 | Examination General Overview |
| 4.19.11* | 10-2017 | 48149S | LEM 4.19.1 | Examination Classification of Work |
| 4.19.12 | 12-2011 | 48150T | 4.19.1 | Centralized Files and Scheduling |
| 4.19.13* | 02-2018 | 48151E | 4.19.24 | General Case Development and Resolution |
| 4.19.14* | 12-2018 | 48152P | LEM 4.19.1 | EITC Revenue Protection Strategy |
| 4.19.15* | 03-2019 | 48153A | LEM 4.19.1 | Discretionary Programs |
| 4.19.16 | 02-2018 | 48155W | 4.19.1 | Claims |
| 4.19.17* | 10-2016 | 48156H | 4.19.1 | Non-Filer Program |
| 4.19.18 | 12-2016 | 48157S | 4.19.1 | Quality Review Program |
| 4.19.19 | 12-2018 | 48158D | 4.19.1 | Campus Examination Telephone Contacts |
| 4.19.20* | 12-2018 | 48160P | LEM 4.19.1 | Automated Correspondence Exam (ACE) Processing Overview |
| 4.19.21 | 12-2018 | 48161A | 4.19.1 | Clerical |
| 4.19.22 | 03-2019 | 50661Z | | CAWR Control |
| 4.19.23 | 09-2018 | 50662K | | FUTA Control |
| 4.19.25* | 07-2018 | 59919S | | Information Return Penalty (IRP) Procedures |

4.20 Examination Collectibility

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| 4.20.1 | 10-2017 | 29628M | 4.3.2 CH 1 | General Collectibility Procedures |
| 4.20.2 | 10-2017 | 29632U | 4.3.2 CH 2 | Scope Consideration |
| 4.20.3 | 10-2017 | 29633F | 4.3.2 CH 3 | Soliciting Payment |
| 4.20.4 | 10-2017 | 29634Q | 4.3.2 CH 4 | Installment Agreements |

4.21 Electronic Filing Program

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| 4.21.1* | 08-2011 | 28517U | 104.11 CH 1 | Monitoring the IRS e-file Program |
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4.22 National Research Program (NRP)

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| 4.22.1 | 09-2017 | 33006G | | National Research Program Overview |
| 4.22.2 | 09-2017 | 33007R | | NRP Case Building |
| 4.22.3 | 12-2017 | 33008C | LEM 4.22.3 | Classification of NRP Returns |
| 4.22.4* | 06-2018 | 33009N | LEM 4.22.4 | Examination of NRP Returns |
| 4.22.5 | 10-2014 | 33011Z | | Campus Compliance Operations Site |
| 4.22.6* | 06-2018 | 48403X | | Examination of Individual Income Tax Returns |
| 4.22.7 | 02-2007 | 48405T | | Area Office - Examination of S Corporation Returns |
| 4.22.8 | 01-2014 | 50358Z | | NRP EITC Component of the Individual Reporting Compliance Study |
| 4.22.9 | 11-2011 | 51330H | LEM 4.22.9 | International Form 1040 NRP Study |
| 4.22.10 | 10-2012 | 47344H | | Employment Tax Study - NRP Examination Guidelines |
| 4.22.11 | 05-2012 | 59122H | | SB/SE Examination of NRP C Corporation Returns |
| 4.22.12 | 07-2012 | 59724J | | LB&I Examination of NRP C Corporation Returns. |

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| 4.22.13 | 01-2014 | 59601J | | Fuel Excise Tax Study - NRP Examination Guidelines |

4.23 Employment Tax

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| 4.23.1 | 11-2018 | 35221R | 104.6 CH. 1 | Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23 |
| 4.23.2 | 11-2018 | 35222C | 104.6 CH. 2 | Employment Tax Responsibilities and Coordination with Other Functions. |
| 4.23.3 | 11-2018 | 35223N | 104.6 CH. 3 | Employment Tax Examination Programs and Procedures |
| 4.23.4 | 03-2017 | 35224Y | 104.6 CH. 4 | Workpapers — Employment Tax Examinations |
| 4.23.5* | 11-2017 | 35225J | LEM 4.23.5 | Technical Guidelines for Employment Tax Issues |
| 4.23.6 | 12-2017 | 35226U | 104.6 CH. 6 | Classification Settlement Program (CSP) |
| 4.23.7 | 01-2014 | 35227F | 104.6 CH. 7 | Employment Tax on Tip Income |
| 4.23.8 | 05-2018 | 35228Q | 104.6 CH. 8 | Determining Employment Tax Liability |
| 4.23.9 | 03-2017 | 35229B | 104.6 CH. 9 | Employment Tax Penalty and Fraud Procedures |
| 4.23.10 | 05-2018 | 35231N | 104.6 CH. 10 | Report Writing Guide for Employment Tax Examinations |
| 4.23.11 | 02-2017 | 35232Y | 104.6 CH. 11 | Prompt Action in Deficiency and Overassessment Cases |
| 4.23.12 | 11-2018 | 35233J | 104.6 CH. 12 | Delinquent Return Procedures |
| 4.23.13 | 01-2016 | 35234U | 104.6 CH. 13 | Adjusted Returns, Abatements and Claims |
| 4.23.14 | 08-2017 | 35235F | 104.6 CH. 14 | Statute Control and Extension |
| 4.23.15 | 02-2017 | 35236Q | 104.6 CH. 15 | Technical Advice From the Office of Chief Counsel |
| 4.23.17 | 03-2017 | 52847R | | Preparer Penalty Procedures for SB/SE Employment Tax |
| 4.23.18 | 02-2017 | 59702V | | Coordinating Worker Classification Determinations Between SS-8 Program and Exam. |
| 4.23.19 | 01-2018 | 66111S | | Employment Tax Case Assignment and Grading Criteria |
| 4.23.20 | 02-2017 | 66486W | | Voluntary Classification Settlement Program (VCSP) Procedures |
| 4.23.21 | 03-2019 | 66694Y | | Tax Compliance Officer Employment Tax Procedures |
| 4.23.22 | 05-2018 | 67744D | | Unagreed Employment Tax Case Procedures |
| 4.23.25 | 08-2018 | 71053V | | Voluntary Closing Agreement Process - Employment Tax (VCAP - ET) |

4.24 Excise Tax

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| 4.24.1 | 02-2019 | 28302T | 4.3.3 CH. 1 | Introduction to Excise Taxes |
| 4.24.2 | 07-2018 | 28303E | 4.3.3 CH. 2 | Form 637 Excise Tax Registrations |
| 4.24.4 | 02-2019 | 28305A | 4.3.3 CH. 4 | Excise Fuel Taxes Workload, Policies and Procedures |
| 4.24.5 | 02-2019 | 28306L | 4.3.3 CH. 5 | Large Business and International (LB&I) Examination Program Procedures for Excise Employees |
| 4.24.6 | 02-2019 | 28307W | 4.24.7 | Technical Guidance and Information Processing for Excise Tax Examination Issues |
| 4.24.8 | 11-2017 | 28309S | 4.24.11 | Examination Guidance for Excise Claims for Refund or Abatement |

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| 4.24.9* | 08-2016 | 28310T | 4.3.3 CH. 9 | Excise Tax Penalties and Excise Return Preparer Penalties Guidance |
| 4.24.10 | 02-2019 | 35213R | 4.24.11 | Appeals Referral Procedures |
| 4.24.13 | 07-2017 | 38334Z | | Overview of Excise Fuel Compliance Program |
| 4.24.14 | 05-2018 | 54956X | | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements |
| 4.24.15* | 07-2017 | 57469Z | 4.24.13 | Excise Fuel Compliance Inspection, Sampling, and Shipping |
| 4.24.16 | 12-2016 | 58891R | 4.24.13 | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures |
| 4.24.17 | 12-2016 | 58892C | 4.24.9 | Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures |
| 4.24.18 | 04-2018 | 59137G | 4.24.3 | Excise Case Selection |
| 4.24.20 | 05-2017 | 67929Q | 4.24.10 | Excise Tax Report Writing Guide |
| 4.24.21 | 05-2017 | 67932N | 4.24.10 | Case Closings |

4.25 Estate and Gift Tax

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| 4.25.1 | 07-2018 | 35011T | 4.3.8 CH 5 | Estate and Gift Tax Examinations |
| 4.25.2* | 08-2018 | 34469D | LEM 4.25.2 | Campus Procedures For Estate and Gift Tax |
| 4.25.3 | 07-2018 | 58876C | | Planning, Classification, and Selection |
| 4.25.4 | 07-2018 | 58877N | | International Estate and Gift Tax Examinations |
| 4.25.5 | 07-2018 | 58878Y | | Technical Guidelines for Estate and Gift Tax Issues |
| 4.25.6 | 07-2018 | 58879J | | Report Writing Guide for Estate and Gift Tax Examinations |
| 4.25.7 | 07-2018 | 58880K | 4.25.1 | Estate and Gift Tax Penalty and Fraud Procedures |
| 4.25.8* | 07-2018 | 58881V | | Delinquent Returns and SFR Procedures |
| 4.25.9* | 07-2018 | 58882G | | Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases |
| 4.25.10 | 07-2018 | 58883R | | Case Closing Procedures |
| 4.25.11 | 07-2018 | 58884C | | Special Examination Procedures |
| 4.25.12 | 07-2018 | 58885N | 4.25.1 | Valuation Assistance |
| 4.25.13 | 07-2018 | 58886Y | | Appeals, Mediation, and Settlement Procedures |
| 4.25.14* | 07-2018 | 58887J | | Miscellaneous Procedures |

4.26 Bank Secrecy Act

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| 4.26.1 | 02-2019 | 27699B | 4.26.2 | Introduction and Program Structure |
| 4.26.3 | 03-2019 | 27702N | 4.3.4 CH 3 | Examination Case Selection (ECS) |
| 4.26.4 | 01-2016 | 35434W | | FinCEN Query (FCQ) |
| 4.26.5 | 10-2012 | 27703Y | 4.3.4 CH 5 | Bank Secrecy Act History and Law |
| 4.26.6 | 11-2006 | 27704J | 4.3.4 CH 6 | Bank Secrecy Act Examiner Responsibilities |
| 4.26.7 | 06-2012 | 27706F | 4.3.4 CH 7 | Bank Secrecy Act Penalties |
| 4.26.8 | 02-2019 | 27707Q | 25.5.11 | Special Procedures |
| 4.26.9 | 06-2006 | 35436S | Doc. 7785 | Examination Techniques For Bank Secrecy Act Industries |

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| 4.26.10 | 07-2012 | 27708B | 4.3.4 CH 10 | Form 8300 History and Law |
| 4.26.11 | 11-2006 | 27709M | 4.3.4 CH 11 | BSA Examiner Responsibilities for Form 8300/6050I Examinations |
| 4.26.12 | 06-2006 | 35437D | | Examination Techniques for Form 8300 Industries |
| 4.26.13 | 01-2016 | 35439Z | | Structuring |
| 4.26.14 | 07-2012 | 27711Y | 4.24.13 | Disclosure |
| 4.26.15 | 11-2015 | 35442W | | General Program |
| 4.26.16 | 11-2015 | 39110X | | Report of Foreign Bank and Financial Accounts (FBAR) |
| 4.26.17 | 05-2008 | 48401B | | Report of Foreign Bank and Financial Accounts (FBAR) Procedures |

4.27 Bankruptcy

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| 4.27.1 | 02-2018 | 27750X | 4.3.10 CH 1 | Bankruptcy Petitions |
| 4.27.2 | 02-2017 | 27751I | 4.3.10 CH 2 | Examiner Responsibilities |
| 4.27.3* | 04-2018 | 27752T | 4.3.10 CH 3 | Review and Processing Procedures |
| 4.27.5 | 12-2010 | 27754P | 4.3.10 CH 5 | Miscellaneous Provisions |

4.28 Examination Specialization

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| 4.28.1 | 03-2008 | 27547Y | 4.3.7 CH 1 | Examination Specialization (ES) Program and Procedures |
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4.29 Partnership Control System (PCS)

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| 4.29.1 | 11-2017 | 36921I | 121.4 CH 1 | Overview of the PCS |
| 4.29.2 | 11-2017 | 36922T | 121.4 CH 2 | Maintaining the PCS Database |
| 4.29.3 | 11-2017 | 36923E | 121.4 CH 3 | PCS Database Elements |
| 4.29.4 | 11-2017 | 36924P | 121.4 CH 4 | PCS Reports |
| 4.29.5 | 11-2017 | 36925A | 121.4 CH 5 | PCS TEFRA/NonTEFRA Notices and Cover Letters |

4.30 LB&I General Procedures

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| 4.30.1 | 03-2018 | 32528P | | Pre-Filing Agreement Program |
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4.31 Pass-Through Entity Handbook

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| 4.31.1 | 04-2019 | 36873J | 4.4.31 | Introduction |
| 4.31.2* | 04-2017 | 36874U | 121.5 CH 2 | TEFRA Examinations - Field Office Procedures |
| 4.31.3* | 04-2019 | 36879X | 4.4.31 | TEFRA Examinations - CPF Procedures |
| 4.31.4* | 04-2019 | 35419H | 4.31.3 | TEFRA Administrative Adjustment Request (AAR) |
| 4.31.5* | 04-2019 | 35421T | 4.31.3 | Investor Level Statute Control (ILSC) Examinations - Field Office Procedures |
| 4.31.6* | 04-2019 | 35422E | 4.31.3 | Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures |
| 4.31.7 | 04-2017 | 50160J | | TEFRA Bankruptcy |
| 4.31.8* | 04-2017 | 66796V | | TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures |

4.32 Abusive Transactions

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| 4.32.1 | 02-2018 | 38329G | | Process Guide for Combating Abusive Tax Avoidance Transactions |
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| 4.32.2 | 06-2018 | 38330H | 4.35.2 | The Abusive Transactions (AT) Process |
| 4.32.3 | 06-2012 | 38331S | | Coordination and Roles of Cross-Functional Units |
| 4.32.4 | 02-2016 | 38332D | | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return |
| 4.36 Joint Committee Procedures | | | | |
| 4.36.1 | 09-2015 | 32505Q | 4.3.5 CH 8 | Joint Committee Process Overview |
| 4.36.2 | 09-2015 | 32891R | 4.3.5 CH 1 | Identification of Joint Committee Cases |
| 4.36.3 | 09-2015 | 32892C | 4.3.5 CH 7 | Examination Team Responsibilities |
| 4.36.4 | 09-2015 | 32893N | 4.3.5 CH 7 | Joint Committee Review Team Procedures |
| 4.36.5 | 09-2015 | 32894Y | 4.3.5 CH 6 | Reports |
| 4.37 Financial Products and Transactions | | | | |
| 4.37.1 | 10-2010 | 27674G | 104.7 CH 6 | Financial Products Specialty |
| 4.41 Oil and Gas Industry | | | | |
| 4.41.1 | 12-2013 | 35071V | 4.40.4 | Oil and Gas Handbook |
| 4.42 Insurance Industry | | | | |
| 4.42.1 | 05-2002 | 27667R | 4.4.2 CH 1 | Introduction |
| 4.42.2 | 05-2002 | 27668C | 4.4.2 CH 2 | Life Insurance Companies |
| 4.42.3 | 05-2002 | 27669N | 4.4.2 CH 3 | Examination Methods and Techniques |
| 4.42.4 | 05-2002 | 27671Z | 4.4.2 CH 4 | Audit Techniques for Specific Areas/Potential Adjustments |
| 4.42.5 | 05-2002 | 27672K | 4.4.2 CH 5 | Miscellaneous |
| 4.42.6 | 05-2002 | 27673V | 4.4.2 CH 6 | Glossary |
| 4.43 Retail Industry | | | | |
| 4.43.1 | 07-2009 | 27595I | 4.4.3 CH 6 | Retail Industry |
| 4.46 LB&I Examination Process | | | | |
| 4.46.1 | 12-2018 | 38191S | 4.46.1 | General Information and Definitions |
| 4.46.2 | 07-2011 | 38192D | 4.45.4 | Administrative Matters and Annual Compliance Plan |
| 4.46.3 | 12-2018 | 38194Z | 4.45.16 | Planning the Examination |
| 4.46.4 | 12-2018 | 38195K | 4.45.4 | Executing the Examination |
| 4.46.5 | 12-2018 | 38196V | 4.46.7 | Resolving the Examination |
| 4.46.6 | 04-2014 | 38197G | | Workpapers and Reports Resources |
| 4.46.10 | 03-2019 | 38201D | PENDING | Outside Expert Program |
| 4.47 Computer Audit Specialist | | | | |
| 4.47.1 | 08-2002 | 27549U | 4.3.13 CH 1 | Computer Audit Specialist Program (CAS) |
| 4.47.2 | 08-2002 | 27550V | 4.3.13 CH 2 | CAS Technical and Procedural Information |
| 4.47.3 | 07-2011 | 34154B | | Statistical Sampling Auditing Techniques |
| 4.48 Engineering Specialty | | | | |
| 4.48.1 | 05-2006 | 28459Z | 4.3.16 CH 1 | Overview of Engineering Program |

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| 4.48.2 | 10-2012 | 31715E | 4200 | Valuation Assistance for Cases Involving Works of Art |
| 4.48.3 | 07-2006 | 39439N | | Tangible Personal Property Valuation Guidelines |
| 4.48.4 | 07-2006 | 39441Z | | Business Valuation Guidelines |
| 4.48.5 | 07-2006 | 39442K | | Intangible Property Valuation Guidelines |
| 4.48.6 | 07-2006 | 39443V | | Real Property Valuation Guidelines |

4.50 LB&I Compliance Integration

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| 4.50.1 | 05-2018 | 69791W | | Campaign Development Process |
| 4.50.2* | 04-2019 | 69792H | | Other Workload Selection – Non-campaign Workstreams |

4.51 LB&I Case Management

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| 4.51.2 | 12-2005 | 33207T | | LMSB Administrative Guidance |
| 4.51.4 | 06-2017 | 37347S | | LB&I/Appeals Fast Track Settlement Program (FTS) |
| 4.51.8 | 09-2015 | 57674U | | Compliance Assurance Process (CAP) Examinations |

4.52 Global High Wealth Industry

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| 4.52.1 | 08-2013 | 64023P | | Global High Wealth Industry Processes and Procedures |
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4.60 International Procedures

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| 4.60.1* | 10-2018 | 35009H | 4.60.1 | Exchange of Information |
| 4.60.2 | 01-2002 | 35007L | 4.3.1.1 CH 7 | Mutual Agreement Procedures and Report Guidelines |
| 4.60.3 | 01-2002 | 35008W | 4.3.1.1 CH 8 | Tax Treaty Related Matters |
| 4.60.4 | 02-2015 | 35001X | 4.3.1.1 CH 1 | LB&I International Programs |
| 4.60.6 | 12-2015 | 35003T | 4.3.1.1 CH 3 | International Referral Criteria and Procedures |
| 4.60.7 | 12-2015 | 35004E | 4.3.1.1 CH 4 | Guidelines for Evaluating International Referrals |
| 4.60.8 | 06-2014 | 35005P | 4.3.1.1 CH 5 | International Examination and Processing Procedures |
| 4.60.9 | 09-2015 | 35006A | 4.3.1.1 CH 6 | International Examiner's Report |

4.61 International Program Audit Guidelines

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| 4.61.1 | 05-2006 | 27726X | 4.3.1.2 CH 1 | Overview of Guidelines |
| 4.61.2 | 05-2006 | 27727I | 4.3.1.2 CH 2 | Foreign Based Books and Records |
| 4.61.3 | 12-2018 | 27728T | 4.3.1.2 CH. 3 | Development of IRC 482 Cases |
| 4.61.4 | 05-2006 | 27729E | 4.3.1.2 CH. 4 | Information Gathering |
| 4.61.5 | 05-2006 | 27731Q | 4.3.1.2 CH. 7 | Entity Classification |
| 4.61.6 | 05-2006 | 27732B | 4.3.1.2 CH 9 | Boycotts |
| 4.61.7 | 05-2006 | 27733M | 4.3.1.2 CH 13 | Controlled Foreign Corporations |
| 4.61.8 | 05-2013 | 27734X | 4.3.1.2 CH 15 | ETI (Extraterritorial income), IC-DISCs and FSCs |
| 4.61.9 | 05-2006 | 27736T | 4.3.1.2 CH 16 | Possession Corporations |
| 4.61.10 | 05-2006 | 27737E | 4.3.1.2 CH 18 | Foreign Tax Credit |
| 4.61.11 | 05-2006 | 27738P | 4.3.1.2 CH 19 | Transfers of Property by and to Foreign Corporations |

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| 4.61.12 | 05-2006 | 27739A | 4.3.1.2 CH 29 | Foreign Investment in Real Property Tax Act |
| 4.61.13 | 09-2015 | 50701Y | | Dual Consolidated Losses |
| 4.62 International Relations | | | | |
| 4.62.1 | 03-2014 | 33000S | 14.1 CH 10 | International Visitors Program |
| 4.62.3 | 04-2019 | 33167U | | Requests for Representation Funds and Gifts for Foreign Officials |
| 4.63 Withholding and International Individual Compliance | | | | |
| 4.63.1 | 01-2018 | 67713E | | Overview of the WIIC Practice Area |
| 4.63.2 | 01-2018 | 67714P | | LB&I WIIC Practice Network Knowledge Management |
| 4.63.3* | 01-2018 | 67715A | | Offshore Voluntary Disclosure Program |
| 4.63.4 | 01-2018 | 67717W | | Examination Procedures |
| 4.63.5 | 01-2018 | 67718H | | International Penalties and Procedures – Individuals |
| 4.64 Central Withholding Agreement (CWA) Program | | | | |
| 4.64.1* | 09-2017 | 66119C | 5.24.3 | Case Development and Processing Guidelines |
| 4.70 TE/GE Examinations | | | | |
| 4.70.1* | 10-2018 | 71182Z | 4.75.9 | Affordable Care Act (ACA) Hospital Compliance Review |
| 4.70.3 | 10-2018 | 57907G | | Promoter Investigations |
| 4.70.5 | 09-2018 | 71613R | | Issue Identification and Research |
| 4.70.7 | 08-2018 | 71618U | 4.75.26 | Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures |
| 4.71 Employee Plans Examination of Returns | | | | |
| 4.71.1 | 12-2018 | 35855D | 7.6.1 CH 1 | Overview of Form 5500 Examination Procedures |
| 4.71.2 | 11-2017 | 33831Z | | Overview of IDRS and Non-Master File Transcript Requests |
| 4.71.3 | 12-2018 | 36272S | 4.72.12 | Unagreed Form 5500 Examinations and EP Exam Closing Agreements |
| 4.71.4 | 09-2017 | 35909Q | 7.6.4 | Discrepancy Adjustments |
| 4.71.5 | 12-2018 | 35239X | LEM 4.71.5 | Form 5330 Examinations |
| 4.71.6 | 11-2018 | 37345W | 7.6.1 CH 5 | Employee Plans Referrals |
| 4.71.7 | 11-2017 | 33832K | 7.6.3 | Survey Returns |
| 4.71.8 | 12-2018 | 33833V | | EP Claims |
| 4.71.9 | 11-2018 | 33834G | | Statute Control Procedures |
| 4.71.10 | 09-2017 | 33837N | 4.72.20 | Form 990-T Processing |
| 4.71.12 | 09-2017 | 33838Y | 7.6.6 | Case File Assembly Guidelines |
| 4.71.13 | 04-2018 | 33840K | | Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b) |
| 4.71.14 | 12-2018 | 35241J | 7.6.6 | EP Mandatory Review |
| 4.71.16 | 12-2018 | 55224Q | | Employee Plans Large Case Examinations |
| 4.71.17 | 12-2018 | 57900H | | Non-Return Unit Examinations |
| 4.71.18 | 12-2018 | 57901S | | EP Penalties |

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| 4.71.19 | 06-2018 | 57902D | | Fast Track Settlement Procedures |
| 4.71.20 | 10-2018 | 58195C | | Employee Plans Large Case Support Examination Procedures |
| 4.71.21 | 04-2019 | 61727K | | Examination Procedures for Plans in U.S. Territories |
| 4.71.22 | 01-2018 | 61728V | | Employee Plans Compliance Unit (EPCU) |
| 4.71.23 | 12-2018 | 61730H | | Bankruptcy Procedures |
| 4.71.24 | 12-2018 | 61731S | | Whistleblower Claims |
| 4.71.25 | 12-2018 | 65117W | 25.1.9 | EP Exam Fraud Procedures |
| 4.71.26 | 03-2016 | 67325S | | Case Selection Criteria |
| 4.71.27 | 11-2017 | 68748F | | Form 5329 Examination Procedures |

4.72 Employee Plans Technical Guidelines

| | | | | |
|---------|---------|--------|-------------|---|
| 4.72.2 | 09-2017 | 35951M | 7.7.1 CH 2 | Cash or Deferred Arrangements |
| 4.72.3 | 09-2017 | 35952X | 7.7.1 CH 3 | Employee Contributions and Matching Contributions |
| 4.72.4 | 05-2017 | 35953I | 7.7.1 CH 4 | Employee Stock Ownership Plans (ESOPs) |
| 4.72.5 | 09-2016 | 35954T | 7.7.1 CH 5 | Top-Heavy Plans |
| 4.72.6 | 12-2018 | 35955E | 7.7.1 CH 6 | IRC 415(b) |
| 4.72.7 | 12-2018 | 35956P | 7.7.1 CH 7 | Examination Guidelines for IRC 415(c) |
| 4.72.8 | 08-2016 | 35957A | 7.7.1 CH 8 | Valuation of Assets in Defined Contribution Plans |
| 4.72.9 | 09-2018 | 35958L | 7.7.1 CH 9 | Qualified Joint and Survivor Annuity Requirements |
| 4.72.10 | 09-2017 | 35959W | 7.7.1 CH 10 | Single-Sum Distributions |
| 4.72.11 | 09-2017 | 35960X | 7.7.1 CH 11 | Prohibited Transactions |
| 4.72.13 | 12-2018 | 27872M | 7.7.1 CH 13 | IRC 403(b) Plans |
| 4.72.14 | 09-2017 | 32023H | | Multiemployer Plan Examination Guidelines |
| 4.72.15 | 09-2017 | 33534D | 7(10)5(10) | IRC 404 Examination Guidelines |
| 4.72.16 | 12-2018 | 33536Z | PENDING | IRC 430 Examination Guidelines |
| 4.72.17 | 08-2017 | 32409H | | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) |
| 4.72.18 | 04-2018 | 35924F | 7.6.1 CH. 4 | Nonbank Trustee Investigation Procedures |
| 4.72.19 | 12-2018 | 55470G | | IRC 457 Examination Guidelines |

4.75 Exempt Organizations Examination Procedures

| | | | | |
|---------|---------|--------|------------|---|
| 4.75.4 | 09-2016 | 33208E | 7900 | Case Selection and Delivery |
| 4.75.5 | 08-2016 | 33209P | 7900 | Information Items |
| 4.75.7 | 06-2017 | 35904N | 7.5.3 | EO Case Assignment Guide |
| 4.75.8 | 07-2017 | 51899J | | Compliance Strategies and Critical Initiatives |
| 4.75.10 | 08-2017 | 33212M | 7.6.2 | Exempt Organization Pre-Audit Procedures |
| 4.75.11 | 01-2017 | 33213X | 7.6.2 | On-Site Audit Guidelines |
| 4.75.12 | 03-2017 | 33215T | 7.6.3 CH 2 | Required Filing Checks and Package Audit Procedures |
| 4.75.13 | 04-2017 | 33216E | 7.6.2 | Issue Development and Conclusion |

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| 4.75.15 | 07-2017 | 33218A | 7.6.3 | Closing Letters and Audit Reports |
| 4.75.16 | 07-2017 | 33220M | 7.6.2 | Case Closing Procedures |
| 4.75.17 | 06-2017 | 33221X | 4.75.19 | Mandatory Review |
| 4.75.20 | 07-2017 | 33225P | 4.72.1 | Final Case Processing |
| 4.75.21 | 03-2017 | 33226A | 4.75.23 | EO Special Examination Procedures |
| 4.75.22 | 08-2017 | 33228W | 7.6.2 CH 6 | EO Delinquent, Amended and Substitute for Return Procedures |
| 4.75.24 | 07-2017 | 27552R | 7.9. 3 | Organizations Covered by a Group Ruling |
| 4.75.25 | 05-2017 | 33232E | 7.9 CH. 3 | Exempt Organizations Examinations Closing Agreements |
| 4.75.27 | 10-2018 | 33236W | 4.75.9 | Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU) |
| 4.75.28 | 06-2017 | 33237H | 7.6.4 | Discrepancy Adjustments |
| 4.75.31* | 07-2017 | 54706P | | Conversion of Returns |
| 4.75.32 | 05-2019 | 33238S | 7(11)00 | Declaratory Judgment Cases And The Administrative Record |
| 4.75.34 | 02-2017 | 48088Q | 7(10)26 | Procedures for Disposition of IRC 501(p) Cases |
| 4.75.35 | 08-2016 | 49383A | 4.75.21 | Fraud and Abusive Transaction Procedures |
| 4.75.36 | 06-2017 | 54705E | | Procedures For Processing Technical Advice Cases |
| 4.75.37 | 05-2017 | 55996R | 4.75.15 | Claims, Requests for Abatement and Audit Reconsiderations |
| 4.75.38* | 07-2017 | 67328Z | | Small Employer Health Care Tax Credit Under Section 45R |
| 4.75.39 | 10-2017 | 70892S | 4.75.39 | Church Tax Inquiries and Examinations Under IRC 7611 |

4.80 Government Entities Examinations

| | | | | |
|--------|---------|--------|--|--|
| 4.80.1 | 10-2018 | 71643F | | Technical Assistance and Technical Advice Requests |
|--------|---------|--------|--|--|

4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

| | | | | |
|----------|---------|--------|------------|---|
| 4.81.1 | 08-2017 | 35428S | 7.6.2 CH 5 | Tax Exempt Bonds Examination Process Overview |
| 4.81.2 | 04-2016 | 52554D | 4.81.1 | Examination Selection |
| 4.81.3 | 01-2016 | 51854W | | Questionnaire Compliance Check Projects |
| 4.81.4 | 09-2018 | 55320Z | 4.81.6 | Examination Planning |
| 4.81.5 | 12-2018 | 51852A | 4.82.1 | Conducting the Examination |
| 4.81.6 | 02-2019 | 54530N | | Closing Agreements |
| 4.81.7 | 11-2008 | 51851P | 4.81.1 | Bondholder Referrals |
| 4.81.11 | 02-2017 | 51849D | | Tax Exempt Bonds Referral Program |
| 4.81.12* | 09-2018 | 55322V | | Compliance Review of Form 8038-CP |
| 4.81.14 | 08-2018 | 68190V | | Unagreed Issues |

4.82 Tax Exempt Bonds Examination Guidelines

| | | | | |
|---------|---------|--------|--|---|
| 4.82.2 | 09-2018 | 68189U | | Arbitrage Payment Refund Claim Procedures |
| 4.82.3* | 10-2017 | 68187Y | | Direct Pay Bonds |

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4.86 Indian Tribal Governments (ITG) Procedures

| | | | | |
|--------|---------|--------|---------|--|
| 4.86.1 | 11-2018 | 34422U | | Indian Tribal Governments Administration and Policy |
| 4.86.2 | 08-2016 | 67780V | 4.87.1 | Classification, Case Selection and Referral Procedures |
| 4.86.3 | 11-2018 | 67781G | 4.87.1 | Title 26 Compliance Checks |
| 4.86.5 | 03-2019 | 67969A | 4.86.10 | Conducting Indian Tribal Government Examinations |

4.88 Indian Tribal Governments Examination Issues and Procedures

| | | | | |
|--------|---------|--------|--------|--|
| 4.88.1 | 03-2019 | 34424Q | 4.87.1 | Examination Issues Pertaining to ITG Cases |
|--------|---------|--------|--------|--|

4.90 Federal, State and Local Governments (FSLG)

| | | | | |
|---------|---------|--------|--------|---|
| 4.90.1 | 08-2016 | 33026Y | | FSLG Mission and Policy |
| 4.90.2 | 06-2014 | 33028U | | Customer Assistance |
| 4.90.4 | 05-2017 | 33032C | | Information Return Examinations and Penalties |
| 4.90.5 | 11-2013 | 33033N | | Case Selection Procedures |
| 4.90.6 | 08-2013 | 33034Y | | Referrals |
| 4.90.7 | 05-2013 | 33037F | | Claims |
| 4.90.9 | 09-2014 | 33041N | | Procedures, Workpapers and Report Writing |
| 4.90.10 | 10-2016 | 33042Y | | Statute Control Procedures |
| 4.90.11 | 11-2013 | 33043J | | Technical Review |
| 4.90.12 | 12-2016 | 33044U | | Case Closing Procedures |
| 4.90.13 | 06-2014 | 36147G | | FSLG Large Case Examination Program |
| 4.90.14 | 07-2015 | 40953G | | Counsel Contact and Technical Guidance |
| 4.90.15 | 04-2017 | 62638A | 25.1.9 | FSLG Fraud Procedures |

4.103 Compliance Data Environment (CDE)

| | | | | |
|---------|---------|--------|-------|-------------------------|
| 4.103.1 | 05-2011 | 55116P | 4.3.6 | CDE Application and Use |
| 4.103.2 | 05-2011 | 55246E | 4.3.6 | CDE Procedures |
| 4.103.3 | 05-2011 | 55247P | 4.3.6 | CDE Roles and Reports |

4.119 BMF Liability Determination

| | | | | |
|----------|---------|--------|--|--|
| 4.119.1* | 08-2018 | 55352J | | BMF Underreporter (BUR) Control |
| 4.119.3 | 07-2018 | 55354F | | BMF Underreporter (BUR) Manager and Coordinator Handbook |
| 4.119.4* | 08-2018 | 55355Q | | BMF Underreporter (BMF-AUR) Program |

Part 5 Collecting Process

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

5.1 Field Collecting Procedures

| | | | | |
|--------|---------|--------|-----------|---|
| 5.1.1 | 06-2018 | 27899D | 5.1 CH. 1 | Miscellaneous Collection Procedures |
| 5.1.2* | 11-2014 | 27784D | LEM 5.1.2 | Remittances, Form 809 and Designated Payments |
| 5.1.3 | 11-2014 | 27755A | 5.1 CH. 3 | Safety, Security, and Control |

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| 5.1.4 | 07-2014 | 27786Z | 5.1 CH. 4 | Jeopardy, Termination, Quick and Prompt Assessments |
| 5.1.5* | 10-2017 | 27787K | LEM 5.1.5 | Balancing Civil and Criminal Cases |
| 5.1.7 | 06-2016 | 27788V | 5.1 CH. 7 | Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees |
| 5.1.8* | 11-2015 | 27789G | LEM 5.1.8 | Courtesy Investigations |
| 5.1.9 | 02-2019 | 35409L | 5.1 CH. 9 | Collection Appeal Rights |
| 5.1.10 | 12-2018 | 27790H | 5.1 CH. 10 | Taxpayer Contacts |
| 5.1.11* | 10-2016 | 27791S | LEM 5.1.11 | Delinquent Return Investigations |
| 5.1.12* | 12-2017 | 27992F | LEM 5.1.12 | Cases Requiring Special Handling |
| 5.1.14 | 03-2011 | 27794Z | 5.1 CH. 14 | Field Collection Techniques and Other Assignments |
| 5.1.15* | 11-2017 | 28316H | 5.1 CH. 15 | Abatements, Reconsiderations and Adjustments |
| 5.1.18* | 08-2018 | 27558F | LEM 5.1.18 | Locating Taxpayers and their Assets |
| 5.1.19 | 04-2018 | 37576X | | Collection Statute Expiration |
| 5.1.20 | 11-2016 | 50396N | LEM 5.1.20 | Collection Inventory |
| 5.1.21 | 10-2018 | 50718T | | Collecting from Limited Liability Companies |
| 5.1.22 | 10-2014 | 52164V | 5.1.1 | Disclosure |
| 5.1.23 | 10-2014 | 52165G | 5.1.1 | Taxpayer Representation |
| 5.1.24* | 03-2018 | 58417H | | Third-Party Payer Arrangements for Employment Taxes |
| 5.1.25* | 07-2017 | 54431X | | IDRS and Data Security for Collection |
| 5.1.28* | 04-2018 | 61662Q | 5.1.12 | Identity Theft for Collection Employees |
| 5.1.29* | 01-2015 | 67152X | | Petition for Remission Program |

5.2 Reports

| | | | | |
|-------|---------|--------|----------|---------------------------|
| 5.2.1 | 09-2016 | 35459R | 5.2 CH 1 | Collection Time Reporting |
| 5.2.4 | 10-2018 | 35464K | 5.2.2 | Collection Reports |

5.3 Entity Case Management Systems

| | | | | |
|-------|---------|--------|----------|--|
| 5.3.1 | 08-2016 | 35466G | 5.3 CH 1 | ENTITY Case Management System (ENTITY) |
|-------|---------|--------|----------|--|

5.4 Case Processing

| | | | | |
|---------|---------|--------|--|----------------------------|
| 5.4.10* | 12-2013 | 49238W | | General Case Processing |
| 5.4.11 | 10-2016 | 49239H | | CCP Installment Agreements |
| 5.4.12* | 11-2016 | 49241T | | Field Office Resource Team |
| 5.4.13* | 06-2014 | 49242E | | CCP General Procedures |

5.5 Decedent Estates and Estate Taxes

| | | | | |
|-------|---------|--------|-----------|---|
| 5.5.1 | 03-2010 | 35478Y | 5.5.3 | Decedent and Estate Tax Accounts |
| 5.5.2 | 04-2012 | 35479J | 5.5 CH. 2 | Probate Proceedings |
| 5.5.3 | 03-2010 | 35481V | 5.5 CH. 3 | Working Decedent Cases |
| 5.5.4 | 12-2011 | 35483R | 5.5.3 | Proof of Claim Procedures in Decedent Cases |
| 5.5.5 | 10-2012 | 35485N | 5.5 CH. 5 | Processing Estate and Gift Tax Extensions |

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| 5.5.6 | 06-2013 | 35486Y | 5.5 CH. 6 | Collection on Accounts with Special Estate Tax Elections |
| 5.5.7 | 09-2013 | 35487J | 5.5 CH. 7 | Collecting Estate and Gift Tax Accounts |
| 5.5.8 | 07-2018 | 35488U | 5.5 CH. 8 | Advisory Responsibilities for Processing Estate Tax Liens |
| 5.5.9 | 09-2013 | 61777Q | | Administrative and Judicial Actions for Estate Taxes |

5.6 Collateral Agreements

| | | | | |
|-------|---------|--------|-------|--|
| 5.6.1 | 03-2018 | 35489F | 5.6.1 | Collateral Agreements and Security Type Collateral |
| 5.6.2 | 09-2011 | 35491R | 5.6.2 | Maintenance |

5.7 Trust Fund Compliance

| | | | | |
|--------|---------|--------|-----------|--|
| 5.7.1 | 05-2017 | 35495J | LEM 5.7 | FTD Alerts |
| 5.7.2 | 03-2015 | 35496U | LEM 5.7 | Letter 903 Process |
| 5.7.3* | 08-2015 | 35497F | LEM 5.7 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) |
| 5.7.4* | 06-2017 | 35498Q | 5.7 CH. 4 | Investigation and Recommendation of the TFRP |
| 5.7.5 | 11-2014 | 35499B | 5.7 CH. 5 | Collectibility Determination |
| 5.7.6 | 07-2017 | 35501C | 5.7 CH. 6 | Trust Fund Penalty Assessment Action |
| 5.7.7 | 08-2015 | 35502N | 5.7 CH. 7 | Payment Application and Refund Claims |
| 5.7.8 | 03-2017 | 31077V | 5.7 CH. 8 | In-Business Repeater or Pyramiding Taxpayers |
| 5.7.9 | 01-2018 | 47908V | | Federal Contractors |
| 5.7.10 | 07-2017 | 53316X | 5.7.6 | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing |

5.8 Offer in Compromise

| | | | | |
|---------|---------|--------|------------|--|
| 5.8.1 | 11-2018 | 27839B | 5.8 CH. 1 | Overview |
| 5.8.2 | 05-2018 | 27841N | 5.8 CH. 2 | Centralized Offer in Compromise Initial Processing and Processability |
| 5.8.3 | 05-2018 | 27842Y | 5.8 CH. 3 | Centralized Offer in Compromise Transfers, Perfection, and Case Building |
| 5.8.4 | 08-2018 | 27843J | 5.8 CH. 4 | Investigation |
| 5.8.5* | 03-2018 | 27844U | 5.8 CH. 5 | Financial Analysis |
| 5.8.6 | 10-2017 | 27846Q | 5.8 CH. 6 | Collateral Agreements |
| 5.8.7 | 12-2018 | 27847B | 5.8 CH. 7 | Return, Terminate, Withdraw, and Reject Processing |
| 5.8.8 | 08-2018 | 27848M | 5.8 CH. 8 | Acceptance Processing |
| 5.8.9 | 04-2018 | 27849X | 5.8 CH. 9 | Actions on Post-Accepted Offers |
| 5.8.10* | 02-2017 | 27853F | 5.8 CH. 10 | Special Case Processing |
| 5.8.11 | 08-2015 | 28904V | 5.8 CH. 11 | Effective Tax Administration |
| 5.8.12 | 04-2018 | 33096W | | Independent Administrative Review |

5.9 Bankruptcy and Other Insolvencies

| | | | | |
|--------|---------|--------|---------|------------------------------------|
| 5.9.1* | 06-2017 | 39955S | 25.17.1 | Overview of Bankruptcy |
| 5.9.2 | 08-2016 | 39956D | 25.17.2 | The Bankruptcy Code and Collection |
| 5.9.3* | 08-2017 | 39958Z | 25.17.3 | Debtors' Delinquent Accounts |

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| 5.9.4* | 12-2017 | 39959K | LEM 5.9.4 | Common Bankruptcy Issues |
| 5.9.5* | 08-2016 | 39961W | LEM 5.9.5 | Opening a Bankruptcy Case |
| 5.9.6* | 10-2018 | 39962H | 25.17.7 | Processing Chapter 7 Bankruptcy Cases |
| 5.9.7* | 11-2016 | 39963S | 25.17.9 | Processing Chapter 9 and Chapter 15 Bankruptcy Cases |
| 5.9.8* | 12-2017 | 39964D | 25.17.11 | Processing Chapter 11 Bankruptcy Cases |
| 5.9.9* | 10-2018 | 39966Z | 25.17.12 | Processing Chapter 12 Bankruptcy Cases |
| 5.9.10 | 08-2018 | 39967K | 25.17.13 | Processing Chapter 13 Bankruptcy Cases |
| 5.9.11 | 08-2016 | 39968V | 5.9 CH 11 | Insolvency Mail Processing |
| 5.9.12* | 03-2016 | 39969G | 5.9 CH 12 | Insolvency Automated Processes |
| 5.9.13* | 06-2018 | 39970H | LEM 5.9.13 | Manual Proofs of Claim and Common Claim Issues |
| 5.9.14* | 01-2018 | 39971S | 5.9.14 | Automated Proofs of Claim (APOC) |
| 5.9.15 | 12-2017 | 39972D | 25.17.10 | Payments in Bankruptcy |
| 5.9.16* | 03-2019 | 39974Z | | Insolvency Case Monitoring |
| 5.9.17* | 12-2016 | 39975K | LEM 5.9.17 | Closing a Bankruptcy Case |
| 5.9.18 | 09-2017 | 39976V | | Automated Discharge System (ADS) |
| 5.9.19 | 03-2019 | 39977G | | Insolvency Disclosure and Telephone Procedures |
| 5.9.20 | 04-2017 | 51069N | 5.5.2 | Non-Bankruptcy Insolvencies |
| 5.9.21 | 03-2017 | 62327Q | 5.9.14 | Electronic Proofs of Claim (EPOC) |

5.10 Seizure and Sale

| | | | | |
|--------|---------|--------|-----------|--|
| 5.10.1 | 08-2018 | 35401B | 5.10 CH 1 | Pre-Seizure Considerations |
| 5.10.2 | 08-2018 | 35402M | 5.10 CH 2 | Securing Approval for Seizure Actions and Post-Approval Actions |
| 5.10.3 | 08-2018 | 35403X | 5.10 CH 3 | Conducting the Seizure |
| 5.10.4 | 10-2018 | 35404I | 5.10 CH 4 | Actions Prior to Sale |
| 5.10.5 | 08-2018 | 35405T | 5.10 CH 5 | Sale Procedures |
| 5.10.6 | 02-2017 | 35406E | 5.10 CH 6 | Post Sale Actions and Responsibilities of Advisory |
| 5.10.7 | 10-2014 | 35407P | 5.10 CH 7 | Acquired Property and Property Redeemed by the United States |
| 5.10.8 | 06-2014 | 34277B | | Judicial Sales |
| 5.10.9 | 06-2014 | 53036M | | Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines |

5.11 Notice of Levy

| | | | | |
|---------|---------|--------|-----------|--|
| 5.11.1 | 10-2018 | 35743K | 5300 | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions |
| 5.11.2 | 12-2018 | 35744V | 5300 | Serving Levies, Releasing Levies and Returning Property |
| 5.11.3 | 11-2017 | 35746R | 5300 | Jeopardy Levy without a Jeopardy Assessment |
| 5.11.4 | 02-2018 | 35747C | 5300 | Bank Levies |
| 5.11.5 | 06-2018 | 35748N | 5300 | Levy on Wages, Salary, and Other Income |
| 5.11.6 | 08-2017 | 35749Y | 5300 | Notice of Levy in Special Cases |
| 5.11.7* | 09-2016 | 30480M | 5.1 CH 13 | Automated Levy Programs |

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| 5.12 Federal Tax Liens | | | | |
| 5.12.1 | 07-2018 | 35750Z | 5.12 CH 1 | Lien Program Overview |
| 5.12.2 | 11-2015 | 35751K | 5.12 CH 2 | Notice of Lien Determinations |
| 5.12.3* | 07-2015 | 35752V | LEM 5.12.3 | Lien Release and Related Topics |
| 5.12.4 | 06-2016 | 35753G | LEM 5.12.4 | Judicial/Non-Judicial Foreclosures |
| 5.12.5* | 06-2016 | 35754R | LEM 5.12.5 | Redemptions |
| 5.12.6 | 01-2018 | 36255H | 5.12.1 | Appeals Processes Involving Liens |
| 5.12.7 | 04-2019 | 58946P | 5.12.6 | Notice of Lien Preparation and Filing |
| 5.12.8 | 10-2013 | 58947A | 5.12.6 | Notice of Lien Refiling |
| 5.12.9 | 12-2015 | 58949W | 5.12.6 | Withdrawal of Notice of Federal Tax Lien |
| 5.12.10 | 09-2015 | 58950X | 5.12.3 | Lien Related Certificates |
| 5.12.11 | 10-2013 | 58952T | 5.12.2 | Lien Special Topics |
| 5.13 Collection Quality Measurement | | | | |
| 5.13.1 | 10-2018 | 35467R | 5.13.6 | Embedded Quality Collection Field Organizations Administrative Guidelines |
| 5.14 Installment Agreements | | | | |
| 5.14.1* | 07-2018 | 28331W | LEM 5.14.1 | Securing Installment Agreements |
| 5.14.2* | 04-2019 | 28504R | 5.14 CH 2 | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) |
| 5.14.3 | 06-2018 | 28505C | 5.14 CH 3 | Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection |
| 5.14.4* | 06-2018 | 28506N | 5.14 CH 4 | Withdrawals and Installment Agreements with Special Circumstances |
| 5.14.5 | 12-2015 | 28507Y | 5.14 CH 5 | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements |
| 5.14.7* | 03-2011 | 28509U | 5.14 CH 7 | BMF Installment Agreements |
| 5.14.9 | 12-2017 | 28511G | 5.14.8 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals |
| 5.14.10 | 12-2017 | 33077P | 5.14.7 | Payroll Deduction Agreements and Direct Debit Installment Agreements |
| 5.14.11 | 12-2014 | 33078A | 5.14.12 | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements |
| 5.15 Financial Analysis | | | | |
| 5.15.1 | 08-2018 | 29227X | 5.15 CH. 1 | Financial Analysis Handbook |
| 5.16 Currently Not Collectible | | | | |
| 5.16.1* | 09-2018 | 29751C | LEM 5.16.1 | Currently Not Collectible |
| 5.17 Legal Reference Guide for Revenue Officers | | | | |
| 5.17.1 | 04-2010 | 30793S | 5.17 CH 1 | General Information |
| 5.17.2 | 03-2019 | 57343S | 5.17 CH 2 | Federal Tax Liens |
| 5.17.3 | 08-2018 | 57344D | 5.17 CH 3 | Levy and Sale |
| 5.17.4 | 01-2016 | 30752X | 5.17 CH. 4 | Suits by the United States |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 5.17.5 | 03-2018 | 57346Z | 5.17 CH. 5 | Suits Against the United States |
| 5.17.6 | 09-2017 | 30754T | 5.17 CH. 6 | Summonses |
| 5.17.7 | 07-2012 | 30755E | 5.17 CH. 7 | Liability of Third Parties for Unpaid Employment Taxes |
| 5.17.8 | 10-2016 | 57347K | 5.17 CH. 8 | General Provisions of Bankruptcy |
| 5.17.9 | 10-2016 | 57348V | 5.17 CH. 9 | Chapter 7 Bankruptcy (Liquidation) |
| 5.17.10 | 12-2016 | 57349G | 5.17 CH. 10 | Chapter 11 Bankruptcy (Reorganization) |
| 5.17.11 | 11-2016 | 57350H | 5.17 CH. 11 | Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income) |
| 5.17.12 | 12-2017 | 30756P | 5.17 CH. 12 | Investigations and Reports |
| 5.17.13 | 07-2012 | 57351S | 5.17 CH. 13 | Insolvencies and Decedents' Estates |
| 5.17.14 | 01-2012 | 57352D | 5.17 CH. 14 | Fraudulent Transfers and Transferee and Other Third Party Liability |
| 5.17.15 | 10-2014 | 49712V | | Termination and Jeopardy Assessments and Jeopardy Collection |

5.18 Liability Determination

| | | | | |
|---------|---------|--------|------------|--|
| 5.18.1* | 12-2017 | 36854C | LEM 5.18.1 | Automated Substitute for Return (ASFR) Program |
| 5.18.2* | 06-2018 | 36855N | LEM 5.18.2 | Business Returns IRC 6020(b) Processing |

5.19 Liability Collection

| | | | | |
|----------|---------|--------|-------------|--|
| 5.19.1* | 09-2018 | 36860G | 21.3.12 | Balance Due |
| 5.19.2* | 07-2017 | 36861R | LEM 5.19.2 | Individual Master File (IMF) Return Delinquency |
| 5.19.3* | 11-2015 | 36862C | LEM 5.19.3 | Backup Withholding Program |
| 5.19.4* | 03-2018 | 36863N | LEM 5.19.4 | Enforcement Action |
| 5.19.5* | 03-2018 | 36864Y | 5.19.20 | ACS Inventory |
| 5.19.6* | 02-2018 | 36865J | 21.9.6 | ACS Support |
| 5.19.7* | 08-2017 | 36866U | 5.5.3 | Monitoring Offer In Compromise |
| 5.19.8 | 03-2018 | 28018A | 21.3.12 | Collection Appeal Rights |
| 5.19.9* | 10-2016 | 30604M | LEM 5.19.9 | Automated Levy Programs |
| 5.19.10* | 06-2018 | 34453T | LEM 5.19.10 | Collection Operations Transcript Processing |
| 5.19.11* | 12-2018 | 39978R | LEM 5.19.11 | Withholding Compliance Program |
| 5.19.12 | 03-2016 | 47931K | | Centralized Lien Operation |
| 5.19.13* | 06-2017 | 26077X | 5.19.1 | Campus Procedures for Securing Financial Information |
| 5.19.14* | 08-2018 | 49610Y | LEM 5.19.14 | Trust Fund Recovery Penalty (TFRP) |
| 5.19.15* | 10-2017 | 50362H | | Federal Agency Delinquency (FAD) Program |
| 5.19.16* | 09-2015 | 55752N | | Compliance Services Collection Operations (CSCO) Clerical Procedures |
| 5.19.17* | 09-2018 | 51133M | 5.19.1 | Campus Procedures for Currently Not Collectible and Offers in Compromise |
| 5.19.18* | 04-2019 | 51815X | 5.19.20 | Federal Employee/Retiree Delinquency Initiative (FERDI) |
| 5.19.19* | 08-2016 | 52390T | | Campus Compliance International Case Processing (CCICP) |
| 5.19.21 | 04-2018 | 57474S | 5.19.1 | Campus Procedures for Handling Identity Theft |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 5.19.22* | 06-2018 | 59241P | 5.19.2 | Business Master File (BMF) Return Delinquency |
| 5.19.23* | 10-2017 | 60934R | | Restitution - Based Assessments Processing |
| 5.19.24 | 08-2018 | 68910J | 5.19.7 | Doubt as to Liability Offer in Compromise |

5.20 Abusive Tax Avoidance Transactions (ATAT)

| | | | | |
|----------|---------|--------|------------|--|
| 5.20.1 | 01-2016 | 38109M | 105.3 CH 1 | Abusive Tax Avoidance Transaction Program |
| 5.20.2 | 03-2016 | 38110N | 5.20.5 | Abusive Tax Avoidance Transactions Time Reporting |
| 5.20.3 | 03-2016 | 38111Y | 105.3 CH 3 | Third Party Contacts |
| 5.20.4 | 11-2016 | 38112J | | Summons Procedures |
| 5.20.6 | 11-2016 | 38118X | | Whipsaw Assessments |
| 5.20.7 | 09-2014 | 38120J | | Monitoring of IRC 7407 and 7408 Injunctions |
| 5.20.8* | 09-2014 | 38121U | | Promoter/Preparer Investigations |
| 5.20.10 | 10-2018 | 51672Q | | Identification and Processing of Frivolous Documents |
| 5.20.11 | 08-2016 | 51673B | | Examination Reconsiderations and Referrals |
| 5.20.12* | 03-2015 | 51674M | | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases |

5.21 International and Insular Issues

| | | | | |
|---------|---------|--------|--|---|
| 5.21.1 | 10-2017 | 20268G | | Overview |
| 5.21.2 | 04-2018 | 20354T | | Offshore Information Gathering Techniques |
| 5.21.3 | 01-2016 | 20355E | | Collection Tools for International Cases |
| 5.21.4 | 10-2017 | 20356P | | Payments Made in Foreign Currency |
| 5.21.5 | 04-2018 | 20357A | | International Field Calls |
| 5.21.6 | 02-2016 | 20358L | | Foreign Financial Account Reporting |
| 5.21.7* | 11-2015 | 55072Y | | Special Cases |
| 5.21.8 | 01-2014 | 65390T | | Adjustments to International Cases |

Part 6 Human Resources Management

(Human resource management activities which include training and personnel.)

6.10 Agency Accountability Systems

| | | | | |
|--------|---------|--------|--|---------------------------------------|
| 6.10.1 | 09-2009 | 53707Q | | IRS Personnel Staffing Accountability |
|--------|---------|--------|--|---------------------------------------|

6.213 Excepted Service

| | | | | |
|---------|---------|--------|---------|------------------------------------|
| 6.213.1 | 11-2009 | 53379G | 6.300.2 | Employment in the Excepted Service |
|---------|---------|--------|---------|------------------------------------|

6.250 Strategic Human Capital Management

| | | | | |
|---------|---------|--------|---------|--|
| 6.250.1 | 06-2002 | 34093Z | 0200 | Policies, Requirements, Responsibilities, and Strategies |
| 6.250.2 | 03-2018 | 53487H | | Internal Revenue Service Strategic Workforce Planning |
| 6.250.3 | 12-2012 | 53381S | 6.331.1 | Delegated Examining Authority |

6.300 Employment (General)

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|-----------------------|--|
| 6.300.1 | 11-2009 | 34636K | 0300 | Employment (General) |
| 6.304 Expert and Consultant Appointments | | | | |
| 6.304.1 | 11-2009 | 53380H | 6.300.2 | Expert and Consultant Appointments |
| 6.307 Veterans Recruitment Appointments | | | | |
| 6.307.1 | 11-2009 | 20269R | 6.300.3 | Veterans Employment Programs and Restoration of Duty |
| 6.308 Volunteer Service | | | | |
| 6.308.1 | 11-2009 | 53369K | 6.300.2 | Student Volunteer Service |
| 6.315 Career and Career Conditional Employment | | | | |
| 6.315.1 | 11-2009 | 52705K | 6.300.1 | Career and Career-Conditional Employment |
| 6.330 Recruitment, Selection and Placement | | | | |
| 6.330.1 | 12-2009 | 53382D | 6.300.4 | Recruitment, Selection, and Placement |
| 6.332 Strategic Recruitment | | | | |
| 6.332.1 | 02-2010 | 33013V | 6.300.1 | Workforce Recruitment Strategies |
| 6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA) | | | | |
| 6.334.1 | 11-2009 | 53371W | 6.300.2 | Temporary Assignments under the Intergovernmental Personnel Act (IPA) |
| 6.335 Promotion and Internal Placement | | | | |
| 6.335.1 | 03-2013 | 34640S | 0300 | IRS Merit Promotion Plan and Internal Placement |
| 6.337 Examining System | | | | |
| 6.337.1 | 11-2009 | 53384Z | | Alternative Rating and Selection |
| 6.338 Qualification Requirements | | | | |
| 6.338.1 | 12-2009 | 53385K | 0338 | Qualification Requirements |
| 6.339 Medical Qualification Determinations | | | | |
| 6.339.1 | 12-2015 | 53386V | 6.300.1 | Medical Qualification Determination Requirements |
| 6.340 Other Than Full-Time Career Employment | | | | |
| 6.340.1 | 11-2009 | 53387G | 6.300.1 | Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent) |
| 6.350 Job Abolishment Procedures - Non Reduction in Force (RIF) | | | | |
| 6.350.1 | 08-2013 | 54011B | 6.300.4 | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures |
| 6.410 Learning and Education | | | | |
| 6.410.1 | 04-2019 | 32678W | 0410 | Learning and Education Policy |
| 6.410.8 | 10-2012 | 56035F | 6.410.4 | Learning Technology Office Standards |
| 6.410.9 | 11-2018 | 57678M | | Training Evaluation Policy |
| 6.430 Performance Management | | | | |
| 6.430.1 | 06-2011 | 37671V | | Introduction to Performance Management |

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|-------------------|----------------------|-----------------------|-----------------------|--|
| 6.430.2 | 10-2017 | 37672G | | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs) |
| 6.430.3 | 12-2017 | 37673R | | Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts |
| 6.430.4 | 05-2011 | 37674C | | Performance and Reduction in Force |
| 6.430.5 | 06-2009 | 37675N | | Performance Appraisals for Temporary Assignments |

6.432 Performance Base Reduction in Grade and Removal Actions

| | | | | |
|---------|---------|--------|------|--|
| 6.432.1 | 01-2009 | 33014G | 0400 | Reduction in Grade, Band and Removal Based on Unacceptable Performance |
|---------|---------|--------|------|--|

6.451 Employee Performance and Utilization

| | | | | |
|---------|---------|--------|-------|--|
| 6.451.1 | 04-2019 | 30095H | 0.4.5 | Policies, Authorities, Categories, and Approvals |
|---------|---------|--------|-------|--|

6.511 Position Classification

| | | | | |
|---------|---------|--------|--|--|
| 6.511.1 | 03-2010 | 49822S | | Position Management and Classification Policy and Operational Guidance |
|---------|---------|--------|--|--|

6.530 Aggregate Limitations on Pay and Special Rate Schedules

| | | | | |
|---------|---------|--------|---------|---|
| 6.530.1 | 01-2010 | 20194B | 6.500.1 | Aggregate Limitations on Pay and Special Rate Schedules |
|---------|---------|--------|---------|---|

6.531 Pay Under the General Schedule

| | | | | |
|---------|---------|--------|---------|------------------------------------|
| 6.531.1 | 03-2010 | 54090K | 6.500.1 | IRS Pay Under the General Schedule |
|---------|---------|--------|---------|------------------------------------|

6.536 Grade and Pay Retention

| | | | | |
|---------|---------|--------|---------|-----------------------------|
| 6.536.1 | 10-2010 | 54089J | 6.500.1 | IRS Grade and Pay Retention |
|---------|---------|--------|---------|-----------------------------|

6.550 Pay Administration

| | | | | |
|---------|---------|--------|---------|--------------------|
| 6.550.1 | 12-2009 | 53304F | 6.500.1 | Pay Administration |
|---------|---------|--------|---------|--------------------|

6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives

| | | | | |
|---------|---------|--------|--|--|
| 6.575.1 | 09-2013 | 55210C | | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives |
|---------|---------|--------|--|--|

6.576 Voluntary Separation Incentive Payments (VSIP)

| | | | | |
|---------|---------|--------|--|--|
| 6.576.1 | 01-2010 | 54012M | | Use of Direct Buyouts (VSIP) and Job Swaps |
|---------|---------|--------|--|--|

6.610 Hours of Duty

| | | | | |
|---------|---------|--------|---------|-------------------|
| 6.610.1 | 10-2016 | 20195M | 6.600.1 | IRS Hours of Duty |
|---------|---------|--------|---------|-------------------|

6.630 Absence and Leave

| | | | | |
|---------|---------|--------|---------|--|
| 6.630.1 | 01-2017 | 54211D | 6.600.1 | IRS Absence and Leave |
| 6.630.2 | 12-2018 | 69450Y | | Absence and Leave for Military-Related Reasons |

6.711 Labor-Management Relations

| | | | | |
|---------|---------|--------|--------|--|
| 6.711.1 | 10-2010 | 33015R | 0771.1 | Authorities, Responsibilities, and Processes |
| 6.711.2 | 03-2011 | 57117U | 0700 | Processing Information Requests |

6.715 Voluntary Separations and Reductions in Grade or Pay

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|-------------------|----------------------|-----------------------|-----------------------|--|
| 6.715.1 | 07-2002 | 33016C | 0700 | Policies, Responsibilities, Requirements, and Procedures |

6.731 Suitability

| | | | | |
|---------|---------|--------|------|---|
| 6.731.1 | 11-2009 | 33017N | 0700 | Suitability Determinations for Employment |
|---------|---------|--------|------|---|

6.735 Ethics and Conduct Matters

| | | | | |
|---------|---------|--------|--------|-------------------------------------|
| 6.735.1 | 08-2015 | 48406E | 0735.1 | Ethic and Conduct Matters: Guidance |
|---------|---------|--------|--------|-------------------------------------|

6.751 Discipline and Disciplinary Actions

| | | | | |
|---------|---------|--------|------|--|
| 6.751.1 | 11-2008 | 33018Y | 0700 | Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance |
|---------|---------|--------|------|--|

6.752 Disciplinary Suspensions and Adverse Actions

| | | | | |
|---------|---------|--------|------|--|
| 6.752.1 | 11-2008 | 33019J | 0700 | Disciplinary Suspensions of 14 Calendar Days or Less |
| 6.752.2 | 10-2010 | 33020K | 0700 | Adverse Actions |

6.771 Agency Grievance System

| | | | | |
|---------|---------|--------|------|-------------------------------|
| 6.771.1 | 10-2012 | 33021V | 0700 | Agency Grievance System (AGS) |
|---------|---------|--------|------|-------------------------------|

6.800 Employee Benefits

| | | | | |
|---------|---------|--------|--|---|
| 6.800.1 | 02-2011 | 37476W | | Workers' Compensation Program |
| 6.800.2 | 02-2018 | 54590P | | IRS Telework Program |
| 6.800.3 | 05-2013 | 57548X | | Employee Assistance & Worklife Referral Program |
| 6.800.4 | 03-2017 | 66284Y | | IRS Nursing Mothers Program |

Part 7 Rulings and Agreements

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

7.1 TE/GE Administrative Procedures and Programs

| | | | | |
|-------|---------|--------|-------|---|
| 7.1.1 | 09-2018 | 36111E | 7.9.1 | Employee Plans |
| 7.1.2 | 11-2017 | 32513Q | 7.9.2 | Exempt Organizations Administrative Procedures |
| 7.1.5 | 09-2017 | 32589C | 7.9.4 | Employee Plans Technical Advice Procedures |
| 7.1.6 | 10-2018 | 62625X | | Employee Plans Technical - Case Processing Procedures |
| 7.1.7 | 12-2018 | 69149U | | Processing Information Requests |

7.2 TE/GE Closing Agreements

| | | | | |
|-------|---------|--------|-------|--|
| 7.2.1 | 08-2015 | 28391Y | 7.9.5 | Closing Agreements Originating in EP Technical |
| 7.2.2 | 10-2018 | 36112P | 7.9.2 | Employee Plans Compliance Resolution System (EPCRS) |
| 7.2.3 | 12-2018 | 35363Y | | Tax Exempt Bonds Voluntary Closing Agreement Program |
| 7.2.4 | 10-2018 | 67898C | | Employee Plans Voluntary Closing Agreement Requests |

7.11 Employee Plans Determination Letter Program

| | | | | |
|--------|---------|--------|-------------|---|
| 7.11.1 | 12-2018 | 36161K | 7.4.1 CH. 4 | Employee Plans Determination Letter Program |
| 7.11.2 | 10-2018 | 35903C | 7.5.2 | EP Case Assignment Guide |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 7.11.3 | 01-2018 | 33049X | | Tax Exempt Quality Measurement System (TEQMS) |
| 7.11.4 | 09-2018 | 55915M | | IRC 401(a) Pre-Approved Plans Program |
| 7.11.5 | 08-2018 | 57219R | | Proper Use of Determination Letter Caveats |
| 7.11.6 | 09-2017 | 57220S | | Multiemployer Plans |
| 7.11.7 | 07-2018 | 57221D | | Multiple Employer Plans |
| 7.11.8 | 05-2017 | 56036Q | | EP Determinations Closing Agreement Program |
| 7.11.9 | 02-2018 | 57223Z | 7.11.1 | Mandatory and TEQMS Case Reviews |
| 7.11.10 | 11-2018 | 66157Q | 7.11.1 | EP Examination and Fraud Referral Procedures |
| 7.11.11 | 09-2017 | 62968R | 7.11.1 | Proposed Adverse Cases |
| 7.11.12 | 01-2018 | 64076C | 7.11.1 | Preparing Technical Advice Requests |
| 7.11.13 | 02-2018 | 71012A | | Employee Plans Determination IDRS Access Procedures |

7.12 Employee Plans Guidelines

| | | | | |
|--------|---------|--------|-------|-------------------|
| 7.12.1 | 09-2018 | 27562N | 7.7.2 | Plan Terminations |
|--------|---------|--------|-------|-------------------|

7.13 Employee Plans Automated Processing Procedures

| | | | | |
|--------|---------|--------|------------|--|
| 7.13.1 | 11-2016 | 36027N | 7.4.3 CH 1 | Determination Letter Applications |
| 7.13.5 | 12-2018 | 36152Z | 7.4.3 CH 5 | Letter Generation |
| 7.13.7 | 10-2017 | 36154V | 7.4.3 CH 7 | Moving Cases through the EDS Inventory Control Subsystem |
| 7.13.8 | 09-2015 | 36155G | 7.4.3 CH 8 | EDS Unpostables |

7.14 Employee Plans EDS User Manual

| | | | | |
|--------|---------|--------|------------|-------------------------------------|
| 7.14.1 | 12-2018 | 27761E | 7.15.5 | Introduction |
| 7.14.2 | 09-2015 | 27762P | 7.4.5 CH 2 | Data Entry |
| 7.14.4 | 09-2015 | 27764L | 7.4.5 CH 5 | Letter Generation |
| 7.14.5 | 09-2015 | 27766H | 7.4.5 CH 6 | Inventory Control System (ICS) |
| 7.14.6 | 09-2015 | 27767S | 7.4.5 CH 7 | Management Information System (MIS) |

7.15 Employee Plans TEDS User Manual

| | | | | |
|--------|---------|--------|--------|--|
| 7.15.1 | 09-2015 | 54997S | 7.15.5 | Employee Plans User Manual Introduction |
| 7.15.4 | 09-2015 | 55001P | | Tax Exempt Determination System (TEDS) Roles and Delegation |
| 7.15.6 | 09-2015 | 55002A | | Navigating the Tax Exempt Determination System (TEDS) |
| 7.15.7 | 09-2015 | 55041Z | | Electronic Case Processing |
| 7.15.8 | 07-2013 | 55042K | | Tax Exempt Determinations Systems (TEDS) Routing Slip Features |

7.20 Exempt Organizations Determination Letter Program

| | | | | |
|---------|---------|--------|-------|---|
| 7.20.1 | 10-2015 | 37433F | 7.4.1 | Exempt Organizations Determination Letter Overview |
| 7.20.2* | 05-2018 | 36935W | 7600 | Determination Letter Processing of Exempt Organizations |
| 7.20.3 | 07-2018 | 36937S | 7600 | Processing Foundation Classification and Miscellaneous Requests |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 7.20.4 | 12-2018 | 36938D | 7.20.3 | Automatic Revocation and Other Special Determination Issues |
| 7.20.5 | 05-2018 | 36940P | 7600 | Review Procedures for EO Determinations |
| 7.20.6 | 02-2016 | 49353M | | Anti-Terrorism and Other Emerging Issues |
| 7.20.9* | 09-2018 | 67561M | | Processing Form 1023-EZ |

7.21 Exempt Organizations Determinations Processing

| | | | | |
|---------|---------|--------|------------|---|
| 7.21.1 | 09-2015 | 27614E | 7.4.4 CH 1 | Exempt Organizations Determinations Processing Overview |
| 7.21.2 | 07-2018 | 27615P | 7.4.4 CH 2 | Processing User Fees |
| 7.21.5 | 02-2018 | 27618W | 7.21.9 | Determination Case Processing Assistance |
| 7.21.8 | 09-2015 | 27621T | 7.4.4 CH 8 | EDS Unpostables |
| 7.21.10 | 03-2018 | 49700D | Pending | Processing EO Correspondence Requests |

7.22 Exempt Organizations Determination Letter Automation Systems

| | | | | |
|--------|---------|--------|------------|--|
| 7.22.1 | 09-2015 | 27951K | 7.4.6 CH 1 | Determination Letter Automation Systems Overview |
| 7.22.4 | 09-2015 | 66705U | | Tax Exempt Determination System (TEDS) User Manual |
| 7.22.8 | 09-2015 | 66706F | 7.22.7 | EP/EO Determination System (EDS) User Manual |

7.25 Exempt Organizations Determinations Manual

| | | | | |
|---------|---------|--------|--------------|---|
| 7.25.1 | 09-2014 | 27756L | 7.8.2 CH 1 | Exempt Organizations Determination Program Overview |
| 7.25.2 | 12-2014 | 35979O | 7.8.2 CH. 2 | Single Parent Title Holding Corporations |
| 7.25.3 | 07-2001 | 36070U | 7.8.2 CH. 3 | Religious, Charitable, Educational, Etc., Organizations |
| 7.25.4 | 06-2001 | 35941Q | 7.8.2 CH. 4 | Civic Leagues, Social Welfare Organizations and Local Associations of Employees |
| 7.25.5 | 05-2014 | 35969S | 7.8.2 CH. 5 | Labor, Agricultural, and Horticultural Organizations |
| 7.25.6 | 06-2001 | 35975W | 7.8.2 CH. 6 | Business Leagues |
| 7.25.7 | 05-2004 | 36088A | 7.8.2 CH. 7 | Social and Recreational Clubs |
| 7.25.8 | 05-2002 | 35973A | 7.8.2 CH. 8 | Fraternal Beneficiary Societies |
| 7.25.9 | 09-2014 | 35942B | 7.8.2 CH 9 | Voluntary Employees' Beneficiary Associations |
| 7.25.11 | 05-2014 | 35943M | 7.8.2 CH. 11 | Teachers' Retirement Fund Associations |
| 7.25.12 | 08-2006 | 36071F | 7.8.2 CH. 12 | Organizations Exempt Under IRC 501(c)(12) |
| 7.25.13 | 01-2009 | 35983W | 7.8.2 CH. 13 | Cemetery Companies |
| 7.25.14 | 12-2004 | 35984H | 7.8.2 CH. 14 | Credit Unions and Mutual Reserve Funds |
| 7.25.15 | 09-2013 | 35944X | 7.8.2 CH. 15 | Small Insurance Companies or Associations |
| 7.25.16 | 12-2013 | 35945I | 7.8.2 CH. 16 | Corporations Organized to Finance Crop Operations |
| 7.25.17 | 06-2001 | 35971E | 7.8.2 CH. 17 | Supplemental Unemployment Benefit Trusts |
| 7.25.19 | 09-2005 | 35982L | 7.8.2 CH. 19 | Veterans' Organizations |
| 7.25.20 | 06-2001 | 35972P | 7.8.2 CH. 20 | Qualified Group Legal Services Plans |
| 7.25.21 | 06-2001 | 35981A | 7.8.2 CH. 25 | Multiple Parent Title Holding Companies |
| 7.25.22 | 09-2014 | 36072Q | 7.8.2 CH. 21 | Black Lung Benefit Trusts |

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| 7.25.23 | 05-2002 | 36073B | 7.8.2 CH. 27 | Religious and Apostolic Associations |
| 7.25.24 | 05-2002 | 35980P | 7.8.2 CH. 28 | Cooperative Hospital Service Organizations |
| 7.25.25 | 06-2001 | 35946T | 7.8.2 CH. 32 | Feeder Organizations |
| 7.25.26 | 05-2002 | 36093T | 7.8.2 CH. 30 | Amateur Sports Organizations |
| 7.25.28 | 08-2006 | 34255N | | The National Railroad Retirement Investment Trust |
| 7.25.41 | 03-2006 | 35947E | 7.8.2 CH. 51 | Insurance Activities |
| 7.25.42 | 06-2001 | 36085T | 7.8.2 CH. 52 | Qualified State-Sponsored High Risk Insurance Organizations |
| 7.25.43 | 06-2001 | 36086E | 7.8.2 CH 53 | Qualified State-Sponsored Workers' Compensation Organizations |
| 7.25.44 | 10-2005 | 36087P | 7.8.2 CH 54 | Qualified Tuition Programs |
| 7.25.45 | 04-2009 | 48237B | | Suspension of Exempt Status Under IRC 501(p) |

7.26 Private Foundations Manual

| | | | | |
|---------|---------|--------|--------------|--|
| 7.26.1 | 08-2001 | 35985S | 7.8.3 CH. 1 | Introduction to Private Foundations and Special Rules Under IRC508 |
| 7.26.2 | 08-2001 | 36015V | 7.8.3 CH. 2 | 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 | 08-2001 | 73145Q | 7.8.3 CH. 3 | Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion |
| 7.26.4 | 08-2001 | 35854S | 7.8.3 CH. 4 | Private Foundations Defined IRC 509(a)(2) Exclusion |
| 7.26.5 | 08-2001 | 36016G | 7.8.3 CH. 5 | Private Foundations Defined— IRC 509(a)(3) Exclusion |
| 7.26.6 | 05-2002 | 35926B | 7.8.3 CH. 6 | Private Operating Foundations—IRC 4942(j)(3) |
| 7.26.7 | 04-2003 | 35989K | 7.8.3 CH. 7 | Termination of Private Foundation Status |
| 7.26.15 | 08-2001 | 36098W | 7.8.3 CH. 18 | IRC 4947 Trusts |

7.27 Exempt Organizations Tax Manual

| | | | | |
|---------|---------|--------|--------------|---|
| 7.27.3 | 06-2001 | 36074M | 7.8.2 CH. 33 | Prohibited Transactions and Income Accumulations |
| 7.27.4 | 08-2001 | 36075X | 7.8.2 CH. 35 | Taxation of Unrelated Business Income |
| 7.27.5 | 06-2001 | 36076I | 7.8.2 CH. 36 | Unrelated Trade or Business |
| 7.27.6 | 05-2002 | 36077T | 7.8.2 CH. 37 | Computation of Unrelated Business Tax Income |
| 7.27.7 | 08-2001 | 35986D | 7.8.2 CH. 38 | Computation of Unrelated Business Taxable Income for Social Clubs |
| 7.27.8 | 06-2001 | 36089L | 7.8.2 CH. 39 | Unrelated Debt-Financed Income |
| 7.27.9 | 06-2001 | 36090M | 7.8.2 CH. 40 | Debt—Financed Property |
| 7.27.10 | 06-2001 | 36091X | 7.8.2 CH. 41 | Acquisition Indebtedness |
| 7.27.11 | 06-2001 | 36080Q | 7.8.2 CH. 46 | Political Organizations |
| 7.27.12 | 05-2003 | 33267V | | IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures |
| 7.27.14 | 05-2002 | 35927M | 7.8.3 CH. 12 | Tax on Net Investment Income of Private Foundations |
| 7.27.15 | 08-2001 | 27564J | 7.8.3 CH. 13 | Taxes on Self-Dealing |
| 7.27.16 | 08-2001 | 35830I | 7.8.3 CH. 14 | Taxes on Foundation Failure to Distribute Income |
| 7.27.17 | 11-2013 | 35963E | 7.8.3 CH. 15 | Taxes on Excess Business Holdings |

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| 7.27.18 | 05-2002 | 35988Z | 7.8.3 CH. 16 | Taxes on Investments Which Jeopardize Charitable Purposes |
| 7.27.19 | 06-2001 | 35964P | 7.8.3 CH. 17 | Taxable Expenditures of Private Foundations |
| 7.27.20 | 08-2001 | 35935M | 7.8.3 CH. 20 | Disqualified Persons as Defined in IRC 4946 |
| 7.27.27 | 11-2013 | 35949A | 7.8.3 CH. 19 | Application of Taxes and Denial of Exemption to Certain Foreign Organizations |
| 7.27.30 | 11-2009 | 39745U | 7.8.1 CH 28 | Taxes on Excess Benefit Transactions |

7.28 Exempt Organizations Disclosure Procedures

| | | | | |
|--------|---------|--------|--------|---|
| 7.28.2 | 09-2015 | 37474A | | Information Disclosure to State Officials Under IRC 6104(c) |
| 7.28.4 | 09-2015 | 52441Z | 7.20.5 | Public Inspection of Written Determinations Under IRC 6110 |

7.40 LB&I Initiatives with Other Business Units

| | | | | |
|--------|---------|--------|--|---|
| 7.40.1 | 03-2017 | 37894W | | Industry Issue Resolution (IIR) Program |
|--------|---------|--------|--|---|

7.50 Form SS-8 Worker Classification Determinations

| | | | | |
|---------|---------|--------|------|-------------------------------|
| 7.50.1* | 09-2018 | 62288C | 4600 | Form SS-8 Processing Handbook |
|---------|---------|--------|------|-------------------------------|

Part 8 Appeals

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

8.1 Appeals Function

| | | | | |
|--------|---------|--------|--------|---|
| 8.1.1 | 08-2016 | 36182N | 8000 | Appeals Operating Directives and Guidelines |
| 8.1.3 | 01-2015 | 36184J | 8.20.1 | Working Cases in Appeals |
| 8.1.6 | 05-2016 | 50774D | 8.6.1 | Disclosure, Security and Outside Contacts |
| 8.1.7 | 04-2013 | 50777K | 8.20.9 | AQMS Purpose and Guidelines |
| 8.1.8 | 04-2019 | 50781S | | Employee Tax Compliance |
| 8.1.9 | 08-2016 | 57550J | | Closed Case Referrals and Customer Service Contacts |
| 8.1.10 | 09-2017 | 59405Z | 8.1.6 | Ex Parte Communications |

8.2 Pre 90-Day and 90-Day Cases

| | | | | |
|-------|---------|--------|--------|--------------------------------------|
| 8.2.1 | 08-2016 | 36187Q | 8.20.8 | Agreed Pre-90-Day Income Tax Cases |
| 8.2.2 | 05-2014 | 50782D | 8.20.7 | Statutory Notice of Deficiency Cases |
| 8.2.3 | 08-2015 | 50784Z | 8.6.1 | Related, Whipsaw and Inactive Cases |

8.4 Appeals Docketed Cases

| | | | | |
|-------|---------|--------|-------|---|
| 8.4.1 | 03-2014 | 36052Y | 8000 | Procedures for Processing and Settling Docketed Cases |
| 8.4.2 | 10-2012 | 50785K | 8.4.1 | Campus Appeals Docketed Cases |
| 8.4.4 | 01-2017 | 68025Z | | Examination Assistance Requests |

8.6 Conference and Settlement Practices

| | | | | |
|--------|---------|--------|--------|---------------------------------|
| 8.6.1* | 08-2016 | 36054U | 8000 | Conference and Issue Resolution |
| 8.6.2 | 08-2017 | 50786V | 8.12.1 | Appeals Case Memo Procedures |
| 8.6.3 | 10-2016 | 50787G | 8.14.1 | Appeals Rulings |

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| 8.6.4 | 03-2015 | 50788R | 8.6.1 | Reaching Settlement and Securing an Appeals Agreement Form |
| 8.6.5 | 10-2016 | 58307K | 8.1.6 | Identity Theft Procedures |

8.7 Technical and Procedural Guidelines

| | | | | |
|---------|---------|--------|---------|---|
| 8.7.1 | 02-2017 | 36060Y | 8.7.1 | Guidelines for Cases with Special Issues |
| 8.7.3 | 09-2012 | 33162R | 8.7.1 | Domestic and International Operations Programs |
| 8.7.4 | 08-2014 | 50789C | 8.20.7 | Appeals Estate and Gift Tax Cases |
| 8.7.5 | 05-2015 | 50790D | 8.17.5 | Transferee and Transferor Liabilities |
| 8.7.6 | 05-2014 | 50792Z | 8.20.7 | Appeals Bankruptcy Cases |
| 8.7.7 | 06-2015 | 50793K | 8.5.1 | Claim and Overassessment Cases |
| 8.7.8 | 03-2018 | 50794V | 8.16.1 | Tax Exempt and Government Entities (TE/GE) Cases |
| 8.7.9 | 12-2017 | 50795G | 8.9.1 | Joint Committee (JC) Cases |
| 8.7.10 | 01-2018 | 50796R | 8.20.7 | Excise Tax Cases and IRA Adjustments |
| 8.7.11 | 09-2018 | 50797C | 8.20.5 | Working Appeals Team Cases |
| 8.7.13* | 02-2016 | 50857T | | e-file Cases |
| 8.7.14 | 08-2014 | 57392N | | Freedom of Information Act (FOIA) Administrative Appeal Cases |
| 8.7.15 | 09-2012 | 59921E | | Administrative Cost and Qualified Offer Cases |
| 8.7.16 | 10-2015 | 59972V | 4.23.16 | Appeals Employment Tax Procedures |
| 8.7.17 | 04-2019 | 63101S | 8.20.6 | Appeals Remittance Procedures |
| 8.7.18 | 08-2016 | 68470G | | Return Preparer Misconduct Cases |
| 8.7.19 | 04-2019 | 68283H | | Net Rate Netting Procedures for Appeals |

8.10 Appeals Reports and Projects

| | | | | |
|--------|---------|--------|--------|--------------------------------------|
| 8.10.1 | 07-2015 | 36055F | 8.10.1 | Internal Reports |
| 8.10.2 | 09-2012 | 50798N | 8.10.1 | Reports to Outside Officials |
| 8.10.3 | 08-2015 | 52445R | 8.20.9 | Appeals Inventory Validation Process |

8.11 Penalties Worked in Appeals

| | | | | |
|--------|---------|--------|--------|-------------------------------------|
| 8.11.1 | 10-2014 | 36059X | 8000 | Return Related Penalties in Appeals |
| 8.11.3 | 04-2019 | 50868A | 8.11.1 | Return Preparer Penalty Cases |
| 8.11.4 | 11-2014 | 55125A | 8.11.1 | Penalty Appeals (PENAP) |
| 8.11.5 | 12-2015 | 55127W | | International Penalties |
| 8.11.6 | 09-2018 | 55128H | | FBAR Penalties |
| 8.11.7 | 11-2014 | 55129S | | Abusive Transaction Penalties |
| 8.11.8 | 10-2014 | 59756T | | Miscellaneous Penalties |

8.13 Closing Agreements

| | | | | |
|--------|---------|--------|---------|--|
| 8.13.1 | 05-2018 | 36039F | 8(13)10 | Processing Closing Agreements in Appeals |
|--------|---------|--------|---------|--|

8.17 Settlement Computations and Statutory Notices of Deficiency

| | | | | |
|--------|---------|--------|------|--|
| 8.17.2 | 04-2019 | 31908R | 8116 | General Settlement and Rule 155 Computations |
| 8.17.3 | 09-2013 | 31909C | 8116 | Preparing a Statement of Account |

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| 8.17.4 | 05-2017 | 31912Z | 8116 | Notices of Deficiency |
| 8.17.5 | 03-2014 | 31913K | 8116 | Special Computation Formats, Forms and Worksheets |
| 8.17.6 | 09-2013 | 50799Y | 8.17.5 | Interest Issues in Settlement Computations |
| 8.17.7 | 03-2014 | 50801Z | 8.17.2 | Penalties/Additions to Tax in Computations |

8.18 Valuation Assistance

| | | | | |
|--------|---------|--------|------|---------------------------------|
| 8.18.1 | 08-2012 | 31885D | 8112 | Valuation Assistance Procedures |
|--------|---------|--------|------|---------------------------------|

8.19 Appeals Pass-Through Entity Handbook

| | | | | |
|---------|---------|--------|--------|---|
| 8.19.1 | 04-2016 | 36945S | 8113 | Procedures and Authorities |
| 8.19.2 | 04-2016 | 36946D | 8113 | Managers/TEFRA Resources |
| 8.19.6 | 04-2016 | 36952H | 8113 | Partner Cases |
| 8.19.7 | 03-2015 | 41804U | 8.19.1 | Administrative Adjustment Request |
| 8.19.8 | 09-2013 | 48402M | | Collection Cases |
| 8.19.9 | 10-2012 | 38688A | | Non-TEFRA Procedures |
| 8.19.10 | 04-2016 | 52410A | 8.19.5 | Receipt, Assignment, and Consideration of TEFRA Partnership Cases |
| 8.19.11 | 04-2016 | 52412W | 8.19.5 | Agreed TEFRA Partnership Cases |
| 8.19.12 | 04-2016 | 52413H | 8.19.5 | Final Partnership Administrative Adjustment |
| 8.19.13 | 04-2016 | 52414S | 8.19.5 | Docketed and Department of Justice Cases |

8.20 Account and Processing Support (APS)

| | | | | |
|---------|---------|--------|-------------|---|
| 8.20.2 | 10-2014 | 33441R | 8.1.1 CH. 2 | IDRS Transcripts and Automated Systems |
| 8.20.3 | 10-2014 | 33442C | 8.1.1 CH. 2 | Appeals Centralized Database System (ACDS) |
| 8.20.5 | 06-2017 | 36043N | 8.2.3 | Carding New Receipts |
| 8.20.6 | 09-2018 | 36044Y | 8.2.3 | Interim Actions |
| 8.20.7 | 09-2018 | 36045J | 8.1.7 | Closing Procedures |
| 8.20.10 | 09-2015 | 40991U | | Appeals Processing Employee Automated System (PEAS) |

8.21 Appeals Statute Responsibility

| | | | | |
|--------|---------|--------|-------|---|
| 8.21.1 | 04-2019 | 39926P | | General Statute Responsibility |
| 8.21.2 | 10-2014 | 39927A | | Account and Processing Support (APS) Statute Responsibility |
| 8.21.3 | 08-2018 | 39929W | 8.2.1 | Appeals Technical Employees Statute Responsibility |
| 8.21.4 | 04-2019 | 39930X | | Appeals Management Statute Responsibility |
| 8.21.5 | 04-2019 | 39932T | | Statutes on Collection Cases |
| 8.21.6 | 04-2016 | 39933E | | Statute Information on TEFRA Cases |
| 8.21.7 | 11-2013 | 39934P | | Barred Statute Procedures |

8.22 Collection Due Process

| | | | | |
|--------|---------|--------|--------|--|
| 8.22.4 | 08-2017 | 49156R | 8.22.2 | Collection Due Process Appeals Program |
| 8.22.5 | 08-2017 | 49157C | 8.22.2 | Receipt, Control and Pre-Conference Considerations |
| 8.22.6 | 08-2017 | 58569K | 8.22.2 | Cases Requiring Special Handling |

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| 8.22.7 | 08-2017 | 58571W | 8.22.2 | Alternatives to Collection Action |
| 8.22.8 | 08-2017 | 58572H | 8.22.2 | Liability Issues and Relief from Liability |
| 8.22.9 | 08-2017 | 58573S | 8.22.2 | Closing and Post Closing Actions |

8.23 Offer in Compromise

| | | | | |
|--------|---------|--------|--------|--|
| 8.23.1 | 04-2016 | 50802K | 8.13.2 | Offer in Compromise Overview |
| 8.23.2 | 04-2019 | 50803V | 8.13.2 | Receipt and Control of Non-Collection Due Process (CDP) Offers |
| 8.23.3 | 08-2017 | 50804G | 8.13.2 | Evaluation of Offers in Compromise |
| 8.23.4 | 12-2016 | 50805R | 8.13.2 | Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers |

8.24 Collection Appeals Program and Jeopardy Levy Appeals

| | | | | |
|--------|---------|--------|--------|----------------------------------|
| 8.24.1 | 12-2014 | 50808Y | 8.20.7 | Collection Appeals Program (CAP) |
| 8.24.2 | 05-2014 | 59045F | 8.24.1 | Jeopardy Levy Appeals |

8.25 Trust Fund Recovery Penalty (TFRP)

| | | | | |
|---------|---------|--------|--------|---|
| 8.25.1* | 09-2018 | 50809J | 8.11.2 | Trust Fund Recovery Penalty (TFRP) Overview and Authority |
| 8.25.2 | 09-2018 | 50810K | 8.11.2 | Working Trust Fund Recovery Penalty Cases in Appeals |

8.26 Alternative Dispute Resolution (ADR) Program

| | | | | |
|---------|---------|--------|-------|--|
| 8.26.1 | 09-2013 | 50812G | | Fast Track Settlement for Large Business and International (LB&I) Taxpayers |
| 8.26.2 | 06-2017 | 50813R | | Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers |
| 8.26.3 | 09-2017 | 50814C | | Fast Track Mediation for Collection Cases |
| 8.26.4 | 09-2013 | 50815N | 8.6.1 | Early Referral Procedures |
| 8.26.5 | 08-2015 | 50909K | | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases |
| 8.26.7 | 03-2014 | 51838W | | Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers |
| 8.26.8 | 09-2012 | 52580Z | | Compliance Assurance Process - Fast Track Settlement |
| 8.26.9 | 03-2015 | 59866Q | | Post-Appeals Mediation Procedures for Collection Cases |
| 8.26.11 | 06-2017 | 64006E | | Rapid Appeals Process (RAP) |

Part 9 Criminal Investigation

(Criminal violations of the Internal Revenue Code and related financial crimes.)

9.1 Criminal Investigation Mission and Strategies

| | | | | |
|-------|---------|--------|-----------|---|
| 9.1.1 | 03-2017 | 36200Y | 9.1 CH. 1 | Mission |
| 9.1.2 | 09-2013 | 36201J | 9.1 CH. 2 | Authority |
| 9.1.3 | 02-2010 | 36229L | 9.1 CH. 3 | Criminal Statutory Provisions and Common Law |
| 9.1.4 | 11-2016 | 36202U | 9.1 CH. 4 | Criminal Investigation Directives and Functional Delegations of Authority |

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9.2 Skills and Training

| | | | | |
|-------|---------|--------|-----------|--------------------------|
| 9.2.1 | 05-2016 | 36231X | 9.2 CH. 1 | Training |
| 9.2.2 | 06-2015 | 36226E | 9.2 CH. 2 | Physical Fitness Program |
| 9.2.3 | 06-2015 | 36228A | 9.4.10 | Use of Force Procedures |

9.3 Disclosure and Publicity

| | | | | |
|-------|---------|--------|-----------|---------------------------------------|
| 9.3.1 | 06-2015 | 36250E | 9.3 CH. 1 | Disclosure |
| 9.3.2 | 02-2012 | 36251P | 9.3 CH. 2 | Publicity and Internal Communications |

9.4 Investigative Techniques

| | | | | |
|--------|---------|--------|------------|--|
| 9.4.1 | 09-2018 | 36203F | 9.4 CH. 1 | Investigation Initiation |
| 9.4.2 | 08-2018 | 36205B | 9.10.2 | SOURCES OF INFORMATION |
| 9.4.4 | 07-2011 | 36207X | 9.10.2 | Requests for Information |
| 9.4.5 | 07-2015 | 36208I | 9.4 CH. 5 | Interviews |
| 9.4.6 | 07-2013 | 36209T | 9.4 CH. 6 | Surveillance and Non-Consensual Monitoring |
| 9.4.7 | 09-2013 | 36210U | 9.4 CH. 7 | CONSENSUAL MONITORING |
| 9.4.8 | 11-2012 | 36211F | 9.4 CH. 8 | Undercover Operations |
| 9.4.9 | 03-2013 | 36212Q | 9.4 CH. 9 | Search Warrants, Evidence and Chain of Custody |
| 9.4.11 | 12-2018 | 36214M | 9.4 CH. 11 | Investigative Services |
| 9.4.12 | 12-2010 | 36215X | 9.10.2 | Arrests |
| 9.4.13 | 08-2015 | 36232I | 9.4 CH 13 | Financial Investigative Task Force |

9.5 Investigative Process

| | | | | |
|--------|---------|--------|------------|--|
| 9.5.1 | 09-2015 | 36216I | 9.5 CH. 1 | Administrative Investigations and General Investigative Procedures |
| 9.5.2 | 09-2015 | 36462Y | 9.5 CH. 2 | Grand Jury Investigations |
| 9.5.3 | 04-2006 | 36218E | 9.5.4 | Criminal Investigation Strategies |
| 9.5.5 | 02-2015 | 36233T | 9.5 CH. 5 | Money Laundering and Currency Crimes |
| 9.5.8 | 09-2015 | 36222M | 9.5 CH. 8 | Investigative Reports |
| 9.5.9 | 03-2012 | 36223X | 9.5 CH. 9 | Methods of Proof |
| 9.5.11 | 11-2011 | 36463J | 9.5 CH. 11 | Other Investigations |
| 9.5.12 | 02-2019 | 49908P | 9.5.10 | Processing Completed Criminal Investigation Reports |
| 9.5.13 | 01-2009 | 36234E | 9.5 CH. 13 | Civil Considerations |
| 9.5.14 | 09-2005 | 36235P | 9.5 CH. 14 | Closing Procedures |

9.6 Trial and Court Related Activities

| | | | | |
|-------|---------|--------|-----------|--|
| 9.6.2 | 08-2008 | 36464U | 9.6 CH. 2 | Plea Agreements and Sentencing Process |
| 9.6.3 | 11-2013 | 36465F | 9.6 CH. 3 | Pre-Trial Procedures |
| 9.6.4 | 05-2012 | 36225T | 9.6 CH. 4 | Trial |

9.7 Asset Seizure and Forfeiture

| | | | | |
|-------|---------|--------|-----------|--|
| 9.7.1 | 03-2015 | 36428C | 9.7 CH. 1 | Roles, Responsibilities, and Authorities |
| 9.7.2 | 07-2015 | 35087F | 9.7 CH. 2 | Civil Seizure and Forfeiture |

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| 9.7.3 | 03-2015 | 36431Z | 9.7 CH. 4 | Criminal Forfeiture |
| 9.7.4 | 11-2013 | 36433V | 9.7 CH. 6 | PRE-SEIZURE PLANNING |
| 9.7.5 | 05-2012 | 36432K | 9.7 CH. 5 | Forms, Processing, and Documentation |
| 9.7.6 | 03-2013 | 36435R | 9.7 CH. 8 | Custody and Storage of Seized Assets |
| 9.7.7 | 08-2015 | 36436C | 9.7 CH. 9 | Claims And Petitions |
| 9.7.8 | 07-2014 | 36437N | 9.7.10 | Disposition of Seized and Forfeited Property |
| 9.7.9 | 07-2015 | 37396N | 9.7.12 | Equitable Sharing and Reverse Asset Sharing |
| 9.7.10 | 10-2013 | 37219Z | | International Seizures and Forfeitures |
| 9.7.11 | 11-2014 | 36438Y | 9.7 CH. 11 | Abandoned Property |
| 9.7.12 | 04-2013 | 36439J | 9.7 CH. 12 | Evidence Seizures |
| 9.7.13 | 05-2012 | 36440K | 9.7 CH. 13 | Title 26 Seizures for Forfeiture |

9.8 Scheme Development

| | | | | |
|-------|---------|--------|-----------|---------------------------|
| 9.8.1 | 05-2012 | 36442G | 9.8 CH. 1 | Scheme Development Center |
|-------|---------|--------|-----------|---------------------------|

9.9 Criminal Investigation Management Information System (CIMIS)

| | | | | |
|-------|---------|--------|-----------|---|
| 9.9.1 | 10-2017 | 36446Y | 9.9 CH. 1 | Employee Criminal Investigation Management Information System Responsibilities and Procedures |
| 9.9.4 | 11-2018 | 36449F | 9.9.12 | Criminal Investigation Management Information System Data Fields |

9.10 Administrative Databases and Software

| | | | | |
|--------|---------|--------|------------|--|
| 9.10.1 | 06-2010 | 36425V | 9.10 CH. 1 | Criminal Investigation Management Information System Equipment Inventory |
|--------|---------|--------|------------|--|

9.11 Fiscal and Personnel Matters

| | | | | |
|--------|---------|--------|------------|------------------------------|
| 9.11.1 | 01-2012 | 36461N | 9.11 CH. 1 | Fiscal and Budgetary Matters |
| 9.11.2 | 08-2015 | 36466Q | 9.11 CH. 2 | Domestic and Foreign Travel |
| 9.11.3 | 09-2018 | 36459B | 9.11 CH. 3 | INVESTIGATIVE PROPERTY |
| 9.11.4 | 11-2012 | 36460C | 9.11 CH. 4 | Personnel Matters |

9.12 Administrative and Recordkeeping Matters

| | | | | |
|--------|---------|--------|-----------|---|
| 9.12.1 | 07-2013 | 36416K | 9.12 CH 1 | Miscellaneous Administrative Procedures |
|--------|---------|--------|-----------|---|

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 Physical Security Program

| | | | | |
|---------|---------|--------|---------|------------------------------------|
| 10.2.1 | 09-2017 | 51711E | 1.16.1 | Physical Security |
| 10.2.5 | 07-2018 | 51716H | 10.2.4 | Identification Media |
| 10.2.6 | 09-2017 | 51717S | 1.16.6 | Non-Enforcement Pocket Commissions |
| 10.2.8 | 05-2016 | 51720P | 1.16.8 | Incident Reporting |
| 10.2.9 | 10-2017 | 51721A | 1.16.9 | Occupant Emergency Planning |
| 10.2.11 | 08-2016 | 51724H | 1.16.11 | Basic Security Concepts |

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| 10.2.12 | 10-2017 | 51725S | 1.16.12 | Security Guard and Explosive Detector Dog Services and Programs |
| 10.2.14 | 08-2016 | 51728Z | 10.2.16 | Methods of Providing Protection |
| 10.2.15 | 08-2016 | 51729K | 1.16.15 | Minimum Protection Standards (MPS) |
| 10.2.18 | 07-2018 | 71162H | | Physical Access Control (PAC) |

10.5 Privacy and Information Protection

| | | | | |
|---------|---------|--------|---------|---|
| 10.5.1 | 03-2018 | 49876Q | 10.2.13 | Privacy Policy |
| 10.5.2 | 11-2018 | 49877B | | Privacy Compliance and Assurance (PCA) Program |
| 10.5.4 | 08-2018 | 49879X | 10.5.3 | Incident Management Program |
| 10.5.5 | 07-2018 | 49880Y | | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements |
| 10.5.7 | 10-2018 | 49882U | 1.2.4 | Use of Pseudonyms by IRS Employees |
| 10.5.8* | 02-2018 | 49883F | 10.8.8 | Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments |

10.6 Continuity Operations

| | | | | |
|--------|---------|--------|---------|----------------------------------|
| 10.6.1 | 03-2014 | 59988F | 10.2.10 | Continuity Planning Requirements |
|--------|---------|--------|---------|----------------------------------|

10.8 Information Technology (IT) Security

| | | | | |
|----------|---------|--------|-------------|---|
| 10.8.1* | 07-2015 | 49446Y | 10.8.3 | Policy and Guidance |
| 10.8.2* | 09-2016 | 49072Q | 2.1.10 | IT Security Roles and Responsibilities |
| 10.8.5* | 02-2018 | 53312F | | Domain Name System Security Extensions (DNSSEC) Security Policy |
| 10.8.6* | 11-2018 | 50384V | | Application Security and Development |
| 10.8.7* | 06-2018 | 53313Q | | Mac OS X Security Policy |
| 10.8.9* | 05-2018 | 53314B | | Virtualization Security Policy |
| 10.8.10* | 06-2018 | 50850U | LEM 10.8.10 | Linux and Unix Security Policy |
| 10.8.20* | 06-2018 | 50853B | | Windows Security Policy |
| 10.8.21* | 06-2018 | 54962B | 10.8.4 | Database Security Policy |
| 10.8.22* | 06-2018 | 55175G | 10.8.42 | Web Server Security Policy |
| 10.8.24* | 03-2019 | 68066U | | Cloud Computing Security Policy |
| 10.8.26* | 02-2017 | 49826K | 25.10.20 | Government Furnished and Personally Owned Mobile Device Security Policy |
| 10.8.27 | 06-2017 | 50851F | | Personal Use of Government Furnished Information Technology Equipment and Resources |
| 10.8.30* | 09-2018 | 50509G | 25.10.10 | Unisys Operating Systems Security Standards |
| 10.8.32* | 07-2018 | 50510H | LEM 25.10.4 | IBM Mainframe System Security Requirements |
| 10.8.34* | 03-2019 | 50208S | 2.3.9 | IDRS Security Controls |
| 10.8.40* | 06-2016 | 50854M | | Wireless Security Policy |
| 10.8.50* | 04-2016 | 49074M | 25.10.12 | Servicewide Security Patch Management |
| 10.8.52* | 08-2017 | 51042W | | IRS Public Key Infrastructure (PKI) X.509 Certificate Policy |
| 10.8.54* | 11-2018 | 51043H | LEM 10.8.54 | Minimum Firewall Administration Requirements |
| 10.8.55* | 02-2017 | 66020C | | Network Security Policy |

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| 10.8.60* | 09-2015 | 51228U | | IT Service Continuity Management (ITSCM) Policy and Guidance |
| 10.8.62 | 09-2015 | 51230G | | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process |

10.9 National Security Information

| | | | | |
|--------|---------|--------|-------|-------------------------------|
| 10.9.1 | 08-2012 | 51732H | 1.9.1 | National Security Information |
|--------|---------|--------|-------|-------------------------------|

10.23 Personnel Security

| | | | | |
|---------|---------|--------|--------|--|
| 10.23.1 | 08-2016 | 51141M | 1.23.1 | Personnel Security |
| 10.23.2 | 04-2019 | 51142X | 1.23.2 | Contractor Investigations |
| 10.23.3 | 06-2016 | 51144T | 1.23.3 | Personnel Security/Suitability Program |

Part 11 Communications and Liaison

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

11.1 Communications

| | | | | |
|--------|---------|--------|------------|---|
| 11.1.1 | 07-2015 | 31861T | 1.19 CH. 1 | Introduction |
| 11.1.2 | 10-2014 | 33001D | 1.19 CH. 2 | News Coverage of Tax Prosecutions |
| 11.1.3 | 10-2014 | 31863P | 1.19 CH. 3 | Contact with the Public and the Media |
| 11.1.4 | 02-2015 | 37584X | 2.25.9 | Content Policies and Standards for Intranet Sites |

11.3 Disclosure of Official Information

| | | | | |
|---------|---------|--------|--------------|--|
| 11.3.1 | 03-2018 | 30423R | 1.3 CH. 1 | Introduction to Disclosure |
| 11.3.2 | 01-2017 | 30424C | 1.3 CH. 2 | Disclosure to Persons with a Material Interest |
| 11.3.3 | 01-2016 | 30425N | 1.3 CH. 3 | Disclosure to Designees and Practitioners |
| 11.3.4 | 05-2017 | 30426Y | 1.3 CH. 4 | Congressional Inquiries |
| 11.3.5 | 05-2017 | 30427J | 1.3 CH. 5 | Fees |
| 11.3.6 | 10-2017 | 30428U | 1.3 CH. 6 | Seals and Certifications |
| 11.3.7 | 11-2017 | 30429F | 1.3 CH. 7 | Freedom of Information Act Reading Room Operations |
| 11.3.8 | 04-2017 | 30431R | 1.3 CH. 8 | Disclosure of Written Determinations |
| 11.3.9 | 06-2012 | 30432C | 7.8.2 CH. 50 | Exempt Organizations |
| 11.3.10 | 06-2015 | 30433N | 1.3 CH. 10 | Employee Plans Information |
| 11.3.11 | 03-2019 | 30434Y | 1.3 CH. 11 | Other Information Available to the Public |
| 11.3.12 | 09-2018 | 30435J | 1.3 CH. 12 | Designation of Documents |
| 11.3.13 | 04-2017 | 30436U | 1.3 CH. 13 | Freedom of Information Act |
| 11.3.14 | 05-2018 | 30437F | 1.3 CH. 14 | Privacy Act General Provisions |
| 11.3.15 | 05-2018 | 30438Q | 1.3 CH. 15 | Privacy Act Publication and Reporting Requirements |
| 11.3.16 | 05-2018 | 30439B | 1.3 CH. 16 | Privacy Act Notification Programs |
| 11.3.17 | 05-2018 | 30440C | 1.3 CH. 17 | Privacy Act Recordkeeping Restrictions |
| 11.3.18 | 08-2018 | 30441N | 1.3 CH. 18 | Privacy Act Access and Amendment of Records |
| 11.3.19 | 05-2018 | 30442Y | 1.3 CH. 19 | Privacy Act Accounting for Disclosures |

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| 11.3.20 | 08-2018 | 30443J | 1.3 CH. 20 | Personnel Records |
| 11.3.21 | 07-2017 | 30444U | 1.3 CH. 21 | Investigative Disclosure |
| 11.3.22 | 05-2018 | 30445F | 1.3 CH. 22 | Disclosure to Federal Officers and Employees for Tax Administration Purposes |
| 11.3.23 | 12-2017 | 30446Q | 1.3 CH. 23 | Disclosure to the Government Accountability Office (GAO) |
| 11.3.24 | 07-2008 | 30447B | 1.3 CH. 24 | Disclosures to Contractors |
| 11.3.25 | 03-2018 | 30448M | 1.3 CH. 25 | Disclosure to Foreign Countries Pursuant to Tax Treaties |
| 11.3.26 | 07-2017 | 30449X | 1.3 CH. 26 | Wagering Tax Information |
| 11.3.27 | 05-2017 | 30450Y | 1.3 CH. 27 | Disclosure of Returns and Return Information to Grand Juries |
| 11.3.28 | 07-2018 | 30451J | 1.3 CH. 28 | Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws |
| 11.3.29 | 09-2009 | 30452U | 1.3 CH. 29 | Disclosure to Federal Agencies for Administration of Nontax Laws |
| 11.3.30 | 02-2017 | 30453F | 1.3 CH. 30 | Disclosure to the President |
| 11.3.31 | 10-2017 | 30454Q | 1.3 CH. 31 | Tax Check Reports on Federal Appointees |
| 11.3.32 | 10-2010 | 30455B | 1.3 CH. 32 | Disclosure to States for Tax Administration Purposes |
| 11.3.33 | 10-2013 | 30456M | 1.3 CH. 33 | Other Disclosures to State and Local Governments |
| 11.3.34 | 07-2017 | 30457X | 1.3 CH. 34 | Disclosure for Non-tax Criminal Violations |
| 11.3.35 | 04-2018 | 30458I | 1.3 CH. 35 | Requests and Demands for Testimony and Production of Documents |
| 11.3.36 | 07-2015 | 30459T | 1.3 CH. 36 | Safeguard Review Program |
| 11.3.37 | 10-2010 | 30461F | 1.3 CH. 37 | Recordkeeping and Accounting for Disclosures |
| 11.3.38 | 09-2017 | 30462Q | 1.3 CH. 38 | Role and Responsibilities of Disclosure Managers |
| 11.3.39 | 09-2013 | 30463B | 1.3 CH. 39 | Computer Matching and Privacy Protection Act |
| 11.3.40 | 08-2017 | 30464M | 1.3 CH. 40 | Disclosures Involving Trust Fund Recovery Penalty Assessments |

11.4 Office of Governmental Liaison

| | | | | |
|--------|---------|--------|------------|---------------------------------|
| 11.4.1 | 12-2017 | 33481B | 11.4.3 | Governmental Liaison Operations |
| 11.4.2 | 10-2017 | 33482M | 104.1 CH 9 | Data Exchange Program |

11.5 Legislative Affairs

| | | | | |
|--------|---------|--------|---------|---|
| 11.5.1 | 08-2006 | 48639B | | Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) |
| 11.5.2 | 12-2018 | 39914X | | Congressional Affairs Program |
| 11.5.4 | 06-2015 | 67879V | 11.53.3 | Legislative Analysis and Tracking Implementation Services Program |

11.51 Large Business and International Communications

| | | | | |
|---------|---------|--------|--|--|
| 11.51.1 | 06-2008 | 49775E | | TIGTA and GAO Audit Program Process at the LMSB Division |
| 11.51.2 | 06-2016 | 68000E | | LB&I Intranet Publishing Standards |

11.53 Small Business/Self-Employed

| | | | | |
|---------|---------|--------|--|--------------------------|
| 11.53.2 | 04-2015 | 48691T | | SB/SE CSO Communications |
|---------|---------|--------|--|--------------------------|

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 11.53.3 | 04-2015 | 48692E | 11.53.4 | CSO Support, Disaster Assistance and Issue Management Resolution System |
| 11.53.4 | 04-2015 | 48693P | | TIGTA/GAO |
| 11.53.5 | 01-2015 | 48694A | | Stakeholder Liaison (SL) Activities |

11.55 Wage and Investment

| | | | | |
|---------|---------|--------|--|--|
| 11.55.2 | 10-2018 | 49223X | | Wage and Investment Communications and Liaison |
|---------|---------|--------|--|--|

Part 13 Taxpayer Advocate Service

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

13.1 Taxpayer Advocate Case Procedures

| | | | | |
|---------|---------|--------|-------------|---|
| 13.1.1 | 12-2014 | 30650A | 13.1 CH. 1 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure |
| 13.1.2 | 03-2012 | 30652W | 13.1 CH. 2 | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) |
| 13.1.3 | 08-2016 | 30653H | 13.1 CH. 3 | Definition of Terms/Use of Abbreviations |
| 13.1.4 | 10-2004 | 35723S | | TAS Authorities |
| 13.1.5 | 02-2011 | 30655D | 13.1 CH. 5 | Taxpayer Advocate Service (TAS) Confidentiality |
| 13.1.6 | 10-2014 | 30657Z | 13.1 CH. 6 | Casework Communications |
| 13.1.7 | 02-2016 | 30658K | 13.1 CH. 7 | Taxpayer Advocate Service (TAS) Case Criteria |
| 13.1.8 | 04-2017 | 30659V | 13.1 CH. 8 | Congressional Affairs Program |
| 13.1.9 | 10-2004 | 30660W | 13.2.3 | Executive Correspondence Case Procedures |
| 13.1.10 | 05-2012 | 30661H | 13.1 CH. 10 | Special Processes |
| 13.1.11 | 06-2015 | 30662S | 13.1 CH. 11 | Case and Inventory Management |
| 13.1.12 | 03-2012 | 30663D | 13.1 CH. 12 | Technical Advisors and the Virtual Team Process |
| 13.1.14 | 10-2004 | 35726Z | | Suspension of the Statutes of Limitation Under IRC §7811(d) |
| 13.1.15 | 08-2016 | 35727K | 13.1.5 | Customer Complaints/RRA98 §1203 Procedures |
| 13.1.16 | 04-2017 | 35728V | 13.1.7 | TAS Intake and Case Receipt Process |
| 13.1.17 | 08-2013 | 47430U | 13.1.7 | TAS Case Transfer Process |
| 13.1.18 | 05-2016 | 47431F | 13.1.7 | Processing TAS Cases |
| 13.1.19 | 05-2016 | 47432Q | 13.1.7 | TAS Operations Assistance Request (OAR) Process. |
| 13.1.20 | 05-2016 | 47433B | 13.1.7 | TAS Taxpayer Assistance Order (TAO) Process |
| 13.1.21 | 05-2016 | 47434M | 13.1.7 | TAS Case Closing and Reopen Case Procedures |
| 13.1.22 | 01-2016 | 49944H | | Manual Inventory Balancing Procedures |
| 13.1.24 | 03-2019 | 71441H | | Advocating for Case Resolution |

13.2 Systemic Advocacy

| | | | | |
|--------|---------|--------|------------|---|
| 13.2.1 | 07-2009 | 30665Z | 13.2 CH. 1 | Processing Advocacy Issues |
| 13.2.2 | 07-2009 | 30666K | 13.2 CH. 2 | Inventory Control and Working an Assignment |

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

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|-------------------|----------------------|-----------------------|-----------------------|--------------------------|
| 13.3.1 | 03-2012 | 30667V | 13.3 CH. 1 | NTA Toll-free Procedures |

13.4 TAS TAMIS Guide

| | | | | |
|--------|---------|--------|--|--|
| 13.4.1 | 03-2009 | 32655X | | General TAMIS Information |
| 13.4.2 | 01-2016 | 35620K | | Administration and Security |
| 13.4.3 | 03-2019 | 35621V | | TAMIS Training |
| 13.4.4 | 05-2009 | 35622G | | Navigation/Querying |
| 13.4.5 | 06-2015 | 35623R | | Initiating and Working a Case on TAMIS |
| 13.4.6 | 05-2009 | 35624C | | Management Inventory Screens |
| 13.4.7 | 04-2017 | 35625N | | Administrative Reports |
| 13.4.8 | 03-2011 | 35626Y | | Report Writing |

13.5 TAS Balanced Measures

| | | | | |
|--------|---------|--------|-------|-----------------------------|
| 13.5.1 | 10-2001 | 32657T | 1.5.8 | TAS Balanced Measure System |
|--------|---------|--------|-------|-----------------------------|

13.6 Taxpayer Advocate Service Communications

| | | | | |
|--------|---------|--------|--|--------------------------------------|
| 13.6.1 | 02-2012 | 35731S | | Internal and External Communications |
|--------|---------|--------|--|--------------------------------------|

13.7 Taxpayer Advocacy Panel Program

| | | | | |
|--------|---------|--------|--|--|
| 13.7.1 | 09-2014 | 47230S | | Taxpayer Advocacy Panel Operating Procedures |
|--------|---------|--------|--|--|

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 Penalty Handbook

| | | | | |
|----------|---------|--------|-------------|--|
| 20.1.1* | 11-2017 | 33067T | LEM 20.1.1 | Introduction and Penalty Relief |
| 20.1.2* | 03-2019 | 33068E | LEM 5.1 | Failure To File/Failure To Pay Penalties |
| 20.1.3* | 07-2018 | 33071B | LEM 20.1.3 | Estimated Tax Penalties |
| 20.1.4* | 02-2018 | 36750J | LEM 5.1 | Failure to Deposit Penalty |
| 20.1.5 | 04-2019 | 33073X | LEM 5.1 | Return Related Penalties |
| 20.1.6 | 07-2017 | 33072M | LEM 5.1 | Preparer, Promoter, Material Advisor Penalties |
| 20.1.7* | 10-2017 | 33064M | LEM 20.1.7 | Information Return Penalties |
| 20.1.8* | 04-2018 | 33063B | 120.1 CH. 8 | Employee Plans and Exempt Organizations Miscellaneous Civil Penalties |
| 20.1.9 | 11-2015 | 33061F | 120.1 CH. 9 | International Penalties |
| 20.1.10* | 04-2018 | 33062Q | LEM 20.1.10 | Miscellaneous Penalties |
| 20.1.11* | 05-2018 | 50742T | LEM 20.1.10 | Excise Tax and Estate and Gift Tax Penalties |
| 20.1.12 | 12-2017 | 52679Z | | Penalties Applicable to Incorrect Appraisals |

20.2 Interest

| | | | | |
|---------|---------|--------|----------|---|
| 20.2.1* | 04-2016 | 32961E | 20.2.11 | Interest Introduction, Standards and Guidelines |
| 20.2.4* | 03-2015 | 32965W | LEM 20.2 | Overpayment Interest |
| 20.2.5* | 07-2017 | 32966H | 20.2.8 | Interest on Underpayments |
| 20.2.7* | 11-2018 | 32968D | 20.2.8 | Abatement and Suspension of Debit Interest |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 20.2.9 | 08-2013 | 32971A | 104.8 CH. 10 | Interest on Carryback of Net Operating Loss |
| 20.2.10* | 08-2018 | 32973W | 104.8 CH 20 | Interest on Estate, Excise, Employment, and Foreign Taxes |
| 20.2.11 | 11-2018 | 32974H | 104.8 CH 18 | Miscellaneous Interest Provisions |
| 20.2.14* | 02-2017 | 32978Z | 104.8 | Netting of Overpayment and Underpayment Interest |

20.3 Penalty Program Internal Processes

| | | | | |
|--------|---------|--------|--|---------------------------------------|
| 20.3.1 | 04-2018 | 69216A | | Civil Penalty Accuracy Review Process |
|--------|---------|--------|--|---------------------------------------|

Part 21 Customer Account Services

(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)

21.1 Accounts Management and Compliance Services Operations

| | | | | |
|---------|---------|--------|---------|--|
| 21.1.1 | 09-2018 | 36800E | 21.1.1 | Accounts Management and Compliance Services Overview |
| 21.1.2 | 09-2017 | 36801P | 21.2 | Reference Materials Overview |
| 21.1.3* | 09-2018 | 36802A | 21.3.12 | Operational Guidelines Overview |
| 21.1.7* | 09-2018 | 38746V | | Campus Support |

21.2 Systems and Research Programs

| | | | | |
|---------|---------|--------|---------|----------------------------------|
| 21.2.1* | 09-2018 | 36806S | 21.3.13 | Systems |
| 21.2.2 | 09-2018 | 36807D | 21.3 | Research |
| 21.2.3* | 08-2018 | 36808O | 21.2.4 | Transcripts |
| 21.2.4* | 09-2018 | 36809Z | 21.2.5 | Master File Accounts Maintenance |

21.3 Taxpayer Contacts

| | | | | |
|---------|---------|--------|------------|---|
| 21.3.1* | 08-2018 | 36811L | 21.6 | Taxpayer Contacts Resulting From Notice Issuance |
| 21.3.3 | 08-2018 | 36813H | 21.3.2 | Incoming and Outgoing Correspondence/Letters |
| 21.3.4* | 09-2018 | 36814S | 21.1.6 | Field Assistance |
| 21.3.5 | 08-2018 | 28016E | 21.5.11 | Taxpayer Inquiry Referrals Form 4442 |
| 21.3.6 | 09-2018 | 28017P | 21.3.3 | Forms and Information Requests |
| 21.3.7* | 09-2018 | 28789Q | 121.3 CH 7 | Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) |
| 21.3.8 | 08-2018 | 32596R | | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations |
| 21.3.9* | 08-2018 | 33093P | 3.13.2 | Processing Reporting Agents File Authorizations |
| 21.3.10 | 09-2018 | 33204M | 21.1.3 | Practitioner Priority Service (PPS) |
| 21.3.11 | 12-2018 | 54528B | 3.42.7 | Information Returns Reporting Procedures |

21.4 Refund Inquiries

| | | | | |
|---------|---------|--------|------|-------------------------------------|
| 21.4.1* | 08-2018 | 36815D | 21.8 | Refund Research |
| 21.4.2* | 08-2018 | 36816O | 21.8 | Refund Trace and Limited Payability |
| 21.4.3* | 09-2018 | 36817Z | 21.8 | Returned Refunds/Releases |

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| 21.4.4* | 09-2018 | 36818K | 21.8 | Manual Refunds |
| 21.4.5* | 09-2018 | 36819V | 21.8 | Erroneous Refunds |
| 21.4.6* | 08-2018 | 36820W | 21.8 | Refund Offset |

21.5 Account Resolution

| | | | | |
|----------|---------|--------|----------|-------------------------------|
| 21.5.1* | 08-2018 | 36821H | 21.5.7 | General Adjustments |
| 21.5.2* | 08-2018 | 36822S | 21.5.8 | Adjustment Guidelines |
| 21.5.3* | 09-2018 | 36823D | 21.5.9 | General Claims Procedures |
| 21.5.4* | 09-2018 | 36824O | 21.5.10 | General Math Error Procedures |
| 21.5.5 | 09-2018 | 36825Z | 21.5.5 | Unpostables |
| 21.5.6* | 09-2018 | 36826K | 21.3.12 | Freeze Codes |
| 21.5.7* | 08-2018 | 36827V | 21.5.3 | Payment Tracers |
| 21.5.8* | 09-2017 | 36828G | 21.5.4 | Credit Transfers |
| 21.5.9* | 08-2018 | 36829R | 21.5.2 | Carrybacks |
| 21.5.10* | 09-2018 | 36830S | 21.6.8 | Examination Issues |
| 21.5.11* | 06-2018 | 36831D | 3.15.259 | Employee Plan Accounts |

21.6 Individual Tax Returns

| | | | | |
|---------|---------|--------|----------|---|
| 21.6.1* | 09-2018 | 36832O | 21.13 | Filing Status and Exemption Adjustments |
| 21.6.2* | 08-2018 | 36833Z | 21.6.7 | Adjusting TIN-Related Problems |
| 21.6.3* | 09-2018 | 36834K | 21.6.2 | Credits |
| 21.6.4* | 08-2018 | 36835V | 21.6.3 | Tax Computation / Accounting Period Changes |
| 21.6.5* | 09-2018 | 36836G | 21.6.9 | Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) |
| 21.6.6* | 08-2018 | 36837R | 21.6.6 | Specific Claims and Other Issues |
| 21.6.7* | 08-2018 | 36838C | 21.6.4 | Adjusting Individual Tax Accounts |
| 21.6.8 | 08-2018 | 36839N | 25.15.13 | Split Spousal Assessments (MFT 31 / MFT 65) |

21.7 Business Tax Returns and Non-Master File Accounts

| | | | | |
|----------|---------|--------|--------|---|
| 21.7.1* | 09-2018 | 36841Z | 21.7.6 | BMF/NMF Miscellaneous Information |
| 21.7.2* | 08-2018 | 36842K | 21.7.6 | Employment and Railroad Tax Returns |
| 21.7.3* | 09-2018 | 36843V | 21.14 | Unemployment Taxes |
| 21.7.4* | 09-2018 | 36844G | 21.14 | Income Taxes/Information Returns |
| 21.7.5* | 08-2017 | 36845R | 21.14 | Estate and Gift Tax Returns |
| 21.7.7* | 12-2018 | 36847N | 21.7.7 | Exempt Organizations and Tax Exempt Bonds |
| 21.7.8* | 08-2017 | 36848Y | 21.14 | Excise Taxes |
| 21.7.9* | 09-2018 | 36849J | 21.14 | BMF Duplicate Filing Conditions |
| 21.7.10 | 09-2018 | 36850K | 21.14 | No-Merge Cases |
| 21.7.11* | 09-2018 | 36851V | 21.14 | Additional Computer Paragraph Notices and Transcripts |
| 21.7.12* | 08-2018 | 36852G | 21.8.3 | Non-Master File (NMF) Adjustments |
| 21.7.13* | 08-2018 | 32186R | 21.7.1 | Assigning Employer Identification Numbers (EINs) |

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21.8 International

| | | | | |
|---------|---------|--------|----------|---|
| 21.8.1* | 08-2018 | 49813H | 3.15.128 | IMF International Adjustments |
| 21.8.2* | 08-2018 | 49814S | 3.15.129 | BMF International Adjustments |
| 21.8.4* | 08-2018 | 49817Z | 3.38.128 | United States Certification for Reduced Tax Rates in Tax Treaty Countries |
| 21.8.5* | 08-2018 | 50502H | 3.21.25 | Miscellaneous FIRPTA Related Issues |
| 21.8.6 | 08-2018 | 49818K | 3.21.25 | Exemptions from US Withholding (Form 8233) |
| 21.8.7 | 07-2017 | 69286Y | | Form-Related Communication |

21.10 Quality Assurance

| | | | | |
|---------|---------|--------|---------|---|
| 21.10.1 | 09-2018 | 36867F | 21.10.2 | 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 |
|---------|---------|--------|---------|---|

Part 22 Taxpayer Education and Assistance

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

22.24 IRS Taxpayer Burden Reduction

| | | | | |
|---------|---------|--------|--|---|
| 22.24.1 | 01-2016 | 37489Z | | Servicewide Burden Reduction Activities |
|---------|---------|--------|--|---|

22.30 Wage and Investment Outreach Procedures

| | | | | |
|---------|---------|--------|---------|---|
| 22.30.1 | 09-2018 | 36870C | 21.10.6 | Stakeholder Partnerships, Education and Communication |
|---------|---------|--------|---------|---|

22.31 Multilingual Initiatives

| | | | | |
|---------|---------|--------|--|-----------------------|
| 22.31.1 | 10-2018 | 39864C | | IRS Language Services |
|---------|---------|--------|--|-----------------------|

22.40 Federal, State and Local Governments

| | | | | |
|---------|---------|--------|--|----------|
| 22.40.1 | 08-2016 | 38104J | | Outreach |
|---------|---------|--------|--|----------|

22.41 Indian Tribal Governments

| | | | | |
|---------|---------|--------|--|----------|
| 22.41.1 | 09-2018 | 35210K | | Outreach |
|---------|---------|--------|--|----------|

22.42 TEB Taxpayer Education and Assistance

| | | | | |
|---------|---------|--------|--|--|
| 22.42.1 | 08-2017 | 35364J | | Tax Exempt Bonds Customer Education and Outreach |
|---------|---------|--------|--|--|

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 Fraud Handbook

| | | | | |
|---------|---------|--------|-------------|------------------------------------|
| 25.1.1 | 01-2014 | 27681V | 104.2 CH. 1 | Overview/Definitions |
| 25.1.2 | 08-2016 | 27682G | 104.2 CH. 2 | Recognizing and Developing Fraud |
| 25.1.3* | 08-2016 | 27683R | 104.2 CH. 3 | Criminal Referrals |
| 25.1.4 | 10-2016 | 27684C | 104.2 CH. 4 | Administrative Joint Investigation |

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| 25.1.5 | 06-2016 | 27685N | 104.2 CH. 5 | Grand Jury Investigations |
| 25.1.6 | 04-2016 | 27686Y | 104.2 CH. 6 | Civil Fraud |
| 25.1.7 | 11-2015 | 27687J | 104.2 CH. 7 | Failure to File |
| 25.1.8 | 10-2016 | 27688U | 104.2 CH. 8 | Field Collection |
| 25.1.9* | 07-2016 | 27689F | 104.2 CH. 9 | Tax Exempt and Government Entities (TE/GE) |
| 25.1.10 | 03-2015 | 34951C | | LB&I Fraud Procedures |
| 25.1.11* | 11-2017 | 49714R | | Campus Collection Fraud Procedures |
| 25.1.12 | 07-2017 | 50016Q | | Bank Secrecy Act (BSA) Willfulness Referral Procedures |
| 25.1.14 | 04-2016 | 54034A | | Campus Examination Fraud Procedures |

25.2 Information and Whistleblower Awards

| | | | | |
|--------|---------|--------|-------------|--|
| 25.2.1 | 04-2019 | 27541K | 104.4 CH. 1 | General Operating Division Guidance for Working Whistleblower Claims |
| 25.2.2 | 04-2019 | 27544R | 104.4 CH. 2 | Whistleblower Awards |
| 25.2.3 | 08-2001 | 27546N | 104.4 CH. 3 | Reimbursements to State/Local Law Enforcement Agencies |

25.3 Litigation and Judgments

| | | | | |
|---------|---------|--------|-------------|---|
| 25.3.1 | 08-2013 | 30351I | 105.2 CH. 1 | General Guidelines |
| 25.3.2* | 12-2017 | 30397G | LEM 25.3.2 | Suits by the United States |
| 25.3.3 | 01-2017 | 30398R | 105.2 CH. 3 | Suits Against the United States and Claims for Damages under IRC § 7433 |
| 25.3.4 | 07-2010 | 30399C | 105.2 CH. 4 | Suits against IRS Employees |
| 25.3.5 | 03-2012 | 30400S | 105.2 CH. 5 | Judgment Follow-up |
| 25.3.6 | 09-2013 | 52749M | 25.3.1 | Open Litigation Control, Monitoring and Closing Actions |
| 25.3.7 | 12-2011 | 55406W | | Reconciling Non-Insolvency LAMS Reports |

25.4 Employee Protection

| | | | | |
|--------|---------|--------|----------|--------------------------------|
| 25.4.1 | 10-2018 | 32998R | LEM 25.4 | Potentially Dangerous Taxpayer |
| 25.4.2 | 10-2018 | 36337M | LEM 25.4 | Caution Upon Contact Taxpayer |

25.5 Summons

| | | | | |
|---------|---------|--------|--------------|--|
| 25.5.1 | 09-2014 | 27528R | 109.1 CH. 1 | Introduction |
| 25.5.2 | 07-2015 | 27529C | 109.1 CH. 2 | Preparation |
| 25.5.3* | 12-2016 | 27530D | 109.1 CH. 3 | Procedures |
| 25.5.4 | 07-2015 | 27532Z | 109.1 CH. 4 | Examination of Books and Witnesses |
| 25.5.5 | 12-2015 | 27533K | 109.1 CH. 5 | Summons for Taxpayer Records and Testimony |
| 25.5.6 | 03-2017 | 27534V | 109.1 CH. 6 | Summonses on Third-Party Witnesses |
| 25.5.7 | 02-2016 | 27536R | 109.1 CH. 7 | Special Procedures for John Doe Summonses |
| 25.5.8 | 01-2016 | 27537C | 109.1 CH. 8 | Use of Summons Special Applications |
| 25.5.9 | 04-2017 | 27538N | 109.1 CH. 9 | Fees and Costs for Summoned Witnesses |
| 25.5.10 | 05-2016 | 27539Y | 109.1 CH. 10 | Enforcement of Summons |

25.6 Statute of Limitations

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| 25.6.1* | 09-2018 | 36881J | LEM 25.6 | Statute of Limitations Processes and Procedures |
| 25.6.22 | 03-2019 | 28778J | 121.2 CH 22 | Extension of Assessment Statute of Limitations By Consent |
| 25.6.23* | 03-2018 | 29221J | 121.2 CH 23 | Examination Process-Assessment Statute of Limitations Controls |

25.7 Exempt Organizations Business Master File

| | | | | |
|--------|---------|--------|-------------|--|
| 25.7.1 | 12-2017 | 27768D | 25.7.2 | Exempt Organizations/Business Master File and Support Processing |
| 25.7.3 | 12-2017 | 27772L | 7.3.4 CH. 3 | Group Exemption Procedures |
| 25.7.5 | 12-2017 | 27774H | 7.3.4 CH. 5 | Exempt Organizations Extracts and On-Line Programs |
| 25.7.6 | 12-2017 | 27776D | 7.3.4 CH. 6 | Cumulative List (Publication 78) |
| 25.7.7 | 12-2017 | 35833P | 7.3.2 CH. 3 | EO/BMF Reports |

25.12 Delinquent Return Refund Hold Program

| | | | | |
|----------|---------|--------|-------------|--|
| 25.12.1* | 12-2017 | 36795W | LEM 25.12.1 | Processing Refund Hold Program Inventory |
|----------|---------|--------|-------------|--|

25.13 Taxpayer Correspondence

| | | | | |
|---------|---------|--------|--------|--|
| 25.13.1 | 02-2018 | 57125U | 21.3.1 | Office of Taxpayer Correspondence Services |
|---------|---------|--------|--------|--|

25.15 Relief from Joint and Several Liability

| | | | | |
|-----------|---------|--------|--------------|--|
| 25.15.1 | 06-2017 | 30263Z | LEM 25.15.1 | Introduction |
| 25.15.2 | 11-2017 | 30264K | 104.5 CH. 2 | General Procedures/Employees With Taxpayer Contact |
| 25.15.3* | 12-2016 | 30266G | 104.5 CH. 3 | Technical Provisions of IRC 6015 |
| 25.15.5 | 07-2017 | 32027Z | 25.18.3 | Relief from Community Property Laws |
| 25.15.6 | 06-2017 | 30268C | 104.5 CH. 6 | Field Examination Procedures |
| 25.15.7* | 12-2016 | 30269N | 25.15.7 | Innocent Spouse Shared Processing Responsibilities |
| 25.15.8 | 09-2018 | 30272K | 104.5 CH. 8 | Revenue Officer Procedures for Working Innocent Spouse Relief Cases |
| 25.15.9* | 04-2019 | 30273V | 104.5 CH. 9 | Account Processing of Requests for Relief from Joint and Several Liability |
| 25.15.12 | 10-2014 | 30276C | 104.5 CH. 12 | Appeals Procedures |
| 25.15.14 | 04-2018 | 32938P | 4.4.15 | Innocent Spouse Tracking System |
| 25.15.15 | 03-2018 | 39700H | | Mirror Modules for Requests for Relief from Joint and Several Liability |
| 25.15.17 | 03-2019 | 50494S | | Reconsiderations |
| 25.15.18* | 03-2019 | 68459J | 25.15.7 | Innocent Spouse Relief Processing Procedures |
| 25.15.19* | 12-2016 | 68751C | | Non-Qualifying Claims & Complex Account Issues |

25.16 Disaster Assistance and Emergency Relief

| | | | | |
|---------|---------|--------|----------|--------------------|
| 25.16.1 | 06-2018 | 36901Q | 25.16.13 | Program Guidelines |
|---------|---------|--------|----------|--------------------|

25.18 Community Property

| | | | | |
|---------|---------|--------|---------|---|
| 25.18.1 | 06-2017 | 38246Q | | Basic Principles of Community Property Law |
| 25.18.2 | 02-2018 | 38253F | 25.18.3 | Income Reporting Considerations of Community Property |
| 25.18.4 | 02-2018 | 38263B | 25.18.3 | Collection of Taxes in Community Property States |

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| 25.18.5 | 03-2017 | 38261F | | Injured Spouse |
| 25.20 Preparer Enrollment, Education and Oversight | | | | |
| 25.20.1* | 10-2017 | 39925E | 1.25.2 | Complaint Referrals |
| 25.20.2* | 10-2017 | 61857Z | | Identification and Treatment of Ghost Preparers |
| 25.20.3* | 03-2019 | 69540D | | Return Preparer Suitability |
| 25.21 Affordable Care Act | | | | |
| 25.21.1 | 08-2015 | 59067T | | Branded Prescription Drug Fee |
| 25.21.2 | 07-2018 | 66328P | | Insurance Provider Fee |
| 25.21.3 | 01-2017 | 69273V | | Marketplace Eligibility Determination and Reporting Requirements |
| 25.21.4 | 03-2019 | 71647x | | IRC 6056 Non-Filer and IRC 4980H Compliance Process |
| 25.23 Identity Protection and Victim Assistance | | | | |
| 25.23.1 | 09-2018 | 67661N | 10.5.3 | Identity Protection and Victim Assistance - Policy Guidance |
| 25.23.2* | 09-2018 | 67662Y | 21.9.2 | Identity Protection and Victim Assistance - General Case Processing |
| 25.23.3* | 09-2018 | 67663J | 21.9.2 | IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance |
| 25.23.4* | 09-2018 | 67664U | 21.6.2 | IDTVA Paper Process |
| 25.23.9* | 09-2018 | 67669X | 10.5.3 | BMF Identity Theft Processing |
| 25.23.10* | 09-2018 | 67725W | 25.23.6 | Compliance Identity Theft Case Processing |
| 25.23.11* | 09-2018 | 68577G | 21.7.14 | Business Master File (BMF) Identity Theft Procedures for Accounts Management |
| 25.23.12* | 09-2018 | 69521W | 25.23.3 | IMF Identity Theft Toll-Free Guidance |
| 25.24 Return Preparer Misconduct Program | | | | |
| 25.24.1* | 09-2018 | 67653N | | Return Preparer Misconduct Victim Assistance - General Overview |
| 25.24.2* | 09-2018 | 67654Y | 25.24.3 | Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing |
| 25.24.4* | 03-2017 | 67656U | | Return Preparer Misconduct Field Collection |
| 25.24.5* | 03-2018 | 70494K | | Return Preparer Misconduct Field Examination |
| 25.25 Revenue Protection | | | | |
| 25.25.1* | 09-2018 | 57561Q | 21.9.1 | Integrity and Verification Operation Business Master File Procedures |
| 25.25.2* | 09-2018 | 59003Z | 21.9.1 | Revenue Protection Screening Procedures for Individual Master File Returns |
| 25.25.3* | 09-2018 | 61686A | 21.9.1 | Revenue Protection Verification Procedures for Individual Master File Returns |
| 25.25.4* | 09-2018 | 61688W | 21.9.1 | Integrity & Verification Identity Theft Return Procedures |
| 25.25.5* | 09-2018 | 61689H | 21.9.1 | General Correspondence Procedures |
| 25.25.6* | 09-2018 | 61691T | 21.9.1 | Taxpayer Protection Program |
| 25.25.7* | 09-2018 | 61692E | | Automated Questionable Credit Program |
| 25.25.8* | 09-2018 | 61693P | 21.9.1 | Revenue Protection External Lead Procedures |

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| 25.25.9* | 09-2018 | 61694A | 21.9.1 | Revenue Protection Prisoner Lead Procedures |
| 25.25.10* | 09-2018 | 61697H | 4.10.12 | Frivolous Return Program |
| 25.25.11* | 09-2018 | 69629H | | Wage and Withholding Only (WOW) (Notice CP 05A) Procedures |
| 25.25.12* | 07-2018 | 68956H | | Fraud Evaluation and Referral (FRE) Procedures for Integrity and Verification Operation (IVO) |
| 25.25.13* | 06-2018 | 69417N | | Account Resolution for Integrity and Verification Operation (IVO) |

25.26 Restitution

| | | | | |
|---------|---------|--------|--|--|
| 25.26.1 | 03-2014 | 65270A | | Criminal Restitution and Restitution-Based Assessments |
|---------|---------|--------|--|--|

25.27 Third Party Contacts

| | | | | |
|---------|---------|--------|--------|-----------------------------|
| 25.27.1 | 10-2017 | 64747G | 5.1.17 | Third-Party Contact Program |
|---------|---------|--------|--------|-----------------------------|

Part 30 Administrative

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

30.1 Office of Chief Counsel Mission Statement

| | | | | |
|--------|---------|--------|-----------|---|
| 30.1.1 | 05-2014 | 29704D | Part (30) | Mission Statement, and the Strategic and Program Plan |
|--------|---------|--------|-----------|---|

30.2 Chief Counsel Directives

| | | | | |
|--------|---------|--------|--|---|
| 30.2.1 | 04-2014 | 29706Z | | Office of Chief Counsel Directives System |
| 30.2.2 | 06-2013 | 29707K | | General Counsel Orders and Directives |

30.3 Organizations, Functions, Designations, and Delegations of Authority

| | | | | |
|--------|---------|--------|--------|---|
| 30.3.1 | 11-2017 | 29598J | 30.3.3 | Chief Counsel Delegations, Organization, and Succession |
| 30.3.2 | 10-2017 | 29599U | 30.3.2 | Delegations of Authority and Designations |

30.4 Personnel Administration, Training, and Equal Employment Opportunity

| | | | | |
|---------|---------|--------|---------|---|
| 30.4.1 | 06-2017 | 29708V | 30.6.3 | Employment |
| 30.4.2 | 10-2017 | 29812E | 30.4.3 | Personnel Guidance |
| 30.4.3 | 03-2011 | 29601V | 30.4.5 | Training and Communication |
| 30.4.4 | 01-2008 | 29709G | 30.4.7 | Equal Employment Opportunity |
| 30.4.5 | 05-2006 | 29602G | 30.4.8 | Labor and Employee Relations |
| 30.4.6 | 03-2009 | 29603R | 30.6.1 | Leave Administration |
| 30.4.7 | 12-2012 | 29604C | 30.6.1 | Work Schedules |
| 30.4.8 | 12-2010 | 38030E | 30.11.3 | Public Information (Speeches, Publications, and Teaching) |
| 30.4.11 | 07-2018 | 71620G | | Pro Bono Activities |

30.5 Resources, Services, and Financial Management

| | | | | |
|--------|---------|--------|-----------|--|
| 30.5.1 | 10-2007 | 29063N | 30.8.4 | Space, Property, Procurement, and Telecommunications |
| 30.5.2 | 02-2014 | 29123E | Part (30) | Travel Guidelines |
| 30.5.3 | 07-2005 | 29608U | 30.5.3 | Financial Management |

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30.6 Security and Emergency Preparedness

| | | | | |
|--------|---------|--------|---------|--|
| 30.6.1 | 10-2016 | 29269D | 32.2.3 | Security of Confidential Information, Official Documents, Tax Data, Personnel and Property |
| 30.6.2 | 01-2014 | 29610G | 30.10.1 | Emergency Preparedness |

30.7 Management Systems

| | | | | |
|--------|---------|--------|----------|-------------------------------------|
| 30.7.1 | 12-2010 | 41428A | 30.7.16 | Information Systems |
| 30.7.2 | 11-2012 | 29271P | 30.16.10 | Research and Management Information |
| 30.7.3 | 12-2009 | 29611R | | Technology Services |
| 30.7.4 | 01-2014 | 41695T | | Programs and Special Topics |

30.8 Library Services

| | | | | |
|--------|---------|--------|--------|--------------------------|
| 30.8.1 | 12-2013 | 29813P | 30.8.1 | Counsel Library Services |
|--------|---------|--------|--------|--------------------------|

30.9 File Management

| | | | | |
|--------|---------|--------|----------|--|
| 30.9.1 | 07-2005 | 29712D | 35.14.11 | Case File Management |
| 30.9.2 | 12-2010 | 29714Z | 39.7.4 | Guidelines for Specific Categories of Case Files |

30.10 Standards for Correspondence

| | | | | |
|---------|---------|--------|------------|---------------------------|
| 30.10.1 | 07-2005 | 29183G | (30)7(10)0 | Correspondence Guidelines |
|---------|---------|--------|------------|---------------------------|

30.11 Freedom of Information Act Requests for Chief Counsel Records

| | | | | |
|---------|---------|--------|---------|---|
| 30.11.1 | 08-2018 | 29184R | 30.14.2 | FOIA Requests for Chief Counsel Records |
|---------|---------|--------|---------|---|

Part 31 Guiding Principles

31.1 Guiding Principles

| | | | | |
|--------|---------|--------|---------|---|
| 31.1.1 | 07-2016 | 29647T | 39.3.3 | Legal Work |
| 31.1.2 | 08-2004 | 29648E | 39.11.1 | Dealing with Taxpayers and Practitioners |
| 31.1.3 | 08-2004 | 29649P | 39.1.3 | Signature Principles |
| 31.1.4 | 10-2010 | 29650Q | 39.11.2 | Coordination and Reconciliation of Disputes |

31.2 Significant Case Coordination

| | | | | |
|--------|---------|--------|---------|--------------------------|
| 31.2.1 | 08-2004 | 29422W | 35.3.19 | Significant Case Program |
|--------|---------|--------|---------|--------------------------|

Part 32 Published Guidance and Other Guidance to Taxpayers

32.1 Chief Counsel Regulation Handbook

| | | | | |
|--------|---------|--------|------------|--|
| 32.1.1 | 08-2018 | 29172Z | (30)(15)20 | Overview of the Regulations Process |
| 32.1.2 | 08-2018 | 38994H | (30)(15)20 | Procedural Requirements for Regulation Projects |
| 32.1.3 | 08-2018 | 38995S | (30)(15)20 | Substantive Development of a Regulation Project |
| 32.1.4 | 08-2018 | 38996D | (30)(15)20 | Outlining and Drafting Substantive Regulatory Text |
| 32.1.5 | 08-2018 | 38998Z | (30)(15)20 | Required Format for Regulations |
| 32.1.6 | 08-2018 | 38999K | (30)(15)20 | Review, Approval, and Publication of Regulations |
| 32.1.7 | 08-2018 | 39002W | (30)(15)20 | Inquiries, Comments, and Public Hearings |
| 32.1.8 | 08-2018 | 39003H | (30)(15)20 | Publishing the Final Regulation |
| 32.1.9 | 08-2018 | 39004S | (30)(15)20 | Closing a Regulation Project |

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32.2 Chief Counsel Publication Handbook

| | | | | |
|--------|---------|--------|------------|---|
| 32.2.1 | 08-2004 | 29173K | (30)(15)10 | Introduction to the Chief Counsel Publication Handbook |
| 32.2.2 | 04-2017 | 29174V | (30)(15)10 | Summary of the Published Guidance Process |
| 32.2.3 | 10-2011 | 29175G | (30)(15)10 | Drafting Published Guidance |
| 32.2.4 | 08-2004 | 29176R | (30)(15)10 | Background Information Note (BIN) and Legal Memorandum (Legal Memo) |
| 32.2.5 | 01-2013 | 39005D | (30)(15)10 | Coordination and Clearance |
| 32.2.6 | 10-2011 | 39007Z | (30)(15)10 | Circulating Draft Publication Items |
| 32.2.7 | 10-2011 | 39008K | (30)(15)10 | Formal Clearance of Publication Items |
| 32.2.8 | 04-2017 | 39009V | (30)(15)10 | Publication |

32.3 Letter Rulings, Information Letters, and Closing Agreements

| | | | | |
|--------|---------|--------|--------|--|
| 32.3.1 | 10-2011 | 29177C | 39.6.2 | Forms of Advice |
| 32.3.2 | 10-2017 | 39010W | 39.6.7 | Letter Rulings |
| 32.3.3 | 08-2004 | 39011H | | Information Letters |
| 32.3.4 | 10-2017 | 39012S | 39.6.4 | Closing Agreements Covering Specific Matters |

32.4 Special Pre-Filing Agreement Programs

| | | | | |
|--------|---------|--------|--------|---------------------------|
| 32.4.2 | 06-2005 | 29179Y | 32.4.2 | Pre-Filing Agreements |
| 32.4.3 | 10-2010 | 29180Z | | Industry Issue Resolution |

Part 33 Legal Advice

33.1 Legal Advice

| | | | | |
|--------|---------|--------|--------|---|
| 33.1.1 | 08-2004 | 39430S | 39.8.3 | Roles and Responsibilities for Providing Legal Advice |
| 33.1.2 | 10-2016 | 39431D | 35.3.4 | Chief Counsel's Legal Advice Program |
| 33.1.3 | 07-2011 | 39433Z | | Releasing Legal Advice to the Public |

33.2 Technical Advice and Technical Expedited Advice

| | | | | |
|--------|---------|--------|--------|---|
| 33.2.1 | 08-2004 | 29146D | 39.7.3 | Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda |
| 33.2.2 | 10-2010 | 29148Z | 39.7.4 | Requests for Technical Advice and Technical Expedited Advice |

33.3 Other Legal Advice

| | | | | |
|--------|---------|--------|---------|---|
| 33.3.1 | 08-2004 | 29159G | 39.3.5 | Legislation and Miscellaneous Matters |
| 33.3.2 | 10-2015 | 29160H | 34.5.5 | Offers in Compromise |
| 33.3.3 | 11-2010 | 29161S | | Appeals Settlement Guidelines |
| 33.3.4 | 12-2010 | 29162D | 35.3.15 | Division Counsel (LB&I) Industry Program |
| 33.3.5 | 08-2004 | 29164Z | 39.2.6 | Congressional and Other IRS Controlled Correspondence |
| 33.3.6 | 12-2010 | 39523E | 35.5.5 | Designating a Case for Litigation |
| 33.3.7 | 08-2010 | 29165K | 39.4.4 | Tax Forms, Tax Publications, and Public Use Forms |

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| Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and St | | | | |
| 34.1 Jurisdiction of the District Courts | | | | |
| 34.1.1 | 08-2004 | 29128H | 35.18.7 | Jurisdiction of the District Courts |
| 34.2 Jurisdiction of the Court of Federal Claims | | | | |
| 34.2.1 | 08-2004 | 29129S | 35.18.7 | Jurisdiction of the Court Of Federal Claims |
| 34.3 Procedures in Bankruptcy Cases | | | | |
| 34.3.1 | 01-2015 | 29130T | 34.10.3 | Procedures in Bankruptcy Cases |
| 34.4 Insolvencies | | | | |
| 34.4.1 | 03-2016 | 39024K | 34.9.4 | Insolvencies |
| 34.5 Suits Brought Against the United States | | | | |
| 34.5.1 | 02-2016 | 29661X | 35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18 | Defense Letters |
| 34.5.2 | 12-2012 | 29663T | 35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7 | Refund Litigation |
| 34.5.3 | 08-2004 | 29664E | 34.12.7 | Suits Brought Against the United States |
| 34.5.5 | 08-2004 | 29665P | 34.12.10 | Injunctions |
| 34.5.6 | 02-2013 | 39026G | 34.11.5 | Procedures in 28 U.S.C. § 2410 Actions |
| 34.5.7 | 08-2004 | 39027R | | Damages Litigation |
| 34.6 Suits Brought by the United States | | | | |
| 34.6.1 | 10-2015 | 38021T | 34.7.1-34.7.3, 34.11.1, 34.11.2 | Affirmative Litigation |
| 34.6.2 | 01-2017 | 39028C | 34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5 | Types of Suits |
| 34.6.3 | 08-2014 | 39029N | 42.9.1 | Summons Enforcement Actions |
| 34.7 Pre-Trial Procedures | | | | |
| 34.7.1 | 08-2018 | 29666A | 35.19.1-35.19.4, 35.19.6 | Pre-Trial Procedures |
| 34.8 Settlement Procedures | | | | |
| 34.8.1 | 06-2017 | 38022E | 35.8.12 | Settlement Procedures Overview |
| 34.8.2 | 08-2014 | 39031Z | 35.8.11, 35.16.3.2, 35.20.1-35.20.10 | Settlement Procedures |
| 34.9 Disclosure, Testimony, and Production of Documents | | | | |
| 34.9.1 | 05-2013 | 38026W | 34.11.5 | Disclosure, Testimony, and Production of Documents |
| 34.10 Post-Trial Procedures | | | | |
| 34.10.1 | 06-2015 | 27624A | 35.22.1 | General Procedures |
| 34.11 Special Assistant U.S. Attorney (SAUSA) Program | | | | |
| 34.11.1 | 05-2013 | 29682A | 34.14.14 | The SAUSA Program |
| 34.12 Litigation Exhibits | | | | |
| 34.12.1 | 08-2018 | 29689Z | | Litigation Exhibits |

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Part 35 Tax Court Litigation

35.1 Tax Court Jurisdiction

| | | | | |
|--------|---------|--------|----------|--|
| 35.1.1 | 08-2004 | 29814A | 35.24.4 | Tax Court Jurisdiction and Proceedings |
| 35.1.2 | 08-2004 | 29816W | 35.1.3 | Tax Court Terms and Definitions |
| 35.1.3 | 07-2012 | 29817H | 35.14.15 | Tax Court Procedures |

35.2 Petition and Answer

| | | | | |
|--------|---------|--------|---------|---------------------|
| 35.2.1 | 07-2018 | 29833H | 35.3.4 | Tax Court Petitions |
| 35.2.2 | 04-2015 | 29783M | 35.25.4 | Answers |

35.3 Motions

| | | | | |
|---------|---------|--------|---------|--|
| 35.3.1 | 05-2019 | 29842S | 35.11.5 | Motions Practice |
| 35.3.2 | 07-2018 | 29843D | 35.4.11 | Jurisdictional Defects |
| 35.3.3 | 08-2004 | 29845Z | 35.1.13 | Motions Pertaining to Pleadings |
| 35.3.4 | 08-2004 | 29846K | 35.4.14 | Motions Pertaining to Calendared Cases |
| 35.3.5 | 08-2004 | 29847V | 35.23.3 | Motions for Disposition without Trial |
| 35.3.6 | 08-2004 | 29848G | 35.4.15 | Motions Pertaining to Opinions and Decisions |
| 35.3.7 | 08-2004 | 38354R | 35.24.2 | Motions in TEFRA Cases |
| 35.3.8 | 08-2004 | 29849R | 35.1.7 | Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases |
| 35.3.9 | 08-2004 | 29850S | 35.4.26 | Miscellaneous Motions |
| 35.3.23 | 02-2017 | 38348N | | Motions in Collection Due Process Cases |

35.4 Pre-Trial Activities

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| 35.4.1 | 02-2013 | 29878U | 35.8.10 | Trial Planning |
| 35.4.2 | 12-2010 | 29879F | 35.5.4 | Gathering Information from Government Sources |
| 35.4.3 | 07-2012 | 29880G | 35.5.14 | Gathering Information from the Petitioner |
| 35.4.4 | 08-2014 | 29881R | 35.14.10 | Gathering Information from Third Parties |
| 35.4.5 | 01-2013 | 29882C | 42.1.1 – 42.8.3 | Evidence and Information from Abroad |
| 35.4.6 | 04-2017 | 29883N | 35.5.19 | Responding to Petitioner's Information Gathering Attempts |
| 35.4.7 | 07-2012 | 29884Y | 35.23.4 | Stipulating Facts and Documents |
| 35.4.8 | 08-2004 | 29885J | 35.5.9 | Preparing for Examination and Cross-Examination of Witnesses |
| 35.4.9 | 06-2013 | 29886U | 35.15.1 | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution |

35.5 Settlement Procedures

| | | | | |
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| 35.5.1 | 08-2004 | 38053D | 35.8.3 | Introduction |
| 35.5.2 | 12-2012 | 38054O | 35.23.4 | Settlements by Counsel |
| 35.5.3 | 08-2004 | 38055Z | 35.8.12 | Coordination of Settlements With Other Related Matters |
| 35.5.4 | 12-2015 | 38056K | 35.8.11 | Settlement of Joint Committee Cases |
| 35.5.5 | 12-2010 | 38057V | 35.3.20 | Arbitration and Mediation |

35.6 Trial

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| 35.6.1 | 08-2004 | 29863V | 35.9.1 | Calendar Calls |
| 35.6.2 | 07-2018 | 29864G | 35.15.3 | Trial of the Case |
| 35.6.3 | 08-2004 | 29865R | 35.9.3 | Tax Court Procedures for Reporting Potentially Dangerous Persons |

35.7 Tax Court Briefs

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| 35.7.1 | 07-2018 | 30003V | 35.11.6 | Filing Tax Court Briefs |
| 35.7.2 | 08-2004 | 30004G | 35.11.3 | Preparation of Briefs |
| 35.7.3 | 08-2004 | 30005R | 35.11.8 | Review of Briefs |

35.8 Decisions, Orders of Dismissal, and Other Final Judgments

| | | | | |
|--------|---------|--------|---------|---|
| 35.8.1 | 07-2014 | 29867N | 35.10.2 | General Requirements for Tax Court Decisions and Other Final Dispositions |
| 35.8.2 | 08-2004 | 29868Y | 35.10.9 | Settlement Documents |
| 35.8.3 | 08-2004 | 29869J | 35.10.4 | Overpayments |
| 35.8.4 | 08-2004 | 29870K | 35.10.5 | Special Problems of Assessment and Payment |
| 35.8.5 | 05-2012 | 29871V | 35.23.4 | Miscellaneous Problems |
| 35.8.6 | 07-2012 | 30009J | 35.24.6 | Decision Documents |

35.9 Post Opinion Activities

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| 35.9.1 | 08-2004 | 30010K | 35.13.1 | Tax Court Opinions and Decisions |
| 35.9.2 | 08-2004 | 30011V | 35.13.10 | Procedures for Assessment of Tax |
| 35.9.3 | 06-2015 | 30012G | 35.24.3 | Closing Procedures |

35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought

| | | | | |
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| 35.10.1 | 01-2016 | 30013R | 35.4.16 | Awards of Litigation and Administration Costs and Fees |
| 35.10.2 | 08-2004 | 30014C | 35.5.21 | Penalties and Sanctions |

35.11 Litigation Exhibits

| | | | | |
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| 35.11.1 | 07-2018 | 30026U | | Litigation Exhibits |
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Part 36 Appellate Litigation and Actions on Decision

36.1 Guiding Principles for Appeals

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| 36.1.1 | 08-2004 | 39013D | 35.21.8 | Guiding Principles for Appeals |
|--------|---------|--------|---------|--------------------------------|

36.2 Appeal/Certiorari Recommendations

| | | | | |
|--------|---------|--------|----------|--|
| 36.2.1 | 03-2012 | 39015Z | 35.21.4 | Appeal Recommendations in General |
| 36.2.2 | 03-2012 | 39016K | 35.21.9 | Petition for Writ of Certiorari |
| 36.2.3 | 08-2004 | 39017V | 35.21.7 | Conflicts in Appeal or Certiorari Recommendations and Settlement Offers |
| 36.2.4 | 04-2013 | 39018G | 35.22.1 | Closing Appeal Cases |
| 36.2.5 | 02-2017 | 39019R | 35.14.18 | Appeals of Tax Court Cases |
| 36.2.6 | 05-2012 | 39020S | 35.14.18 | Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal |

36.3 Actions on Decision

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|--------|---------|--------|---------|---------------------|
| 36.3.1 | 03-2013 | 39021D | 39.11.5 | Actions on Decision |
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| 36.4 Litigation Exhibits | | | | |
| 36.4.1 | 03-2013 | 39023Z | | Litigation Exhibits |
| Part 37 Disclosure | | | | |
| 37.1 Sections 6110 and 6103 of Title 26 | | | | |
| 37.1.1 | 08-2004 | 39102X | 39.2.9 | Written Determinations Under Section 6110 |
| 37.1.2 | 08-2004 | 39104T | 39.2.9 | Disclosure of Information |
| 37.1.3 | 01-2013 | 60946J | | The Counsel Governmental Liaison Coordination Program |
| 37.2 Privacy Act of 1974; Freedom of Information Act | | | | |
| 37.2.1 | 08-2004 | 39105E | 39.2.12 | Privacy Act of 1974 |
| 37.2.2 | 08-2018 | 39106P | 39.2.10 | Freedom of Information Act (FOIA) Litigation |
| Part 38 Criminal Tax | | | | |
| 38.1 Assistance to Criminal Investigation During Investigatory Stage | | | | |
| 38.1.1 | 05-2018 | 39133W | 31.7.5 | Prereferral Assistance, Visitations and Investigative Tools |
| 38.1.2 | 10-2007 | 39134H | 31.4.22 | Administrative Requests for Grants of Statutory Use Immunity |
| 38.1.3 | 10-2007 | 39135S | 31.8.6 | Forfeitures |
| 38.2 Review of Criminal Tax Cases | | | | |
| 38.2.1 | 08-2008 | 39136D | 31.4.23 | Administrative Cases |
| 38.2.2 | 12-2018 | 39138Z | 31.5.14 | Grand Jury Procedures |
| 38.3 Criminal Tax Policy and Exhibits | | | | |
| 38.3.1 | 12-2018 | 39139K | 35.3.8 | Miscellaneous Matters |
| Part 39 General Legal Services | | | | |
| 39.1 Professionalism and Government Ethics Programs | | | | |
| 39.1.1 | 06-2009 | 29354F | | Professionalism |
| 39.1.2 | 08-2009 | 29355Q | 33.6.2 | Government Ethics Programs |
| 39.2 Labor and Related Matters | | | | |
| 39.2.1 | 01-2009 | 29452K | 33.2.1 | Labor-Management Contract Negotiations |
| 39.2.2 | 03-2011 | 29453V | 33.2.10 | Handling Cases |
| 39.3 Claims and Suits | | | | |
| 39.3.1 | 06-2009 | 29462G | 33.3.9 | Claims, Suits, and Related Matters |
| 39.4 Practice Before the Internal Revenue Service | | | | |
| 39.4.1 | 05-2009 | 29467J | 33.4.1 | Matters Relating To Practice Before the IRS |
| 39.5 Public Contracts and Technology Law | | | | |
| 39.5.1 | 06-2009 | 29471R | 33.5.1 | Public Contracts, Technology Law, and Related Matters |

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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.)

| | | | |
|---------------------------|---------|--|-----|
| 25.21 AFFORDABLE CARE ACT | | | |
| 25.21.3 | 01/2017 | Marketplace Eligibility Determination and Reporting Requirements | All |

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Part 1: Organization, Finance and Management

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

| | | | |
|---------------------------------|---------|-----------------------------|---------|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.7 | 01/2018 | Appeals | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.28 | 08/2017 | 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 ENGINEERING SPECIALTY | | | |
| 4.48.2 | 10/2012 | Valuation Assistance for Cases Involving Works of Art | Appeals |

Part 8: Appeals

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

| | | | |
|---|---------|---|---------|
| 8.1 APPEALS FUNCTION | | | |
| 8.1.1 | 08/2016 | Appeals Operating Directives and Guidelines | Appeals |
| 8.1.3 | 01/2015 | Working Cases in Appeals | Appeals |
| 8.1.6 | 05/2016 | Disclosure, Security and Outside Contacts | Appeals |
| 8.1.7 | 04/2013 | AQMS Purpose and Guidelines | Appeals |
| 8.1.8 | 04/2019 | Employee Tax Compliance | Appeals |
| 8.1.9 | 08/2016 | Closed Case Referrals and Customer Service Contacts | Appeals |
| 8.1.10 | 09/2017 | Ex Parte Communications | Appeals |
| 8.2 PRE 90-DAY AND 90-DAY CASES | | | |
| 8.2.1 | 08/2016 | Agreed Pre-90-Day Income Tax Cases | Appeals |
| 8.2.2 | 05/2014 | Statutory Notice of Deficiency Cases | Appeals |
| 8.2.3 | 08/2015 | Related, Whipsaw and Inactive Cases | Appeals |
| 8.4 APPEALS DOCKETED CASES | | | |
| 8.4.1 | 03/2014 | Procedures for Processing and Settling Docketed Cases | Appeals |
| 8.4.2 | 10/2012 | Campus Appeals Docketed Cases | Appeals |
| 8.4.4 | 01/2017 | Examination Assistance Requests | Appeals |
| 8.6 CONFERENCE AND SETTLEMENT PRACTICES | | | |
| 8.6.1* | 08/2016 | Conference and Issue Resolution | Appeals |

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| 8.6.2 | 08/2017 | Appeals Case Memo Procedures | Appeals |
| 8.6.3 | 10/2016 | Appeals Rulings | Appeals |
| 8.6.4 | 03/2015 | Reaching Settlement and Securing an Appeals Agreement Form | Appeals |
| 8.6.5 | 10/2016 | Identity Theft Procedures | Appeals |
| 8.7 TECHNICAL AND PROCEDURAL GUIDELINES | | | |
| 8.7.1 | 02/2017 | Guidelines for Cases with Special Issues | Appeals |
| 8.7.3 | 09/2012 | Domestic and International Operations Programs | Appeals |
| 8.7.4 | 08/2014 | Appeals Estate and Gift Tax Cases | Appeals |
| 8.7.5 | 05/2015 | Transferee and Transferor Liabilities | Appeals |
| 8.7.6 | 05/2014 | Appeals Bankruptcy Cases | Appeals |
| 8.7.7 | 06/2015 | Claim and Overassessment Cases | Appeals |
| 8.7.8 | 03/2018 | Tax Exempt and Government Entities (TE/GE) Cases | Appeals |
| 8.7.9 | 12/2017 | Joint Committee (JC) Cases | Appeals |
| 8.7.10 | 01/2018 | Excise Tax Cases and IRA Adjustments | Appeals |
| 8.7.11 | 09/2018 | Working Appeals Team Cases | Appeals |
| 8.7.13* | 02/2016 | e-file Cases | Appeals |
| 8.7.14 | 08/2014 | Freedom of Information Act (FOIA) Administrative Appeal Cases | Appeals |
| 8.7.15 | 09/2012 | Administrative Cost and Qualified Offer Cases | Appeals |
| 8.7.16 | 10/2015 | Appeals Employment Tax Procedures | Appeals |
| 8.7.17 | 04/2019 | Appeals Remittance Procedures | Appeals |
| 8.7.18 | 08/2016 | Return Preparer Misconduct Cases | Appeals |
| 8.7.19 | 04/2019 | Net Rate Netting Procedures for Appeals | Appeals |
| 8.10 APPEALS REPORTS AND PROJECTS | | | |
| 8.10.1 | 07/2015 | Internal Reports | Appeals |
| 8.10.2 | 09/2012 | Reports to Outside Officials | Appeals |
| 8.10.3 | 08/2015 | Appeals Inventory Validation Process | Appeals |
| 8.11 PENALTIES WORKED IN APPEALS | | | |
| 8.11.1 | 10/2014 | Return Related Penalties in Appeals | Appeals |
| 8.11.3 | 04/2019 | Return Preparer Penalty Cases | Appeals |
| 8.11.4 | 11/2014 | Penalty Appeals (PENAP) | Appeals |
| 8.11.5 | 12/2015 | International Penalties | Appeals |
| 8.11.6 | 09/2018 | FBAR Penalties | Appeals |
| 8.11.7 | 11/2014 | Abusive Transaction Penalties | Appeals |

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| 8.11.8 | 10/2014 | Miscellaneous Penalties | Appeals |
| 8.13 CLOSING AGREEMENTS | | | |
| 8.13.1 | 05/2018 | Processing Closing Agreements in Appeals | Appeals |
| 8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | | | |
| 8.17.2 | 04/2019 | General Settlement and Rule 155 Computations | Appeals |
| 8.17.3 | 09/2013 | Preparing a Statement of Account | Appeals |
| 8.17.4 | 05/2017 | Notices of Deficiency | Appeals |
| 8.17.5 | 03/2014 | Special Computation Formats, Forms and Worksheets | Appeals |
| 8.17.6 | 09/2013 | Interest Issues in Settlement Computations | Appeals |
| 8.17.7 | 03/2014 | Penalties/Additions to Tax in Computations | Appeals |
| 8.18 VALUATION ASSISTANCE | | | |
| 8.18.1 | 08/2012 | Valuation Assistance Procedures | Appeals |
| 8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK | | | |
| 8.19.1 | 04/2016 | Procedures and Authorities | Appeals |
| 8.19.2 | 04/2016 | Managers/TEFRA Resources | Appeals |
| 8.19.6 | 04/2016 | Partner Cases | Appeals |
| 8.19.7 | 03/2015 | Administrative Adjustment Request | Appeals |
| 8.19.8 | 09/2013 | Collection Cases | Appeals |
| 8.19.9 | 10/2012 | Non-TEFRA Procedures | Appeals |
| 8.19.10 | 04/2016 | Receipt, Assignment, and Consideration of TEFRA Partnership Cases | Appeals |
| 8.19.11 | 04/2016 | Agreed TEFRA Partnership Cases | Appeals |
| 8.19.12 | 04/2016 | Final Partnership Administrative Adjustment | Appeals |
| 8.19.13 | 04/2016 | Docketed and Department of Justice Cases | Appeals |
| 8.20 ACCOUNT AND PROCESSING SUPPORT (APS) | | | |
| 8.20.2 | 10/2014 | IDRS Transcripts and Automated Systems | Appeals |
| 8.20.3 | 10/2014 | Appeals Centralized Database System (ACDS) | Appeals |
| 8.20.5 | 06/2017 | Carding New Receipts | Appeals |
| 8.20.6 | 09/2018 | Interim Actions | Appeals |
| 8.20.7 | 09/2018 | Closing Procedures | Appeals |
| 8.20.10 | 09/2015 | Appeals Processing Employee Automated System (PEAS) | Appeals |
| 8.21 APPEALS STATUTE RESPONSIBILITY | | | |
| 8.21.1 | 04/2019 | General Statute Responsibility | Appeals |
| 8.21.2 | 10/2014 | Account and Processing Support (APS) Statute Responsibility | Appeals |
| 8.21.3 | 08/2018 | Appeals Technical Employees Statute Responsibility | Appeals |

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| 8.21.4 | 04/2019 | Appeals Management Statute Responsibility | Appeals |
| 8.21.5 | 04/2019 | Statutes on Collection Cases | Appeals |
| 8.21.6 | 04/2016 | Statute Information on TEFRA Cases | Appeals |
| 8.21.7 | 11/2013 | Barred Statute Procedures | Appeals |
| 8.22 COLLECTION DUE PROCESS | | | |
| 8.22.4 | 08/2017 | Collection Due Process Appeals Program | Appeals |
| 8.22.5 | 08/2017 | Receipt, Control and Pre-Conference Considerations | Appeals |
| 8.22.6 | 08/2017 | Cases Requiring Special Handling | Appeals |
| 8.22.7 | 08/2017 | Alternatives to Collection Action | Appeals |
| 8.22.8 | 08/2017 | Liability Issues and Relief from Liability | Appeals |
| 8.22.9 | 08/2017 | Closing and Post Closing Actions | Appeals |
| 8.23 OFFER IN COMPROMISE | | | |
| 8.23.1 | 04/2016 | Offer in Compromise Overview | Appeals |
| 8.23.2 | 04/2019 | Receipt and Control of Non-Collection Due Process (CDP) Offers | Appeals |
| 8.23.3 | 08/2017 | Evaluation of Offers in Compromise | Appeals |
| 8.23.4 | 12/2016 | Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers | Appeals |
| 8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | | | |
| 8.24.1 | 12/2014 | Collection Appeals Program (CAP) | Appeals |
| 8.24.2 | 05/2014 | Jeopardy Levy Appeals | Appeals |
| 8.25 TRUST FUND RECOVERY PENALTY (TFRP) | | | |
| 8.25.1* | 09/2018 | Trust Fund Recovery Penalty (TFRP) Overview and Authority | Appeals |
| 8.25.2 | 09/2018 | Working Trust Fund Recovery Penalty Cases in Appeals | Appeals |
| 8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | | | |
| 8.26.1 | 09/2013 | 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 | 09/2013 | Early Referral Procedures | Appeals |
| 8.26.5 | 08/2015 | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases | Appeals |
| 8.26.7 | 03/2014 | Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers | Appeals |
| 8.26.8 | 09/2012 | Compliance Assurance Process - Fast Track Settlement | Appeals |
| 8.26.9 | 03/2015 | Post-Appeals Mediation Procedures for Collection Cases | Appeals |

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| 8.26.11 | 06/2017 | Rapid Appeals Process (RAP) | Appeals |

Part 25: Special Topics

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

| | | | |
|---|---------|--------------------|---------|
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | |
| 25.15.12 | 10/2014 | Appeals Procedures | Appeals |

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Part 1: Organization, Finance and Management

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

| | | | |
|---|---------|-----------------------------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.11 | 02/2015 | Chief, Communications and Liaison | All |
| 1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE | | | |
| 1.10.3 | 11/2016 | Standards for Using Email | All |

Part 11: Communications and Liaison

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

| | | | |
|---------------------------------|---------|---|-----|
| 11.1 COMMUNICATIONS | | | |
| 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 LEGISLATIVE AFFAIRS | | | |
| 11.5.2 | 12/2018 | Congressional Affairs Program | All |
| 11.5.4 | 06/2015 | Legislative Analysis and Tracking Implementation Services Program | All |

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Part 1: Organization, Finance and Management

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

| | | | |
|--|---------|---|-----|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.21 | 01/2018 | Chief Financial Officer | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.2 | 06/2018 | Monitoring and Improving Internal Control | All |
| 1.4.3 | 05/2016 | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | All |
| 1.4.30 | 10/2015 | Monitoring Internal Control Planned Corrective Actions | CFO |
| 1.4.31 | 12/2017 | IRS Quality Assurance Program | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | |
| 1.5.1 | 10/2016 | The IRS Balanced Performance Measurement System | All |
| 1.31 CFO INTERNAL POLICY AND PROCEDURES | | | |
| 1.31.3 | 04/2019 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits | All |
| 1.31.7 | 02/2018 | Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office | CFO |
| 1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES | | | |
| 1.32.1 | 02/2012 | Official IRS Local Travel Guide | All |
| 1.32.4 | 10/2014 | Travel Card Program | All |
| 1.32.10 | 11/2014 | Approval Process for Event-Related Spending | All |
| 1.32.11 | 09/2011 | Official IRS City-to-City Travel Guide | All |
| 1.32.12 | 03/2017 | IRS Relocation Travel Guide | CFO |
| 1.32.13 | 10/2016 | Relocation Services Program | CFO |
| 1.32.14 | 01/2017 | Gainsharing Travel Savings Program | CFO |
| 1.32.20 | 07/2015 | Using Appropriated Funds to Purchase Meals and Light Refreshments | All |
| 1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | | | |
| 1.33.3 | 04/2015 | Reimbursable Operating Guidelines | All |
| 1.33.4 | 03/2019 | Financial Operating Guidelines | All |
| 1.34 REVENUE ACCOUNTING | | | |
| 1.34.4 | 09/2018 | Unpaid Assessments | CFO |
| 1.35 FINANCIAL ACCOUNTING | | | |
| 1.35.3 | 07/2015 | Receipt and Acceptance Guidelines | All |
| 1.35.4 | 08/2017 | Purchase Card Program | All |

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| 1.35.5 | 10/2018 | Advances, Prepaid Expenses and Other Assets | All |
| 1.35.6 | 07/2016 | Property and Equipment Accounting | All |
| 1.35.7 | 09/2013 | Debt Collection | All |
| 1.35.9 | 03/2016 | Integrated Financial System Payroll | CFO |
| 1.35.13 | 03/2016 | Administrative Waiver | All |
| 1.35.14 | 09/2018 | IRS Annual Financial Statement Audit | All |
| 1.35.15 | 07/2015 | Annual Close Guidelines | All |
| 1.35.16 | 12/2016 | Managerial Cost Accounting | All |
| 1.35.17 | 04/2019 | Estimating Trust Fund Costs | CFO |
| 1.35.18 | 12/2015 | Imprest Funds | CI |
| 1.35.19 | 07/2016 | User Fees | CFO |
| 1.35.23 | 06/2017 | Integrated Financial System Security | CFO |
| 1.35.24 | 08/2015 | Establishing IRS Commitments and Obligations | CFO |
| 1.36 ADMINISTRATIVE ACCOUNTING AND FINANCIAL MANAGEMENT REPORTS | | | |
| 1.36.2 | 12/2017 | Treasury Information Executive Repository | All |

Part 3: Submission Processing

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

| | | | |
|---|---------|---|-----|
| 3.17 ACCOUNTING AND DATA CONTROL | | | |
| 3.17.15* | 09/2018 | Accounting Reports Analyst - Responsibilities | W&I |
| 3.17.41 | 09/2009 | Accounting and Operating Reports | CFO |
| 3.17.50 | 02/2015 | Submission Processing RRACS Procedures | All |
| 3.17.63 | 03/2019 | Redesigned Revenue Accounting Control System | CFO |
| 3.17.64* | 08/2018 | Accounting Control General Ledger Policies and Procedures | W&I |
| 3.17.244* | 09/2018 | Manual Assessments | W&I |

Part 11: Communications and Liaison

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

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| 9.5.11 | 11/2011 | Other Investigations | CI |
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| 9.5.13 | 01/2009 | Civil Considerations | CI |
| 9.5.14 | 09/2005 | Closing Procedures | CI |
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| 9.6.3 | 11/2013 | Pre-Trial Procedures | CI |
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| 9.7.2 | 07/2015 | Civil Seizure and Forfeiture | CI |
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1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

| | | | |
|--------|---------|--|-----|
| 1.20.2 | 06/2013 | Providing Reasonable Accommodation for Individuals with Disabilities | ALL |
|--------|---------|--|-----|

| | | | |
|--------|---------|---------------------------------|-----|
| 1.20.3 | 07/2016 | Handling Harassment Allegations | EDI |
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Part 1: Organization, Finance and Management

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|---|---------|---|------|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.17 | 09/2018 | Facilities Management and Security Services | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | |
| 1.2.64 | 01/2012 | Functional Delegations of Authority for Agency-Wide Shared Services | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.6 | 08/2016 | Managers Security Handbook | All |
| 1.14 FACILITIES MANAGEMENT | | | |
| 1.14.2 | 08/2016 | Supply Purchasing Program | AWSS |
| 1.14.3 | 09/2018 | Furniture and Equipment Standards | AWSS |
| 1.14.4 | 04/2018 | Personal Property Management | AWSS |
| 1.14.5 | 05/2017 | Occupational Health and Safety Program | AWSS |
| 1.14.6 | 09/2017 | Real Property Management Program | AWSS |
| 1.14.7 | 09/2018 | Motor Vehicle Fleet Management Program | All |
| 1.14.8 | 09/2017 | Identifying Space Efficient Buildings | AWSS |
| 1.14.9 | 04/2019 | IRS Parking Program | AWSS |
| 1.14.12 | 05/2017 | IRS Environmental Compliance Program | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | |
|---------------------------------------|---------|---|-----|
| 10.2 PHYSICAL SECURITY PROGRAM | | | |
| 10.2.1 | 09/2017 | Physical Security | All |
| 10.2.5 | 07/2018 | Identification Media | All |
| 10.2.6 | 09/2017 | Non-Enforcement Pocket Commissions | All |
| 10.2.8 | 05/2016 | Incident Reporting | All |
| 10.2.9 | 10/2017 | Occupant Emergency Planning | All |
| 10.2.11 | 08/2016 | Basic Security Concepts | All |
| 10.2.12 | 10/2017 | Security Guard and Explosive Detector Dog Services and Programs | All |
| 10.2.14 | 08/2016 | Methods of Providing Protection | All |
| 10.2.15 | 08/2016 | Minimum Protection Standards (MPS) | All |
| 10.2.18 | 07/2018 | Physical Access Control (PAC) | All |

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| 10.9 NATIONAL SECURITY INFORMATION | | | |
| 10.9.1 | 08/2012 | National Security Information | All |

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| | | | |
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| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.4 | 08/2013 | Organizational Planning | All |
| 1.1.22 | 11/2017 | Human Capital Office | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.1 | 01/2012 | Management Roles and Responsibilities | All |
| 1.4.12 | 08/2018 | Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | |
| 1.5.2 | 01/2015 | Uses of Section 1204 Statistics | All |
| 1.5.3 | 05/2017 | Manager's Self-Certification and the Independent Review Process | All |
| 1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES | | | |
| 1.32.15 | 10/2017 | Public Transportation Subsidy Program (PTSP) | All |

Part 6: Human Resources Management

(Human resource management activities which include training and personnel.)

| | | | |
|---|---------|--|-----|
| 6.10 AGENCY ACCOUNTABILITY SYSTEMS | | | |
| 6.10.1 | 09/2009 | IRS Personnel Staffing Accountability | All |
| 6.213 EXCEPTED SERVICE | | | |
| 6.213.1 | 11/2009 | Employment in the Excepted Service | All |
| 6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT | | | |
| 6.250.1 | 06/2002 | Policies, Requirements, Responsibilities, and Strategies | All |
| 6.250.2 | 03/2018 | Internal Revenue Service Strategic Workforce Planning | All |
| 6.250.3 | 12/2012 | Delegated Examining Authority | All |
| 6.300 EMPLOYMENT (GENERAL) | | | |
| 6.300.1 | 11/2009 | Employment (General) | All |
| 6.304 EXPERT AND CONSULTANT APPOINTMENTS | | | |
| 6.304.1 | 11/2009 | Expert and Consultant Appointments | All |
| 6.307 VETERANS RECRUITMENT APPOINTMENTS | | | |
| 6.307.1 | 11/2009 | Veterans Employment Programs and Restoration of Duty | All |
| 6.308 VOLUNTEER SERVICE | | | |
| 6.308.1 | 11/2009 | Student Volunteer Service | All |
| 6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT | | | |

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|--|-------------|--|-----------------|
| 6.315.1 | 11/2009 | Career and Career-Conditional Employment | All |
| 6.330 RECRUITMENT, SELECTION AND PLACEMENT | | | |
| 6.330.1 | 12/2009 | Recruitment, Selection, and Placement | All |
| 6.332 STRATEGIC RECRUITMENT | | | |
| 6.332.1 | 02/2010 | Workforce Recruitment Strategies | All |
| 6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | | | |
| 6.334.1 | 11/2009 | Temporary Assignments under the Intergovernmental Personnel Act (IPA) | All |
| 6.335 PROMOTION AND INTERNAL PLACEMENT | | | |
| 6.335.1 | 03/2013 | IRS Merit Promotion Plan and Internal Placement | All |
| 6.337 EXAMINING SYSTEM | | | |
| 6.337.1 | 11/2009 | Alternative Rating and Selection | All |
| 6.338 QUALIFICATION REQUIREMENTS | | | |
| 6.338.1 | 12/2009 | Qualification Requirements | All |
| 6.339 MEDICAL QUALIFICATION DETERMINATIONS | | | |
| 6.339.1 | 12/2015 | Medical Qualification Determination Requirements | All |
| 6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT | | | |
| 6.340.1 | 11/2009 | Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent) | All |
| 6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | | | |
| 6.350.1 | 08/2013 | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures | All |
| 6.410 LEARNING AND EDUCATION | | | |
| 6.410.1 | 04/2019 | Learning and Education Policy | All |
| 6.410.8 | 10/2012 | Learning Technology Office Standards | All |
| 6.410.9 | 11/2018 | Training Evaluation Policy | All |
| 6.430 PERFORMANCE MANAGEMENT | | | |
| 6.430.1 | 06/2011 | Introduction to Performance Management | All |
| 6.430.2 | 10/2017 | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs) | All |
| 6.430.3 | 12/2017 | Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program | All |
| 6.430.4 | 05/2011 | Performance and Reduction in Force | All |
| 6.430.5 | 06/2009 | Performance Appraisals for Temporary Assignments | All |
| 6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS | | | |
| 6.432.1 | 01/2009 | Reduction in Grade, Band and Removal Based on Unacceptable Performance | All |
| 6.451 EMPLOYEE PERFORMANCE AND UTILIZATION | | | |

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| 6.451.1 | 04/2019 | Policies, Authorities, Categories, and Approvals | All |
| 6.511 POSITION CLASSIFICATION | | | |
| 6.511.1 | 03/2010 | Position Management and Classification Policy and Operational Guidance | All |
| 6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | | | |
| 6.530.1 | 01/2010 | Aggregate Limitations on Pay and Special Rate Schedules | All |
| 6.531 PAY UNDER THE GENERAL SCHEDULE | | | |
| 6.531.1 | 03/2010 | IRS Pay Under the General Schedule | All |
| 6.536 GRADE AND PAY RETENTION | | | |
| 6.536.1 | 10/2010 | IRS Grade and Pay Retention | HCO |
| 6.550 PAY ADMINISTRATION | | | |
| 6.550.1 | 12/2009 | Pay Administration | All |
| 6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | | | |
| 6.575.1 | 09/2013 | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | All |
| 6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP) | | | |
| 6.576.1 | 01/2010 | Use of Direct Buyouts (VSIP) and Job Swaps | All |
| 6.610 HOURS OF DUTY | | | |
| 6.610.1 | 10/2016 | IRS Hours of Duty | All |
| 6.630 ABSENCE AND LEAVE | | | |
| 6.630.1 | 01/2017 | IRS Absence and Leave | All |
| 6.630.2 | 12/2018 | Absence and Leave for Military-Related Reasons | All |
| 6.711 LABOR-MANAGEMENT RELATIONS | | | |
| 6.711.1 | 10/2010 | Authorities, Responsibilities, and Processes | All |
| 6.711.2 | 03/2011 | Processing Information Requests | HCO |
| 6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY | | | |
| 6.715.1 | 07/2002 | Policies, Responsibilities, Requirements, and Procedures | All |
| 6.731 SUITABILITY | | | |
| 6.731.1 | 11/2009 | Suitability Determinations for Employment | All |
| 6.735 ETHICS AND CONDUCT MATTERS | | | |
| 6.735.1 | 08/2015 | Ethic and Conduct Matters: Guidance | All |
| 6.751 DISCIPLINE AND DISCIPLINARY ACTIONS | | | |
| 6.751.1 | 11/2008 | Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance | All |
| 6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | | | |
| 6.752.1 | 11/2008 | Disciplinary Suspensions of 14 Calendar Days or Less | All |
| 6.752.2 | 10/2010 | Adverse Actions | All |
| 6.771 AGENCY GRIEVANCE SYSTEM | | | |

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|--------------------------------|-------------|---|-----------------|
| 6.771.1 | 10/2012 | Agency Grievance System (AGS) | All |
| 6.800 EMPLOYEE BENEFITS | | | |
| 6.800.1 | 02/2011 | Workers' Compensation Program | All |
| 6.800.2 | 02/2018 | IRS Telework Program | HCO |
| 6.800.3 | 05/2013 | Employee Assistance & Worklife Referral Program | All |
| 6.800.4 | 03/2017 | IRS Nursing Mothers Program | HCO |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | |
|-----------------------------------|---------|--|-----|
| 10.6 CONTINUITY OPERATIONS | | | |
| 10.6.1 | 03/2014 | Continuity Planning Requirements | All |
| 10.23 PERSONNEL SECURITY | | | |
| 10.23.1 | 08/2016 | Personnel Security | All |
| 10.23.2 | 04/2019 | Contractor Investigations | All |
| 10.23.3 | 06/2016 | Personnel Security/Suitability Program | All |

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

1.1 ORGANIZATION AND STAFFING

| | | | |
|--------|---------|------------------------|-----|
| 1.1.12 | 08/2018 | Information Technology | All |
|--------|---------|------------------------|-----|

1.2 SERVICEWIDE POLICIES AND AUTHORITIES

| | | | |
|--------|---------|---|----|
| 1.2.62 | 07/2018 | Division/Function Delegation of Authorities for Information Technology (IT) | IT |
|--------|---------|---|----|

Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM

| | | | |
|--------|---------|---|---------|
| 2.2.1* | 12/2013 | Partnership Control System Chapter Overview | Appeals |
| 2.2.2 | 12/2014 | PCS Command Code TSLOD | Appeals |
| 2.2.3 | 12/2014 | PCS Command Code TSCHG | Appeals |
| 2.2.4 | 12/2014 | PCS Command Code TSINQ | Appeals |
| 2.2.5 | 12/2014 | PCS Command Code TSDEL | Appeals |
| 2.2.6 | 12/2014 | PCS Command Code TSNOT | Appeals |
| 2.2.7 | 12/2014 | PCS Command Code TSCLS | Appeals |
| 2.2.8 | 12/2014 | PCS Command Code MSCHG | Appeals |
| 2.2.9 | 12/2014 | PCS Command Code TSUMY | Appeals |

2.3 IDRS TERMINAL RESPONSES

| | | | |
|---------|---------|--|-----|
| 2.3.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Responses | All |
| 2.3.2* | 03/2010 | Introduction to IDRS Terminal Responses | All |
| 2.3.8* | 10/2015 | Standard Validity Criteria | All |
| 2.3.10 | 12/2014 | Command Codes MFREQ and RECON | All |
| 2.3.11* | 06/2018 | Command Codes TXMOD and SUMRY | All |
| 2.3.12 | 12/2013 | Command Code ACTON | All |
| 2.3.13 | 06/2015 | Command Codes FFINQ, REINF, and REMFE | All |
| 2.3.15* | 12/2018 | Command Code ENMOD | All |
| 2.3.16 | 12/2011 | Command Codes RFINK and RAFRQ | All |
| 2.3.17 | 06/2013 | Command Code ESTABD | All |
| 2.3.18 | 01/2010 | Command Code ESTABM | All |

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|-------------------|-------------|---|-----------------|
| 2.3.20 | 12/2014 | Command Code URINQ (URF) | All |
| 2.3.25 | 01/2011 | Command Codes DM1DT and DTVUE | IT |
| 2.3.26 | 11/2012 | Command Code TDINQ | All |
| 2.3.27 | 06/2012 | Command Code ECREQ | All |
| 2.3.28 | 12/2017 | Command Code FTDPN | All |
| 2.3.29 | 06/2015 | Command Codes INTST, ICOMP, and COMPA | All |
| 2.3.30 | 12/2012 | Command Code DAILY | All |
| 2.3.31 | 12/2018 | Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry All | |
| 2.3.32* | 12/2017 | Command Code MFTRA | All |
| 2.3.34 | 01/2011 | Command Code PATRA | Appeals |
| 2.3.35* | 01/2018 | Command Code IRPTR | Appeals |
| 2.3.36 | 12/2011 | Command Code SCFTR | Appeals |
| 2.3.37 | 12/2012 | Command Code UPTIN for the GUF System | Appeals |
| 2.3.38 | 12/2018 | Command Code TXCMP | Appeals |
| 2.3.40 | 01/2009 | Command Code PICRD | Appeals |
| 2.3.41 | 01/2009 | Command Code PIEST | Appeals |
| 2.3.43 | 01/2018 | Command Code PIFTF | Appeals |
| 2.3.44* | 07/2009 | Command Code PIVAR | Appeals |
| 2.3.45 | 12/2014 | Command Code XSINQ | Appeals |
| 2.3.47* | 12/2018 | Command Codes INOLE, EOGEN, and SPARQ | Appeals |
| 2.3.48 | 12/2012 | Command Code UPDIS for the GUF System | Appeals |
| 2.3.49 | 12/2018 | Command Code EICMP | Appeals |
| 2.3.51 | 12/2018 | Command Code IMFOL | Appeals |
| 2.3.52 | 03/2019 | Command Codes RTVUE and RTFTP | Appeals |
| 2.3.53 | 05/2018 | Command Code PMFOL | Appeals |
| 2.3.54* | 08/2009 | Command Code DDBOL | Appeals |
| 2.3.55 | 12/2018 | Command Codes ELFUP and ELFRQ | Appeals |
| 2.3.56 | 01/2010 | Command Code ESTABR | Appeals |
| 2.3.57 | 06/2016 | Command Code BRTVU | Appeals |
| 2.3.59* | 11/2018 | Command Codes BMFOL and BMFOR | CI |
| 2.3.60 | 11/2015 | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | Appeals |

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| 2.3.62 | 12/2017 | Command Code ESTAB | Appeals |
| 2.3.63 | 08/2017 | Command Codes RPVUE, RPVCU, and RPPRT | Appeals |
| 2.3.64 | 01/2015 | Command Code EMFOL | Appeals |
| 2.3.65 | 12/2018 | EPMF Return Transaction File On-Line (ERTVU) Research | IT |
| 2.3.66 | 03/2013 | Command Code PLINF and PLINQ | Appeals |
| 2.3.68 | 12/2018 | Command Codes DUPOL and DUPPG | IT |
| 2.3.69 | 08/2009 | Command Code VPARS | Appeals |
| 2.3.70 | 08/2013 | Command Code EFTPS | Appeals |
| 2.3.71 | 12/2014 | Command Code ATINQ | Appeals |
| 2.3.73 | 12/2018 | Command Codes TRDBV, TRERS, TRPRT, and R8453 | Appeals |
| 2.3.74 | 12/2018 | Command Code DDPOL | Appeals |
| 2.3.76 | 01/2010 | Command Code ISTSD | Appeals |
| 2.3.77 | 11/2013 | Command Code ISTSE | Appeals |
| 2.3.78 | 12/2011 | Command Code LOCAT | Appeals |
| 2.3.79 | 06/2015 | Command Code CDPWEB, (CDPTA, CDPTE) | Appeals |
| 2.3.80 | 01/2015 | Command Code DDBKD | Appeals |
| 2.3.81 | 01/2011 | Command Code ESTABA | All |
| 2.3.82 | 01/2011 | Command Code ESTABH | All |
| 2.3.85* | 06/2015 | Command Code DFAST and DLITE | All |
| 2.3.86 | 01/2018 | Command Code IRPOL | Appeals |
| 2.4 IDRS TERMINAL INPUT | | | |
| 2.4.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Input | All |
| 2.4.4 | 01/2010 | Command Code MESSG | All |
| 2.4.5 | 06/2018 | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System | All |
| 2.4.6 | 02/2019 | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV | All |
| 2.4.7 | 12/2018 | Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update | All |
| 2.4.8 | 11/2012 | Command Codes ESIGN and BSIGN | All |
| 2.4.9 | 11/2016 | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG | All |
| 2.4.10 | 12/2017 | Command Codes EOREQ and EOCHG | All |
| 2.4.11 | 01/2009 | Command Code NMFTM | IT |
| 2.4.12 | 12/2016 | Command Codes DELET and CCPYT | All |

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| 2.4.13 | 11/2015 | Command Code TERUP | All |
| 2.4.14 | 01/2011 | Command Code NMFST | All |
| 2.4.15 | 12/2018 | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing | All |
| 2.4.16* | 12/2018 | Command Codes REQ54 and ADJ54 | All |
| 2.4.17 | 12/2018 | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 | All |
| 2.4.19 | 11/2015 | Command Codes REQ77, FRM77 and FRM7A | All |
| 2.4.20* | 01/2017 | Command Codes RFUND and REFAP | All |
| 2.4.21 | 01/2010 | Command Codes CHK64 and CHK64R | All |
| 2.4.22* | 01/2010 | Command Code CRMNL | All |
| 2.4.23 | 10/2015 | Command Code CHKCLR and CHKCL | All |
| 2.4.24 | 12/2016 | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT | All |
| 2.4.25 | 01/2017 | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ | All |
| 2.4.26 | 12/2014 | Command Codes FRM14, FRM49, and TDIRQ | All |
| 2.4.27 | 02/2017 | Command Code ASGNI/ASGNB formerly TSIGN | All |
| 2.4.28* | 11/2015 | Command Codes STAUP, STATI and STATB | All |
| 2.4.29 | 01/2010 | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing | All |
| 2.4.30* | 12/2018 | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS | All |
| 2.4.31* | 12/2011 | Command Code LEVY | All |
| 2.4.32* | 01/2010 | Command Code PDTUP | All |
| 2.4.33 | 11/2012 | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer | All |
| 2.4.34 | 06/2015 | Command Code DOALL | All |
| 2.4.35 | 01/2010 | Command Code STN90 | All |
| 2.4.37 | 12/2011 | Command Code NOREF Overview | All |
| 2.4.38 | 06/2014 | Command Code CSEDR | All |
| 2.4.39 | 07/2010 | Command Codes ASEDD and ASEDR | All |
| 2.4.40 | 11/2012 | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG | All |
| 2.4.41 | 06/2017 | Command Code UNLCE | All |
| 2.4.42 | 01/2012 | Command Code CCASG for Case Control Activity System | All |
| 2.4.43 | 12/2014 | Command Code PINEX | All |

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| 2.4.44 | 03/2017 | Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT | All |
| 2.4.45* | 10/2015 | Command Code NRP97 | All |
| 2.4.46 | 12/2011 | Command Code EPLAN | All |
| 2.4.47 | 01/2010 | Command Code VPMSG | All |
| 2.4.48 | 01/2010 | Command Code VPPIN | All |
| 2.4.50 | 12/2014 | Command Code ASIGN | All |
| 2.4.52 | 01/2010 | Command Codes TPCIN and TPCOL | All |
| 2.4.53 | 12/2016 | Command Code DUPED | All |
| 2.4.56 | 01/2011 | Command Code ISTSR | All |
| 2.4.57 | 01/2009 | Command Code CDPTR | All |
| 2.4.58 | 06/2016 | Command Code DDBCK/ DDBCV / DDBCS | All |
| 2.4.59 | 11/2012 | Command Code TMSSN | All |
| 2.4.60 | 11/2013 | Command Code RAPID | All |
| 2.4.61 | 12/2018 | Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45 | W&I |
| 2.5 SYSTEMS DEVELOPMENT | | | |
| 2.5.1 | 09/2006 | Systems Development | IT |
| 2.5.3 | 03/2007 | Programming and Source Code Standards | IT |
| 2.5.4 | 04/2005 | Document Standards | IT |
| 2.5.5 | 04/2005 | Guidelines for Preparing Program Requirements Packages (PRPs) | IT |
| 2.5.7 | 04/2005 | Data Name Standards | IT |
| 2.5.10 | 06/2010 | Function Point Standards | IT |
| 2.5.11 | 04/2005 | Analysis Techniques and Deliverables | IT |
| 2.5.12 | 04/2005 | Design Techniques and Deliverables | IT |
| 2.5.13 | 04/2005 | Database Design Techniques and Deliverables | IT |
| 2.5.14 | 06/2010 | Quality Assurance (QA) | IT |
| 2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS | | | |
| 2.7.1* | 05/2013 | Inter-center | IT |
| 2.7.6* | 01/2010 | Systems Scheduling | IT |
| 2.7.9 | 12/2018 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness | IT |
| 2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | | | |
| 2.8.1* | 12/2018 | Introduction to AIMS REALTIME Processing | Appeals |
| 2.8.2 | 12/2017 | AIMS Command Code AM424 | Appeals |

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| 2.8.3 | 12/2018 | AIMS Command Code AMDIS | Appeals |
| 2.8.4 | 12/2018 | AIMS Command Code AMSTU | Appeals |
| 2.8.5 | 12/2018 | AIMS Command Code AMSOC | Appeals |
| 2.8.6* | 12/2018 | AIMS Command Code AMAXU | LB&I |
| 2.8.7* | 12/2018 | AIMS Command Code AMCLS | Appeals |
| 2.8.8 | 12/2017 | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB | Appeals |
| 2.8.9 | 12/2018 | AIMS Command Code AMRET | IT |
| 2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | | | |
| 2.9.1* | 12/2016 | Integrated Data Retrieval System | IT |
| 2.11 IDRS CORRESPONDENCE SYSTEM | | | |
| 2.11.1 | 04/2013 | IDRS Correspondence | IT |
| 2.12 SECURITY AND PRIVACY | | | |
| 2.12.1* | 12/2011 | The Use of Integrated Data Retrieval System (IDRS) Utility Programs | All |
| 2.12.2 | 04/2019 | Security and Communication Services (SACS) Security Command Codes | IT |
| 2.15 ENTERPRISE ARCHITECTURE (EA) | | | |
| 2.15.1 | 02/2009 | Enterprise Architecture (EA) Overview | All |
| 2.16 ENTERPRISE LIFE CYCLE (ELC) | | | |
| 2.16.1 | 07/2017 | ELC Guidance | IT |
| 2.17 INFRASTRUCTURE CURRENCY | | | |
| 2.17.1 | 10/2018 | Infrastructure Currency Policy for Software | IT |
| 2.21 SHOPPING CART PROCESSING FOR INFORMATION TECHNOLOGY PRODUCTS AND SERVICES | | | |
| 2.21.1 | 09/2018 | Introduction to Shopping Cart Processing for IT | All |
| 2.22 BUSINESS PLANNING AND RISK MANAGEMENT | | | |
| 2.22.1 | 04/2017 | Unified Work Request (UWR) Process | All |
| 2.25 MANAGED SERVICE FOR IRS | | | |
| 2.25.2 | 02/2018 | IRS Portal and Extranet Usage Standard | All |
| 2.25.3 | 08/2009 | Intranet Site and Web Server Registration Procedures | All |
| 2.25.5 | 04/2006 | Accessibility Guidelines for the Web | All |
| 2.25.13 | 04/2006 | IRS Domain Naming Standards | All |
| 2.100 INTEGRATED PROCESS MANAGEMENT | | | |
| 2.100.1 | 01/2017 | Integrated Process Management Policy | IT |
| 2.100.2 | 01/2017 | Integrated Process Management Standardization Process | IT |
| 2.100.3 | 06/2018 | IT Process Asset Library | IT |
| 2.100.4 | 05/2016 | Integrated Process Architecture (IPA) | All |

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| 2.110 REQUIREMENTS ENGINEERING | | | |
| 2.110.1 | 09/2015 | Requirements Engineering Directive | All |
| 2.110.2 | 02/2013 | Requirements Engineering Process | All |
| 2.120 ENGINEERING | | | |
| 2.120.1 | 09/2014 | Engineering Policy | All |
| 2.120.2 | 08/2017 | Technical Solution Process | All |
| 2.120.3 | 10/2015 | Product Integration Process | All |
| 2.120.4 | 10/2014 | Design Coordination | All |
| 2.120.5 | 09/2015 | Performance Engineering | All |
| 2.123 KNOWLEDGE MANAGEMENT | | | |
| 2.123.1 | 03/2016 | Knowledge Management Directive | IT |
| 2.123.2 | 03/2016 | Knowledge Management Process Description | IT |
| 2.125 CHANGE MANAGEMENT | | | |
| 2.125.1 | 09/2018 | Change Management Policy | IT |
| 2.125.2 | 09/2018 | Change Management Process Description | IT |
| 2.126 ENTERPRISE ORGANIZATIONAL READINESS | | | |
| 2.126.1 | 07/2015 | Transition Management Directive | All |
| 2.126.2 | 07/2015 | Transition Management Process | All |
| 2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES | | | |
| 2.127.1 | 05/2017 | IT Test Policy | All |
| 2.127.2 | 05/2017 | IT Testing Process and Procedures | All |
| 2.144 CAPACITY MANAGEMENT | | | |
| 2.144.1 | 07/2015 | Capacity Management Policy | All |
| 2.144.2 | 09/2015 | Business Capacity Management | All |
| 2.144.3 | 11/2015 | Component Capacity Management | All |
| 2.144.4 | 09/2015 | Service Capacity Management | All |
| 2.144.5 | 07/2015 | Enterprise Demand Forecast | All |
| 2.145 AVAILABILITY MANAGEMENT | | | |
| 2.145.1 | 06/2014 | Availability Management Policy | All |
| 2.145.2 | 09/2014 | Availability Management Process Description | All |
| 2.148 IT SUPPORT SERVICES MANAGEMENT | | | |
| 2.148.1 | 07/2017 | IT Support Services Management Directive | All |
| 2.148.2 | 03/2016 | Incident Management Process | All |
| 2.148.3 | 03/2016 | Request Fulfillment Process | All |
| 2.149 IT ASSET MANAGEMENT | | | |

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| 2.149.1 | 09/2018 | Asset Management Policy | All |
| 2.149.2 | 09/2018 | Asset Management Process Description | All |
| 2.149.3 | 09/2018 | Asset Management Hardware Procedures | All |
| 2.149.4 | 09/2018 | Asset Management Software Procedures | All |
| 2.150 CONFIGURATION MANAGEMENT | | | |
| 2.150.1 | 04/2018 | Configuration Management Policy | IT |
| 2.150.2 | 09/2013 | Configuration Management | IT |
| 2.152 DATA ENGINEERING | | | |
| 2.152.1 | 10/2015 | Data Engineering Policy | All |
| 2.152.2 | 07/2015 | Data Management Process Description | All |
| 2.152.3 | 09/2015 | Naming Data Elements | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | |
|--|---------|---|-----|
| 10.8 INFORMATION TECHNOLOGY (IT) SECURITY | | | |
| 10.8.1* | 07/2015 | Policy and Guidance | All |
| 10.8.2* | 09/2016 | IT Security Roles and Responsibilities | All |
| 10.8.5* | 02/2018 | Domain Name System Security Extensions (DNSSEC) Security Policy | All |
| 10.8.6* | 11/2018 | Application Security and Development | IT |
| 10.8.7* | 06/2018 | Mac OS X Security Policy | All |
| 10.8.9* | 05/2018 | Virtualization Security Policy | All |
| 10.8.10* | 06/2018 | Linux and Unix Security Policy | IT |
| 10.8.20* | 06/2018 | Windows Security Policy | All |
| 10.8.21* | 06/2018 | Database Security Policy | All |
| 10.8.22* | 06/2018 | Web Server Security Policy | All |
| 10.8.24* | 03/2019 | Cloud Computing Security Policy | IT |
| 10.8.26* | 02/2017 | Government Furnished and Personally Owned Mobile Device Security Policy | IT |
| 10.8.27 | 06/2017 | Personal Use of Government Furnished Information Technology Equipment and Resources | IT |
| 10.8.30* | 09/2018 | Unisys Operating Systems Security Standards | IT |
| 10.8.32* | 07/2018 | IBM Mainframe System Security Requirements | IT |
| 10.8.34* | 03/2019 | IDRS Security Controls | All |

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| 10.8.40* | 06/2016 | Wireless Security Policy | All |
| 10.8.50* | 04/2016 | Servicewide Security Patch Management | All |
| 10.8.52* | 08/2017 | IRS Public Key Infrastructure (PKI) X.509 Certificate Policy | All |
| 10.8.54* | 11/2018 | Minimum Firewall Administration Requirements | All |
| 10.8.55* | 02/2017 | Network Security Policy | All |
| 10.8.60* | 09/2015 | IT Service Continuity Management (ITSCM) Policy and Guidance | All |
| 10.8.62 | 09/2015 | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process | IT |

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Part 1: Organization, Finance and Management

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

| | | | |
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| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.24 | 11/2006 | Large and Mid-Size Business Division | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.24* | 07/2017 | Central Withholding Agreement Program Group Manager Handbook | LB&I |
| 1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES | | | |
| 1.32.5 | 06/2016 | International Travel Office Procedures | All |

Part 4: Examining Process

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

| | | | |
|-------------------------------------|---------|---|---------|
| 4.1 PLANNING AND SPECIAL PROGRAMS | | | |
| 4.1.8 | 06/2014 | Special Examination Features and Programs | LB&I |
| 4.1.9 | 06/2014 | International Features | SB/SE |
| 4.1.20 | 07/2007 | Headquarters and Industry Offices Responsible for LMSB PSP | LB&I |
| 4.1.21 | 08/2007 | LMSB Planning and Monitoring | LB&I |
| 4.1.22* | 03/2010 | LMSB Workload Study | LB&I |
| 4.1.23 | 07/2007 | Determining Return Needs for LMSB | LB&I |
| 4.1.24* | 03/2010 | LMSB Sources of Returns, Ordering and Classification | LB&I |
| 4.1.25 | 07/2007 | LMSB Inventory Ordering and Return Delivery Systems | LB&I |
| 4.10 EXAMINATION OF RETURNS | | | |
| 4.10.20 | 05/2017 | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers | Appeals |
| 4.10.21* | 09/2018 | U.S. Withholding Agent Examinations - Form 1042 | LB&I |
| 4.10.26 | 08/2012 | Net Rate Netting Procedures for LB&I Cases | LB&I |
| 4.11 EXAMINING OFFICERS GUIDE (EOG) | | | |
| 4.11.5 | 11/2004 | Allocation of Income and Deductions - IRC Section 482 | LB&I |
| 4.11.6 | 02/2017 | Changes in Accounting Methods | LB&I |
| 4.30 LB&I GENERAL PROCEDURES | | | |
| 4.30.1 | 03/2018 | Pre-Filing Agreement Program | LB&I |
| 4.36 JOINT COMMITTEE PROCEDURES | | | |
| 4.36.1 | 09/2015 | Joint Committee Process Overview | LB&I |
| 4.36.2 | 09/2015 | Identification of Joint Committee Cases | LB&I |

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|---|-------------|---|-----------------|
| 4.36.3 | 09/2015 | Examination Team Responsibilities | LB&I |
| 4.36.4 | 09/2015 | Joint Committee Review Team Procedures | LB&I |
| 4.36.5 | 09/2015 | Reports | LB&I |
| 4.37 FINANCIAL PRODUCTS AND TRANSACTIONS | | | |
| 4.37.1 | 10/2010 | Financial Products Specialty | Appeals |
| 4.41 OIL AND GAS INDUSTRY | | | |
| 4.41.1 | 12/2013 | Oil and Gas Handbook | LB&I |
| 4.42 INSURANCE INDUSTRY | | | |
| 4.42.1 | 05/2002 | Introduction | LB&I |
| 4.42.2 | 05/2002 | Life Insurance Companies | LB&I |
| 4.42.3 | 05/2002 | Examination Methods and Techniques | LB&I |
| 4.42.4 | 05/2002 | Audit Techniques for Specific Areas/Potential Adjustments | LB&I |
| 4.42.5 | 05/2002 | Miscellaneous | LB&I |
| 4.42.6 | 05/2002 | Glossary | LB&I |
| 4.43 RETAIL INDUSTRY | | | |
| 4.43.1 | 07/2009 | Retail Industry | Counsel |
| 4.46 LB&I EXAMINATION PROCESS | | | |
| 4.46.1 | 12/2018 | General Information and Definitions | LB&I |
| 4.46.2 | 07/2011 | Administrative Matters and Annual Compliance Plan | LB&I |
| 4.46.3 | 12/2018 | Planning the Examination | LB&I |
| 4.46.4 | 12/2018 | Executing the Examination | LB&I |
| 4.46.5 | 12/2018 | Resolving the Examination | LB&I |
| 4.46.6 | 04/2014 | Workpapers and Reports Resources | LB&I |
| 4.46.10 | 03/2019 | Outside Expert Program | LB&I |
| 4.47 COMPUTER AUDIT SPECIALIST | | | |
| 4.47.1 | 08/2002 | Computer Audit Specialist Program (CAS) | LB&I |
| 4.47.2 | 08/2002 | CAS Technical and Procedural Information | LB&I |
| 4.47.3 | 07/2011 | Statistical Sampling Auditing Techniques | All |
| 4.48 ENGINEERING SPECIALTY | | | |
| 4.48.1 | 05/2006 | Overview of Engineering Program | LB&I |
| 4.48.3 | 07/2006 | Tangible Personal Property Valuation Guidelines | LB&I |
| 4.48.4 | 07/2006 | Business Valuation Guidelines | LB&I |
| 4.48.5 | 07/2006 | Intangible Property Valuation Guidelines | LB&I |
| 4.48.6 | 07/2006 | Real Property Valuation Guidelines | LB&I |

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| 4.50 LB&I COMPLIANCE INTEGRATION | | | |
| 4.50.1 | 05/2018 | Campaign Development Process | LB&I |
| 4.50.2* | 04/2019 | Other Workload Selection – Non-campaign Workstreams | LB&I |
| 4.51 LB&I CASE MANAGEMENT | | | |
| 4.51.2 | 12/2005 | LMSB Administrative Guidance | LB&I |
| 4.51.4 | 06/2017 | LB&I/Appeals Fast Track Settlement Program (FTS) | Appeals |
| 4.51.8 | 09/2015 | Compliance Assurance Process (CAP) Examinations | LB&I |
| 4.52 GLOBAL HIGH WEALTH INDUSTRY | | | |
| 4.52.1 | 08/2013 | Global High Wealth Industry Processes and Procedures | LB&I |
| 4.60 INTERNATIONAL PROCEDURES | | | |
| 4.60.1* | 10/2018 | Exchange of Information | All |
| 4.60.2 | 01/2002 | Mutual Agreement Procedures and Report Guidelines | LB&I |
| 4.60.3 | 01/2002 | Tax Treaty Related Matters | LB&I |
| 4.60.4 | 02/2015 | LB&I International Programs | LB&I |
| 4.60.6 | 12/2015 | International Referral Criteria and Procedures | LB&I |
| 4.60.7 | 12/2015 | Guidelines for Evaluating International Referrals | LB&I |
| 4.60.8 | 06/2014 | International Examination and Processing Procedures | LB&I |
| 4.60.9 | 09/2015 | International Examiner's Report | LB&I |
| 4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES | | | |
| 4.61.1 | 05/2006 | Overview of Guidelines | LB&I |
| 4.61.2 | 05/2006 | Foreign Based Books and Records | LB&I |
| 4.61.3 | 12/2018 | Development of IRC 482 Cases | LB&I |
| 4.61.4 | 05/2006 | Information Gathering | LB&I |
| 4.61.5 | 05/2006 | Entity Classification | LB&I |
| 4.61.6 | 05/2006 | Boycotts | LB&I |
| 4.61.7 | 05/2006 | Controlled Foreign Corporations | LB&I |
| 4.61.8 | 05/2013 | ETI (Extraterritorial income), IC-DISCs and FSCs | LB&I |
| 4.61.9 | 05/2006 | Possession Corporations | LB&I |
| 4.61.10 | 05/2006 | Foreign Tax Credit | LB&I |
| 4.61.11 | 05/2006 | Transfers of Property by and to Foreign Corporations | LB&I |
| 4.61.12 | 05/2006 | Foreign Investment in Real Property Tax Act | LB&I |
| 4.61.13 | 09/2015 | Dual Consolidated Losses | LB&I |
| 4.62 INTERNATIONAL RELATIONS | | | |
| 4.62.1 | 03/2014 | International Visitors Program | All |

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| 4.62.3 | 04/2019 | Requests for Representation Funds and Gifts for Foreign Officials | All |
| 4.63 WITHHOLDING AND INTERNATIONAL INDIVIDUAL COMPLIANCE | | | |
| 4.63.1 | 01/2018 | Overview of the WIIC Practice Area | LB&I |
| 4.63.2 | 01/2018 | LB&I WIIC Practice Network Knowledge Management | LB&I |
| 4.63.3* | 01/2018 | Offshore Voluntary Disclosure Program | LB&I |
| 4.63.4 | 01/2018 | Examination Procedures | LB&I |
| 4.63.5 | 01/2018 | International Penalties and Procedures – Individuals | LB&I |
| 4.64 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | | | |
| 4.64.1* | 09/2017 | Case Development and Processing Guidelines | LB&I |

Part 7: Rulings and Agreements

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

| | | | |
|--|---------|---|---------|
| 7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS | | | |
| 7.40.1 | 03/2017 | Industry Issue Resolution (IIR) Program | Appeals |

Part 11: Communications and Liaison

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

| | | | |
|--|---------|--|------|
| 11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS | | | |
| 11.51.1 | 06/2008 | TIGTA and GAO Audit Program Process at the LMSB Division | LB&I |
| 11.51.2 | 06/2016 | LB&I Intranet Publishing Standards | LB&I |

Part 21: Customer Account Services

(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)

| | | | |
|---------------------------|---------|----------------------------|-----|
| 21.8 INTERNATIONAL | | | |
| 21.8.7 | 07/2017 | Form-Related Communication | All |

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 AFFORDABLE CARE ACT | | | |
| 25.21.1 | 08/2015 | Branded Prescription Drug Fee | All |
| 25.21.2 | 07/2018 | Insurance Provider 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 ORGANIZATION AND STAFFING | | | |
| 1.1.29 | 08/2018 | Office of Online Services | All |

Part 2: Information Technology

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

| | | | |
|------------------------------|---------|---------------------------------------|-----|
| 2.25 MANAGED SERVICE FOR IRS | | | |
| 2.25.101 | 08/2006 | IRS.gov Content Management Guidelines | All |
| 2.25.104 | 08/2006 | Lyris List Procedures | All |

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Part 1: Organization, Finance and Management

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

| | | | |
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| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.20 | 11/2016 | Office of Professional Responsibility | All |
| 1.25 PRACTICE BEFORE THE SERVICE | | | |
| 1.25.1 | 11/2016 | Rules Governing Practice Before the IRS | All |
| 1.25.4* | 06/2016 | Processing Circular 230 Disciplinary Cases | All |

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Part 1: Organization, Finance and Management

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

| | | | |
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| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.27 | 02/2018 | Privacy, Governmental Liaison and Disclosure (PGLD) | All |
| 1.15 RECORDS AND INFORMATION MANAGEMENT | | | |
| 1.15.1 | 08/2017 | The Records and Information Management Program | All |
| 1.15.2 | 08/2017 | Types of Records and Their Life Cycles | All |
| 1.15.3 | 08/2017 | Disposing of Records | All |
| 1.15.4 | 08/2017 | Retiring and Requesting Records | All |
| 1.15.5 | 08/2017 | Relocating/Removing Records | All |
| 1.15.6 | 07/2018 | Managing Electronic Records | All |
| 1.15.7 | 08/2017 | Files Management | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | |
|---|---------|---|-----|
| 10.5 PRIVACY AND INFORMATION PROTECTION | | | |
| 10.5.1 | 03/2018 | Privacy Policy | All |
| 10.5.2 | 11/2018 | Privacy Compliance and Assurance (PCA) Program | All |
| 10.5.4 | 08/2018 | Incident Management Program | All |
| 10.5.5 | 07/2018 | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements | All |
| 10.5.7 | 10/2018 | Use of Pseudonyms by IRS Employees | All |
| 10.5.8* | 02/2018 | Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments | All |

Part 11: Communications and Liaison

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

| | | | |
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| 11.3 DISCLOSURE OF OFFICIAL INFORMATION | | | |
| 11.3.1 | 03/2018 | Introduction to Disclosure | All |
| 11.3.2 | 01/2017 | Disclosure to Persons with a Material Interest | All |
| 11.3.3 | 01/2016 | Disclosure to Designees and Practitioners | All |
| 11.3.4 | 05/2017 | Congressional Inquiries | All |

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| 11.3.5 | 05/2017 | Fees | All |
| 11.3.6 | 10/2017 | Seals and Certifications | All |
| 11.3.7 | 11/2017 | Freedom of Information Act Reading Room Operations | All |
| 11.3.8 | 04/2017 | Disclosure of Written Determinations | All |
| 11.3.9 | 06/2012 | Exempt Organizations | TE/GE |
| 11.3.10 | 06/2015 | Employee Plans Information | TE/GE |
| 11.3.11 | 03/2019 | Other Information Available to the Public | All |
| 11.3.12 | 09/2018 | Designation of Documents | All |
| 11.3.13 | 04/2017 | Freedom of Information Act | All |
| 11.3.14 | 05/2018 | Privacy Act General Provisions | All |
| 11.3.15 | 05/2018 | Privacy Act Publication and Reporting Requirements | All |
| 11.3.16 | 05/2018 | Privacy Act Notification Programs | All |
| 11.3.17 | 05/2018 | Privacy Act Recordkeeping Restrictions | All |
| 11.3.18 | 08/2018 | Privacy Act Access and Amendment of Records | All |
| 11.3.19 | 05/2018 | Privacy Act Accounting for Disclosures | All |
| 11.3.20 | 08/2018 | Personnel Records | All |
| 11.3.21 | 07/2017 | Investigative Disclosure | All |
| 11.3.22 | 05/2018 | Disclosure to Federal Officers and Employees for Tax Administration Purposes | All |
| 11.3.23 | 12/2017 | Disclosure to the Government Accountability Office (GAO) | All |
| 11.3.24 | 07/2008 | Disclosures to Contractors | All |
| 11.3.25 | 03/2018 | Disclosure to Foreign Countries Pursuant to Tax Treaties | All |
| 11.3.26 | 07/2017 | Wagering Tax Information | All |
| 11.3.27 | 05/2017 | Disclosure of Returns and Return Information to Grand Juries | All |
| 11.3.28 | 07/2018 | Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws | All |
| 11.3.29 | 09/2009 | Disclosure to Federal Agencies for Administration of Nontax Laws | All |
| 11.3.30 | 02/2017 | Disclosure to the President | All |
| 11.3.31 | 10/2017 | Tax Check Reports on Federal Appointees | All |
| 11.3.32 | 10/2010 | Disclosure to States for Tax Administration Purposes | All |
| 11.3.33 | 10/2013 | Other Disclosures to State and Local Governments | All |
| 11.3.34 | 07/2017 | Disclosure for Non-tax Criminal Violations | All |
| 11.3.35 | 04/2018 | Requests and Demands for Testimony and Production of Documents | All |

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| 11.3.36 | 07/2015 | Safeguard Review Program | All |
| 11.3.37 | 10/2010 | Recordkeeping and Accounting for Disclosures | All |
| 11.3.38 | 09/2017 | Role and Responsibilities of Disclosure Managers | All |
| 11.3.39 | 09/2013 | Computer Matching and Privacy Protection Act | All |
| 11.3.40 | 08/2017 | Disclosures Involving Trust Fund Recovery Penalty Assessments | All |
| 11.4 OFFICE OF GOVERNMENTAL LIAISON | | | |
| 11.4.1 | 12/2017 | Governmental Liaison Operations | PGLD |
| 11.4.2 | 10/2017 | 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.)

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| 25.4 EMPLOYEE PROTECTION | | | |
| 25.4.1 | 10/2018 | Potentially Dangerous Taxpayer | All |
| 25.4.2 | 10/2018 | 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.)

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| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.32 | 08/2018 | Office of the Chief Procurement Officer | All |

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Part 1: Organization, Finance and Management

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

| | | | |
|---|---------|--|-----|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.18 | 09/2018 | Research, Applied Analytics and Statistics Division | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | |
| 1.2.10 | 09/2018 | Policy Statements for Organization, Finance and Management Activities | All |
| 1.2.11 | 07/2012 | Policy Statements for Information Technology Activities | All |
| 1.2.12 | 10/2012 | Policy Statements for Submission Processing Activities | All |
| 1.2.13 | 03/2014 | Policy Statements for the Examining Process | All |
| 1.2.14 | 10/2012 | Policy Statements for Collecting Process Activities | All |
| 1.2.15 | 10/2012 | Policy Statements for Human Resource Management Activities | All |
| 1.2.16 | 06/2013 | Policy Statements for the Rulings and Agreements Process | All |
| 1.2.17 | 09/2016 | Policy Statements for Appeals Activities | All |
| 1.2.18 | 10/2012 | Policy Statements for Criminal Investigation Activities | All |
| 1.2.19 | 10/2012 | Policy Statements for Communications, Liaison and Disclosure Activities | All |
| 1.2.20 | 11/2012 | Policy Statements for Penalties and Interest Activities | All |
| 1.2.21 | 10/2012 | Policy Statements for Customer Account Services Activities | All |
| 1.2.22 | 10/2012 | Policy Statements for Taxpayer Education and Assistance Activities | All |
| 1.2.23 | 08/2007 | Policy Statements for Chief Counsel Activities | All |
| 1.2.24 | 06/2015 | Policy Statements for Special Topics | All |
| 1.2.25 | 04/2009 | Policy Statements for Security, Privacy and Assurance Activities | All |
| 1.2.40 | 03/2019 | Delegations of Authority for Organization, Finance and Management Activities | All |
| 1.2.41 | 10/2010 | Delegations of Authority for Information Technology Activities | All |
| 1.2.42 | 09/2014 | Delegation of Authorities for Submission Processing Activities | All |
| 1.2.43 | 11/2018 | Delegations of Authority for the Examining Process | All |
| 1.2.44 | 02/2016 | Delegations of Authority for the Collecting Process | All |
| 1.2.45 | 04/2019 | Delegations of Authority for Human Resource Management Activities | All |
| 1.2.46 | 09/2018 | Delegation of Authorities for the Rulings and Agreements Process | All |
| 1.2.47 | 12/2017 | Delegation of Authorities for the Appeals Process | All |

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| 1.2.48 | 02/2013 | Delegation of Authorities for Criminal Investigation Activities | All |
| 1.2.49 | 03/2018 | Delegations of Authority for Communications, Liaison and Disclosure Activities | All |
| 1.2.50 | 04/2019 | Delegation of Authorities for Taxpayer Advocate Service Activities | All |
| 1.2.51 | 05/2013 | Delegation of Authorities for Penalties and Interest Activities | All |
| 1.2.52 | 04/2018 | Delegations of Authority for Special Topics Activities | All |
| 1.2.53 | 07/2017 | Delegation of Authorities for Chief Counsel Activities | All |
| 1.2.54 | 05/2013 | Delegations of Authority for Security, Privacy and Assurance Activities | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.5 | 04/2019 | Corporate Tax Administration Tools | All |
| 1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | | | |
| 1.7.1 | 02/2018 | Servicewide Research for Tax Administration | All |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | |
| 1.11.1 | 10/2017 | Internal Management Document (IMD) Program and Responsibilities | All |
| 1.11.2 | 10/2018 | Internal Revenue Manual (IRM) Process | All |
| 1.11.3 | 04/2014 | Policy Statements | All |
| 1.11.4 | 06/2015 | Delegation Orders | All |
| 1.11.5 | 08/2017 | Publishing the Internal Revenue Manual (IRM) | All |
| 1.11.6 | 07/2017 | Using and Researching the Internal Revenue Manual (IRM) | All |
| 1.11.9 | 01/2017 | Clearing and Approving Internal Management Documents (IMDs) | All |
| 1.11.10 | 04/2019 | Interim Guidance Process | All |
| 1.13 STATISTICS OF INCOME | | | |
| 1.13.1 | 08/2018 | Statistical Reporting | CFO |
| 1.13.2 | 09/2018 | Processing Management | RAAS |
| 1.13.3 | 09/2018 | Document Management | CFO |
| 1.13.7 | 01/2006 | Form 1120 Industry Coding | CFO |
| 1.13.8 | 01/2006 | Statistical Editing of Corporation Tax Returns | CFO |

Part 3: Submission Processing

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

| | | | |
|---|---------|--|------|
| 3.34 NATIONAL RESEARCH PROGRAM (NRP) | | | |
| 3.34.3 | 03/2010 | NRP Individual Income Tax Returns - Code and Edit, Transcription | RAAS |
| 3.34.4 | 12/2006 | S Corporation Tax Returns - Document Analysis & Data Entry | LB&I |
| 3.49 STATISTICS OF INCOME PROCESSING | | | |

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| 3.49.5 | 08/2018 | Statistical Editing of Individual Income 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 NATIONAL RESEARCH PROGRAM (NRP) | | | |
|---|---------|---|-------|
| 4.22.1 | 09/2017 | National Research Program Overview | LB&I |
| 4.22.2 | 09/2017 | NRP Case Building | LB&I |
| 4.22.3 | 12/2017 | Classification of NRP Returns | LB&I |
| 4.22.4* | 06/2018 | Examination of NRP Returns | LB&I |
| 4.22.5 | 10/2014 | Campus Compliance Operations Site | LB&I |
| 4.22.6* | 06/2018 | Examination of Individual Income Tax Returns | LB&I |
| 4.22.7 | 02/2007 | Area Office - Examination of S Corporation Returns | LB&I |
| 4.22.8 | 01/2014 | NRP EITC Component of the Individual Reporting Compliance Study | RAAS |
| 4.22.9 | 11/2011 | International Form 1040 NRP Study | RAAS |
| 4.22.10 | 10/2012 | Employment Tax Study - NRP Examination Guidelines | RAAS |
| 4.22.11 | 05/2012 | SB/SE Examination of NRP C Corporation Returns | SB/SE |
| 4.22.12 | 07/2012 | LB&I Examination of NRP C Corporation Returns. | LB&I |
| 4.22.13 | 01/2014 | Fuel Excise Tax Study - NRP Examination Guidelines | SB/SE |

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

| | | | |
|--------|---------|------------------------|-----|
| 1.1.28 | 10/2017 | Return Preparer Office | All |
|--------|---------|------------------------|-----|

1.25 PRACTICE BEFORE THE SERVICE

| | | | |
|--------|---------|-------------------------|-----|
| 1.25.2 | 05/2017 | Practitioner Enrollment | 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 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT

| | | | |
|----------|---------|---|-----|
| 25.20.1* | 10/2017 | Complaint Referrals | RPO |
| 25.20.2* | 10/2017 | Identification and Treatment of Ghost Preparers | RPO |
| 25.20.3* | 03/2019 | Return Preparer Suitability | RPO |

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Part 1: Organization, Finance and Management

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

| | | | |
|---|---------|--|-------|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.16 | 11/2018 | Small Business/Self-Employed Division | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | |
| 1.2.65 | 03/2018 | Small Business/Self-Employed Delegations of Authority | SB/SE |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.17 | 03/2006 | Compliance Managers Guide | SB/SE |
| 1.4.19* | 10/2018 | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | SB/SE |
| 1.4.20 | 03/2014 | Filing & Payment Compliance Managers Handbook | SB/SE |
| 1.4.22 | 03/2019 | CAWR Manager and Coordinator Guide | SB/SE |
| 1.4.23 | 09/2018 | FUTA Manager and Coordinator Guide | SB/SE |
| 1.4.29 | 11/2017 | SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide | SB/SE |
| 1.4.40 | 04/2017 | SB/SE Field and Office Examination Group Manager | SB/SE |
| 1.4.50 | 08/2018 | Collection Group Manager, Territory Manager and Area Director Operational Aid | SB/SE |
| 1.4.51 | 08/2016 | Insolvency | SB/SE |
| 1.4.52 | 03/2019 | Offer in Compromise Manager's Resource Guide | SB/SE |
| 1.4.53 | 08/2010 | Advisory Group Manager Operational Aid | SB/SE |
| 1.4.55 | 06/2016 | SBSE Campus Collection Support Managers' Guide | SB/SE |
| 1.53 SMALL BUSINESS/SELF-EMPLOYED | | | |
| 1.53.1 | 08/2007 | 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 PLANNING AND SPECIAL PROGRAMS | | | |
| 4.1.1* | 10/2017 | Planning, Monitoring, and Coordination | SB/SE |
| 4.1.2 | 10/2017 | Workload Identification and Survey Procedures | SB/SE |
| 4.1.5 | 10/2017 | Case Building, Classification, Storage and Delivery | SB/SE |
| 4.1.10* | 12/2016 | Return Preparer Program Coordinator | LB&I |
| 4.1.27* | 08/2018 | Information Return Case Selection | SB/SE |
| 4.2 GENERAL EXAMINING PROCEDURES | | | |

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|--|-------------|---|-----------------|
| 4.2.1 | 11/2016 | General Examination Information | LB&I |
| 4.2.2 | 10/2003 | Miscellaneous Examination Procedures | LB&I |
| 4.2.3 | 10/2003 | Technical Advice to Taxpayers and Examination Personnel | LB&I |
| 4.2.5* | 06/2017 | Disclosure of Official Information | LB&I |
| 4.2.6 | 03/2013 | Examination of Employee Returns | LB&I |
| 4.2.8 | 03/2018 | Guidelines for SB/SE National Quality Review | SB/SE |
| 4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | | | |
| 4.4.1 | 04/2016 | Introduction | LB&I |
| 4.4.3 | 09/2011 | Credit Transfers and Reprocessing Returns | Appeals |
| 4.4.4 | 12/2011 | Claims | Appeals |
| 4.4.5 | 12/2012 | Closings to Appeals | Appeals |
| 4.4.6 | 12/2009 | Conversion of Returns | Appeals |
| 4.4.7 | 09/2014 | Correspondence and Closing Letters | Appeals |
| 4.4.9 | 08/2012 | Delinquent and Substitute for Return Processing | Appeals |
| 4.4.10 | 10/2011 | Employment/Excise Tax Adjustments | Appeals |
| 4.4.11 | 06/2007 | Entity Changes | Appeals |
| 4.4.12 | 05/2016 | Examined Closings, Surveyed Claims, and Partial Assessments | LB&I |
| 4.4.14 | 02/2015 | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments | LB&I |
| 4.4.16 | 12/2011 | Inventory Control | Appeals |
| 4.4.17 | 07/2011 | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments | Appeals |
| 4.4.18 | 06/2010 | Large Dollar Cases | Appeals |
| 4.4.19 | 08/2016 | Manual Refunds | Appeals |
| 4.4.21 | 07/2012 | Non-Examined Closures and Deleting AIMS Records | Appeals |
| 4.4.22 | 11/2009 | Non-Master File (NMF) Processing | Appeals |
| 4.4.23 | 10/2013 | Openings | Appeals |
| 4.4.24 | 07/2014 | Payments and Remittances | Appeals |
| 4.4.25 | 07/2012 | Quick Assessments | Appeals |
| 4.4.26 | 02/2014 | Reopening/Reclosing/Reinputting Records | Appeals |
| 4.4.27 | 12/2009 | Reports | Appeals |
| 4.4.29 | 05/2011 | Social Security Administration (SSA) Adjustments | Appeals |
| 4.4.32 | 12/2010 | AIMS, ERCS, and IDRS Data Processing | LB&I |

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|--|-------------|--|-----------------|
| 4.4.33 | 04/2010 | Transfers | Appeals |
| 4.4.34 | 03/2011 | Updating/Correcting AIMS Data Base | Appeals |
| 4.4.35 | 12/2009 | Unpostable Resolution | Appeals |
| 4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | | | |
| 4.7.1 | 04/2016 | Overview | SB/SE |
| 4.7.2 | 10/2015 | Security | LB&I |
| 4.7.3 | 01/2010 | Statute of Limitations | SB/SE |
| 4.7.4 | 04/2014 | Planning and Special Programs (PSP) | SB/SE |
| 4.7.5 | 09/2013 | Group and Territory | LB&I |
| 4.7.6 | 01/2015 | Reports | SB/SE |
| 4.7.7 | 10/2011 | Technical Services | LB&I |
| 4.7.8 | 05/2011 | Centralized Case Processing | LB&I |
| 4.7.10 | 06/2012 | AIMS/ERCS Staff | LB&I |
| 4.8 TECHNICAL SERVICES | | | |
| 4.8.1 | 11/2015 | Organization and Responsibilities | SB/SE |
| 4.8.2 | 03/2017 | Case Processing | SB/SE |
| 4.8.4 | 03/2015 | Mandatory Review | SB/SE |
| 4.8.5 | 10/2017 | Post Examination Case Processing Requirements | LB&I |
| 4.8.6 | 07/2017 | Criminal Restitution and Restitution-Based Assessments | SB/SE |
| 4.8.7 | 04/2014 | Technical Field Support | SB/SE |
| 4.8.8 | 12/2017 | Miscellaneous Responsibilities | LB&I |
| 4.8.9 | 08/2016 | Statutory Notices of Deficiency | SB/SE |
| 4.8.10 | 04/2018 | Notice of Employment Tax Determination Under IRC 7436 | SB/SE |
| 4.8.11 | 03/2017 | Fraud Program Responsibilities | SB/SE |
| 4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM | | | |
| 4.9.1 | 05/2014 | Outline of System | LB&I |
| 4.10 EXAMINATION OF RETURNS | | | |
| 4.10.1 | 08/2017 | Overview of Examiner Responsibilities | SB/SE |
| 4.10.2* | 11/2016 | Pre-Contact Responsibilities | SB/SE |
| 4.10.3 | 02/2016 | Examination Techniques | LB&I |
| 4.10.4 | 12/2016 | Examination of Income | Appeals |
| 4.10.5 | 06/2017 | Required Filing Checks | SB/SE |
| 4.10.6 | 07/2001 | Penalty Considerations | Appeals |

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| 4.10.7 | 01/2018 | Issue Resolution | Appeals |
| 4.10.8* | 04/2017 | Report Writing | LB&I |
| 4.10.9 | 08/2014 | Workpaper System and Case File Assembly | SB/SE |
| 4.10.10 | 11/2017 | Standard Paragraphs and Explanation of Adjustments | LB&I |
| 4.10.13 | 10/2015 | Certain Technical Issues | SB/SE |
| 4.10.15 | 09/2018 | Report Generation Software | LB&I |
| 4.10.16 | 03/2016 | Examination Operational Automation Database (EOAD) | Appeals |
| 4.10.27 | 12/2013 | Identity Theft Case Processing for Field Examiners | LB&I |
| 4.11 EXAMINING OFFICERS GUIDE (EOG) | | | |
| 4.11.7 | 12/2004 | Corporate Liquidations/Dissolutions | LB&I |
| 4.11.11 | 02/2014 | Net Operating Loss Cases | LB&I |
| 4.11.29 | 08/2017 | Transfer of Returns Open for Examination | LB&I |
| 4.11.51 | 09/2016 | Return Preparer Program | Appeals |
| 4.11.52 | 11/2004 | Transferee Liability Cases | LB&I |
| 4.11.55 | 05/2018 | Power of Attorney Rights and Responsibilities | Appeals |
| 4.11.57 | 05/2017 | Third Party Contacts | LB&I |
| 4.12 NONFILED RETURNS | | | |
| 4.12.1 | 10/2010 | Nonfiled Returns | Appeals |
| 4.13 AUDIT RECONSIDERATION | | | |
| 4.13.1 | 12/2015 | Introduction | SB/SE |
| 4.13.2 | 12/2015 | Contact Employees | SB/SE |
| 4.13.3 | 12/2015 | Central Reconsideration Unit | SB/SE |
| 4.13.4 | 10/2006 | Area Office (AO) Examination | SB/SE |
| 4.13.5 | 12/2015 | Exam SFR Reconsiderations | SB/SE |
| 4.13.6 | 12/2015 | Appeals | Appeals |
| 4.13.7 | 12/2015 | Exhibits | SB/SE |
| 4.15 JEOPARDY/TERMINATION ASSESSMENTS | | | |
| 4.15.1 | 06/2018 | Jeopardy and Terminations | Appeals |
| 4.15.2 | 10/2018 | Examination Procedures | Appeals |
| 4.15.3 | 10/2018 | Assessment Procedures (Centralized Case Processing) | Appeals |
| 4.16 SPECIAL ENFORCEMENT PROGRAM (SEP) | | | |
| 4.16.1 | 06/2017 | SEP Responsibilities and Case Development | CI |
| 4.17 COMPLIANCE INITIATIVE PROJECTS | | | |
| 4.17.1 | 04/2017 | Overview of Compliance Initiative Projects | LB&I |

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| 4.17.2 | 04/2017 | Responsibilities | LB&I |
| 4.17.3 | 05/2017 | Requirements | LB&I |
| 4.17.4 | 05/2017 | Procedures | LB&I |
| 4.18 EXAM OFFER-IN-COMPROMISE | | | |
| 4.18.1 | 02/2017 | Offers in Compromise Received in Exam | SB/SE |
| 4.18.2 | 02/2017 | Doubt as to Liability Offers | SB/SE |
| 4.18.3 | 02/2017 | Effective Tax Administration Offers | SB/SE |
| 4.18.5 | 02/2017 | Review, Closing and Reporting Requirements | SB/SE |
| 4.18.6 | 02/2017 | Case Processing and Controls | SB/SE |
| 4.18.7 | 02/2017 | Special Case Processing | SB/SE |
| 4.19 LIABILITY DETERMINATION | | | |
| 4.19.2* | 08/2018 | IMF Automated Underreporter (AUR) Control | SB/SE |
| 4.19.3* | 08/2018 | IMF Automated Underreporter Program | SB/SE |
| 4.19.4* | 03/2019 | CAWR Reconciliation Balancing | SB/SE |
| 4.19.5* | 09/2018 | Certification of State Federal Unemployment Tax Act (FUTA)Credits | SB/SE |
| 4.19.6* | 02/2019 | SSA Correspondence and Minister and Religious Waiver Programs | SB/SE |
| 4.19.7* | 10/2018 | IMF Automated Underreporter (AUR) Technical System Procedures | SB/SE |
| 4.19.8 | 09/2017 | CAP (CAWR Automated Program) Technical System Procedures | SB/SE |
| 4.19.9 | 09/2017 | FCP (FUTA Case Processing) Technical System Procedures | SB/SE |
| 4.19.11* | 10/2017 | Examination Classification of Work | W&I |
| 4.19.12 | 12/2011 | Centralized Files and Scheduling | W&I |
| 4.19.13* | 02/2018 | General Case Development and Resolution | SB/SE |
| 4.19.15* | 03/2019 | Discretionary Programs | SB/SE |
| 4.19.16 | 02/2018 | Claims | SB/SE |
| 4.19.17* | 10/2016 | Non-Filer Program | SB/SE |
| 4.19.18 | 12/2016 | Quality Review Program | SB/SE |
| 4.19.22 | 03/2019 | CAWR Control | SB/SE |
| 4.19.23 | 09/2018 | FUTA Control | SB/SE |
| 4.19.25* | 07/2018 | Information Return Penalty (IRP) Procedures | SB/SE |
| 4.20 EXAMINATION COLLECTIBILITY | | | |
| 4.20.1 | 10/2017 | General Collectibility Procedures | SB/SE |
| 4.20.2 | 10/2017 | Scope Consideration | SB/SE |
| 4.20.3 | 10/2017 | Soliciting Payment | SB/SE |

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| 4.20.4 | 10/2017 | Installment Agreements | SB/SE |
| 4.21 ELECTRONIC FILING PROGRAM | | | |
| 4.21.1* | 08/2011 | Monitoring the IRS e-file Program | LB&I |
| 4.23 EMPLOYMENT TAX | | | |
| 4.23.1 | 11/2018 | Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23 | Appeals |
| 4.23.2 | 11/2018 | Employment Tax Responsibilities and Coordination with Other Functions. | Appeals |
| 4.23.3 | 11/2018 | Employment Tax Examination Programs and Procedures | Appeals |
| 4.23.4 | 03/2017 | Workpapers — Employment Tax Examinations | Appeals |
| 4.23.5* | 11/2017 | Technical Guidelines for Employment Tax Issues | LB&I |
| 4.23.6 | 12/2017 | Classification Settlement Program (CSP) | Appeals |
| 4.23.7 | 01/2014 | Employment Tax on Tip Income | Appeals |
| 4.23.8 | 05/2018 | Determining Employment Tax Liability | Appeals |
| 4.23.9 | 03/2017 | Employment Tax Penalty and Fraud Procedures | Appeals |
| 4.23.10 | 05/2018 | Report Writing Guide for Employment Tax Examinations | Appeals |
| 4.23.11 | 02/2017 | Prompt Action in Deficiency and Overassessment Cases | Appeals |
| 4.23.12 | 11/2018 | Delinquent Return Procedures | Appeals |
| 4.23.13 | 01/2016 | Adjusted Returns, Abatements and Claims | SB/SE |
| 4.23.14 | 08/2017 | Statute Control and Extension | Appeals |
| 4.23.15 | 02/2017 | Technical Advice From the Office of Chief Counsel | Appeals |
| 4.23.17 | 03/2017 | Preparer Penalty Procedures for SB/SE Employment Tax | SB/SE |
| 4.23.18 | 02/2017 | Coordinating Worker Classification Determinations Between SS-8 Program and Exam. | LB&I |
| 4.23.19 | 01/2018 | Employment Tax Case Assignment and Grading Criteria | SB/SE |
| 4.23.20 | 02/2017 | Voluntary Classification Settlement Program (VCSP) Procedures | LB&I |
| 4.23.21 | 03/2019 | Tax Compliance Officer Employment Tax Procedures | SB/SE |
| 4.23.22 | 05/2018 | Unagreed Employment Tax Case Procedures | LB&I |
| 4.23.25 | 08/2018 | Voluntary Closing Agreement Process - Employment Tax (VCAP - ET) | LB&I |
| 4.24 EXCISE TAX | | | |
| 4.24.1 | 02/2019 | Introduction to Excise Taxes | SB/SE |
| 4.24.2 | 07/2018 | Form 637 Excise Tax Registrations | SB/SE |
| 4.24.4 | 02/2019 | Excise Fuel Taxes Workload, Policies and Procedures | SB/SE |
| 4.24.5 | 02/2019 | Large Business and International (LB&I) Examination Program Procedures for Excise Employees | SB/SE |

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| 4.24.6 | 02/2019 | Technical Guidance and Information Processing for Excise Tax Examination Issues | SB/SE |
| 4.24.8 | 11/2017 | Examination Guidance for Excise Claims for Refund or Abatement | SB/SE |
| 4.24.9* | 08/2016 | Excise Tax Penalties and Excise Return Preparer Penalties Guidance | SB/SE |
| 4.24.10 | 02/2019 | Appeals Referral Procedures | SB/SE |
| 4.24.13 | 07/2017 | Overview of Excise Fuel Compliance Program | SB/SE |
| 4.24.14 | 05/2018 | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements | SB/SE |
| 4.24.15* | 07/2017 | Excise Fuel Compliance Inspection, Sampling, and Shipping | SB/SE |
| 4.24.16 | 12/2016 | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures | SB/SE |
| 4.24.17 | 12/2016 | Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures | SB/SE |
| 4.24.18 | 04/2018 | Excise Case Selection | SB/SE |
| 4.24.20 | 05/2017 | Excise Tax Report Writing Guide | SB/SE |
| 4.24.21 | 05/2017 | Case Closings | SB/SE |
| 4.25 ESTATE AND GIFT TAX | | | |
| 4.25.1 | 07/2018 | Estate and Gift Tax Examinations | SB/SE |
| 4.25.2* | 08/2018 | Campus Procedures For Estate and Gift Tax | SB/SE |
| 4.25.3 | 07/2018 | Planning, Classification, and Selection | SB/SE |
| 4.25.4 | 07/2018 | International Estate and Gift Tax Examinations | SB/SE |
| 4.25.5 | 07/2018 | Technical Guidelines for Estate and Gift Tax Issues | SB/SE |
| 4.25.6 | 07/2018 | Report Writing Guide for Estate and Gift Tax Examinations | SB/SE |
| 4.25.7 | 07/2018 | Estate and Gift Tax Penalty and Fraud Procedures | SB/SE |
| 4.25.8* | 07/2018 | Delinquent Returns and SFR Procedures | SB/SE |
| 4.25.9* | 07/2018 | Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases | SB/SE |
| 4.25.10 | 07/2018 | Case Closing Procedures | SB/SE |
| 4.25.11 | 07/2018 | Special Examination Procedures | SB/SE |
| 4.25.12 | 07/2018 | Valuation Assistance | SB/SE |
| 4.25.13 | 07/2018 | Appeals, Mediation, and Settlement Procedures | SB/SE |
| 4.25.14* | 07/2018 | Miscellaneous Procedures | SB/SE |
| 4.26 BANK SECRECY ACT | | | |
| 4.26.1 | 02/2019 | Introduction and Program Structure | SB/SE |
| 4.26.3 | 03/2019 | Examination Case Selection (ECS) | SB/SE |

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| 4.26.4 | 01/2016 | FinCEN Query (FCQ) | SB/SE |
| 4.26.5 | 10/2012 | Bank Secrecy Act History and Law | SB/SE |
| 4.26.6 | 11/2006 | Bank Secrecy Act Examiner Responsibilities | SB/SE |
| 4.26.7 | 06/2012 | Bank Secrecy Act Penalties | SB/SE |
| 4.26.8 | 02/2019 | Special Procedures | SB/SE |
| 4.26.9 | 06/2006 | Examination Techniques For Bank Secrecy Act Industries | SB/SE |
| 4.26.10 | 07/2012 | Form 8300 History and Law | SB/SE |
| 4.26.11 | 11/2006 | BSA Examiner Responsibilities for Form 8300/6050I Examinations | SB/SE |
| 4.26.12 | 06/2006 | Examination Techniques for Form 8300 Industries | SB/SE |
| 4.26.13 | 01/2016 | Structuring | SB/SE |
| 4.26.14 | 07/2012 | Disclosure | SB/SE |
| 4.26.15 | 11/2015 | General Program | SB/SE |
| 4.26.16 | 11/2015 | Report of Foreign Bank and Financial Accounts (FBAR) | SB/SE |
| 4.26.17 | 05/2008 | Report of Foreign Bank and Financial Accounts (FBAR) Procedures | SB/SE |
| 4.27 BANKRUPTCY | | | |
| 4.27.1 | 02/2018 | Bankruptcy Petitions | SB/SE |
| 4.27.2 | 02/2017 | Examiner Responsibilities | SB/SE |
| 4.27.3* | 04/2018 | Review and Processing Procedures | SB/SE |
| 4.27.5 | 12/2010 | Miscellaneous Provisions | SB/SE |
| 4.28 EXAMINATION SPECIALIZATION | | | |
| 4.28.1 | 03/2008 | Examination Specialization (ES) Program and Procedures | LB&I |
| 4.29 PARTNERSHIP CONTROL SYSTEM (PCS) | | | |
| 4.29.1 | 11/2017 | Overview of the PCS | Appeals |
| 4.29.2 | 11/2017 | Maintaining the PCS Database | Appeals |
| 4.29.3 | 11/2017 | PCS Database Elements | Appeals |
| 4.29.4 | 11/2017 | PCS Reports | Appeals |
| 4.29.5 | 11/2017 | PCS TEFRA/NonTEFRA Notices and Cover Letters | Appeals |
| 4.31 PASS-THROUGH ENTITY HANDBOOK | | | |
| 4.31.1 | 04/2019 | Introduction | Appeals |
| 4.31.2* | 04/2017 | TEFRA Examinations - Field Office Procedures | Appeals |
| 4.31.3* | 04/2019 | TEFRA Examinations - CPF Procedures | Appeals |
| 4.31.4* | 04/2019 | TEFRA Administrative Adjustment Request (AAR) | LB&I |

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| 4.31.5* | 04/2019 | Investor Level Statute Control (ILSC) Examinations - Field Office Procedures | LB&I |
| 4.31.6* | 04/2019 | Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures | LB&I |
| 4.31.7 | 04/2017 | TEFRA Bankruptcy | SB/SE, LBI, Appeals |
| 4.31.8* | 04/2017 | TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures | SB/SE |
| 4.32 ABUSIVE TRANSACTIONS | | | |
| 4.32.1 | 02/2018 | Process Guide for Combating Abusive Tax Avoidance Transactions | LB&I |
| 4.32.2 | 06/2018 | The Abusive Transactions (AT) Process | LB&I |
| 4.32.3 | 06/2012 | Coordination and Roles of Cross-Functional Units | LB&I |
| 4.32.4 | 02/2016 | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return | Appeals |
| 4.103 COMPLIANCE DATA ENVIRONMENT (CDE) | | | |
| 4.103.1 | 05/2011 | CDE Application and Use | SB/SE |
| 4.103.2 | 05/2011 | CDE Procedures | SB/SE |
| 4.103.3 | 05/2011 | CDE Roles and Reports | SB/SE |
| 4.119 BMF LIABILITY DETERMINATION | | | |
| 4.119.1* | 08/2018 | BMF Underreporter (BUR) Control | SB/SE |
| 4.119.3 | 07/2018 | BMF Underreporter (BUR) Manager and Coordinator Handbook | SB/SE |
| 4.119.4* | 08/2018 | BMF Underreporter (BMF-AUR) Program | SB/SE |

Part 5: Collecting Process

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

| | | | |
|--|---------|---|---------|
| 5.1 FIELD COLLECTING PROCEDURES | | | |
| 5.1.1 | 06/2018 | Miscellaneous Collection Procedures | SB/SE |
| 5.1.2* | 11/2014 | Remittances, Form 809 and Designated Payments | Appeals |
| 5.1.3 | 11/2014 | Safety, Security, and Control | SB/SE |
| 5.1.4 | 07/2014 | Jeopardy, Termination, Quick and Prompt Assessments | SB/SE |
| 5.1.5* | 10/2017 | Balancing Civil and Criminal Cases | SB/SE |
| 5.1.7 | 06/2016 | Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees | Appeals |
| 5.1.8* | 11/2015 | Courtesy Investigations | SB/SE |
| 5.1.9 | 02/2019 | Collection Appeal Rights | Appeals |

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| 5.1.10 | 12/2018 | Taxpayer Contacts | Appeals |
| 5.1.11* | 10/2016 | Delinquent Return Investigations | SB/SE |
| 5.1.12* | 12/2017 | Cases Requiring Special Handling | SB/SE |
| 5.1.14 | 03/2011 | Field Collection Techniques and Other Assignments | Appeals |
| 5.1.15* | 11/2017 | Abatements, Reconsiderations and Adjustments | Appeals |
| 5.1.18* | 08/2018 | Locating Taxpayers and their Assets | All |
| 5.1.19 | 04/2018 | Collection Statute Expiration | SB/SE |
| 5.1.20 | 11/2016 | Collection Inventory | SB/SE |
| 5.1.21 | 10/2018 | Collecting from Limited Liability Companies | SB/SE |
| 5.1.22 | 10/2014 | Disclosure | SB/SE |
| 5.1.23 | 10/2014 | Taxpayer Representation | SB/SE |
| 5.1.24* | 03/2018 | Third-Party Payer Arrangements for Employment Taxes | SB/SE |
| 5.1.25* | 07/2017 | IDRS and Data Security for Collection | SB/SE |
| 5.1.28* | 04/2018 | Identity Theft for Collection Employees | SB/SE |
| 5.1.29* | 01/2015 | Petition for Remission Program | SB/SE |
| 5.2 REPORTS | | | |
| 5.2.1 | 09/2016 | Collection Time Reporting | SB/SE |
| 5.2.4 | 10/2018 | Collection Reports | SB/SE |
| 5.3 ENTITY CASE MANAGEMENT SYSTEMS | | | |
| 5.3.1 | 08/2016 | ENTITY Case Management System (ENTITY) | SB/SE |
| 5.4 CASE PROCESSING | | | |
| 5.4.10* | 12/2013 | General Case Processing | SB/SE |
| 5.4.11 | 10/2016 | CCP Installment Agreements | SB/SE |
| 5.4.12* | 11/2016 | Field Office Resource Team | SB/SE |
| 5.4.13* | 06/2014 | CCP General Procedures | SB/SE |
| 5.5 DECEDENT ESTATES AND ESTATE TAXES | | | |
| 5.5.1 | 03/2010 | Decedent and Estate Tax Accounts | Appeals |
| 5.5.2 | 04/2012 | Probate Proceedings | SB/SE |
| 5.5.3 | 03/2010 | Working Decedent Cases | Appeals |
| 5.5.4 | 12/2011 | Proof of Claim Procedures in Decedent Cases | Appeals |
| 5.5.5 | 10/2012 | Processing Estate and Gift Tax Extensions | Appeals |
| 5.5.6 | 06/2013 | Collection on Accounts with Special Estate Tax Elections | Appeals |
| 5.5.7 | 09/2013 | Collecting Estate and Gift Tax Accounts | Appeals |

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| IRM Number | Date | Title | Audience |
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| 5.5.8 | 07/2018 | Advisory Responsibilities for Processing Estate Tax Liens | Appeals |
| 5.5.9 | 09/2013 | Administrative and Judicial Actions for Estate Taxes | SB/SE |
| 5.6 COLLATERAL AGREEMENTS | | | |
| 5.6.1 | 03/2018 | Collateral Agreements and Security Type Collateral | Appeals |
| 5.6.2 | 09/2011 | Maintenance | Appeals |
| 5.7 TRUST FUND COMPLIANCE | | | |
| 5.7.1 | 05/2017 | FTD Alerts | Appeals |
| 5.7.2 | 03/2015 | Letter 903 Process | SB/SE |
| 5.7.3* | 08/2015 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | Appeals |
| 5.7.4* | 06/2017 | Investigation and Recommendation of the TFRP | SB/SE |
| 5.7.5 | 11/2014 | Collectibility Determination | SB/SE |
| 5.7.6 | 07/2017 | Trust Fund Penalty Assessment Action | Appeals |
| 5.7.7 | 08/2015 | Payment Application and Refund Claims | SB/SE |
| 5.7.8 | 03/2017 | In-Business Repeater or Pyramiding Taxpayers | Appeals |
| 5.7.9 | 01/2018 | Federal Contractors | Appeals |
| 5.7.10 | 07/2017 | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing | SB/SE |
| 5.8 OFFER IN COMPROMISE | | | |
| 5.8.1 | 11/2018 | Overview | Appeals |
| 5.8.2 | 05/2018 | Centralized Offer in Compromise Initial Processing and Processability | Appeals |
| 5.8.3 | 05/2018 | Centralized Offer in Compromise Transfers, Perfection, and Case Building | Appeals |
| 5.8.4 | 08/2018 | Investigation | Appeals |
| 5.8.5* | 03/2018 | Financial Analysis | Appeals |
| 5.8.6 | 10/2017 | Collateral Agreements | SB/SE |
| 5.8.7 | 12/2018 | Return, Terminate, Withdraw, and Reject Processing | Appeals |
| 5.8.8 | 08/2018 | Acceptance Processing | Appeals |
| 5.8.9 | 04/2018 | Actions on Post-Accepted Offers | Appeals |
| 5.8.10* | 02/2017 | Special Case Processing | Appeals |
| 5.8.11 | 08/2015 | Effective Tax Administration | Appeals |
| 5.8.12 | 04/2018 | Independent Administrative Review | Appeals |
| 5.9 BANKRUPTCY AND OTHER INSOLVENCIES | | | |
| 5.9.1* | 06/2017 | Overview of Bankruptcy | SB/SE |

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| IRM Number | Date | Title | Audience |
|------------------------------|-------------|--|-----------------|
| 5.9.2 | 08/2016 | The Bankruptcy Code and Collection | SB/SE |
| 5.9.3* | 08/2017 | Debtors' Delinquent Accounts | SB/SE |
| 5.9.4* | 12/2017 | Common Bankruptcy Issues | SB/SE |
| 5.9.5* | 08/2016 | Opening a Bankruptcy Case | SB/SE |
| 5.9.6* | 10/2018 | Processing Chapter 7 Bankruptcy Cases | SB/SE |
| 5.9.7* | 11/2016 | Processing Chapter 9 and Chapter 15 Bankruptcy Cases | SB/SE |
| 5.9.8* | 12/2017 | Processing Chapter 11 Bankruptcy Cases | SB/SE |
| 5.9.9* | 10/2018 | Processing Chapter 12 Bankruptcy Cases | SB/SE |
| 5.9.10 | 08/2018 | Processing Chapter 13 Bankruptcy Cases | SB/SE |
| 5.9.11 | 08/2016 | Insolvency Mail Processing | SB/SE |
| 5.9.12* | 03/2016 | Insolvency Automated Processes | Appeals |
| 5.9.13* | 06/2018 | Manual Proofs of Claim and Common Claim Issues | SB/SE |
| 5.9.14* | 01/2018 | Automated Proofs of Claim (APOC) | SB/SE |
| 5.9.15 | 12/2017 | Payments in Bankruptcy | SB/SE |
| 5.9.16* | 03/2019 | Insolvency Case Monitoring | SB/SE |
| 5.9.17* | 12/2016 | Closing a Bankruptcy Case | SB/SE |
| 5.9.18 | 09/2017 | Automated Discharge System (ADS) | Appeals |
| 5.9.19 | 03/2019 | Insolvency Disclosure and Telephone Procedures | Appeals |
| 5.9.20 | 04/2017 | Non-Bankruptcy Insolvencies | SB/SE |
| 5.9.21 | 03/2017 | Electronic Proofs of Claim (EPOC) | SB/SE |
| 5.10 SEIZURE AND SALE | | | |
| 5.10.1 | 08/2018 | Pre-Seizure Considerations | SB/SE |
| 5.10.2 | 08/2018 | Securing Approval for Seizure Actions and Post-Approval Actions | SB/SE |
| 5.10.3 | 08/2018 | Conducting the Seizure | SB/SE |
| 5.10.4 | 10/2018 | Actions Prior to Sale | SB/SE |
| 5.10.5 | 08/2018 | Sale Procedures | Appeals |
| 5.10.6 | 02/2017 | Post Sale Actions and Responsibilities of Advisory | Appeals |
| 5.10.7 | 10/2014 | Acquired Property and Property Redeemed by the United States | SB/SE |
| 5.10.8 | 06/2014 | Judicial Sales | Appeals |
| 5.10.9 | 06/2014 | Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines | SB/SE |
| 5.11 NOTICE OF LEVY | | | |

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| IRM Number | Date | Title | Audience |
|--|-------------|---|-----------------|
| 5.11.1 | 10/2018 | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions | Appeals |
| 5.11.2 | 12/2018 | Serving Levies, Releasing Levies and Returning Property | Appeals |
| 5.11.3 | 11/2017 | Jeopardy Levy without a Jeopardy Assessment | Appeals |
| 5.11.4 | 02/2018 | Bank Levies | Appeals |
| 5.11.5 | 06/2018 | Levy on Wages, Salary, and Other Income | Appeals |
| 5.11.6 | 08/2017 | Notice of Levy in Special Cases | Appeals |
| 5.11.7* | 09/2016 | Automated Levy Programs | SB/SE |
| 5.12 FEDERAL TAX LIENS | | | |
| 5.12.1 | 07/2018 | Lien Program Overview | Appeals |
| 5.12.2 | 11/2015 | Notice of Lien Determinations | Appeals |
| 5.12.3* | 07/2015 | Lien Release and Related Topics | SB/SE |
| 5.12.4 | 06/2016 | Judicial/Non-Judicial Foreclosures | SB/SE |
| 5.12.5* | 06/2016 | Redemptions | SB/SE |
| 5.12.6 | 01/2018 | Appeals Processes Involving Liens | Appeals |
| 5.12.7 | 04/2019 | Notice of Lien Preparation and Filing | Appeals |
| 5.12.8 | 10/2013 | Notice of Lien Refiling | Appeals |
| 5.12.9 | 12/2015 | Withdrawal of Notice of Federal Tax Lien | Appeals |
| 5.12.10 | 09/2015 | Lien Related Certificates | Appeals |
| 5.12.11 | 10/2013 | Lien Special Topics | Appeals |
| 5.13 COLLECTION QUALITY MEASUREMENT | | | |
| 5.13.1 | 10/2018 | Embedded Quality Collection Field Organizations Administrative Guidelines | SB/SE |
| 5.14 INSTALLMENT AGREEMENTS | | | |
| 5.14.1* | 07/2018 | Securing Installment Agreements | Appeals |
| 5.14.2* | 04/2019 | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) | Appeals |
| 5.14.3 | 06/2018 | Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection | Appeals |
| 5.14.4* | 06/2018 | Withdrawals and Installment Agreements with Special Circumstances | Appeals |
| 5.14.5 | 12/2015 | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements | Appeals |
| 5.14.7* | 03/2011 | BMF Installment Agreements | Appeals |
| 5.14.9 | 12/2017 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals | Appeals |

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| 5.14.10 | 12/2017 | Payroll Deduction Agreements and Direct Debit Installment Agreements | Appeals |
| 5.14.11 | 12/2014 | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements | Appeals |
| 5.15 FINANCIAL ANALYSIS | | | |
| 5.15.1 | 08/2018 | Financial Analysis Handbook | Appeals |
| 5.16 CURRENTLY NOT COLLECTIBLE | | | |
| 5.16.1* | 09/2018 | Currently Not Collectible | SB/SE |
| 5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | | | |
| 5.17.1 | 04/2010 | General Information | Appeals |
| 5.17.2 | 03/2019 | Federal Tax Liens | Appeals |
| 5.17.3 | 08/2018 | Levy and Sale | SB/SE |
| 5.17.4 | 01/2016 | Suits by the United States | Appeals |
| 5.17.5 | 03/2018 | Suits Against the United States | Appeals |
| 5.17.6 | 09/2017 | Summonses | SB/SE |
| 5.17.7 | 07/2012 | Liability of Third Parties for Unpaid Employment Taxes | Appeals |
| 5.17.8 | 10/2016 | General Provisions of Bankruptcy | SB/SE |
| 5.17.9 | 10/2016 | Chapter 7 Bankruptcy (Liquidation) | SB/SE |
| 5.17.10 | 12/2016 | Chapter 11 Bankruptcy (Reorganization) | Appeals |
| 5.17.11 | 11/2016 | Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income) | Appeals |
| 5.17.12 | 12/2017 | Investigations and Reports | Appeals |
| 5.17.13 | 07/2012 | Insolvencies and Decedents' Estates | Appeals |
| 5.17.14 | 01/2012 | Fraudulent Transfers and Transferee and Other Third Party Liability | Appeals |
| 5.17.15 | 10/2014 | Termination and Jeopardy Assessments and Jeopardy Collection | SB/SE |
| 5.18 LIABILITY DETERMINATION | | | |
| 5.18.1* | 12/2017 | Automated Substitute for Return (ASFR) Program | Appeals |
| 5.18.2* | 06/2018 | Business Returns IRC 6020(b) Processing | Appeals |
| 5.19 LIABILITY COLLECTION | | | |
| 5.19.1* | 09/2018 | Balance Due | Appeals |
| 5.19.2* | 07/2017 | Individual Master File (IMF) Return Delinquency | Appeals |
| 5.19.3* | 11/2015 | Backup Withholding Program | Appeals |
| 5.19.4* | 03/2018 | Enforcement Action | SB/SE |
| 5.19.5* | 03/2018 | ACS Inventory | Appeals |

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| IRM Number | Date | Title | Audience |
|---|-------------|--|-----------------|
| 5.19.6* | 02/2018 | ACS Support | SB/SE |
| 5.19.7* | 08/2017 | Monitoring Offer In Compromise | Appeals |
| 5.19.8 | 03/2018 | Collection Appeal Rights | Appeals |
| 5.19.9* | 10/2016 | Automated Levy Programs | Appeals |
| 5.19.10* | 06/2018 | Collection Operations Transcript Processing | SB/SE |
| 5.19.11* | 12/2018 | Withholding Compliance Program | SB/SE |
| 5.19.12 | 03/2016 | Centralized Lien Operation | SB/SE |
| 5.19.13* | 06/2017 | Campus Procedures for Securing Financial Information | Appeals |
| 5.19.14* | 08/2018 | Trust Fund Recovery Penalty (TFRP) | SB/SE |
| 5.19.15* | 10/2017 | Federal Agency Delinquency (FAD) Program | SB/SE |
| 5.19.16* | 09/2015 | Compliance Services Collection Operations (CSCO) Clerical Procedures | SB/SE |
| 5.19.17* | 09/2018 | Campus Procedures for Currently Not Collectible and Offers in Compromise | Appeals |
| 5.19.18* | 04/2019 | Federal Employee/Retiree Delinquency Initiative (FERDI) | SB/SE |
| 5.19.19* | 08/2016 | Campus Compliance International Case Processing (CCICP) | SB/SE |
| 5.19.21 | 04/2018 | Campus Procedures for Handling Identity Theft | Appeals |
| 5.19.22* | 06/2018 | Business Master File (BMF) Return Delinquency | Appeals |
| 5.19.23* | 10/2017 | Restitution - Based Assessments Processing | SB/SE |
| 5.19.24 | 08/2018 | Doubt as to Liability Offer in Compromise | SB/SE |
| 5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | | | |
| 5.20.1 | 01/2016 | Abusive Tax Avoidance Transaction Program | SB/SE |
| 5.20.2 | 03/2016 | Abusive Tax Avoidance Transactions Time Reporting | SB/SE |
| 5.20.3 | 03/2016 | Third Party Contacts | SB/SE |
| 5.20.4 | 11/2016 | Summons Procedures | Appeals |
| 5.20.6 | 11/2016 | Whipsaw Assessments | Appeals |
| 5.20.7 | 09/2014 | Monitoring of IRC 7407 and 7408 Injunctions | SB/SE |
| 5.20.8* | 09/2014 | Promoter/Preparer Investigations | SB/SE |
| 5.20.10 | 10/2018 | Identification and Processing of Frivolous Documents | Appeals |
| 5.20.11 | 08/2016 | Examination Reconsiderations and Referrals | Appeals |
| 5.20.12* | 03/2015 | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases | SB/SE |
| 5.21 INTERNATIONAL AND INSULAR ISSUES | | | |
| 5.21.1 | 10/2017 | Overview | SB/SE |

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| 5.21.2 | 04/2018 | Offshore Information Gathering Techniques | SB/SE |
| 5.21.3 | 01/2016 | Collection Tools for International Cases | SB/SE |
| 5.21.4 | 10/2017 | Payments Made in Foreign Currency | SB/SE |
| 5.21.5 | 04/2018 | International Field Calls | SB/SE |
| 5.21.6 | 02/2016 | Foreign Financial Account Reporting | SB/SE |
| 5.21.7* | 11/2015 | Special Cases | SB/SE |
| 5.21.8 | 01/2014 | 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 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | | | |
| 7.50.1* | 09/2018 | Form SS-8 Processing Handbook | All |

Part 11: Communications and Liaison

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

| | | | |
|---|---------|-----------|-------|
| 11.53 SMALL BUSINESS/SELF-EMPLOYED | | | |
| 11.53.4 | 04/2015 | TIGTA/GAO | SB/SE |

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

| | | | |
|------------------------------|---------|---|---------|
| 20.1 PENALTY HANDBOOK | | | |
| 20.1.1* | 11/2017 | Introduction and Penalty Relief | Appeals |
| 20.1.2* | 03/2019 | Failure To File/Failure To Pay Penalties | Appeals |
| 20.1.3* | 07/2018 | Estimated Tax Penalties | Appeals |
| 20.1.4* | 02/2018 | Failure to Deposit Penalty | Appeals |
| 20.1.5 | 04/2019 | Return Related Penalties | Appeals |
| 20.1.6 | 07/2017 | Preparer, Promoter, Material Advisor Penalties | Appeals |
| 20.1.7* | 10/2017 | Information Return Penalties | Appeals |
| 20.1.8* | 04/2018 | Employee Plans and Exempt Organizations Miscellaneous Civil Penalties | Appeals |
| 20.1.9 | 11/2015 | International Penalties | Appeals |
| 20.1.10* | 04/2018 | Miscellaneous Penalties | Appeals |
| 20.1.11* | 05/2018 | Excise Tax and Estate and Gift Tax Penalties | All |

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| 20.1.12 | 12/2017 | Penalties Applicable to Incorrect Appraisals | Appeals |
| 20.2 INTEREST | | | |
| 20.2.1* | 04/2016 | Interest Introduction, Standards and Guidelines | Appeals |
| 20.2.4* | 03/2015 | Overpayment Interest | Appeals |
| 20.2.5* | 07/2017 | Interest on Underpayments | Appeals |
| 20.2.7* | 11/2018 | Abatement and Suspension of Debit Interest | Appeals |
| 20.2.9 | 08/2013 | Interest on Carryback of Net Operating Loss | Appeals |
| 20.2.10* | 08/2018 | Interest on Estate, Excise, Employment, and Foreign Taxes | Appeals |
| 20.2.11 | 11/2018 | Miscellaneous Interest Provisions | Appeals |
| 20.2.14* | 02/2017 | Netting of Overpayment and Underpayment Interest | LB&I |
| 20.3 PENALTY PROGRAM INTERNAL PROCESSES | | | |
| 20.3.1 | 04/2018 | 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 IRS TAXPAYER BURDEN REDUCTION | | | |
| 22.24.1 | 01/2016 | Servicewide Burden Reduction Activities | SB/SE |

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 FRAUD HANDBOOK | | | |
| 25.1.1 | 01/2014 | Overview/Definitions | Appeals |
| 25.1.2 | 08/2016 | Recognizing and Developing Fraud | Appeals |
| 25.1.3* | 08/2016 | Criminal Referrals | Appeals |
| 25.1.4 | 10/2016 | Administrative Joint Investigation | Appeals |
| 25.1.5 | 06/2016 | Grand Jury Investigations | Appeals |
| 25.1.6 | 04/2016 | Civil Fraud | CI |
| 25.1.7 | 11/2015 | Failure to File | Appeals |
| 25.1.8 | 10/2016 | Field Collection | Appeals |
| 25.1.9* | 07/2016 | Tax Exempt and Government Entities (TE/GE) | Appeals |
| 25.1.10 | 03/2015 | LB&I Fraud Procedures | LB&I |
| 25.1.11* | 11/2017 | Campus Collection Fraud Procedures | Appeals |

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|--|-------------|---|-----------------|
| 25.1.12 | 07/2017 | Bank Secrecy Act (BSA) Willfulness Referral Procedures | LB&I |
| 25.1.14 | 04/2016 | Campus Examination Fraud Procedures | SB/SE |
| 25.3 LITIGATION AND JUDGMENTS | | | |
| 25.3.1 | 08/2013 | General Guidelines | Appeals |
| 25.3.2* | 12/2017 | Suits by the United States | Appeals |
| 25.3.3 | 01/2017 | Suits Against the United States and Claims for Damages under IRC § 7433 | CI |
| 25.3.4 | 07/2010 | Suits against IRS Employees | SB/SE |
| 25.3.5 | 03/2012 | Judgment Follow-up | SB/SE |
| 25.3.6 | 09/2013 | Open Litigation Control, Monitoring and Closing Actions | SB/SE |
| 25.3.7 | 12/2011 | Reconciling Non-Insolvency LAMS Reports | SB/SE |
| 25.5 SUMMONS | | | |
| 25.5.1 | 09/2014 | Introduction | CI |
| 25.5.2 | 07/2015 | Preparation | CI |
| 25.5.3* | 12/2016 | Procedures | Appeals |
| 25.5.4 | 07/2015 | Examination of Books and Witnesses | Appeals |
| 25.5.5 | 12/2015 | Summons for Taxpayer Records and Testimony | CI |
| 25.5.6 | 03/2017 | Summonses on Third-Party Witnesses | CI |
| 25.5.7 | 02/2016 | Special Procedures for John Doe Summonses | Appeals |
| 25.5.8 | 01/2016 | Use of Summons Special Applications | CI |
| 25.5.9 | 04/2017 | Fees and Costs for Summoned Witnesses | CI |
| 25.5.10 | 05/2016 | Enforcement of Summons | Appeals |
| 25.6 STATUTE OF LIMITATIONS | | | |
| 25.6.22 | 03/2019 | Extension of Assessment Statute of Limitations By Consent | All |
| 25.6.23* | 03/2018 | Examination Process-Assessment Statute of Limitations Controls | Appeals |
| 25.12 DELINQUENT RETURN REFUND HOLD PROGRAM | | | |
| 25.12.1* | 12/2017 | Processing Refund Hold Program Inventory | SB/SE |
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | |
| 25.15.1 | 06/2017 | Introduction | SB/SE |
| 25.15.2 | 11/2017 | General Procedures/Employees With Taxpayer Contact | SB/SE |
| 25.15.3* | 12/2016 | Technical Provisions of IRC 6015 | SB/SE |
| 25.15.5 | 07/2017 | Relief from Community Property Laws | SB/SE |
| 25.15.6 | 06/2017 | Field Examination Procedures | SB/SE |
| 25.15.7* | 12/2016 | Innocent Spouse Shared Processing Responsibilities | SB/SE |

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| 25.15.8 | 09/2018 | Revenue Officer Procedures for Working Innocent Spouse Relief Cases | SB/SE |
| 25.15.9* | 04/2019 | Account Processing of Requests for Relief from Joint and Several Liability | SB/SE |
| 25.15.14 | 04/2018 | Innocent Spouse Tracking System | SB/SE |
| 25.15.15 | 03/2018 | Mirror Modules for Requests for Relief from Joint and Several Liability | SB/SE |
| 25.15.17 | 03/2019 | Reconsiderations | SB/SE |
| 25.15.18* | 03/2019 | Innocent Spouse Relief Processing Procedures | SB/SE |
| 25.15.19* | 12/2016 | Non-Qualifying Claims & Complex Account Issues | SB/SE |
| 25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF | | | |
| 25.16.1 | 06/2018 | Program Guidelines | All |
| 25.18 COMMUNITY PROPERTY | | | |
| 25.18.1 | 06/2017 | Basic Principles of Community Property Law | Appeals |
| 25.18.2 | 02/2018 | Income Reporting Considerations of Community Property | Appeals |
| 25.18.4 | 02/2018 | Collection of Taxes in Community Property States | Appeals |
| 25.18.5 | 03/2017 | Injured Spouse | Appeals |
| 25.21 AFFORDABLE CARE ACT | | | |
| 25.21.4 | 03/2019 | IRC 6056 Non-Filer and IRC 4980H Compliance Process | SB/SE |
| 25.24 RETURN PREPARER MISCONDUCT PROGRAM | | | |
| 25.24.4* | 03/2017 | Return Preparer Misconduct Field Collection | SB/SE |
| 25.24.5* | 03/2018 | Return Preparer Misconduct Field Examination | SB/SE |
| 25.26 RESTITUTION | | | |
| 25.26.1 | 03/2014 | Criminal Restitution and Restitution-Based Assessments | CI |
| 25.27 THIRD PARTY CONTACTS | | | |
| 25.27.1 | 10/2017 | Third-Party Contact Program | SB/SE |

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Part 1: Organization, Finance and Management

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

| | | | |
|--|---------|--|-----|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.8 | 06/2005 | National Taxpayer Advocate | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | |
| 1.5.8 | 06/2018 | Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS) | TAS |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | |
| 1.11.13 | 08/2013 | Taxpayer Advocate Service (TAS) Internal Management Document Program | TAS |

Part 13: Taxpayer Advocate Service

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

| | | | |
|--|---------|---|-----|
| 13.1 TAXPAYER ADVOCATE CASE PROCEDURES | | | |
| 13.1.1 | 12/2014 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure | All |
| 13.1.2 | 03/2012 | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) | All |
| 13.1.3 | 08/2016 | Definition of Terms/Use of Abbreviations | All |
| 13.1.4 | 10/2004 | TAS Authorities | All |
| 13.1.5 | 02/2011 | Taxpayer Advocate Service (TAS) Confidentiality | TAS |
| 13.1.6 | 10/2014 | Casework Communications | All |
| 13.1.7 | 02/2016 | Taxpayer Advocate Service (TAS) Case Criteria | All |
| 13.1.8 | 04/2017 | Congressional Affairs Program | TAS |
| 13.1.9 | 10/2004 | Executive Correspondence Case Procedures | All |
| 13.1.10 | 05/2012 | Special Processes | TAS |
| 13.1.11 | 06/2015 | Case and Inventory Management | All |
| 13.1.12 | 03/2012 | Technical Advisors and the Virtual Team Process | All |
| 13.1.14 | 10/2004 | Suspension of the Statutes of Limitation Under IRC §7811(d) | All |
| 13.1.15 | 08/2016 | Customer Complaints/RRA98 §1203 Procedures | TAS |
| 13.1.16 | 04/2017 | TAS Intake and Case Receipt Process | TAS |
| 13.1.17 | 08/2013 | TAS Case Transfer Process | TAS |
| 13.1.18 | 05/2016 | Processing TAS Cases | TAS |

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| 13.1.19 | 05/2016 | TAS Operations Assistance Request (OAR) Process. | TAS |
| 13.1.20 | 05/2016 | TAS Taxpayer Assistance Order (TAO) Process | TAS |
| 13.1.21 | 05/2016 | TAS Case Closing and Reopen Case Procedures | TAS |
| 13.1.22 | 01/2016 | Manual Inventory Balancing Procedures | TAS |
| 13.1.24 | 03/2019 | Advocating for Case Resolution | TAS |
| 13.2 SYSTEMIC ADVOCACY | | | |
| 13.2.1 | 07/2009 | Processing Advocacy Issues | All |
| 13.2.2 | 07/2009 | Inventory Control and Working an Assignment | All |
| 13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM | | | |
| 13.3.1 | 03/2012 | NTA Toll-free Procedures | All |
| 13.4 TAS TAMIS GUIDE | | | |
| 13.4.1 | 03/2009 | General TAMIS Information | TAS |
| 13.4.2 | 01/2016 | Administration and Security | TAS |
| 13.4.3 | 03/2019 | TAMIS Training | TAS |
| 13.4.4 | 05/2009 | Navigation/Querying | TAS |
| 13.4.5 | 06/2015 | Initiating and Working a Case on TAMIS | TAS |
| 13.4.6 | 05/2009 | Management Inventory Screens | TAS |
| 13.4.7 | 04/2017 | Administrative Reports | TAS |
| 13.4.8 | 03/2011 | Report Writing | TAS |
| 13.5 TAS BALANCED MEASURES | | | |
| 13.5.1 | 10/2001 | TAS Balanced Measure System | TAS |
| 13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS | | | |
| 13.6.1 | 02/2012 | Internal and External Communications | TAS |
| 13.7 TAXPAYER ADVOCACY PANEL PROGRAM | | | |
| 13.7.1 | 09/2014 | Taxpayer Advocacy Panel Operating Procedures | TAS |

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Part 1: Organization, Finance and Management

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

| | | | |
|--|---------|--|-------|
| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.23 | 03/2017 | Tax Exempt and Government Entities Division | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.7 | 02/2017 | TE/GE Knowledge Network (K-Net) Administration | TE/GE |
| 1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT | | | |
| 1.54.1 | 08/2016 | TE/GE Roles and Responsibilities | TE/GE |

Part 3: Submission Processing

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

| | | | |
|---|---------|--|-------|
| 3.11 RETURNS AND DOCUMENTS ANALYSIS | | | |
| 3.11.12* | 12/2018 | Exempt Organization Returns | SB/SE |
| 3.11.20* | 12/2018 | Exempt Organization and Employee Plan Applications for Extension of Time to File | TE/GE |
| 3.11.22* | 12/2017 | Employee Plan Excise Tax Return | SB/SE |
| 3.11.26* | 12/2018 | Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns | TE/GE |
| 3.11.27* | 12/2018 | EPMF Return Processing Form 5500-EZ | TE/GE |
| 3.12 ERROR RESOLUTION | | | |
| 3.12.12* | 12/2018 | Exempt Organization Returns | TE/GE |
| 3.12.22* | 12/2017 | Employee Plan Excise Tax Returns | TE/GE |
| 3.12.26* | 12/2018 | Tax Exempt Bond Error Resolution Procedures | TE/GE |
| 3.12.166 | 06/2018 | EPMF Unpostables | W&I |
| 3.12.278* | 12/2018 | Exempt Organization Unpostable Resolution | TE/GE |
| 3.13 CAMPUS DOCUMENT SERVICES | | | |
| 3.13.12 | 12/2018 | Exempt Organization Account Numbers | SB/SE |
| 3.13.36 | 06/2018 | EPMF Account Numbers | TE/GE |
| 3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING | | | |
| 3.20.12* | 12/2018 | Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing | TE/GE |
| 3.20.13* | 12/2018 | Exempt Organizations Photocopy Procedures | TE/GE |
| 3.24 ISRP SYSTEM | | | |
| 3.24.12 | 12/2018 | Exempt Organization Returns | SB/SE |

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| 3.24.20 | 12/2018 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | TE/GE |
| 3.24.22 | 12/2017 | Employee Plan Returns | SB/SE |
| 3.24.26 | 12/2018 | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns | TE/GE |
| 3.24.27 | 12/2018 | EPMF Return Processing Form 5500-EZ | TE/GE |
| 3.45 TE/GE PROCESSING | | | |
| 3.45.1 | 05/2019 | Processing Employee Plan and Exempt Organization Determination Applications and User Fees | TE/GE |

Part 4: Examining Process

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

| | | | |
|---|---------|--|---------|
| 4.2 GENERAL EXAMINING PROCEDURES | | | |
| 4.2.7 | 06/2017 | Ex Parte Communication Procedures | Appeals |
| 4.5 TE/GE AIMS MANUAL | | | |
| 4.5.1 | 01/2019 | TE/GE AIMS Processing | TE/GE |
| 4.5.2 | 01/2019 | TE/GE Examined and Non-Examined Closures | TE/GE |
| 4.5.3 | 01/2019 | TE/GE AIMS Special Processing Procedures | TE/GE |
| 4.5.5 | 01/2019 | TE/GE Reports | TE/GE |
| 4.70 TE/GE EXAMINATIONS | | | |
| 4.70.1* | 10/2018 | Affordable Care Act (ACA) Hospital Compliance Review | TE/GE |
| 4.70.3 | 10/2018 | Promoter Investigations | LB&I |
| 4.70.5 | 09/2018 | Issue Identification and Research | TE/GE |
| 4.70.7 | 08/2018 | Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures | TE/GE |
| 4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS | | | |
| 4.71.1 | 12/2018 | Overview of Form 5500 Examination Procedures | TEGE |
| 4.71.2 | 11/2017 | Overview of IDRS and Non-Master File Transcript Requests | TEGE |
| 4.71.3 | 12/2018 | Unagreed Form 5500 Examinations and EP Exam Closing | TE/GE |
| 4.71.4 | 09/2017 | Discrepancy Adjustments | TEGE |
| 4.71.5 | 12/2018 | Form 5330 Examinations | TEGE |
| 4.71.6 | 11/2018 | Employee Plans Referrals | TE/GE |
| 4.71.7 | 11/2017 | Survey Returns | TEGE |
| 4.71.8 | 12/2018 | EP Claims | TEGE |
| 4.71.9 | 11/2018 | Statute Control Procedures | TEGE |

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| 4.71.10 | 09/2017 | Form 990-T Processing | TE/GE |
| 4.71.12 | 09/2017 | Case File Assembly Guidelines | TEGE |
| 4.71.13 | 04/2018 | Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b) | TE/GE |
| 4.71.14 | 12/2018 | EP Mandatory Review | TE/GE |
| 4.71.16 | 12/2018 | Employee Plans Large Case Examinations | TE/GE |
| 4.71.17 | 12/2018 | Non-Return Unit Examinations | TE/GE |
| 4.71.18 | 12/2018 | EP Penalties | TE/GE |
| 4.71.19 | 06/2018 | Fast Track Settlement Procedures | TE/GE |
| 4.71.20 | 10/2018 | Employee Plans Large Case Support Examination Procedures | TE/GE |
| 4.71.21 | 04/2019 | Examination Procedures for Plans in U.S. Territories | TE/GE |
| 4.71.22 | 01/2018 | Employee Plans Compliance Unit (EPCU) | TE/GE |
| 4.71.23 | 12/2018 | Bankruptcy Procedures | TE/GE |
| 4.71.24 | 12/2018 | Whistleblower Claims | TE/GE |
| 4.71.25 | 12/2018 | EP Exam Fraud Procedures | TE/GE |
| 4.71.26 | 03/2016 | Case Selection Criteria | TE/GE |
| 4.71.27 | 11/2017 | Form 5329 Examination Procedures | TEGE |
| 4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES | | | |
| 4.72.2 | 09/2017 | Cash or Deferred Arrangements | TE/GE |
| 4.72.3 | 09/2017 | Employee Contributions and Matching Contributions | TE/GE |
| 4.72.4 | 05/2017 | Employee Stock Ownership Plans (ESOPs) | TE/GE |
| 4.72.5 | 09/2016 | Top-Heavy Plans | TE/GE |
| 4.72.6 | 12/2018 | IRC 415(b) | TE/GE |
| 4.72.7 | 12/2018 | Examination Guidelines for IRC 415(c) | TE/GE |
| 4.72.8 | 08/2016 | Valuation of Assets in Defined Contribution Plans | TE/GE |
| 4.72.9 | 09/2018 | Qualified Joint and Survivor Annuity Requirements | TE/GE |
| 4.72.10 | 09/2017 | Single-Sum Distributions | TE/GE |
| 4.72.11 | 09/2017 | Prohibited Transactions | TE/GE |
| 4.72.13 | 12/2018 | IRC 403(b) Plans | TE/GE |
| 4.72.14 | 09/2017 | Multiemployer Plan Examination Guidelines | TE/GE |
| 4.72.15 | 09/2017 | IRC 404 Examination Guidelines | TE/GE |
| 4.72.16 | 12/2018 | IRC 430 Examination Guidelines | TE/GE |

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| 4.72.17 | 08/2017 | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) | TE/GE |
| 4.72.18 | 04/2018 | Nonbank Trustee Investigation Procedures | TE/GE |
| 4.72.19 | 12/2018 | IRC 457 Examination Guidelines | TE/GE |
| 4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | | | |
| 4.75.4 | 09/2016 | Case Selection and Delivery | TE/GE |
| 4.75.5 | 08/2016 | Information Items | TE/GE |
| 4.75.7 | 06/2017 | EO Case Assignment Guide | TE/GE |
| 4.75.8 | 07/2017 | Compliance Strategies and Critical Initiatives | TE/GE |
| 4.75.10 | 08/2017 | Exempt Organization Pre-Audit Procedures | TE/GE |
| 4.75.11 | 01/2017 | On-Site Audit Guidelines | TE/GE |
| 4.75.12 | 03/2017 | Required Filing Checks and Package Audit Procedures | TE/GE |
| 4.75.13 | 04/2017 | Issue Development and Conclusion | TE/GE |
| 4.75.15 | 07/2017 | Closing Letters and Audit Reports | TE/GE |
| 4.75.16 | 07/2017 | Case Closing Procedures | TE/GE |
| 4.75.17 | 06/2017 | Mandatory Review | TE/GE |
| 4.75.20 | 07/2017 | Final Case Processing | TE/GE |
| 4.75.21 | 03/2017 | EO Special Examination Procedures | TE/GE |
| 4.75.22 | 08/2017 | EO Delinquent, Amended and Substitute for Return Procedures | TE/GE |
| 4.75.24 | 07/2017 | Organizations Covered by a Group Ruling | TE/GE |
| 4.75.25 | 05/2017 | Exempt Organizations Examinations Closing Agreements | TE/GE |
| 4.75.27 | 10/2018 | Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU) | TE/GE |
| 4.75.28 | 06/2017 | Discrepancy Adjustments | TE/GE |
| 4.75.31* | 07/2017 | Conversion of Returns | TE/GE |
| 4.75.32 | 05/2019 | Declaratory Judgment Cases And The Administrative Record | TE/GE |
| 4.75.34 | 02/2017 | Procedures for Disposition of IRC 501(p) Cases | TE/GE |
| 4.75.35 | 08/2016 | Fraud and Abusive Transaction Procedures | TE/GE |
| 4.75.36 | 06/2017 | Procedures For Processing Technical Advice Cases | TE/GE |
| 4.75.37 | 05/2017 | Claims, Requests for Abatement and Audit Reconsiderations | TE/GE |
| 4.75.38* | 07/2017 | Small Employer Health Care Tax Credit Under Section 45R | TE/GE |
| 4.75.39 | 10/2017 | Church Tax Inquiries and Examinations Under IRC 7611 | TE/GE |
| 4.80 GOVERNMENT ENTITIES EXAMINATIONS | | | |

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| 4.80.1 | 10/2018 | Technical Assistance and Technical Advice Requests | TE/GE |
| 4.81 TAX EXEMPT BONDS (TEB) EXAMINATION PROGRAM AND PROCEDURES | | | |
| 4.81.1 | 08/2017 | Tax Exempt Bonds Examination Process Overview | TE/GE |
| 4.81.2 | 04/2016 | Examination Selection | TE/GE |
| 4.81.3 | 01/2016 | Questionnaire Compliance Check Projects | TE/GE |
| 4.81.4 | 09/2018 | Examination Planning | TE/GE |
| 4.81.5 | 12/2018 | Conducting the Examination | TE/GE |
| 4.81.6 | 02/2019 | Closing Agreements | TE/GE |
| 4.81.7 | 11/2008 | Bondholder Referrals | TE/GE |
| 4.81.11 | 02/2017 | Tax Exempt Bonds Referral Program | TE/GE |
| 4.81.12* | 09/2018 | Compliance Review of Form 8038-CP | TE/GE |
| 4.81.14 | 08/2018 | Unagreed Issues | TE/GE |
| 4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES | | | |
| 4.82.2 | 09/2018 | Arbitrage Payment Refund Claim Procedures | TE/GE |
| 4.82.3* | 10/2017 | Direct Pay Bonds | TE/GE |
| 4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES | | | |
| 4.86.1 | 11/2018 | Indian Tribal Governments Administration and Policy | TE/GE |
| 4.86.2 | 08/2016 | Classification, Case Selection and Referral Procedures | TE/GE |
| 4.86.3 | 11/2018 | Title 26 Compliance Checks | TE/GE |
| 4.86.5 | 03/2019 | Conducting Indian Tribal Government Examinations | TE/GE |
| 4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES | | | |
| 4.88.1 | 03/2019 | Examination Issues Pertaining to ITG Cases | TE/GE |
| 4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | | | |
| 4.90.1 | 08/2016 | FSLG Mission and Policy | TE/GE |
| 4.90.2 | 06/2014 | Customer Assistance | TE/GE |
| 4.90.4 | 05/2017 | Information Return Examinations and Penalties | TE/GE |
| 4.90.5 | 11/2013 | Case Selection Procedures | TE/GE |
| 4.90.6 | 08/2013 | Referrals | TE/GE |
| 4.90.7 | 05/2013 | Claims | TE/GE |
| 4.90.9 | 09/2014 | Procedures, Workpapers and Report Writing | TE/GE |
| 4.90.10 | 10/2016 | Statute Control Procedures | TE/GE |
| 4.90.11 | 11/2013 | Technical Review | TE/GE |
| 4.90.12 | 12/2016 | Case Closing Procedures | TE/GE |

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| 4.90.13 | 06/2014 | FSLG Large Case Examination Program | TE/GE |
| 4.90.14 | 07/2015 | Counsel Contact and Technical Guidance | TE/GE |
| 4.90.15 | 04/2017 | FSLG Fraud Procedures | TE/GE |

Part 7: Rulings and Agreements

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

7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS

| | | | |
|-------|---------|---|-------|
| 7.1.1 | 09/2018 | Employee Plans | TE/GE |
| 7.1.2 | 11/2017 | Exempt Organizations Administrative Procedures | TE/GE |
| 7.1.5 | 09/2017 | Employee Plans Technical Advice Procedures | TE/GE |
| 7.1.6 | 10/2018 | Employee Plans Technical - Case Processing Procedures | TE/GE |
| 7.1.7 | 12/2018 | Processing Information Requests | TE/GE |

7.2 TE/GE CLOSING AGREEMENTS

| | | | |
|-------|---------|--|---------|
| 7.2.1 | 08/2015 | Closing Agreements Originating in EP Technical | TE/GE |
| 7.2.2 | 10/2018 | Employee Plans Compliance Resolution System (EPCRS) | TE/GE |
| 7.2.3 | 12/2018 | Tax Exempt Bonds Voluntary Closing Agreement Program | TE/GE |
| 7.2.4 | 10/2018 | Employee Plans Voluntary Closing Agreement Requests | Counsel |

7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM

| | | | |
|---------|---------|---|-------|
| 7.11.1 | 12/2018 | Employee Plans Determination Letter Program | TE/GE |
| 7.11.2 | 10/2018 | EP Case Assignment Guide | TE/GE |
| 7.11.3 | 01/2018 | Tax Exempt Quality Measurement System (TEQMS) | TE/GE |
| 7.11.4 | 09/2018 | IRC 401(a) Pre-Approved Plans Program | TE/GE |
| 7.11.5 | 08/2018 | Proper Use of Determination Letter Caveats | TE/GE |
| 7.11.6 | 09/2017 | Multiemployer Plans | TE/GE |
| 7.11.7 | 07/2018 | Multiple Employer Plans | TE/GE |
| 7.11.8 | 05/2017 | EP Determinations Closing Agreement Program | TE/GE |
| 7.11.9 | 02/2018 | Mandatory and TEQMS Case Reviews | TE/GE |
| 7.11.10 | 11/2018 | EP Examination and Fraud Referral Procedures | TE/GE |
| 7.11.11 | 09/2017 | Proposed Adverse Cases | TE/GE |
| 7.11.12 | 01/2018 | Preparing Technical Advice Requests | TE/GE |
| 7.11.13 | 02/2018 | Employee Plans Determination IDRS Access Procedures | TE/GE |

7.12 EMPLOYEE PLANS GUIDELINES

| | | | |
|--------|---------|-------------------|-------|
| 7.12.1 | 09/2018 | Plan Terminations | TE/GE |
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7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES

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| 7.13.1 | 11/2016 | Determination Letter Applications | TE/GE |
| 7.13.5 | 12/2018 | Letter Generation | TE/GE |
| 7.13.7 | 10/2017 | Moving Cases through the EDS Inventory Control Subsystem | TE/GE |
| 7.13.8 | 09/2015 | EDS Unpostables | TE/GE |
| 7.14 EMPLOYEE PLANS EDS USER MANUAL | | | |
| 7.14.1 | 12/2018 | Introduction | TE/GE |
| 7.14.2 | 09/2015 | Data Entry | TE/GE |
| 7.14.4 | 09/2015 | Letter Generation | TE/GE |
| 7.14.5 | 09/2015 | Inventory Control System (ICS) | TE/GE |
| 7.14.6 | 09/2015 | Management Information System (MIS) | TE/GE |
| 7.15 EMPLOYEE PLANS TEDS USER MANUAL | | | |
| 7.15.1 | 09/2015 | Employee Plans User Manual Introduction | TE/GE |
| 7.15.4 | 09/2015 | Tax Exempt Determination System (TEDS) Roles and Delegation | TE/GE |
| 7.15.6 | 09/2015 | Navigating the Tax Exempt Determination System (TEDS) | TE/GE |
| 7.15.7 | 09/2015 | Electronic Case Processing | TE/GE |
| 7.15.8 | 07/2013 | Tax Exempt Determinations Systems (TEDS) Routing Slip Features | TE/GE |
| 7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | | | |
| 7.20.1 | 10/2015 | Exempt Organizations Determination Letter Overview | TE/GE |
| 7.20.2* | 05/2018 | Determination Letter Processing of Exempt Organizations | TE/GE |
| 7.20.3 | 07/2018 | Processing Foundation Classification and Miscellaneous Requests | TE/GE |
| 7.20.4 | 12/2018 | Automatic Revocation and Other Special Determination Issues | TE/GE |
| 7.20.5 | 05/2018 | Review Procedures for EO Determinations | TE/GE |
| 7.20.6 | 02/2016 | Anti-Terrorism and Other Emerging Issues | TE/GE |
| 7.20.9* | 09/2018 | Processing Form 1023-EZ | TE/GE |
| 7.21 EXEMPT ORGANIZATIONS DETERMINATIONS PROCESSING | | | |
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| 7.22 EXEMPT ORGANIZATIONS DETERMINATION LETTER AUTOMATION SYSTEMS | | | |
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| 7.22.8 | 09/2015 | EP/EO Determination System (EDS) User Manual | TE/GE |
| 7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | | | |
| 7.25.1 | 09/2014 | Exempt Organizations Determination Program Overview | TE/GE |
| 7.25.2 | 12/2014 | Single Parent Title Holding Corporations | TE/GE |
| 7.25.3 | 07/2001 | Religious, Charitable, Educational, Etc., Organizations | TE/GE |
| 7.25.4 | 06/2001 | Civic Leagues, Social Welfare Organizations and Local Associations of Employees | TE/GE |
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| 7.25.7 | 05/2004 | Social and Recreational Clubs | TE/GE |
| 7.25.8 | 05/2002 | Fraternal Beneficiary Societies | TE/GE |
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| 7.25.11 | 05/2014 | Teachers' Retirement Fund Associations | TE/GE |
| 7.25.12 | 08/2006 | Organizations Exempt Under IRC 501(c)(12) | TE/GE |
| 7.25.13 | 01/2009 | Cemetery Companies | TE/GE |
| 7.25.14 | 12/2004 | Credit Unions and Mutual Reserve Funds | TE/GE |
| 7.25.15 | 09/2013 | Small Insurance Companies or Associations | TE/GE |
| 7.25.16 | 12/2013 | Corporations Organized to Finance Crop Operations | TE/GE |
| 7.25.17 | 06/2001 | Supplemental Unemployment Benefit Trusts | TE/GE |
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| 7.25.20 | 06/2001 | Qualified Group Legal Services Plans | TE/GE |
| 7.25.21 | 06/2001 | Multiple Parent Title Holding Companies | TE/GE |
| 7.25.22 | 09/2014 | Black Lung Benefit Trusts | TE/GE |
| 7.25.23 | 05/2002 | Religious and Apostolic Associations | TE/GE |
| 7.25.24 | 05/2002 | Cooperative Hospital Service Organizations | TE/GE |
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| 7.25.44 | 10/2005 | Qualified Tuition Programs | TE/GE |
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| 7.26.1 | 08/2001 | Introduction to Private Foundations and Special Rules Under IRC508 | TE/GE |
| 7.26.2 | 08/2001 | Private Foundations Defined – IRC 509(a)(1) Exclusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion | TE/GE |
| 7.26.3 | 08/2001 | Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion | TE/GE |
| 7.26.4 | 08/2001 | Private Foundations Defined IRC 509(a)(2) Exclusion | TE/GE |
| 7.26.5 | 08/2001 | Private Foundations Defined— IRC 509(a)(3) Exclusion | TE/GE |
| 7.26.6 | 05/2002 | Private Operating Foundations—IRC 4942(j)(3) | TE/GE |
| 7.26.7 | 04/2003 | Termination of Private Foundation Status | TE/GE |
| 7.26.15 | 08/2001 | IRC 4947 Trusts | TE/GE |
| 7.27 EXEMPT ORGANIZATIONS TAX MANUAL | | | |
| 7.27.3 | 06/2001 | Prohibited Transactions and Income Accumulations | TE/GE |
| 7.27.4 | 08/2001 | Taxation of Unrelated Business Income | TE/GE |
| 7.27.5 | 06/2001 | Unrelated Trade or Business | TE/GE |
| 7.27.6 | 05/2002 | Computation of Unrelated Business Tax Income | TE/GE |
| 7.27.7 | 08/2001 | Computation of Unrelated Business Taxable Income for Social Clubs | TE/GE |
| 7.27.8 | 06/2001 | Unrelated Debt-Financed Income | TE/GE |
| 7.27.9 | 06/2001 | Debt—Financed Property | TE/GE |
| 7.27.10 | 06/2001 | Acquisition Indebtedness | TE/GE |
| 7.27.11 | 06/2001 | Political Organizations | TE/GE |
| 7.27.12 | 05/2003 | IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures | TE/GE |
| 7.27.14 | 05/2002 | Tax on Net Investment Income of Private Foundations | TE/GE |
| 7.27.15 | 08/2001 | Taxes on Self-Dealing | TE/GE |
| 7.27.16 | 08/2001 | Taxes on Foundation Failure to Distribute Income | TE/GE |
| 7.27.17 | 11/2013 | Taxes on Excess Business Holdings | TE/GE |
| 7.27.18 | 05/2002 | Taxes on Investments Which Jeopardize Charitable Purposes | TE/GE |
| 7.27.19 | 06/2001 | Taxable Expenditures of Private Foundations | TE/GE |
| 7.27.20 | 08/2001 | Disqualified Persons as Defined in IRC 4946 | TE/GE |
| 7.27.27 | 11/2013 | Application of Taxes and Denial of Exemption to Certain Foreign Organizations | TE/GE |
| 7.27.30 | 11/2009 | Taxes on Excess Benefit Transactions | TE/GE |
| 7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES | | | |
| 7.28.2 | 09/2015 | Information Disclosure to State Officials Under IRC 6104(c) | TE/GE |

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| 7.28.4 | 09/2015 | Public Inspection of Written Determinations Under IRC 6110 | TE/GE |

Part 21: Customer Account Services

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| | | | |
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| 21.5 ACCOUNT RESOLUTION | | | |
| 21.5.11* | 06/2018 | Employee Plan Accounts | TE/GE |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | |
| 21.7.7* | 12/2018 | Exempt Organizations and Tax Exempt Bonds | TE/GE |

Part 22: Taxpayer Education and Assistance

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

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| 22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS | | | |
| 22.40.1 | 08/2016 | Outreach | TE/GE |
| 22.41 INDIAN TRIBAL GOVERNMENTS | | | |
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| 22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE | | | |
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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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| 25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | | | |
| 25.7.1 | 12/2017 | Exempt Organizations/Business Master File and Support Processing | TE/GE |
| 25.7.3 | 12/2017 | Group Exemption Procedures | TE/GE |
| 25.7.5 | 12/2017 | Exempt Organizations Extracts and On-Line Programs | TE/GE |
| 25.7.6 | 12/2017 | Cumulative List (Publication 78) | TE/GE |
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Part 1: Organization, Finance and Management

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

| | | | |
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| 1.1 ORGANIZATION AND STAFFING | | | |
| 1.1.13 | 12/2018 | Wage and Investment | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | |
| 1.2.61 | 10/2016 | Division Delegations of Authority for Wage and Investment | W&I |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | |
| 1.4.10 | 09/2018 | Integrity & Verification Operation Managers Guide | W&I |
| 1.4.11 | 12/2018 | Field Assistance Guide for Managers | W&I |
| 1.4.16 | 12/2018 | Accounts Management Guide for Managers | W&I |
| 1.4.18 | 02/2018 | Electronic Products and Services Support (EPSS) Managers Guide | W&I |
| 1.4.21* | 12/2018 | Accounts Management and Compliance Guide for System Administrators/Analysts | SB/SE |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | |
| 1.11.7 | 10/2017 | Accounts Management Tax/Policy/Program Analyst Guide | W&I |
| 1.11.8 | 11/2018 | Servicewide Electronic Research Program (SERP) | W&I |
| 1.17 PUBLISHING | | | |
| 1.17.1 | 08/2018 | Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure | All |
| 1.17.2 | 08/2018 | Publishing Systems and Programs | All |
| 1.17.3 | 08/2018 | Tax Products Program | All |
| 1.17.7 | 08/2018 | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | All |
| 1.17.8 | 08/2018 | Internal and Public Use Non-Tax Products | All |
| 1.17.9 | 08/2018 | User Guide for Requesting Published Products and Services | All |
| 1.18 DISTRIBUTION | | | |
| 1.18.2 | 01/2018 | Forecasting Requirements | All |
| 1.18.3 | 01/2018 | Tax Forms Distribution Programs | W&I |
| 1.18.4 | 01/2018 | Knowledge Services | W&I |
| 1.18.5 | 01/2018 | National Distribution Center | W&I |
| 1.22 MAIL AND TRANSPORTATION MANAGEMENT | | | |
| 1.22.1 | 08/2018 | Mail and Transportation Management Overview | All |
| 1.22.2 | 08/2018 | United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services | All |

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| 1.22.3 | 08/2018 | Addressing and Packaging | All |
| 1.22.4 | 09/2018 | Postage Accountability and Reporting Requirements | All |
| 1.22.5 | 08/2018 | Mail Operations | All |
| 1.22.6 | 08/2018 | Transportation Management | All |
| 1.22.7 | 08/2018 | Household Goods | All |
| 1.22.8 | 08/2018 | Mailing and Shipping Equipment | All |
| 1.55 WAGE AND INVESTMENT | | | |
| 1.55.2 | 11/2018 | Organizational Changes | W&I |
| 1.55.6 | 04/2018 | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | CFO |
| 1.55.7 | 08/2012 | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines | W&I |

Part 3: Submission Processing

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

| | | | |
|--|---------|---|-------|
| 3.0 GENERAL | | | |
| 3.0.101* | 11/2018 | Schedule K-1 Processing | SB/SE |
| 3.0.167* | 09/2018 | Losses and Shortages | W&I |
| 3.0.230 | 11/2018 | Lockbox Processing Procedures | W&I |
| 3.0.275 | 11/2018 | Business Results Measures for Submission Processing Functions | SB/SE |
| 3.5 ACCOUNTS SERVICES | | | |
| 3.5.10 | 11/2018 | Remittance Transaction Research (RTR) System | W&I |
| 3.5.20* | 11/2018 | Processing Requests for Tax Return/Return Information | W&I |
| 3.5.61* | 10/2018 | Files Management and Services | SB/SE |
| 3.8 DEPOSIT ACTIVITY | | | |
| 3.8.44* | 11/2018 | Campus Deposit Activity | SB/SE |
| 3.8.45* | 12/2018 | Manual Deposit Process | SB/SE |
| 3.8.46 | 12/2018 | Discovered Remittance | SB/SE |
| 3.8.47* | 09/2018 | Manual Deposit for Field Office Payment Processing | W&I |
| 3.10 CAMPUS MAIL AND WORK CONTROL | | | |
| 3.10.5 | 11/2018 | Batch/Block Tracking System (BBTS) | SB/SE |
| 3.10.8* | 11/2018 | Information Returns Processing | SB/SE |
| 3.10.72* | 11/2018 | Receiving, Extracting, and Sorting | LB&I |
| 3.10.73* | 11/2018 | Batching and Numbering | All |

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| 3.11.6* | 11/2018 | Data Processing (DP) Tax Adjustments | SB/SE |
| 3.11.10 | 11/2018 | Revenue Receipts | W&I |
| 3.11.13* | 11/2018 | Employment Tax Returns | W&I |
| 3.11.14* | 11/2018 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | SB/SE |
| 3.11.15* | 11/2018 | Return of Partnership Income | SB/SE |
| 3.11.16* | 11/2018 | Corporate Income Tax Returns | LB&I |
| 3.11.23* | 11/2018 | Excise Tax Returns | W&I |
| 3.11.25* | 11/2018 | Miscellaneous Tax Returns | W&I |
| 3.11.29* | 12/2018 | Health Coverage Tax Credit (HCTC) Enrollment Processing | SB/SE |
| 3.11.106* | 11/2018 | Estate and Gift Tax Returns | W&I |
| 3.11.154* | 11/2018 | Unemployment Tax Returns | SB/SE |
| 3.11.180* | 11/2018 | Allocated Tips | W&I |
| 3.11.212* | 10/2018 | Applications for Extension of Time to File | SB/SE |
| 3.11.213* | 11/2018 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | W&I |
| 3.11.217* | 11/2018 | Form 1120S Corporation Income Tax Returns | W&I |
| 3.11.249* | 10/2018 | Processing Form 8752 | W&I |
| 3.12 ERROR RESOLUTION | | | |
| 3.12.2* | 12/2018 | Individual Master File Error Resolution General Instructions | SB/SE |
| 3.12.3* | 12/2018 | Individual Income Tax Returns | SB/SE |
| 3.12.8* | 11/2018 | Information Returns Processing | SB/SE |
| 3.12.10* | 11/2018 | Revenue Receipts | LB&I |
| 3.12.13* | 11/2018 | Employment Tax Returns | W&I |
| 3.12.14* | 11/2018 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | SB/SE |
| 3.12.15* | 11/2018 | Return of Partnership Income | SB/SE |
| 3.12.16* | 10/2018 | Corporate Income Tax Returns | W&I |
| 3.12.21 | 11/2018 | Credit and Account Transfers | SB/SE |
| 3.12.23* | 11/2018 | Excise Tax Returns | W&I |
| 3.12.32* | 10/2018 | General Unpostables | SB/SE |
| 3.12.37* | 12/2018 | IMF General Instructions | SB/SE |

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| 3.12.38* | 11/2018 | BMF General Instructions | SB/SE |
| 3.12.106* | 11/2018 | Estate Tax Returns - Paper Correction Processing | W&I |
| 3.12.154* | 11/2018 | Unemployment Tax Returns | SB/SE |
| 3.12.179* | 11/2018 | Individual Master File (IMF) Unpostable Resolution | W&I |
| 3.12.212* | 10/2018 | Applications for Extension of Time to File Tax Returns | SB/SE |
| 3.12.213* | 11/2018 | Form 1066, U.S. REMIC Income Tax Return | W&I |
| 3.12.217* | 11/2018 | Error Resolution Instructions for Form 1120S | W&I |
| 3.12.220* | 11/2018 | Error Resolution System for Excise Tax Returns | W&I |
| 3.12.249* | 10/2018 | Processing Form 8752 | W&I |
| 3.12.251* | 11/2018 | Corporation Income Tax Returns | SB/SE |
| 3.12.263* | 11/2018 | Estate and Gift Tax Returns | W&I |
| 3.12.279* | 10/2018 | BMF/CAWR/PMF Unpostable Resolution | SB/SE |
| 3.13 CAMPUS DOCUMENT SERVICES | | | |
| 3.13.2* | 10/2018 | BMF Account Numbers | W&I |
| 3.13.5* | 10/2018 | Individual Master File (IMF) Account Numbers | SB/SE |
| 3.13.6 | 11/2018 | Submission Processing Image Control Team (ICT) Correspondence Scanning | W&I |
| 3.13.40* | 11/2018 | Application for Tax Identification Number for Pending U.S. Adoptions | W&I |
| 3.13.62 | 11/2018 | Media Transport and Control | SB/SE |
| 3.13.122* | 11/2018 | Individual Master File (IMF) Entity Control Unpostables | W&I |
| 3.13.222* | 10/2018 | BMF Entity Unpostable Correction Procedures | SB/SE |
| 3.14 NOTICE REVIEW | | | |
| 3.14.1* | 10/2018 | IMF Notice Review | W&I |
| 3.14.2* | 11/2018 | Notice Review - Business Master File (BMF) Notice Review | W&I |
| 3.17 ACCOUNTING AND DATA CONTROL | | | |
| 3.17.5* | 09/2018 | Hardcore Payment Tracers | W&I |
| 3.17.10* | 12/2018 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) | LB&I |
| 3.17.20* | 12/2018 | Refund Intercept Program | W&I |
| 3.17.21* | 09/2018 | Credit and Account Transfers | W&I |
| 3.17.30* | 12/2018 | SC Data Controls | W&I |
| 3.17.46* | 12/2018 | Automated Non-Master File Accounting | SB/SE |
| 3.17.79* | 12/2018 | Accounting Refund Transactions | W&I |
| 3.17.80* | 12/2018 | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | W&I |

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| 3.17.277 | 12/2018 | Electronic Payments | SB/SE |
| 3.17.278 | 12/2018 | Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems | W&I |
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| 3.21.3* | 12/2018 | Individual Income Tax Returns | SB/SE |
| 3.21.15* | 11/2018 | Foreign Partnership Withholding | LB&I |
| 3.21.19* | 11/2018 | Foreign Trust System | LB&I |
| 3.21.25* | 11/2018 | Miscellaneous Tax Returns | LB&I |
| 3.21.110* | 11/2018 | Processing Form 1042 Withholding Returns | LB&I |
| 3.21.111* | 11/2018 | Chapter Three Withholding Returns | W&I |
| 3.21.112 | 10/2018 | Foreign Account Tax Compliance Act (FATCA) Registration | SB/SE |
| 3.21.261* | 11/2018 | Foreign Investment in Real Property Tax Act (FIRPTA) | SB/SE |
| 3.21.263* | 11/2018 | IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) | W&I |
| 3.21.264* | 10/2018 | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program | SB/SE |
| 3.22 INTERNATIONAL ERROR RESOLUTION | | | |
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| 3.22.110* | 11/2018 | Processing Form 1042 Withholding Returns | W&I |
| 3.22.111* | 11/2018 | Chapter Three Withholding (CTW) Database | W&I |
| 3.22.261* | 11/2018 | Foreign Investment in Real Property Tax Act (FIRPTA) | SB/SE |
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| 3.24.3 | 11/2018 | Individual Income Tax Returns | W&I |
| 3.24.7 | 01/2018 | Delinquent Accounts | W&I |
| 3.24.8 | 11/2018 | Information Returns Processing | W&I |
| 3.24.10 | 11/2018 | Revenue Receipts | SB/SE |
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| 3.24.28 | 11/2018 | Foreign Account Tax Compliance General Purpose Programs | SB/SE |
| 3.24.29 | 01/2018 | SCRS Error Resolution | SB/SE |
| 3.24.30 | 12/2017 | Data Controls | SB/SE |
| 3.24.37 | 11/2018 | General Instructions | SB/SE |
| 3.24.38 | 11/2018 | BMF General Instructions | W&I |
| 3.24.40 | 12/2017 | Application for Taxpayer Identification Number for Pending U.S. Adoptions | W&I |
| 3.24.50 | 12/2017 | Campus Performance Evaluation Reporting System | SB/SE |
| 3.24.106 | 11/2018 | Estate Tax Returns | W&I |
| 3.24.133 | 11/2018 | Residual Remittance Processing System | SB/SE |
| 3.24.143 | 11/2017 | Gift Tax Returns | W&I |
| 3.24.154 | 10/2017 | Unemployment Tax Returns | W&I |
| 3.24.159 | 01/2018 | SCRS SC Edits | IT |
| 3.24.162 | 01/2018 | BOB Transcription Instructions | LB&I |
| 3.24.176 | 01/2018 | Audit Selection System | SB/SE |
| 3.24.180 | 12/2017 | Allocated Tips | W&I |
| 3.24.183 | 12/2017 | Planning and Control Data | SB/SE |
| 3.24.202 | 11/2018 | Supervisory Operator's Manual | W&I |
| 3.24.212 | 11/2018 | Applications for Extension of Time to File Tax Returns | W&I |
| 3.24.213 | 12/2017 | Real Estate Mortgage Investment Conduit Income Tax Returns | SB/SE |
| 3.24.226 | 01/2018 | Declaration for Electronic Filing | SB/SE |
| 3.24.249 | 12/2017 | Fiscal Year Required Payments/Form 8752 | SB/SE |
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| 3.28.2* | 06/2018 | Information Referral Process for Form 3949-A | W&I |
| 3.28.3 | 10/2018 | Individual Income Tax Returns | W&I |
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| 3.30.10 | 06/2018 | Cost Estimate Reference | SB/SE |
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| 3.30.30 | 11/2017 | Embedded Quality for Submission Processing (EQSP) System | WI |
| 3.30.50 | 01/2017 | Project PCA Production Control Accounting | SB/SE |
| 3.30.123* | 11/2018 | Processing Timeliness: Cycles, Criteria and Critical Dates | Appeals |
| 3.30.124 | 01/2019 | Campus Monitoring Reports | SB/SE |
| 3.30.126 | 04/2019 | Control Data Analysis | W&I |
| 3.30.127 | 03/2018 | Workload Scheduling | SB/SE |
| 3.37 INTERNATIONAL ISRP | | | |
| 3.37.110 | 11/2018 | Chapter 3 Withholding Returns | SB/SE |
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| 3.38.147* | 10/2018 | International Notices | SB/SE |
| 3.40 BLOCK OUT OF BALANCE RESOLUTION | | | |
| 3.40.8* | 11/2018 | Information Returns Processing | SB/SE |
| 3.40.37 | 11/2018 | General Instructions | SB/SE |
| 3.41 OCR SCANNING OPERATIONS | | | |
| 3.41.267* | 11/2018 | Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS) | W&I |
| 3.41.269* | 11/2018 | Information Returns Processing on SCRIPS | SB/SE |
| 3.41.274 | 11/2018 | General Instructions for Processing via SCRIPS | SB/SE |
| 3.41.275 | 11/2017 | Scanner Operations on SCRIPS | SB/SE |
| 3.41.276 | 10/2018 | Form 941 and Schedule R SCRIPS Processing | W&I |
| 3.41.277 | 11/2018 | Form 940 SCRIPS Processing | W&I |
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | |
| 3.42.4* | 08/2018 | IRS e-file for Business Tax Returns | SB/SE |
| 3.42.5* | 10/2018 | IRS e-file of Individual Income Tax Returns | W&I |
| 3.42.7 | 09/2018 | EPSS Help Desk Support | SB/SE |
| 3.42.8 | 09/2018 | E-Services Procedures for Electronic Products and Services Support (EPSS) | All |
| 3.42.9* | 12/2018 | Filing Information Returns Electronically (FIRE) | W&I |
| 3.42.10* | 09/2018 | Authorized IRS e-file Providers | LB&I |
| 3.42.20 | 11/2018 | Preparer e-file Hardship Waiver Requests | W&I |
| 3.43 INTEGRATED MANAGEMENT SYSTEM | | | |
| 3.43.405 | 08/2016 | Measured Employees Performance System (MEPS) for Managers | SB/SE |

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Part 4: Examining Process

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

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| 4.1 PLANNING AND SPECIAL PROGRAMS | | | |
| 4.1.26* | 12/2018 | Campus Exam Return Selection, Delivery and Monitoring | W&I |
| 4.19 LIABILITY DETERMINATION | | | |
| 4.19.10* | 12/2018 | Examination General Overview | SB/SE |
| 4.19.14* | 12/2018 | EITC Revenue Protection Strategy | W&I |
| 4.19.19 | 12/2018 | Campus Examination Telephone Contacts | SB/SE |
| 4.19.20* | 12/2018 | Automated Correspondence Exam (ACE) Processing Overview | SB/SE |
| 4.19.21 | 12/2018 | Clerical | SB/SE |

Part 11: Communications and Liaison

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

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| 11.55 WAGE AND INVESTMENT | | | |
| 11.55.2 | 10/2018 | Wage and Investment Communications and Liaison | W&I |

Part 21: Customer Account Services

(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)

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| 21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | | | |
| 21.1.1 | 09/2018 | Accounts Management and Compliance Services Overview | LB&I |
| 21.1.2 | 09/2017 | Reference Materials Overview | LB&I |
| 21.1.3* | 09/2018 | Operational Guidelines Overview | LB&I |
| 21.1.7* | 09/2018 | Campus Support | W&I |
| 21.2 SYSTEMS AND RESEARCH PROGRAMS | | | |
| 21.2.1* | 09/2018 | Systems | LB&I |
| 21.2.2 | 09/2018 | Research | LB&I |
| 21.2.3* | 08/2018 | Transcripts | W&I |
| 21.2.4* | 09/2018 | Master File Accounts Maintenance | LB&I |
| 21.3 TAXPAYER CONTACTS | | | |
| 21.3.1* | 08/2018 | Taxpayer Contacts Resulting From Notice Issuance | Appeals |
| 21.3.3 | 08/2018 | Incoming and Outgoing Correspondence/Letters | Appeals |
| 21.3.4* | 09/2018 | Field Assistance | W&I |

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| 21.3.6 | 09/2018 | Forms and Information Requests | Appeals |
| 21.3.7* | 09/2018 | Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) | Appeals |
| 21.3.8 | 08/2018 | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | TE/GE |
| 21.3.9* | 08/2018 | Processing Reporting Agents File Authorizations | SB/SE |
| 21.3.10 | 09/2018 | Practitioner Priority Service (PPS) | SB/SE |
| 21.3.11 | 12/2018 | Information Returns Reporting Procedures | W&I |
| 21.4 REFUND INQUIRIES | | | |
| 21.4.1* | 08/2018 | Refund Research | SB/SE |
| 21.4.2* | 08/2018 | Refund Trace and Limited Payability | SB/SE |
| 21.4.3* | 09/2018 | Returned Refunds/Releases | SB/SE |
| 21.4.4* | 09/2018 | Manual Refunds | SB/SE |
| 21.4.5* | 09/2018 | Erroneous Refunds | SB/SE |
| 21.4.6* | 08/2018 | Refund Offset | SB/SE |
| 21.5 ACCOUNT RESOLUTION | | | |
| 21.5.1* | 08/2018 | General Adjustments | SB/SE |
| 21.5.2* | 08/2018 | Adjustment Guidelines | W&I |
| 21.5.3* | 09/2018 | General Claims Procedures | SB/SE |
| 21.5.4* | 09/2018 | General Math Error Procedures | SB/SE |
| 21.5.5 | 09/2018 | Unpostables | SB/SE |
| 21.5.6* | 09/2018 | Freeze Codes | SB/SE |
| 21.5.7* | 08/2018 | Payment Tracers | SB/SE |
| 21.5.8* | 09/2017 | Credit Transfers | SB/SE |
| 21.5.9* | 08/2018 | Carrybacks | LB&I |
| 21.5.10* | 09/2018 | Examination Issues | SB/SE |
| 21.6 INDIVIDUAL TAX RETURNS | | | |
| 21.6.1* | 09/2018 | Filing Status and Exemption Adjustments | SB/SE |
| 21.6.2* | 08/2018 | Adjusting TIN-Related Problems | W&I |
| 21.6.3* | 09/2018 | Credits | SB/SE |
| 21.6.4* | 08/2018 | Tax Computation / Accounting Period Changes | SB/SE |
| 21.6.5* | 09/2018 | Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) | SB/SE |

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| 21.6.7* | 08/2018 | Adjusting Individual Tax Accounts | SB/SE |
| 21.6.8 | 08/2018 | Split Spousal Assessments (MFT 31 / MFT 65) | SB/SE |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | |
| 21.7.1* | 09/2018 | BMF/NMF Miscellaneous Information | SB/SE |
| 21.7.2* | 08/2018 | Employment and Railroad Tax Returns | SB/SE |
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| 21.7.4* | 09/2018 | Income Taxes/Information Returns | W&I |
| 21.7.5* | 08/2017 | Estate and Gift Tax Returns | SB/SE |
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| 21.7.10 | 09/2018 | No-Merge Cases | SB/SE |
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| 21.8 INTERNATIONAL | | | |
| 21.8.1* | 08/2018 | IMF International Adjustments | W&I |
| 21.8.2* | 08/2018 | BMF International Adjustments | W&I |
| 21.8.4* | 08/2018 | United States Certification for Reduced Tax Rates in Tax Treaty Countries | W&I |
| 21.8.5* | 08/2018 | Miscellaneous FIRPTA Related Issues | W&I |
| 21.8.6 | 08/2018 | Exemptions from US Withholding (Form 8233) | W&I |
| 21.10 QUALITY ASSURANCE | | | |
| 21.10.1 | 09/2018 | 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.)

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| 22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES | | | |
| 22.30.1 | 09/2018 | Stakeholder Partnerships, Education and Communication | W&I |
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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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| 25.6 STATUTE OF LIMITATIONS | | | |
| 25.6.1* | 09/2018 | Statute of Limitations Processes and Procedures | Appeals |
| 25.13 TAXPAYER CORRESPONDENCE | | | |
| 25.13.1 | 02/2018 | Office of Taxpayer Correspondence Services | All |
| 25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE | | | |
| 25.23.1 | 09/2018 | Identity Protection and Victim Assistance - Policy Guidance | All |
| 25.23.2* | 09/2018 | Identity Protection and Victim Assistance - General Case Processing | All |
| 25.23.3* | 09/2018 | IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance | W&I |
| 25.23.4* | 09/2018 | IDTVA Paper Process | W&I |
| 25.23.9* | 09/2018 | BMF Identity Theft Processing | W&I |
| 25.23.10* | 09/2018 | Compliance Identity Theft Case Processing | W&I |
| 25.23.11* | 09/2018 | Business Master File (BMF) Identity Theft Procedures for Accounts Management | W&I |
| 25.23.12* | 09/2018 | IMF Identity Theft Toll-Free Guidance | W&I |
| 25.24 RETURN PREPARER MISCONDUCT PROGRAM | | | |
| 25.24.1* | 09/2018 | Return Preparer Misconduct Victim Assistance - General Overview | W&I |
| 25.24.2* | 09/2018 | Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing | W&I |
| 25.25 REVENUE PROTECTION | | | |
| 25.25.1* | 09/2018 | Integrity and Verification Operation Business Master File Procedures | W&I |
| 25.25.2* | 09/2018 | Revenue Protection Screening Procedures for Individual Master File Returns | W&I |
| 25.25.3* | 09/2018 | Revenue Protection Verification Procedures for Individual Master File Returns | W&I |
| 25.25.4* | 09/2018 | Integrity & Verification Identity Theft Return Procedures | W&I |
| 25.25.5* | 09/2018 | General Correspondence Procedures | W&I |
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| 25.25.10* | 09/2018 | Frivolous Return Program | W&I |

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| 25.25.12* | 07/2018 | Fraud Evaluation and Referral (FRE) Procedures for Integrity and Verification Operation (IVO) | W&I |
| 25.25.13* | 06/2018 | Account Resolution for Integrity and Verification Operation (IVO) | W&I |

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

| | | | |
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| 1.1.26 | 01/2018 | Whistleblower Office | 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.)

25.2 INFORMATION AND WHISTLEBLOWER AWARDS

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| 25.2.1 | 04/2019 | General Operating Division Guidance for Working Whistleblower Claims | ALL |
| 25.2.2 | 04/2019 | Whistleblower Awards | All |
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| Abandoned Property | 9.7.11 | 11-2014 | 36438Y |
| Abatement and Suspension of Debit Interest | 20.2.7* | 11-2018 | 32968D |
| Abatements, Reconsiderations and Adjustments | 5.1.15* | 11-2017 | 28316H |
| ABSENCE AND LEAVE | 6.630 | | |
| Absence and Leave for Military-Related Reasons | 6.630.2 | 12-2018 | 69450Y |
| Abusive Tax Avoidance Transaction Program | 5.20.1 | 01-2016 | 38109M |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20 | | |
| Abusive Tax Avoidance Transactions Time Reporting | 5.20.2 | 03-2016 | 38110N |
| Abusive Transaction Penalties | 8.11.7 | 11-2014 | 55129S |
| ABUSIVE TRANSACTIONS | 4.32 | | |
| Acceptance Processing | 5.8.8 | 08-2018 | 27848M |
| Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers | 8.23.4 | 12-2016 | 50805R |
| Accessibility Guidelines for the Web | 2.25.5 | 04-2006 | 37014U |
| Account and Processing Support (APS) Statute Responsibility | 8.21.2 | 10-2014 | 39927A |
| Account Processing of Requests for Relief from Joint and Several Liability | 25.15.9* | 04-2019 | 30273V |
| ACCOUNT RESOLUTION | 21.5 | | |
| Account Resolution for Integrity and Verification Operation (IVO) | 25.25.13* | 06-2018 | 69417N |
| ACCOUNTING AND DATA CONTROL | 3.17 | | |
| Accounting and Operating Reports | 3.17.41 | 09-2009 | 33890Q |
| Accounting Control General Ledger Policies and Procedures | 3.17.64* | 08-2018 | 57118F |
| Accounting Refund Transactions | 3.17.79* | 12-2018 | 33915A |
| Accounting Reports Analyst - Responsibilities | 3.17.15* | 09-2018 | 52621J |
| Accounts Management and Compliance Guide for System Administrators/Analysts | 1.4.21* | 12-2018 | 35895N |
| ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | 21.1 | | |
| Accounts Management and Compliance Services Overview | 21.1.1 | 09-2018 | 36800E |
| Accounts Management Guide for Managers | 1.4.16 | 12-2018 | 35344R |
| Accounts Management Tax/Policy/Program Analyst Guide | 1.11.7 | 10-2017 | 32114X |
| ACCOUNTS SERVICES | 3.5 | | |
| Acquired Property and Property Redeemed by the United States | 5.10.7 | 10-2014 | 35407P |
| Acquisition Indebtedness | 7.27.10 | 06-2001 | 36091X |
| ACS Inventory | 5.19.5* | 03-2018 | 36864Y |
| ACS Support | 5.19.6* | 02-2018 | 36865J |
| ACTIONS ON DECISION | 36.3 | | |
| Actions on Decision | 36.3.1 | 03-2013 | 39021D |
| Actions on Post-Accepted Offers | 5.8.9 | 04-2018 | 27849X |

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| Actions Prior to Sale | 5.10.4 | 10-2018 | 35404I |
| Additional Computer Paragraph Notices and Transcripts | 21.7.11* | 09-2018 | 36851V |
| Addressing and Packaging | 1.22.3 | 08-2018 | 31773K |
| Adjusted Returns, Abatements and Claims | 4.23.13 | 01-2016 | 35234U |
| Adjusting Individual Tax Accounts | 21.6.7* | 08-2018 | 36838C |
| Adjusting TIN-Related Problems | 21.6.2* | 08-2018 | 36833Z |
| Adjustment Guidelines | 21.5.2* | 08-2018 | 36822S |
| Adjustments to International Cases | 5.21.8 | 01-2014 | 65390T |
| Administration and Security | 13.4.2 | 01-2016 | 35620K |
| Administrative | 30 | | |
| ADMINISTRATIVE ACCOUNTING | 1.35 | | |
| ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS | 1.36 | | |
| Administrative Adjustment Request | 8.19.7 | 03-2015 | 41804U |
| Administrative and Judicial Actions for Estate Taxes | 5.5.9 | 09-2013 | 61777Q |
| ADMINISTRATIVE AND RECORDKEEPING MATTERS | 9.12 | | |
| Administrative Cases | 38.2.1 | 08-2008 | 39136D |
| Administrative Cost and Qualified Offer Cases | 8.7.15 | 09-2012 | 59921E |
| ADMINISTRATIVE DATABASES AND SOFTWARE | 9.10 | | |
| Administrative Investigations and General Investigative Procedures | 9.5.1 | 09-2015 | 36216I |
| Administrative Joint Investigation | 25.1.4 | 10-2016 | 27684C |
| Administrative Matters and Annual Compliance Plan | 4.46.2 | 07-2011 | 38192D |
| Administrative Reports | 13.4.7 | 04-2017 | 35625N |
| Administrative Requests for Grants of Statutory Use Immunity | 38.1.2 | 10-2007 | 39134H |
| Administrative Waiver | 1.35.13 | 03-2016 | 57075Z |
| Advances, Prepaid Expenses and Other Assets | 1.35.5 | 10-2018 | 47417B |
| Adverse Actions | 6.752.2 | 10-2010 | 33020K |
| Advisory Group Manager Operational Aid | 1.4.53 | 08-2010 | 39990Z |
| Advisory Responsibilities for Processing Estate Tax Liens | 5.5.8 | 07-2018 | 35488U |
| Advocating for Case Resolution | 13.1.24 | 03-2019 | 71441H |
| Affirmative Litigation | 34.6.1 | 10-2015 | 38021T |
| Affordable Care Act (ACA) Hospital Compliance Review | 4.70.1* | 10-2018 | 71182Z |
| AFFORDABLE CARE ACT FEES | 25.21 | | |
| Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS) | 3.41.267* | 11-2018 | 52522T |
| AGENCY ACCOUNTABILITY SYSTEMS | 6.10 | | |
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| Agency Grievance System (AGS) | 6.771.1 | 10-2012 | 33021V |
| AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | 6.530 | | |
| Aggregate Limitations on Pay and Special Rate Schedules | 6.530.1 | 01-2010 | 20194B |
| Agreed Pre-90-Day Income Tax Cases | 8.2.1 | 08-2016 | 36187Q |
| Agreed TEFRA Partnership Cases | 8.19.11 | 04-2016 | 52412W |
| AIMS Command Code AM424 | 2.8.2 | 12-2017 | 28756V |

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| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4 | | |
| AIMS, ERCS, and IDRS Data Processing | 4.4.32 | 12-2010 | 30372L |
| AIMS/ERCS Staff | 4.7.10 | 06-2012 | 30469P |
| Allocated Tips | 3.11.180* | 11-2018 | 33583Y |
| Allocated Tips | 3.24.180 | 12-2017 | 34713M |
| Allocation of Income and Deductions - IRC Section 482 | 4.11.5 | 11-2004 | 36009R |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26 | | |
| Alternative Rating and Selection | 6.337.1 | 11-2009 | 53384Z |
| Alternatives to Collection Action | 8.22.7 | 08-2017 | 58571W |
| Amateur Sports Organizations | 7.25.26 | 05-2002 | 36093T |
| Analysis Techniques and Deliverables | 2.5.11 | 04-2005 | 36327Q |
| Annual Close Guidelines | 1.35.15 | 07-2015 | 52979C |
| Answers | 35.2.2 | 04-2015 | 29783M |
| Anti-Terrorism and Other Emerging Issues | 7.20.6 | 02-2016 | 49353M |
| Appeal Recommendations in General | 36.2.1 | 03-2012 | 39015Z |
| APPEAL/CERTIORARI RECOMMENDATIONS | 36.2 | | |
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| Appeals | 4.13.6 | 12-2015 | 31054W |
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| Appeals Bankruptcy Cases | 8.7.6 | 05-2014 | 50792Z |
| Appeals Case Memo Procedures | 8.6.2 | 08-2017 | 50786V |
| APPEALS CASE PROCESSING MANUAL | 8.20 | | |
| Appeals Centralized Database System (ACDS) | 8.20.3 | 10-2014 | 33442C |
| APPEALS DOCKETED CASES | 8.4 | | |
| Appeals Employment Tax Procedures | 8.7.16 | 10-2015 | 59972V |
| Appeals Estate and Gift Tax Cases | 8.7.4 | 08-2014 | 50789C |
| APPEALS FUNCTION | 8.1 | | |
| Appeals Inventory Validation Process | 8.10.3 | 08-2015 | 52445R |
| Appeals Management Statute Responsibility | 8.21.4 | 04-2019 | 39930X |
| Appeals Managers Procedures | 1.4.28 | 08-2017 | 50773S |
| Appeals of Tax Court Cases | 36.2.5 | 02-2017 | 39019R |
| Appeals Operating Directives and Guidelines | 8.1.1 | 08-2016 | 36182N |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19 | | |
| Appeals Procedures | 25.15.12 | 10-2014 | 30276C |
| Appeals Processes Involving Liens | 5.12.6 | 01-2018 | 36255H |

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| Appeals Processing Employee Automated System (PEAS) | 8.20.10 | 09-2015 | 40991U |
| Appeals Referral Procedures | 4.24.10 | 02-2019 | 35213R |
| Appeals Remittance Procedures | 8.7.17 | 04-2019 | 63101S |
| APPEALS REPORTS AND PROJECTS | 8.10 | | |
| Appeals Rulings | 8.6.3 | 10-2016 | 50787G |
| Appeals Settlement Guidelines | 33.3.3 | 11-2010 | 29161S |
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| Appeals Technical Employees Statute Responsibility | 8.21.3 | 08-2018 | 39929W |
| Appeals, Mediation, and Settlement Procedures | 4.25.13 | 07-2018 | 58886Y |
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| Application for Tax Identification Number for Pending U.S. Adoptions | 3.13.40* | 11-2018 | 52088E |
| Application for Taxpayer Identification Number for Pending U.S. Adoptions | 3.24.40 | 12-2017 | 52544H |
| Application of Taxes and Denial of Exemption to Certain Foreign Organizations | 7.27.27 | 11-2013 | 35949A |
| Application Security and Development | 10.8.6* | 11-2018 | 50384V |
| Applications for Extension of Time to File | 3.11.212* | 10-2018 | 33588B |
| Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | 3.24.20 | 12-2018 | 54309S |
| Applications for Extension of Time to File Tax Returns | 3.12.212* | 10-2018 | 33751Q |
| Applications for Extension of Time to File Tax Returns | 3.24.212 | 11-2018 | 34467H |
| Approval Process for Event-Related Spending | 1.32.10 | 11-2014 | 38880S |
| AQMS Purpose and Guidelines | 8.1.7 | 04-2013 | 50777K |
| Arbitrage Payment Refund Claim Procedures | 4.82.2 | 09-2018 | 68189U |
| Arbitration and Mediation | 35.5.5 | 12-2010 | 38057V |
| Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal | 36.2.6 | 05-2012 | 39020S |
| Area Office - Examination of S Corporation Returns | 4.22.7 | 02-2007 | 48405T |
| Area Office (AO) Examination | 4.13.4 | 10-2006 | 31051P |
| Arrests | 9.4.12 | 12-2010 | 36215X |
| Assessment Procedures (Centralized Case Processing) | 4.15.3 | 10-2018 | 28046S |
| Asset Management Hardware Procedures | 2.149.3 | 09-2018 | 67521C |
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| Assigning Employer Identification Numbers (EINs) | 21.7.13* | 08-2018 | 32186R |
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| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8 | | |
| Audit Process for General Accountability Office (GAO) and TreasuryInspector General for Tax Administration (TIGTA) | 11.5.1 | 08-2006 | 48639B |
| AUDIT RECONSIDERATION | 4.13 | | |
| Audit Selection System | 3.24.176 | 01-2018 | 34709E |
| Audit Techniques for Specific Areas/Potential Adjustments | 4.42.4 | 05-2002 | 27671Z |
| Authorities, Responsibilities, and Processes | 6.711.1 | 10-2010 | 33015R |

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| Authority | 9.1.2 | 09-2013 | 36201J |
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| 1.15.10 | 06-2013 | 30979Q | Records Control Schedule for Appeals | 1.15.2 CH 3; 1(15)59.13 |
| 1.15.11 | 05-2013 | 30980R | Records Control Schedule for Enrollment and Practice | Doc 12990; 1.15.2 CH 4; 1(10) 00 |
| 1.15.12 | 06-2013 | 30981C | Records Control Schedule for Inspection | 1.15.2 CH 5; 1(10)100-2 |
| 1.15.13 | 05-2013 | 30982N | Records Control Schedule for the Chief Counsel | 1.15.2 CH 6; 1(15)59.16 |
| 1.15.14 | 06-2013 | 30983Y | Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices | 1.15.2 CH 7; 1(15)59.1(10) |
| 1.15.15 | 05-2013 | 30984J | Records Control Schedule for Regional/District Counsel | 1.15.2 CH 8; 1(15)59.29 |
| 1.15.16 | 08-2013 | 30985U | Records Control Schedule for the Chief Financial Officer | 1.15.2 CH 9 |
| 1.15.17 | 08-2013 | 30986F | Records Control Schedule for Information Technology | 1.15.2 CH 10; 1(15)59.1(18) |
| 1.15.18 | 08-2013 | 30987Q | Records Control Schedule for Enterprise Computing Center | 1.15.2 CH 11; 1(15)59.1(12) |
| 1.15.19 | 04-2013 | 30988B | Records Control Schedule for Martinsburg Computing Center | 1.15.2 CH 12; 1(15)59.1(17) |
| 1.15.20 | 08-2013 | 30989M | Records Control Schedule for Administration/Organization Support Operational Records | 1.15.2 CH 13 |
| 1.15.21 | 08-2013 | 30990N | Records Control Schedule for Strategic Planning | 1.15.2 CH 14; 1(15)59.18 |
| 1.15.22 | 04-2013 | 30991Y | Records and Information Management | 1.15.2 CH 15 |
| 1.15.23 | 08-2013 | 30992J | Records Control Schedule for Tax Administration | 1.15.2 CH 16; 1(15)59.12 |
| 1.15.24 | 12-2017 | 30993U | Records Control Schedule for Tax Exempt and Government Entities | 1.15.2 CH 17 |
| 1.15.25 | 12-2017 | 30994F | Records Control Schedule for Statistics Division | 1.15.2 CH 18 |
| 1.15.26 | 09-2013 | 30995Q | Records Control Schedule for Tax Administration | 1.15.2 CH 19; 1(15)59.1(19) |

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| 1.15.27 | 12-2017 | 30996B | Records Control Schedule for Compliance Research | 1.15.2 CH 20 |
| 1.15.28 | 05-2013 | 30997M | Records Control Schedule for Collection | 1.15.2 CH 21; 1(15)59.24 |
| 1.15.29 | 06-2013 | 30998X | Records Control Schedule for Service Center Operations | 1.15.2 CH 22; 1(15)59.26 |
| 1.15.30 | 05-2014 | 30999I | Records Control Schedule for Criminal Investigation | 1.15.2 CH 23; 1(15)59.27 |
| 1.15.31 | 09-2013 | 31000Y | Records Control Schedule for Customer Service | 1.15.2 CH 24; 1(15)59.21 |
| 1.15.32 | 05-2017 | 31002U | Records Control Schedule for Electronic Tax Administration | 1.15.2 CH 26 |
| 1.15.33 | 09-2013 | 31003F | Records Control Schedule for Legislative Affairs | 1.15.2 CH 27 |
| 1.15.34 | 09-2013 | 31004Q | Records Control Schedule for Communications | 1.15.2 CH 28 |
| 1.15.35 | 05-2017 | 37920H | Records Control Schedule for Tax Administration Systems (Electronic) | 1.15.2 CH 29 |
| 1.15.36 | 05-2017 | 31006M | Records Control Schedule for Permanent Records | 1.15.2 CH 30 |
| 1.15.37 | 10-2014 | 31007X | Records Control Schedule for Economic Stabilization | 1.15.2 CH 31; 1(15)59.1(13), 1(15)59.2(13) |
| 1.15.38 | 05-2012 | 31011F | General Records Schedule (GRS) 1, Civilian Personnel Records | 1.15.3 CH 1; 1(15)59.31 |
| 1.15.39 | 05-2012 | 31012Q | General Records Schedule 2 | 1.15.3 CH 2; 1(15)59.31 |
| 1.15.40 | 05-2012 | 31013B | General Records Schedule (GRS) 3 Procurement, Supply and Grant Records | 1.15.3 CH 3; 1(15)59.31 |
| 1.15.41 | 06-2012 | 31014M | General Records Schedule (GRS) 4 for Property Disposal Records | 1.15.3 CH 4; 1(15)59.31 |
| 1.15.42 | 07-2012 | 31015X | General Records Schedule (GRS) 5 | 1.15.3 CH 5; 1(15)59.31 |
| 1.15.43 | 08-2012 | 31016I | General Records Schedules for GRS 6, Accountable Officers' Accounts | 1.15.3 CH 6; 1(15)59.31 |
| 1.15.44 | 08-2012 | 31017T | General Records Schedule (GRS) 7 Expenditure Accounting Records | 1.15.3 CH 7; 1(15)59.31 |
| 1.15.45 | 05-2012 | 31018E | General Records Schedules, for | 1.15.3 CH 8; 1(15)59.31 |
| 1.15.46 | 05-2012 | 31019P | General Records Schedule for Travel and Transportation Records | 1.15.3 CH 9; 1(15)59.31 |
| 1.15.47 | 05-2012 | 31020Q | General Records Schedule (GRS) 10 | 1.15.3 CH 10; 1(15)59.31 |
| 1.15.48 | 07-2012 | 31021B | General Records Schedule 11, Space and Maintenance Records | 1.15.3 CH 11; 1(15)59.31 |
| 1.15.49 | 07-2012 | 31022M | Communication Records | 1.15.3 CH 12; 1(15)59.31 |
| 1.15.50 | 07-2012 | 31023X | General Record Schedule 13 for Printing, Binding, Duplication and Distribution Records | 1.15.3 CH 13; 1(15)59.31 |
| 1.15.51 | 07-2012 | 31024I | General Records Schedule (GRS) 14 | 1.15.3 CH 14; 1(15)59.31 |
| 1.15.52 | 07-2012 | 31025T | General Records Schedule (GRS) 15 | 1.15.3 CH 15; 1(15)59.31 |
| 1.15.53 | 07-2012 | 31026E | GRS 16 | 1.15.3 CH 16; 1(15)59.31 |
| 1.15.54 | 07-2012 | 31027P | GRS 17, Cartographic/Remote Sensing Imagery, and Related Records | 1.15.3 CH 17; 1(15)59.31 |

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| 1.15.55 | 07-2012 | 31030M | General Records Schedule (GRS) | 1.15.3 CH 18; 1(15)59.31 |
| 1.15.56 | 07-2012 | 38417P | General Records Schedule for Information Technology Operations and Management Records | |
| 1.15.57 | 07-2012 | 31032I | GRS 20 | 1.15.3 CH 20; 1(15)59.31 |
| 1.15.58 | 07-2012 | 31033T | GRS 21 | 1.15.3 CH 21; 1(15)59.31 |
| 1.15.59 | 07-2012 | 40955C | GRS 22, Inspector General Records | 1.15.3 CH 22 |
| 1.15.60 | 07-2012 | 31035P | GRS 23 | 1.15.3 CH 23; 1(15)59.31 |
| 1.15.61 | 07-2012 | 31036A | General Records Schedules Forms Listing | 1.15.3 CH 24; 1(15)59.31 |
| 1.15.62 | 07-2012 | 39068M | General Records Schedules for Ethics Program Records GRS 25 | |
| 1.15.63 | 07-2012 | 49149C | General Records Schedule (GRS) 26 | |
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| 1.16 Physical Security Program | | | | |
| 1.16.1 | 06-2009 | 31781K | The Physical Security Program | 1(16)10, 1(16)11 |
| 1.16.2 | 06-2009 | 31785C | Functional and Compliance Reviews | 1.16.3 CH. 1; 1(16)14-17 |
| 1.16.3 | 06-2009 | 31786N | Safeguard Reviews | 1.16.3 CH. 2; 1(16)14-17 |
| 1.16.4 | 06-2009 | 31789U | Overview of ID Media | 1.16.4 CH. 1; 1(16)50-58 |
| 1.16.5 | 06-2009 | 31790V | Identification Card | 1.16.4 CH. 2; 1(16)50-58 |
| 1.16.6 | 06-2009 | 31791G | Pocket Commissions | 1.16.4 CH. 3; 1(16)50-58 |
| 1.16.7 | 06-2009 | 31792R | Enforcement Shields | 1.16.4 CH. 4; 1(16)50-58 |
| 1.16.8 | 06-2009 | 28910Z | Emergency Planning and Incident Reporting | 1.16.6 CH. 1; 1(16)20, 1(16)23 |
| 1.16.9 | 06-2009 | 28911K | Occupant Emergency Plan | 1.16.6 CH. 2; 1(16)23 |
| 1.16.10 | 06-2009 | 28912V | Business Resumption | 1.16.6 CH. 3; 1(16)25 |
| 1.16.11 | 10-2009 | 31801R | Basic Security Concepts | 1.16.8 CH. 1; 1(16)41 |
| 1.16.12 | 10-2009 | 31802C | Facility and Property Protection | 1.16.8 CH. 2; 1(16)41 |
| 1.16.13 | 06-2009 | 31803N | Information Protection | 1.16.8 CH. 3; 1(16)41 |
| 1.16.14 | 06-2009 | 31804Y | Methods of Providing Protection | 1.16.8 CH. 4; 1(16)41 |
| 1.16.15 | 06-2009 | 31805J | Minimum Protection Standards (MPS) | 1.16.8 CH. 5; 1(16)41 |
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| 1.17.4 | 02-2013 | 31854E | Production Sources and Special Programs | 1(17)5(22), 1(17)78 |
| 1.17.5 | 09-2006 | 31855P | Distribution Management | 1(17)5(22), 1(17)78 |
| 1.17.6 | 09-2006 | 36358P | Area Distribution Centers | 1(17)5(22) |
| 1.18 Distribution | | | | |
| 1.18.1 | 08-2014 | 38313W | Mission of Distribution | 1.17.2.2; 1(17)5(22), 1(17)78 |
| 1.23 Personnel Security | | | | |
| 1.23.1 | 05-2008 | 29582Z | The Personnel Security Office | 10.3.1.1 CH. 11-13 |
| 1.23.2 | 11-2008 | 30602Q | Contractor Investigations, Contractor Investigations | 1.23.2 CH. 2 |

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| 1.23.3 | 06-2008 | 31796J | Background Investigations Guide | |
| 1.25 Practice Before the Service | | | | |
| 1.25.3 | 10-2015 | 52483F | Case Development and Licensure (CD&L) | |
| 1.31 CFO Internal Policy and Procedures | | | | |
| 1.31.2 | 10-2008 | 37351A | Procedures for the Preparation of Custodial Financial Statements | 1.8.2 |
| 1.32 Servicewide Financial Policies and Procedures | | | | |
| 1.32.3 | 11-2014 | 52837V | Managerial Cost Accounting | |
| 1.32.6 | 01-2010 | 47964F | Purchase Card Program Handbook | |
| 1.32.7 | 09-2016 | 54559A | Estimating Trust Fund Costs | |
| 1.32.8 | 01-2017 | 48073R | Investigative Imprest Funds | 1724 |
| 1.32.18 | 10-2008 | 35737G | Revenue Policies | |
| 1.32.19 | 09-2016 | 51377Q | User Fees | Document 10038 |
| 1.34 Revenue Accounting | | | | |
| 1.34.1 | 04-2019 | 53163U | Definitions and Acronyms | 1.31.2 |
| 1.34.3 | 03-2015 | 53319E | Audit Oversight and Analysis | 1.31.2 portions; 1.8.2 |
| 1.35 Administrative Accounting | | | | |
| 1.35.14 | 11-2016 | 67071D | IRS Annual Financial Statement Audit | 1.34.3 |
| 1.55 Wage and Investment | | | | |
| 1.55.1 | 05-2007 | 39817D | Delegations of Authority | |
| 1.55.5 | 04-2014 | 37355S | Employee Suggestion Program | |

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| 2.2 Partnership Control System | | | | |
| LEM 2.2.1 | 04-2010 | 47817F | - Partnership Control System Chapter Review (LEM) | |
| 2.2.11 | 01-2011 | 28585W | PCS Command Code PCSMY | 102.2 CH 11; 3(25)(184)0 |
| 2.3 IDRS Terminal Responses | | | | |
| LEM 2.3.2 | 03-2010 | 47819B | Introduction to IDRS | 2.3.2 portions |
| LEM 2.3.9 | 12-2009 | 47820C | - Command Codes SINON, SINO, RMODE, LOKME, CMODE, and FIEMP (LEM) | 2.3.9 |
| 2.3.9 | 06-2016 | 28122J | Security Command for IDRS Users | LEM 2.3.9 |
| LEM 2.3.11 | 12-2009 | 47821N | - Command Codes TXMOD and SUMRY (LEM) | 2.3.11 portions |
| LEM 2.3.13 | 01-2010 | 47822Y | - IDRS Terminal Responses-Command Codes FFING, REINF, and REMFE | 2.3.13 portions |
| LEM 2.3.15 | 12-2009 | 47823J | - Command Codes ENMOD | 2.3.15 portions |
| 2.3.19 | 01-2008 | 28132F | Command Code TFTRA | 102.3 CH.19; 3(25)(77)(18) |
| LEM 2.3.32 | 12-2009 | 47825F | Command Code MFTRA | 2.3.32 portions |
| LEM 2.3.35 | 12-2009 | 47826Q | Command Code IRPTR | 2.3.35 portions |
| 2.3.39 | 06-2015 | 28151M | Command Code FTPIN | 102.3 CH 39; 3(25)(77)0, 3(25)(77)(43) |
| 2.3.42 | 07-2008 | 28154T | Command Code PIFTD | 102.3 CH.42; 3(25)(77)(45) |

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| 2.3.50 | 02-2017 | 28162T | Command Code LVREQ | 102.3 CH. 50 |
| LEM 2.3.54 | 11-2009 | 47830Y | Command Codes DDBOL | 2.3.54 |
| 2.3.58 | 06-2013 | 28170T | Command Code SUPOL | 102.3 CH 58; 3(25)(77)(64) |
| LEM 2.3.59 | 12-2009 | 47831J | Command Codes BMFOL and BMFOR | 2.3.59 portions |
| LEM 2.3.61 | 02-2010 | 47832U | Command Code AICRQ | 2.3.61 portions |
| 2.3.61 | 01-2010 | 28173A | Command Code AICRQ | 102.3 CH 61; 3(25)(77)(69) |
| LEM 2.3.65 | 01-2010 | 27959U | EPMF Return Transaction File On-Line (ERTVU) Research | LEM 102.3 CH.65; 3(25)(77)(72) |
| 2.3.72 | 01-2007 | 28184H | Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN | 102.3 CH.72; 3(25)(77)(80) |
| 2.4 IDRS Terminal Input | | | | |
| LEM 2.4.2 | 01-2010 | 47834Q | Introduction Security and Command Codes SINON, SINOX, and RMODE for IDRS Terminal Input | 2.4.2 portions |
| 2.4.2 | 06-2016 | 28190L | Security Command Codes for IDRS Security Personnel | LEM 2.4.2 |
| 2.4.8 | 11-2012 | 28197K | Command Codes ESIGN and BSIGN | 102.4 CH 8; 3(25)(78)(11) |
| LEM 2.4.16 | 01-2010 | 47836M | Command Codes REQ54 and ADJ54 | 2.4.16 portions |
| 2.4.18 | 09-2011 | 28208G | Command Code FTDRQ | 102.4 CH 18; 3(25)(78)(23) |
| LEM 2.4.20 | 11-2009 | 47837X | - IDRS Terminal Input Command Code RFUND and REFAP | 2.4.20 portions |
| LEM 2.4.22 | 01-2010 | 47839T | Command Code CRMNAL | 2.4.22 |
| LEM 2.4.28 | 12-2009 | 47840U | Command Codes STAUP, STATI, STATB | 2.4.28 |
| LEM 2.4.30 | 01-2010 | 47841F | Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR | 2.4.30 |
| LEM 2.4.31 | 12-2009 | 47842Q | Command Codes LEVY | 2.4.31 |
| LEM 2.4.32 | 12-2009 | 47843B | Command Code PDTUP | 2.4.32 |
| LEM 2.4.45 | 12-2009 | 47844M | Command Codes NRP97B | 2.4.45 portions |
| 2.4.49 | 01-2007 | 28240G | Command Code AGENT, ISIGN, ITUPT, ITMRG | 102.4 CH. 49; 3(25)(78)(59) |
| LEM 2.4.54 | 12-2009 | 47847T | Centralized Files and Scheduling Terminal Usage | 2.4.54 portions |
| 2.4.54 | 04-2018 | 33288Y | Command Codes CSPOD, CSPSP, CSSAD and CSZIP | LEM 2.4.54 |
| LEM 2.4.55 | 12-2009 | 33289J | Command Code CSORD | 2.4.55 |
| 2.4.55 | 04-2018 | 53615P | Command Code CSORD | LEM 2.4.55 |
| 2.5 Systems Development | | | | |
| 2.5.2 | 05-2013 | 28781G | Software Testing Standards and Procedures | 2.2.5 CH 2 |
| 2.5.16 | 04-2009 | 37247R | Use of Live Data in Testing | |
| 2.5.50 | 06-2008 | 39472Y | Enterprise Life Cycle Lite | |
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| 2.6.1 | 05-2013 | 27958J | Test, Assurance and Documentation (TAD) | 2.1.6 |

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| 2.7 Modernization and Information Technology Services (MITS) Operations | | | | |
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| 2.7.2 | 03-2018 | 73140N | Computing Center | LEM 2.7.2 |
| LEM 2.7.2 | 01-2010 | 47850Q | Computing Center | 2.7.2 |
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| 2.7.5 | 04-2018 | 73143U | System Control Point (SCP) - Configuration Management (CM) | LEM 2.7.5 |
| LEM 2.7.6 | 01-2010 | 47853X | System Scheduling | 2.7.6 |
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| 2.8 Audit Information Management System (AIMS) | | | | |
| LEM 2.8.1 | 12-2009 | 47855T | - Introduction to AIMS REALTIME Processing (LEM) | 2.8.1 portions |
| LEM 2.8.6 | 12-2009 | 47856E | - AIMS Command Code AMAXU (LEM) | 2.8.6 portions |
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| 2.9 Integrated Data Retrieval System Procedures | | | | |
| LEM 2.9.1 | 12-2009 | 47858A | - Integrated Data Retrieval System (LEM) | |
| 2.10 Special Processing Procedures | | | | |
| 2.10.1 | 07-2007 | 27834Y | End of Year Processing | 102.10 CH. 1; 3(28)(105)0 |
| 2.12 Security and Privacy | | | | |
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| 2.13 Enterprise Networks | | | | |
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| 2.13.2 | 06-2013 | 36329M | Telecommunications Asset Tool | 2.13.4 portions |
| 2.13.3 | 10-2016 | 36330N | Voice Premise Communications | |
| 2.13.4 | 10-2016 | 36331Y | Voice Messaging System | |
| 2.13.5 | 10-2016 | 36332J | Federal Technology Service (Long Distance) | 2.13.4 |
| 2.13.6 | 10-2016 | 32522B | Wireless Communications | |
| 2.13.7 | 10-2016 | 40164F | Calling Card Ordering System | 2.13.4 |
| 2.13.8 | 10-2016 | 47359G | Voice Systems Security | |
| 2.13.11 | 10-2016 | 47678Q | Day-to-Day IT Security Procedures for Enterprise Networks | |
| 2.13.13 | 10-2016 | 60518N | Enterprise Electronic Facsimile (EEFax) | |
| 2.13.15 | 10-2016 | 39517A | Domain Name System (DNS) | LEM 2.13.15 |
| LEM 2.13.15 | 04-2010 | 47860M | Domain Name System (DNS) | 2.13.15 |
| 2.13.21 | 06-2013 | 47365K | Telecommunications Encryption Standards | |
| 2.13.25 | 10-2016 | 40187E | Video Conference Services | 2.13.4 |
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| 2.14.1 | 12-2015 | 37214W | Information Technology (IT) Asset Management | 2.1.9 |

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| 2.14.2 | 09-2016 | 47420Y | Enterprise Incident Management Standards | |
| 2.24 Information Systems | | | | |
| 2.24.1 | 04-2006 | 38175S | ADP Systems Code | 3.27.68 |
| 2.25 Web Services | | | | |
| 2.25.1 | 03-2008 | 36513E | Roles and Responsibilities for the Web Services Division | |
| 2.25.4 | 03-2008 | 36515A | Intranet Site and Web Server Security | |
| 2.25.9 | 12-2008 | 36623B | IRS Intranet Web Content Data File Uniform Naming Conventions | |
| 2.25.10 | 12-2008 | 37393G | Guidelines for Using Reusable Computer Code | |
| 2.25.11 | 12-2008 | 36624M | Web Page Content Design Standards for the Intranet Web Environment | |
| 2.25.12 | 12-2008 | 36625X | IRS Intranet Web Graphical Interface Standards | |
| 2.25.14 | 06-2018 | 37395C | Portal Environment Usability Services | |
| 2.25.18 | 03-2008 | 36627T | Project Initiation and Approval | |
| 2.25.102 | 10-2018 | 38938X | IRS.gov Website Help Desk Process | |
| 2.27 Configuration Management | | | | |
| 2.27.1 | 11-2014 | 47349K | Configuration Management | |
| 2.148 IT Support Services Management | | | | |
| 2.148.1 | 11-2016 | 68033Z | IT Support Services Management Directive | |
| 2.150 Configuration and Change Management | | | | |
| 2.150.3 | 04-2019 | 60768V | Change Management (ChM) Policy | 2.27.1 |
| 2.152 Data Engineering | | | | |
| 2.152.3 | 11-2016 | 67565E | Naming Data Elements | |
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| 3.0.257 | 04-2015 | 33173Y | Systems Accountability Review | 30(257)0 |
| 3.0.273 | 10-2012 | 33175U | Administrative Reference Guide | 30(273)0 |
| 3.5 Accounts Services | | | | |
| 3.5.17 | 10-2011 | 33230I | Federal Tax Deposit System | 35(17)0 |
| 3.10 Campus Mail and Work Control | | | | |
| 3.10.203 | 01-2010 | 33433R | Mail Receiving and Sorting Operations | 3(10)(203)0 |
| 3.11 Returns and Documents Analysis | | | | |
| 3.11.3 (LP) | 11-2015 | 68430W | Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version) | |
| 3.11.8 | 10-2017 | 33465b | Information Return Processing | 3(11)00 |
| 3.11.17 | 01-2009 | 36681H | Processing Forms 1120X and 8842 | Part 21; 3.13.2 portions |
| 3.11.95 | 01-2007 | 33565C | Foreign Information Return Processing | 3(11)(95)0 |
| 3.15 Adjustments | | | | |
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| 3.15.129 | 10-2007 | 33332F | BMF/NMF International DP Adjustments | 3(15)(128) |
| 3.15.259 | 07-2007 | 33867B | EPMF DP Tax Adjustments | 3(15)(259)0 |

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| 3.21.253 | 01-2007 | 34026I | Foreign Information System (FIS) Form 5472 Document Perfection | 3(21)(253)0 |
| 3.21.259 | 01-2009 | 34024M | Applications for IRS Tax Identification Number | 3(21)(259)0 |
| 3.21.260 | 01-2007 | 32999C | IRS Individual Taxpayer Identification Number (ITIN) | |
| 3.21.262 | 01-2013 | 43867X | Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers | |
| 3.22 International Error Resolution | | | | |
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| 3.24.112 | 01-2008 | 34450M | Combined Annual Wage Reporting Reconciliation | 13.24.112 |
| 3.24.173 | 01-2018 | 34697X | Centralized Files and Scheduling | 13.29.173 |
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| 3.24.201 | 01-2008 | 34743A | Unreported Income Backup Withholding | 3.29.201; 13(29)(201)0 |
| 3.24.253 | 10-2007 | 34742P | Foreign Information System | 3.29.253; 13(29)(227)0 |
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| 3.30.165 | 05-2013 | 34776V | Incentive Pay System | 3(30)(165)0 |
| 3.31 ADP Evaluation | | | | |
| 3.31.125 | 01-2010 | 34780D | Procedures/Systems Change Request | 3(31)(125)0 |
| 3.37 International ISRP | | | | |
| 3.37.3 | 01-2007 | 34861X | Individual Income Tax Returns | 13.37.3 |
| 3.37.10 | 01-2010 | 34855T | Revenue Receipts | 13.37.10 |
| 3.37.13 | 01-2009 | 34867L | Employment Tax Returns | 13.37.13 |
| 3.37.154 | 01-2009 | 34877H | Unemployment Tax Returns | 13.37.154 |
| 3.38 International Tax Returns and Documents | | | | |
| 3.38.128 | 10-2007 | 31905K | United States Certification for Reduced Tax Rates in Tax Treaty Countries | |
| 3.41 OCR Scanning Operations | | | | |
| 3.41.268 | 10-2011 | 34931K | FTD Processing on SCRIPS | 3(41)(268)0 |
| 3.42 Electronic Tax Administration | | | | |
| 3.42.1 | 01-2009 | 30618A | Overview of Electronic Tax Administration (ETA) Programs | 12.1.1; 3.42.228, 3.42.255; 3.11.38 |

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| 3.43 Integrated Management System | | | | |
| 3.43.401 | 12-2013 | 34937Y | Total Evaluation Performance System (TEPS) for Managers of Measured Employees | 3(43)(401)0 |
| 3.43.411 | 02-2006 | 34939U | Total Evaluation Performance System (TEPS) Operations | 3(43)(411)0 |
| 3.45 TE/GE Processing | | | | |
| 3.45.2 | 12-2009 | 37642S | TE/GE Systems Review | |
| 3.49 Statistics of Income Processing | | | | |
| 3.49.6 | 01-2009 | 51079J | Instructions for Processing the Taxpayer Usage Study | 1.13.6 |

Part 4: Examining Process

| | | | | |
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| 4.1 Planning and Special Programs | | | | |
| 4.1.3 | 10-2017 | 27604I | Sources of Returns-Priority Programs-DIF and Ordering | 4.1 CH 3 |
| 4.1.4 | 10-2017 | 27606E | Other Programs and Other Source Workload | 4.1 CH 4 |
| 4.1.6 | 10-2017 | 27609L | Storage of Selected Returns | 4.1 CH 6 |
| 4.1.7 | 10-2017 | 27611X | Assignment of Selected Returns | 4.1 CH 7 |
| LEM 4.1.10 | 05-2010 | 49797S | Return Preparer Program Coordinator | New |
| LEM 4.1.22 | 03-2010 | 50259J | LMSB Workload Study | New |
| LEM 4.1.24 | 03-2010 | 50260K | LMSB Sources of Returns, Ordering and Classification | New |
| 4.2 General Examining Procedures | | | | |
| 4.2.4 | 08-2017 | 34446E | Employee Conduct and Responsibilities | 4200 |
| 4.3 Midwest Automated Compliance System (MACS) | | | | |
| 4.3.1 | 07-2011 | 27744T | Overview | 104.9 CH 1 |
| 4.3.2 | 07-2011 | 27745E | Responsibilities | 104.9 CH 2 |
| 4.3.3 | 07-2011 | 27746P | MACS Security | 104.9 CH 3 |
| 4.3.4 | 07-2011 | 27747A | User Procedures | 104.9 CH 4 |
| 4.3.5 | 07-2011 | 27748L | Case Administration | 104.9 CH 5 |
| 4.3.6 | 07-2011 | 27749W | Special Features and Procedures | 104.9 CH 6 |
| 4.4 AIMS Procedures and Processing Instructions | | | | |
| 4.4.8 | 10-2011 | 30318X | Credit Transfers and Miscellaneous Adjustments | 104.3 CH 8; 48(13)1-3 |
| 4.4.13 | 12-2010 | 30324B | IDRS Research | 104.3 CH 13; 48(13)1-3 |
| 4.4.20 | 07-2012 | 30344T | Missing Returns and Error Accounts | 104.3 CH 20; 48(13)1-3 |
| 4.4.28 | 04-2011 | 30362P | Revenue Agent Reports (RAR's) Sent to States | 104.3 CH 28; 48(13)1-3 |
| 4.6 Payer Compliance | | | | |
| 4.6.1 | 04-2008 | 32992D | Information Returns Program (IRP) Scope and Background | |
| 4.6.2 | 04-2008 | 32994Z | Information Returns and Information Reporting | |
| 4.7 Examination Returns Control System (ERCS) | | | | |
| 4.7.9 | 10-2013 | 30468E | Chief | 4.7 CH 9 |
| 4.7.11 | 04-2016 | 30470Q | System Administrator and Database Administrator | 4.7 CH 11 |

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| 4.8 Technical Services | | | | |
| 4.8.3 | 02-2018 | 31432M | Examination Quality Measurement Staff (EQMS) | 4.8 CH. 3 |
| 4.8.6 | 11-2016 | 65519W | Criminal Restitution and Restitution-Based Assessments | |
| 4.9 Examination Technical Time Reporting System | | | | |
| 4.9.2 | 05-2014 | 27666G | Description and Use of Examination Technical Time | 4.9 CH 2; 4810:(13)00 |
| 4.10 Examination of Returns | | | | |
| LEM 4.10.2 | 04-2010 | 50048A | Pre-Contact Responsibilities | |
| 4.10.12 | 12-2015 | 35205R | Frivolous Return Program | LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293 |
| LEM 4.10.12 | 11-2009 | 40282C | Frivolous Return Program | New |
| 4.11 Examining Officers Guide (EOG) | | | | |
| 4.11.17 | 09-2016 | 36380T | Electronically Filed Returns | |
| 4.11.34 | 06-2017 | 36419R | Innocent Spouse | 4500 |
| 4.13 Audit Reconsideration | | | | |
| 4.13.8 | 12-2015 | 56014C | Exam SFR Reconsiderations | |
| 4.14 Statutory Notices of Deficiency | | | | |
| 4.14.1 | 02-2008 | 30261D | Statutory Notices of Deficiency Issued by Area Offices | 4.3.19 CH. 1; 4293 |
| 4.15 Jeopardy/Termination Assessments | | | | |
| 4.15.4 | 10-2018 | 28047D | Administrative and Judicial Review | 4.3.9 CH. 4 |
| 4.15.5 | 10-2018 | 28049Z | Post-Assessment Procedures | 4.3.9 CH. 5 |
| 4.15.6 | 07-2011 | 28050A | QMS Guidelines | 4.3.9 CH 6; 4293.56, 4580, 4787, 4872 |
| 4.15.7 | 10-2018 | 28051L | Planning and Special Programs Procedures | 4872 |
| 4.18 Exam Offer-In-Compromise | | | | |
| 4.18.4 | 02-2017 | 28830Q | Combination Offers | 4.3.21 CH 4 |
| 4.19 Liability Determination | | | | |
| 4.19.1 | 10-2007 | 36853R | Campus Examination Operations | 21.8.1; 4100; 4(12)00, 4(13)00 |
| LEM 4.19.1 | 04-2010 | 32498M | Service Center Examination Operations | 21.8.1 |
| 4.19.2 | 07-2015 | 36856Y | IMF Automated Underreporter (AUR) Control | LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0 |
| LEM 4.19.4 | 04-2010 | 32487F | CAWR Reconciliation Balancing | 21.8.6 |
| LEM 4.19.5 | 06-2010 | 32524X | Certification of State FUTA Credits | 21.8.7 |
| LEM 4.19.6 | 01-2010 | 35202K | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | |
| 4.19.24 | 03-2016 | 59847J | Compliance Identity Theft | |
| 4.19.27 | 03-2017 | 54955M | Campus Exam Return Selection and Delivery | |
| 4.22 National Research Program (NRP) | | | | |
| LEM 4.22.3 | 05-2010 | 35251F | Classification of NRP Cases | |
| LEM 4.22.4 | 05-2010 | 35252Q | Examination of NRP Cases | |
| LEM 4.22.9 | 05-2010 | 51334Z | National Research Program (NRP) | |

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| 4.23 Employment Tax | | | | |
| LEM 4.23.5 | 10-2009 | 49410W | Technical Guidelines for Employment Tax Issues | <i>New</i> |
| 4.23.16 | 09-2012 | 35388T | Employment Tax | 8116:352 |
| 4.24 Excise Tax | | | | |
| 4.24.3 | 07-2012 | 28304P | Selection, Assignment and Monitoring of Workloads | 4.3.3 CH 3; 4700 |
| 4.24.7 | 05-2018 | 28308H | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) | 4.3.3 CH. 7 |
| 4.24.11 | 04-2012 | 35214C | Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC) | |
| 4.24.12 | 04-2012 | 37649R | Excise Tax Technical Guidance Program | |
| 4.25 Estate and Gift Tax | | | | |
| LEM 4.25.2 | 08-2009 | 34597W | Campus Procedures for Estate Tax | <i>New</i> |
| 4.25.6 | 07-2015 | 58879J | Report Writing Guide for Estate and Gift Tax Examinations | 4.25.1 portions |
| 4.25.7 | 07-2015 | 58880K | Estate and Gift Tax Penalty and Fraud Procedures | 4.25.1 portions |
| 4.25.9 | 07-2015 | 58882G | Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases | 4.25.1 portions |
| 4.25.10 | 07-2015 | 58883R | Case Closing Procedures | |
| 4.25.11 | 07-2015 | 58884C | Special Examination Procedures | 4.25.1 portions |
| 4.25.14 | 07-2015 | 58887J | Miscellaneous Procedures | 4.25.1 portions |
| 4.26 Bank Secrecy Act | | | | |
| 4.26.2 | 03-2019 | 27701C | Program Structure | 4.3.4 CH 2 |
| 4.26.18 | 02-2018 | 50149M | Embedded Quality | |
| 4.27 Bankruptcy | | | | |
| 4.27.4 | 05-2018 | 27753E | Statute of Limitations Considerations | 4.3.10 CH 4 |
| 4.30 LMSB General Procedures | | | | |
| 4.30.3 | 10-2018 | 32504F | Overseas Posts | |
| 4.31 Pass-Through Entity Handbook | | | | |
| LEM 4.31.4 | 02-2010 | 40896W | Administrative Adjustment Request | <i>New</i> |
| 4.35 Partnership and S Corporations | | | | |
| 4.35.1 | 07-2016 | 27742X | Tax Audit Guidelines | 4.3.1.5 CH 1 |
| 4.35.2 | 07-2016 | 27743I | Audit Techniques for Business Returns | 4.3.1.5 CH 2 |
| 4.40 Technical Advisor Program | | | | |
| 4.40.1 | 09-2016 | 27628S | Technical Advisor Program | 4.4 CH 1 |
| 4.40.2 | 09-2016 | 27629D | Program Responsibilities and Duties | 4.4 CH 3 |
| 4.40.4 | 09-2018 | 27633L | Petroleum Industry Program (PIP) | 4.4 CH 5 |
| 4.44 Subchapter T Cooperatives | | | | |
| 4.44.1 | 04-2019 | 36078E | IRC section 521 Exempt Farmers' Cooperatives | 7.8.2 CH 45 |
| 4.46 LB&I Guide for Quality Examinations | | | | |
| 4.46.7 | 03-2016 | 38198R | Post Examination Activities | 4.45.17 |

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| 4.49 Economist Program | | | | |
| 4.49.1 | 03-2019 | 35060O | Overview - Economist Program | 4.3.17 CH 1 |
| 4.51 LB&I Case Management | | | | |
| 4.51.1 | 03-2016 | 32526T | Rules of Engagement | |
| 4.51.3 | 01-2007 | 35603Z | Limited Issue Focused Examinations (LIFE) | |
| 4.51.5 | 04-2007 | 37348D | Industry Focus and Control of LMSB Compliance Issues | |
| 4.51.6 | 03-2016 | 37346H | Issue Management Process Guide | |
| 4.53 SBSE Administrative Programs | | | | |
| 4.53.1 | 10-2016 | 48570P | Revenue Agent Student Career Experience Program (SCEP) for Examination | |
| 4.60 International Procedures | | | | |
| 4.60.5 | 12-2018 | 35002I | Classification of International-feature Returns | 4.3.1.1 CH 2 |
| 4.70 TE/GE Examinations | | | | |
| 4.70.2 | 10-2013 | 32904J | TEGE Communications with Appeals | |
| 4.71 Employee Plans Examination of Returns | | | | |
| LEM 4.71.5 | 07-2010 | 35643J | Form 5330 Examinations | New |
| 4.71.11 | 10-2018 | 35915U | Office Correspondence Examination Program (OCEP) | 7.6.5 |
| 4.71.15 | 09-2018 | 35242U | EP Special Review | |
| 4.72 Employee Plans Technical Guidelines | | | | |
| 4.72.1 | 06-2014 | 35962T | Miscellaneous Employee Plans Issues | 7.7.1 CH 1; 7(10)54 |
| 4.72.12 | 06-2014 | 35961I | Revocation of IRC 401(a) Plans and/or Trusts | 7.7.1 CH 12; 7(10)54:900 |
| 4.72.20 | 06-2014 | 60970J | Unrelated Business Activities | 4.72.1 portions |
| 4.75 Exempt Organizations Examination Procedures | | | | |
| 4.75.6 | 11-2014 | 33210Q | Exempt Organizations Returns Inventory and Classification System | |
| 4.75.8 | 11-2016 | 51899J | Compliance Strategies and Critical Initiatives | |
| 4.75.9 | 10-2018 | 33263D | Exempt Organizations Compliance Area (EOCA) | PENDING |
| 4.75.14 | 12-2010 | 33217P | Concluding the Examinations | 7.6.5.3.2; 7.8.1 |
| 4.75.18 | 09-2018 | 33223T | Special Review | 7.6.6 |
| 4.75.19 | 04-2011 | 33224E | Reviewers Memorandum | 7.6.6 |
| 4.75.23 | 06-2010 | 33229H | Collateral Examinations | 7.6.1; 7(10)15 |
| 4.75.26 | 09-2018 | 33233P | Tax Exempt Quality Measurement System (TEQMS) | |
| 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 | 4.75.30 |
| 4.75.33 | 06-2010 | 37477H | Exempt Organizations Technical Advisor Program | 7.6.2 CH 3 |

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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) | 7.8.1 CH 2 |
| 4.76.2 | 09-2017 | 27781W | Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations | 7.8.1 CH. 3 |
| 4.76.3 | 09-2017 | 33239D | Exempt Organizations Examination Guidelines - Public Charities | 7.8.1 CH.3 |
| 4.76.4 | 09-2017 | 33241P | Exempt Organizations Examination Guidelines - Private Foundations | 7.6.2 |
| 4.76.5 | 09-2017 | 33242A | Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2)) | 7(10)00 |
| 4.76.6 | 09-2017 | 33244W | Exempt Organizations Examination Guidelines - Religious Organizations | 7.8.1 CH 3 |
| 4.76.7 | 10-2017 | 33247D | Church Tax Inquiries and Examinations - IRC § 7611 | 7(10)00 |
| 4.76.8 | 09-2017 | 33249Z | Exempt Organizations Examination Guidelines - Private and Charter Schools | 7.8.1 CH 5 |
| 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 | 7.8.1 CH 3 |
| 4.76.13 | 09-2017 | 35991W | Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4) | 7.8.1 CH. 4 |
| 4.76.14 | 09-2017 | 35965A | Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5) | 7.8.1 CH 5 |
| 4.76.15 | 09-2017 | 35992H | Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6) | 7.8.1 CH. 6 |
| 4.76.16 | 09-2017 | 35930J | Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7) | 7.8.1 CH. 7 |
| 4.76.17 | 10-2017 | 35928X | Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10) | 7.8.1 CH 10 |
| 4.76.18 | 09-2017 | 35966L | Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9) | 7.8.1 CH. 9 |
| 4.76.19 | 09-2017 | 35995O | Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11) | 7.8.1 CH. 11 |
| 4.76.20 | 09-2017 | 31453P | Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... | 7.8.1 CH. 12 |
| 4.76.21 | 09-2017 | 35987O | Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13) | 7.8.1 CH. 13 |
| 4.76.22 | 09-2017 | 35865Z | Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14) | 7.8.1 CH. 14 |

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| 4.76.23 | 09-2017 | 35974L | Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15) | 7.8.1 CH. 15 |
| 4.76.24 | 10-2017 | 35967W | Corporations Organized To Finance Crop Operations IRC 501(c)(16) | 7.8.1 CH. 16 |
| 4.76.25 | 09-2017 | 35968H | Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17) | 7.8.1 CH. 17 |
| 4.76.26 | 09-2017 | 35994D | Exempt Organizations Examination Guidelines - Veterans' Organizations | 7.8.1 CH. 26 |
| 4.76.27 | 09-2017 | 35933Q | Exempt Organizations Examination Guidelines - Black Lung Benefit Trusts IRC 501(c)(21) | 7.8.1 CH. 27 |
| 4.76.28 | 09-2017 | 35937I | Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies | 7.8.1 CH. 28 |
| 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 | 7.8.1 CH 27 |
| 4.76.50 | 10-2017 | 35822I | Examinations Of Organizations Conducting Gaming Activities | 7(10)69 |
| 4.76.51 | 09-2017 | 33266K | Exempt Organizations Examination Guidelines - Fund-raising Activities | |
| 4.81 Tax Exempt Bonds (TEB) | | | | |
| 4.81.9 | 09-2018 | 68186N | Technical Advice Requests | |
| 4.81.10 | 09-2018 | 51850E | Quality Review | |
| 4.82 Tax Exempt Bonds Examination Guidelines | | | | |
| 4.82.1 | 09-2016 | 35429D | Examining Qualified Small Issue Bonds | 7.6.2 CH 5 |
| 4.86 Indian Tribal Governments Administrative Guidance | | | | |
| 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 | |
| 4.89 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) | | | | |
| 4.90.3 | 04-2018 | 33029F | Compliance Checks | |
| 4.90.8 | 09-2018 | 33039B | Examination Quality Measurement Standards | |

Part 5: Collecting Process

| | | | | |
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| 5.1 Field Collecting Procedures | | | | |
| LEM 5.1 | 04-2010 | 27828U | Penalties | LEM 5 CH 1; LEM V |
| LEM 5.1.2 | 07-2010 | 38130F | Remittances, Form 809 and Designated Payments | |
| LEM 5.1.5 | 04-2010 | 20191U | Balancing Civil and Criminal Cases | LEM 5.5 portions |

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| LEM 5.1.8 | 06-2010 | 49314N | Courtesy Investigations | |
| LEM 5.1.11 | 01-2010 | 38523U | Delinquent Return Accounts | <i>New</i> |
| LEM 5.1.12 | 07-2010 | 51021T | Cases Requiring Special Handling | <i>New</i> |
| 5.1.17 | 05-2014 | 29420A | Third Party Contacts | <i>5.1 CH 17; 5348 [5300]</i> |
| LEM 5.1.18 | 09-2010 | 51022E | Locating Taxpayers and Their Assets | <i>New</i> |
| LEM 5.1.20 | 06-2010 | 51023P | Collection Inventory | <i>New</i> |
| 5.1.25 | 11-2016 | 54431X | IDRS and Data Security for Collection | |
| 5.1.30 | 10-2018 | 49413D | Resolution-directed Approach to Casework | |
| 5.1.31 | 10-2018 | 49810A | Workload Management | |
| 5.2 Reports | | | | |
| LEM 5.2 | 01-2010 | 27829F | Nonfilers | <i>LEM 5 CH 2; LEM V</i> |
| 5.2.1 | 07-2015 | 35459R | Collection Time Reporting | <i>5.2 CH 1; 5890 [5800]</i> |
| 5.2.2 | 10-2009 | 35462O | Collection Reports | <i>5.2 CH. 2; 5890 [5800]</i> |
| 5.3 Entity Case Management Systems | | | | |
| LEM 5.3 | 11-2008 | 27831R | Balance Due Accounts | <i>LEM 5 CH.3; LEM V</i> |
| 5.4 Case Processing | | | | |
| LEM 5.4 | 10-2007 | 27832C | Other Field Investigations and Techniques | <i>LEM 5 CH.4; LEM V</i> |
| 5.4.1 | 08-2009 | 29629X | Remittance Processing | <i>5.4 CH. 1; 5900</i> |
| 5.4.2 | 08-2009 | 29630Y | Adjustments, Payment Tracer and Credit Transfers | <i>5.4 CH. 2; 5900</i> |
| 5.4.3 | 08-2009 | 29631J | Clerical Procedures | <i>5.4 CH. 3; 5900</i> |
| 5.5 Decedent Estates and Estate Tax | | | | |
| LEM 5.5 | 12-2009 | 27833N | Technical Support | <i>LEM 5 CH.5; LEM V</i> |
| 5.7 Trust Fund Compliance | | | | |
| LEM 5.7 | 11-2010 | 47918R | - Trust Fund Compliance | |
| 5.7.3 | 07-2015 | 35497F | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | <i>LEM 5.7; 5.7 CH 3; 5600, 5700</i> |
| 5.8 Offer in Compromise | | | | |
| 5.8.2 | 11-2015 | 27841N | Centralized Offer in Compromise Initial Processing and Processability | <i>5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38</i> |
| 5.8.3 | 11-2015 | 27842Y | Centralized Offer in Compromise Transfers, Perfection, and Case Building | <i>5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38</i> |
| 5.8.20 | 11-2006 | 37632W | Offers in Compromise Received In Exam | <i>4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40</i> |
| 5.8.21 | 11-2006 | 37633H | Doubt as to Liability Offers | <i>4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40</i> |
| 5.8.22 | 11-2006 | 37634S | Effective Tax Administration Offers | <i>4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40</i> |
| 5.8.23 | 11-2006 | 37637Z | Combination Offers | <i>4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40</i> |
| 5.8.24 | 11-2006 | 37638K | Review, Closing and Reporting Requirements | <i>4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40</i> |
| 5.8.25 | 11-2006 | 37639V | Case, Processing and Controls | <i>4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40</i> |

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| 5.8.26 | 11-2006 | 37640W | Special Case Processing | 4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.9 Bankruptcy and Other Insolvencies | | | | |
| LEM 5.9.4 | 06-2010 | 39989Y | Common Bankruptcy Issues | <i>New</i> |
| LEM 5.9.5 | 06-2010 | 51071Z | Opening a Bankruptcy Case | |
| LEM 5.9.13 | 06-2010 | 51072K | Manual Proofs of Claim and Common Claim Issues | |
| 5.9.14 | 04-2016 | 39971S | Automated Proofs of Claim | 5.9.14 |
| LEM 5.9.17 | 06-2010 | 51073V | Closing a Bankruptcy Case | <i>New</i> |
| 5.11 Notice of Levy | | | | |
| 5.11.1 | 11-2015 | 35743K | Background, Pre-Levy Actions, Restrictions on Levy | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 |
| 5.11.2 | 11-2015 | 35744V | Serving Levies, Releasing Levies and Returning Property | 5360,,Exhs. 5300-1-4, 14-17, 30, 33-34 |
| 5.11.5 | 11-2015 | 35748N | Levy on Wages, Salary, and Other Income | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 |
| 5.12 Federal Tax Liens | | | | |
| LEM 5.12.3 | 06-2010 | 48075N | Certificates Relating to Liens and Claims for Damages | |
| LEM 5.12.4 | 06-2010 | 25673B | Judicial/Nonjudicial/Foreclosures | <i>New</i> |
| LEM 5.12.5 | 06-2010 | 48016W | Redemptions | <i>New</i> |
| 5.12.5 | 06-2016 | 35754R | Redemptions | LEM 5.12.5 |
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| LEM 25.10.6 | 03-2008 | 31156T | Secure Windows NT Configuration Standards | |
| 25.12 Delinquent Return Refund Hold Program | | | | |
| LEM 25.12.1 | 05-2010 | 32510J | Delinquent Return Refund Hold Program | LEM 25.12.3; LEM 25.12.4; 121.7 CH 1 |
| 25.12.2 | 01-2007 | 36796H | Sensitive Cases and Circumstances | 121.7 CH. 2; (MS) 5G-388 |
| 25.12.3 | 01-2007 | 36797S | Functional Processing | 121.7 CH. 3; (MS) 5G-388 |
| LEM 25.12.3 | 01-2007 | 32511U | Functional Processing | 121.7 CH. 3 |
| 25.12.4 | 01-2007 | 36798D | Handling the Refund | 121.7 CH. 4; (MS) 5G-388 |
| LEM 25.12.4 | 01-2007 | 32512F | Handling the Refund | 121.7 CH. 4 |
| 25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control | | | | |
| 25.14.1 | 03-2014 | 36875F | Production Control and Performance Reporting | 121.8 CH 1; 3.30.19 |
| 25.15 Relief from Joint and Several Liability | | | | |
| LEM 25.15.1 | 04-2010 | 33368H | Introduction | |
| 25.15.4 | 09-2007 | 37326P | Technical Provisions of IRC Section 6013(e) | |
| 25.15.10 | 07-2012 | 32028K | Review of All Cases with Relief from Joint and Several Liability Issues | 104.5 CH 10; 45(11)(20) |
| 25.15.11 | 10-2017 | 30275R | Taxpayer Advocate Service Contacts and Identity Theft Referrals | 104.5 CH. 11 |
| 25.15.13 | 01-2008 | 32029V | Customer Account Services / Telephone and Adjusting Functions | 45(11)(20) |
| 25.15.16 | 10-2016 | 49557G | Telephone Contacts | |
| 25.16 Disaster Assistance and Emergency Relief | | | | |
| 25.16.2 | 08-2007 | 36902B | Program Stewardship | 121.6 CH. 2; 12(10)4 |
| 25.16.3 | 08-2007 | 36903M | National Disaster Assistance Coordinator (NDAC) | 121.6 CH. 3; 12(10)4 |
| 25.16.4 | 08-2007 | 36904X | State Disaster Assistance Coordinator (SDAC) | 121.6 CH. 4; 12(10)4 |
| 25.16.5 | 08-2007 | 36906T | Small Business/Self- Employed and Wage & Investment General Procedures | 121.6 CH. 6; 12(10)4 |
| 25.16.7 | 08-2007 | 36912X | Modernization and Information Technology Services (MITS) | 121.6 CH. 12; 12(10)4 |
| 25.16.8 | 08-2007 | 36913I | Taxpayer Advocate Service | 121.6 CH. 13; 12(10)4 |
| 25.16.9 | 08-2007 | 36909A | Tax Exempt and Government Entities | 121.6 CH. 9; 12(10)4 |
| 25.16.10 | 08-2007 | 36908P | Large and Mid-Size Business Division (LMSB) | 121.6 CH. 8; 12(10)4 |
| 25.16.11 | 08-2007 | 36914T | Personnel Services (AWSS) | 121.6 CH. 14; 12(10)4 |
| 25.16.12 | 08-2007 | 36911M | Criminal Investigation | 121.6 CH. 11; 12(10)4 |
| 25.16.13 | 08-2007 | 36915E | Time Reporting | 121.6 CH. 15; 12(10)4 |

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| 25.18 Community Property | | | | |
| 25.18.3 | 02-2018 | 38254Q | Innocent Spouse Relief and Community Property | |
| 25.19 Health Coverage Tax Credit (HCTC) | | | | |
| 25.19.1 | 07-2017 | 39701S | General Information | |
| 25.19.2 | 07-2017 | 39702D | Customer Service | |
| 25.19.3 | 07-2017 | 39704Z | Eligibility | |
| 25.19.4 | 07-2017 | 39705K | Registration | |
| 25.19.5 | 07-2017 | 39706V | Payments | |
| 25.19.6 | 07-2017 | 39707G | Additional HCTC Guidelines | |
| 25.19.7 | 07-2017 | 50495D | Systems Operations (SO) | |
| 25.19.8 | 07-2017 | 50497Z | Campus Management Operations (CMO) | |
| 25.23 Identity Protection and Victim Assistance | | | | |
| 25.23.4 | 11-2016 | 67664U | IDTVA Paper Process | 21.6.2 |
| 25.23.5 | 10-2017 | 67665F | ACSS IDT Processing | 5.19.6 |
| 25.23.6 | 10-2017 | 67666Q | CSCO/ASFR IDT Processing | 5.18.1 |
| 25.23.7 | 09-2017 | 67667B | AUR Identity Theft Processing | |
| 25.23.8 | 09-2017 | 67668M | Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing | 4.19.24 |
| 25.23.11 | 11-2016 | 68577G | Business Master File (BMF) Identity Theft Procedures for Accounts Management | 21.7.14 |

Part 30: Administrative

| | | | | |
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| 30.4 Personnel Administration, Training, and Equal Employment Opportunity | | | | |
| 30.4.9 | 02-2006 | 29605N | Investigation Involving Chief Counsel and Regional Counsel Employees | Part (30) |
| 30.4.10 | 01-2007 | 29710H | Grievances, Grievance Appeals, and Procedures | Part (30) |
| 30.4.12 | 01-2007 | 29606Y | Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures | Part (30) |
| 30.4.13 | 01-2007 | 29607J | Outside Employment (Including Legal Assistance to the Poor), Except Teaching | Part (30) |
| 30.5 Resources, Services, and Financial Management | | | | |
| 30.5.4 | 01-2007 | 29609F | Employment Tenure Commitments for Attorney Personnel | Part (30) |
| 30.5.5 | 01-2007 | 29124P | Reassignment Policy and Procedure | Part (30) |
| 30.5.6 | 01-2007 | 29125A | Employee Details | Part (30) |
| 30.5.7 | 01-2007 | 29127W | Appointment, Separation, and Clearance Procedures | Part (30) |
| 30.6 Security and Emergency Preparedness | | | | |
| 30.6.3 | 01-2007 | 29270E | Flexiplace | Part (30) |
| 30.7 Management Systems | | | | |
| 30.7.10 | 02-2006 | 29618Q | Closed Legal Case Files | Part (30) |
| 30.7.11 | 05-2006 | 29619B | Correspondence Guidelines | Part (30) |

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| 30.8 Library Services | | | | |
| 30.8.2 | 04-2006 | 29711S | Office Management and Services; Equipment and Property | <i>Part (30)</i> |
| 30.8.3 | 04-2006 | 29272A | Communications Management | <i>Part (30)</i> |
| 30.9 File Management | | | | |
| 30.9.3 | 04-2006 | 29715K | Annual Reports to Treasury Pertaining to Information Security Program | <i>Part (30)</i> |
| 30.9.5 | 04-2006 | 30282G | Electronic Mail Use | <i>Part (30)</i> |