



Internal Revenue Manual Index

SEPTEMBER 2017

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back to January 2006.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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 ○ Agency Wide Shared Services (AWSS) ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ 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) ○ Planning, Programing and Audit Coordination (PPAC) ○ Privacy, Government Liaison and Disclosure (PGLD) ○ Research and Analysis (RAS) ○ 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

August 2017

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

1.1.1*	06-2015	30376D	1100	Organization and Staffing - IRS Mission and Organizational Structure
1.1.4*	08-2013	30364L	1100	Organization and Staffing - Organizational Planning
1.1.5*	06-2015	30378Z	1100	Organization and Staffing - Office of the Commissioner
1.1.6*	06-2015	30379K	1100	Organization and Staffing - Chief Counsel
1.1.7*	10-2012	30381W	1100	Organization and Staffing - Appeals
1.1.8*	06-2005	30382H	1100	Organization and Staffing - National Taxpayer Advocate
1.1.10*	02-2015	30384D	1100	Organization and Staffing - The Office of Equity, Diversity, and Inclusion
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1.1.12*	03-2015	30386Z	1.1.25	Organization and Staffing - Chief Technology Officer
1.1.13*	10-2013	30387K	3.42.1	Organization and Staffing - Wage and Investment
1.1.16*	06-2016	35584D		Organization and Staffing - Small Business / Self Employed Division
1.1.17*	07-2010	49279R	1.1.25	Organization and Staffing - Agency Wide Shared Services
1.1.18*	05-2012	37583M	1.1.14	Organization and Staffing - Research, Analysis and Statistics Division
1.1.19*	09-2008	40229Z	1100	Organization and Staffing - Criminal Investigation
1.1.20*	11-2016	50178P	1(10)00	Organization and Staffing - Office of Professional Responsibility
1.1.21*	01-2017	37682C	1.11.14	Organization and Staffing - Chief Financial Officer
1.1.22*	07-2015	49171G	1100	Organization and Staffing - Human Capital Office
1.1.23*	03-2017	49695V	1100	Organization and Staffing - Tax Exempt and Government Entities Division
1.1.24*	11-2006	14055T		Organization and Staffing - Large Business & International (LB&I) Division
1.1.26*	08-2015	54082K		Organization and Staffing - Whistleblower Office
1.1.28*	01-2015	59791A		Organization and Staffing - Return Preparer Office (RPO)
1.1.30*	12-2016	69119G		Organization and Staffing - Office of Planning, Programming, and Audit Coordination

1.2 Servicewide Policies and Authorities

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1.2.10*	11-2016	48024W	1.2.1	Servicewide Policies and Authorities - Policy Statements for Organization, Finance and Management Activities
1.2.11*	07-2012	48025H	1.2.1	Servicewide Policies and Authorities - Policy Statements for Information Technology Activities
1.2.12*	10-2012	48026S	1.2.1	Servicewide Policies and Authorities - Policy Statements for Submission Processing Activities
1.2.13*	03-2014	48027D	1.2.1	Servicewide Policies and Authorities - Policy Statements for the Examining Process
1.2.14*	10-2012	48029Z	1.2.1	Servicewide Policies and Authorities - Policy Statements for Collecting Process Activities
1.2.15*	10-2012	48030A	1.2.1	Servicewide Policies and Authorities - Policy Statements for Human Resource Management Activities
1.2.16*	06-2013	48032W	1.2.1	Servicewide Policies and Authorities - Policy Statements for the Rulings and Agreements Process
1.2.17*	09-2016	48033H	1.2.1	Servicewide Policies and Authorities - Policy Statements for Appeals Activities
1.2.18*	10-2012	48034S	1.2.1	Servicewide Policies and Authorities - Policy Statements for Criminal Investigation Activities
1.2.19*	10-2012	48035D	1.2.1	Servicewide Policies and Authorities - Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20*	11-2012	48037Z	1.2.1	Servicewide Policies and Authorities - Policy Statements for Penalties and Interest Activities
1.2.21*	10-2012	48038K	1.2.1	Servicewide Policies and Authorities - Policy Statements for Customer Account Services Activities
1.2.22*	10-2012	48039V	1.2.1	Servicewide Policies and Authorities - Policy Statements for Taxpayer Education and Assistance Activities
1.2.23*	08-2007	48040W	1.2.1	Servicewide Policies and Authorities - Policy Statements for Chief Counsel Activities
1.2.24*	06-2015	50507K		Servicewide Policies and Authorities - Policy Statements for Special Topics
1.2.25*	04-2009	52710D	1.2.24	Servicewide Policies and Authorities - Policy Statements for Security, Privacy and Assurance Activities
1.2.40*	06-2017	39609B	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for Organization, Finance and Management Activities
1.2.41*	10-2010	39610C	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for Information Technology Activities
1.2.42*	09-2014	39611N	1.2.2	Servicewide Policies and Authorities - Delegation of Authorities for Submission Processing Activities
1.2.43*	11-2016	39612Y	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for the Examining Process
1.2.44*	02-2016	39613J	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for the Collecting Process
1.2.45*	10-2016	39614U	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for Human Resource Management Activities
1.2.46*	06-2017	39615F	1.2.2	Servicewide Policies and Authorities - Delegation of Authorities for the Rulings and Agreements Process

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1.2.47*	10-2014	39616Q	1.2.2	Servicewide Policies and Authorities - Delegation of Authorities for the Appeals Process
1.2.48*	02-2013	39617B	1.2.2	Servicewide Policies and Authorities - Delegation of Authority for Criminal Investigation Activities
1.2.49*	06-2017	39618M	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for Communications, Liaison and Disclosure Activities
1.2.50*	07-2014	39622U	1.2.2	Servicewide Policies and Authorities - Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51*	05-2013	39623F	1.2.2	Servicewide Policies and Authorities - Delegation of Authorities for Penalties and Interest Activities
1.2.52*	09-2016	39624Q	1.2.2	Servicewide Policies and Authorities - Delegations of Authority for Special Topics Activities
1.2.53*	06-2015	39625B	1.2.2	Servicewide Policies and Authorities - Delegation of Authorities for Chief Counsel Activities
1.2.54*	05-2013	55202C		Servicewide Policies and Authorities - Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61*	10-2016	50076S	1.55.1	Servicewide Policies and Authorities - Division Delegations of Authority for Wage and Investment
1.2.62*	12-2011	50703U		Servicewide Policies and Authorities - Delegations of Authority for Information Technology (IT)
1.2.64*	01-2012	51710T		Servicewide Policies and Authorities - Functional Delegations of Authority for Agency-Wide Shared Services

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1.4.1*	01-2012	33466M	1.4.4	Resource Guide for Managers - Management Roles and Responsibilities
1.4.2*	02-2015	33467X	1400	Resource Guide for Managers - Monitoring and Improving Internal Control
1.4.3*	05-2016	49895X		Resource Guide for Managers - IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5*	07-2016	33211B		Resource Guide For Managers - Corporate Tax Administration Tools
1.4.6*	08-2016	31779Y	1.16.2	Resource Guide for Managers - Managers Security Handbook
1.4.7*	02-2017	69445F		Resource Guide for Managers - TEGE Knowledge Network (K-Net) Administration
1.4.9*	03-2017	57194H	114.1 CH. 6	Resource Guide for Managers - Resource Guide for Management Officials - Criminal Investigation
1.4.10*	09-2016	60880E	10.4.1	Resource Guide for Managers - Integrity & Verification Operation Managers Guide
1.4.11*	12-2016	35340Z	114.1 CH 3	Resource Guide for Managers - Field Assistance Guide for Managers
1.4.16*	11-2016	35344R	114.7 Ch. 7	Resource Guide for Managers - Accounts Management Guide for Managers
1.4.17*	03-2006	35431P	9783	Resource Guide for Managers - Compliance Managers Guide
1.4.18*	09-2015	39913M		Resource Guide for Managers - Electronic Products and Services Support Managers Guide

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1.4.19*	10-2016	33113W		Resource Guide for Managers - Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20*	03-2014	35795M	1.4.17	Resources Guide for Managers - Filing & Payment Compliance Managers Handbook
1.4.21*	11-2016	35895N		Resource Guide for Managers - Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22*	03-2017	50658C		Resource Guide for Managers - CAWR Manager and Coordinator Guide
1.4.23*	09-2016	50659N		Resource Guide for Managers - FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Resource Guide for Managers - Central Withholding Agreement Program Group Manager Handbook
1.4.28*	08-2017	50773S	8.1.4	Resource Guide for Managers - Appeals Managers Procedures
1.4.29*	11-2013	61645F	1.4.17	Resource Guide for Managers - SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
1.4.30*	10-2015	62659D		Resource Guide for Managers - Monitoring Internal Control Planned Corrective Actions
1.4.31*	08-2015	66821V		Resource Guide for Managers - IRS Quality Assurance Program
1.4.40*	04-2017	35578Z	114.1 CH 3	Resource Guide for Managers - SB/SE Field and Office Examination Group Manager
1.4.50*	05-2017	33258K	LEM 1.4.50	Resource Guide for Managers - Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51*	08-2016	38446S	1.4.17	Resource Guide for Managers - Insolvency
1.4.52*	08-2015	39453R		Resource Guide for Managers - Offer in Compromise Manager's Resource Guide - Field Program
1.4.53*	08-2010	39990Z		Resource Guide For Managers - Advisory Group Manager Operational Aid
1.4.54*	10-2015	40087D	1.4.17	Resource Guide For Managers - Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.4.55*	06-2016	59975C		RESOURCE GUIDE FOR MANAGERS - SBSE Campus Collection Support Managers' Guide

1.5 Managing Statistics in a Balanced Measurement System

1.5.1*	10-2016	30331Q	1.5.6	Managing Statistics in a Balanced Measurement System - The IRS Balanced Performance Measurement System
1.5.2*	01-2015	30332B	1.5.7	Managing Statistics in a Balanced Measurement System - Uses of Section 1204 Statistics
1.5.3*	05-2017	30333M	1.5.7	Managing Statistics in a Balanced Measurement System - Manager's Self-Certification and the Independent Review Process
1.5.5*	12-2010	30335I	105.4 CH. 5	Managing Statistics in a Balanced Measurement System - Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8*	08-2015	30338P	105.4 CH. 8	Managing Statistics in a Balanced Measurement System - Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)

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1.7 Research and Analysis for Tax Administration

1.7.1*	08-2004	38795Q		Research and Analysis for Tax Administration - Servicewide Research Council
1.7.2*	08-2004	38796B		Research and Analysis for Tax Administration - Servicewide Research Data Standards
1.7.3*	08-2004	38797M		Research and Analysis for Tax Administration - Servicewide Research Electronic Library
1.7.4*	11-2007	49937S		Research and Analysis for Tax Administration - Role of Research in IRS

1.10 Office of the Commissioner Internal Revenue

1.10.1*	06-2015	33092E	1.10.1	Office of the Commissioner Internal Revenue - IRS Correspondence Manual
1.10.3*	11-2016	34421J		Office of the Commissioner Internal Revenue - Standards for Using Email

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1.11.1*	04-2014	29298G	1.2.3 CH. 1	Internal Management Documents System - Internal Management Document (IMD) Program and Responsibilities
1.11.2*	11-2016	29299R	1.2.3 CH. 2	Internal Management Documents System - Internal Revenue Manual (IRM) Process
1.11.3*	04-2014	29300H	1.2.3 CH. 3	Internal Management Document System - Policy Statements
1.11.4*	06-2015	29543A	1.2.3 CH. 4	Internal Management Documents System - Delegation Orders
1.11.5*	08-2017	30626A	1.2.3 CH. 5	Internal Management Document System - Publishing the Internal Revenue Manual (IRM)
1.11.6*	05-2015	35817P		Internal Management Documents System - Using and Researching the Internal Revenue Manual (IRM)
1.11.7*	11-2015	32114X	1.2.3	Internal Management Document System - Accounts Management Tax/Policy/Program Analyst Guide
1.11.8*	12-2016	50463T	1.11.7	Internal Management Documents System - Servicewide Electronic Research Program (SERP)
1.11.9*	01-2017	53704J	1.11.2	Internal Management Documents System - Clearing and Approving Internal Management Documents (IMDs)
1.11.10*	04-2014	53277J	1.11.2	Internal Management Documents System - Interim Guidance Process
1.11.13*	08-2013	49558R		Internal Management Documents System - Taxpayer Advocate Service (TAS) Internal Management Document Program

1.13 Statistics of Income

1.13.1*	12-2015	30960Z	1(13)00	Statistics of Income - Statistical Reporting
1.13.2*	06-2014	30962V	1(13)26.1	Statistics of Income - Processing Management
1.13.3*	06-2014	30964R	1(13)26.1	Statistics of Income - Document Management
1.13.7*	01-2006	30972R	1(13)26.3	Statistics of Income - Form 1120 Industry Coding
1.13.8*	01-2006	30974N	1(13)26.3	Statistics of Income - Statistical Editing of Corporation Tax Returns

1.14 Facilities Management

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1.14.1*	08-2008	37000G	1(14)00	Real Estate and Facilities Management - Logistics Management
1.14.2*	08-2016	31321E	Doc 10603	Real Estate and Facilities Management - Supply Purchasing Program
1.14.3*	04-2003	31322P	Doc 10604	Real Estate and Facilities Management - Furniture and Equipment Standards
1.14.4*	11-2014	38310P	Doc 10603	Real Estate and Facilities Management - Personal Property Management
1.14.5*	05-2017	31452E	1(14)00	Facilities Management - Occupational Health and Safety Program
1.14.6*	07-2013	37269F	1(14)50	Real Estate and Facilities Management - Real Property Management Program
1.14.7*	08-2013	35907U	1(14)47.2	Real Estate and Facilities Management - Motor Vehicle Management
1.14.8*	07-2013	38770V		Real Estate and Facilities Management - Identifying Space Efficient Buildings
1.14.9*	06-2011	50504D		Real Estate and Facilities Management - IRS Parking Program
1.14.12*	05-2017	49873J		Facilities Management - IRS Environmental Compliance Program

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1.15.1*	08-2017	31421F	1.15.1 Ch 1	Records and Information Management - The Records and Information Management Program
1.15.2*	08-2017	31423B	1.15.1 Ch 2	Records and Information Management - Types of Records and Their Life Cycles
1.15.3*	08-2017	31425X	1.15.1 Ch 3	Records and Information Management - Disposing of Records
1.15.4*	08-2017	31426I	1.15.1 Ch 4	Records and Information Management - Retiring and Requesting Records
1.15.5*	08-2017	31427T	1.15.1 Ch 5	Records and Information Management - Relocating/Removing Records
1.15.6*	11-2016	31431B	1.15.1 Ch 6	Records Management - Managing Electronic Records
1.15.7*	08-2017	31451T	1.15.1 CH 7	Records and Information Management - Files Management
1.15.24*	09-2015	30993U	1.15.2 CH 17	Records and Information Management - Records Control Schedule for Tax Exempt and Government Entities
1.15.25*	01-2006	30994F	1.15.2 CH 18	Records Management - Records Control Schedule for Statistics Division
1.15.27*	11-2002	30996B	1.15.2 CH 20	Records Management - Records Control Schedule for Compliance Research

1.17 Publishing

1.17.1*	08-2016	31851X	1(17)78	Publishing - Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure
1.17.2*	08-2016	31852I	1(17)00	Publishing - Publishing Systems and Programs
1.17.3*	08-2016	31853T	1(17)00	Publishing - Tax Products Program
1.17.7*	08-2016	53478W	1(17)00	Publishing - Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8*	08-2016	59701K	1.17.4	Publishing - Internal and Public Use Non-Tax Products

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1.17.9*	08-2016	59991C		Publishing - User Guide for Requesting Published Products and Services
1.18 Distribution				
1.18.2*	07-2014	38314H	1.17.5	Distribution - Forecasting Requirements
1.18.3*	03-2014	38315S	1(17)5(22)	Distribution - Tax Forms Distribution Programs
1.18.4*	07-2014	48239X		Distribution - Knowledge Services
1.18.5*	07-2014	48240Y	1.17.6	Distribution - National Distribution Center
1.20 Equal Employment Opportunity and Diversity				
1.20.2*	06-2013	49442G		Equal Employment Opportunity and Diversity - Providing Reasonable Accommodation for Individuals with Disabilities
1.20.3*	07-2016	68680E		Equal Employment Opportunity and Diversity - Handling Harassment Allegations
1.22 Mail and Transportation Management				
1.22.1*	10-2015	31771O	1.15.8 CH 1	Mail and Transportation Management - Mail and Transportation Management Overview
1.22.2*	10-2015	31772Z	1.15.8 CH 2	Mail and Transportation Management - United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services
1.22.3*	10-2015	31773K	1.15.8 CH 3	Mail and Transportation Management - Addressing and Packaging
1.22.4*	10-2015	31774V	1.15.8 CH. 4	Mail and Transportation Management - Postage Accountability and Reporting Requirements
1.22.5*	10-2015	31775G	1.15.8 CH 5	Mail and Transportation Management - Mail Operations
1.22.6*	10-2015	31776R	1.15.8 CH 6	Mail and Transportation Management - Transportation Management
1.22.7*	10-2015	31777C	1.15.8 CH 7	Mail and Transportation Management - Household Goods
1.22.8*	10-2015	59044U		Mail and Transportation Management - Mailing and Shipping Equipment
1.25 Practice Before the Service				
1.25.1*	11-2016	48365U	12(16)0	Practice Before the Service - Rules Governing Practice Before the IRS
1.25.2*	05-2017	52482U	1(10)00	Practice Before the Service - Practitioner Enrollment
1.25.4*	06-2016	52484Q		Practice Before the Service - Processing Circular 230 Disciplinary Cases
1.31 CFO Internal Policy and Procedures				
1.31.3*	02-2015	50906D	1.8.4	CFO Internal Policy and Procedures - Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7*	07-2011	35660U		CFO Internal Policy and Procedures - 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	Servicewide Financial Policies & Procedures - Official IRS Local Travel Guide

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1.32.4*	10-2014	48041H	1763	Servicewide Travel Policies and Procedures - Travel Card Program
1.32.5*	06-2016	35101Y		Servicewide Travel Policies and Procedures - International Travel Office Procedures
1.32.10*	11-2014	38880S		Servicewide Travel Policies and Procedures - Approval Process for Event-Related Spending
1.32.11*	09-2011	55730Z	1.32.1	Servicewide Financial Policies and Procedures - Official IRS City-to-City Travel Guide
1.32.12*	03-2017	39982Z	1764	Servicewide Travel Policies and Procedures - IRS Relocation Travel Guide
1.32.13*	10-2016	35266E	1764	Servicewide Travel Policies and Procedures - Relocation Services Program
1.32.14*	01-2017	55731K	1.32.1	Servicewide Travel Policies and Procedures - Gainshairing Travel Savings Program
1.32.15*	04-2013	37449P		Servicewide Financial Policies and Procedures - Public Transportation Subsidy Program (PTSP)
1.32.20*	07-2015	53762P	1.32.1	Servicewide Travel Policies and Procedures - 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	Strategic Planning, Budgeting and Performance Management Process - Reimbursable Operating Guidelines
1.33.4*	12-2014	48604K	1.6.1 CH 6	Strategic Planning, Budgeting and Performance Management Process - Financial Operating Guidelines

1.34 Revenue Accounting

1.34.1*	06-2009	53163U	1.31.2	Revenue Accounting - Revenue Accounting Definitions and Acronyms
1.34.4*	08-2015	53135C	1.31.2	Revenue Accounting - Unpaid Assessments

1.35 Financial Accounting

1.35.3*	07-2015	47416Q	1700	Financial Accounting - Receipt and Acceptance Guideline
1.35.4*	08-2017	43166F	1.32.6	Financial Accounting - Purchase Card Program
1.35.5*	08-2012	47417B		Financial Accounting - Advances, Prepaid Expenses, and Other As sets
1.35.6*	07-2016	43194X		Financial Accounting - Property and Equipment Accounting
1.35.7*	09-2013	47418M		Financial Accounting - Debt Collection
1.35.9*	03-2016	66158B		Financial Accounting - Integrated Financial System Payroll
1.35.13*	03-2016	57075Z		Financial Accounting - Administrative Waiver
1.35.14	07-2017	67071D	1.34.3	Financial Accounting - IRS Annual Financial Statement Audit
1.35.15*	07-2015	52979C		Financial Accounting - Annual Close Guidelines
1.35.16*	12-2016	62653P	1.32.3	Financial Accounting - Managerial Cost Accounting
1.35.17*	07-2016	62654A		Financial Accounting - Estimating Trust Fund Costs
1.35.18*	12-2015	62656W	1.32.8	Financial Accounting - Imprest Funds
1.35.19*	07-2016	62657H	1.32.19	Financial Accounting - User Fees

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1.35.23*	06-2017	66601B		Financial Accounting - Integrated Financial System Security
1.35.24*	08-2015	66160N		Financial Accounting - Establishing IRS Commitments and Obligations

1.36 Administrative Accounting and Financial Management Reports

1.36.2*	04-2015	50695F		Administrative Accounting Financial Management Reports - Treasury Information Executive Repository
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1.53 Small Business/Self-Employed

1.53.1*	08-2007	37013J		Small Business/Self-Employed - Managing Organizational Change
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1.54 TE/GE Division Organization and Management

1.54.1*	08-2016	32219B		TE/GE Division Organization and Management - TE/GE Roles and Responsibilities
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1.55 Wage and Investment

1.55.2*	06-2015	37989E		Wage and Investment - Organizational Changes
1.55.6*	10-2016	48309K		Wage and Investment - 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 - 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 - Partnership Control System Chapter Overview
2.2.2*	12-2014	28574P	102.2 CH 2	Partnership Control System - PCS Command Code TSLOD
2.2.3*	12-2014	28575A	102.2 CH 3	Partnership Control System - PCS Command Code TSCHG
2.2.4*	12-2014	28577W	102.2 CH 4	Partnership Control System - PCS Command Code TSINQ
2.2.5*	12-2014	28578H	102.2 CH 5	Partnership Control System - PCS Command Code TSDEL
2.2.6*	12-2014	28579S	102.2 CH 6	Partnership Control System - PCS Command Code TSNOT
2.2.7*	12-2014	28580T	102.2 CH 7	Partnership Control System - PCS Command Code TSCLS
2.2.8*	12-2014	28581E	102.2 CH 8	Partnership Control System - PCS Command Code MSCHG
2.2.9*	12-2014	28582P	LEM 2.3.9	Partnership Control System - PCS Command Code TSUMY

2.3 IDRS Terminal Responses

2.3.1*	12-2012	28113Y	102.3 CH 1	IDRS Terminal Responses - Section Titles and Command Codes for IDRS Terminal Responses
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.3.2*	03-2010	28115U	LEM 2.3.2	IDRS Terminal Responses - Introduction to IDRS Terminal Responses
2.3.8*	10-2015	28121Y	102.3 CH 8	IDRS Terminal Responses - Standard Validity Criteria
2.3.10*	12-2014	28123U	102.3 CH. 10	IDRS Terminal Responses - Command Codes MFREQ and RECON
2.3.11*	12-2016	28124F	LEM 2.3.11	IDRS Terminal Responses - Command Codes TXMOD and SUMRY
2.3.12*	12-2013	28125Q	102.3 CH 12	IDRS Terminal Responses - Command Code ACTON
2.3.13*	06-2015	28126B	LEM 2.3.13	IDRS Terminal Responses - Command Codes FFINQ, REINF, and REMFE
2.3.15*	12-2016	28128X	LEM 2.3.15	IDRS Terminal Responses - Command Code ENMOD
2.3.16*	12-2011	28129I	102.3 CH 16	IDRS Terminal Responses - Command Code RFINK and RAFRQ
2.3.17*	06-2013	28130J	102.3 CH 17	IDRS Terminal Responses - Command Code ESTABD
2.3.18*	01-2010	28131U	102.3 CH 18	IDRS Terminal Responses - Command Code ESTABM
2.3.20*	12-2014	28133Q	102.3 CH 20	IDRS Terminal Responses - Command Code URINQ (URF)
2.3.25*	01-2011	28138T	102.3 CH 25	IDRS Terminal Responses - Command Codes DM1DT and DTVUE
2.3.26*	11-2012	28139E	102.3 CH 26	IDRS Terminal Responses - Command Code TDINQ
2.3.27*	06-2012	28140F	102.3 CH 27	IDRS Terminal Responses - Command Code ECREQ
2.3.28*	12-2016	28141Q	102.3 CH 28	IDRS Terminal Responses - Command Code FTDPN
2.3.29*	06-2015	28142B	102.3 CH 29	IDRS Terminal Responses - Command Codes INTST, ICOMP, and COMPA
2.3.30*	12-2012	28143M	102.3 CH 30	IDRS Terminal Responses - Command Code DAILY
2.3.31*	10-2015	28144X	102.3 CH 31	IDRS Terminal Responses - Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	12-2016	28145I	LEM 2.3.32	IDRS Terminal Responses - Command Code MFTRA
2.3.34*	01-2011	28147E	102.3 CH. 34	IDRS Terminal Responses - Command Code PATRA
2.3.35*	12-2016	28102R	LEM 2.3.35	IDRS Terminal Responses - Command Code IRPTR
2.3.36*	12-2011	28148P	102.3 CH 36	IDRS Terminal Responses - Command Code SCFTR
2.3.37*	12-2012	28149A	102.3 CH 37	IDRS Terminal Responses - Command Code UPTIN for the GUF System
2.3.38*	12-2016	28150B	102.3 CH 38	IDRS Terminal Responses - Command Code TXCMP
2.3.40*	01-2009	28152X	102.3 CH 40	IDRS Terminal Responses - Command Code PICRD
2.3.41*	01-2009	28153I	102.3 CH 41	IDRS Terminal Responses - Command Code PIEST
2.3.43*	12-2016	28155E	102.3 CH 43	IDRS Terminal Response - Command Code PIFTF

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2.3.44*	07-2009	28156P	LEM 2.3.44	IDRS Terminal Responses - Command Code PIVAR
2.3.45*	12-2014	28157A	102.3 CH 45	IDRS Terminal Responses - Command Code XSINQ
2.3.47*	12-2016	28159W	102.3 CH. 47	IDRS Terminal Responses - Command Codes INOLE, EOGEN and SPARQ
2.3.48*	12-2012	28160X	102.3 CH 48	IDRS Terminal Responses - Command Code UPDIS for the GUF System
2.3.49*	12-2016	28161I	102.3 CH 49	IDRS Terminal Responses - Command Code EICMP
2.3.51*	03-2017	28163E	102.3 CH. 51	IDRS Terminal Responses - Command Code IMFOL
2.3.52*	06-2016	57904Z		IDRS Terminal Responses - Command Codes RTVUE, RTFTP
2.3.53*	08-2017	28165A	102.3 CH. 53	IDRS Terminal Responses - Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	IDRS Terminal Responses - Command Code DDBOL
2.3.55*	12-2016	28167W	102.3 CH. 55	IDRS Terminal Responses - Command Codes ELFUP and ELFRQ
2.3.56*	01-2010	28168H	102.3 CH. 56	IDRS Terminal Responses - Command Code ESTABR
2.3.57*	06-2016	58088M	2.3.57	IDRS Terminal Responses - Command Code BRTVU
2.3.59*	12-2016	28171E	LEM 2.3.59	IDRS Terminal Responses - Command Codes BMFOL and BMFOR
2.3.60*	11-2015	28172P	102.3 CH. 60	IDRS Terminal Responses - Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62*	12-2016	28174L	102.3 CH. 62	IDRS Terminal Responses - Command Code ESTAB
2.3.63*	08-2017	28175W	102.3 CH 63	IDRS Terminal Responses - Command Codes RPVUE, RPVCU and RPPRT
2.3.64*	01-2015	28177S	102.3 CH. 64	IDRS Terminal Responses - Command Code EMFOL
2.3.65*	12-2016	53389C	LEM 2.3.65	IDRS Terminal Responses - EPMF Return Transaction File On-Line (ERTVU) Research
2.3.66*	03-2013	28178D	102.3 CH. 66	IDRS Terminal Responses - Command Codes PLINF and PLINQ
2.3.68*	12-2016	28112N	102.3 CH. 68	IDRS Terminal Responses - Command Code DUPOL and DUPPG
2.3.69*	08-2009	28181A	102.3 CH. 69	IDRS Terminal Responses - Command Code VPARS
2.3.70*	08-2013	28182L	102.3 CH. 70	IDRS Terminal Responses - Command Code EFTPS
2.3.71*	12-2014	28183W	102.3 CH. 71	IDRS Terminal Responses - Command Code ATINQ
2.3.73*	12-2016	28185S	4.11.17	IDRS Terminal Responses - Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74*	12-2016	28186D	102.3 CH. 74	IDRS Terminal Responses - Command Code DDPOL
2.3.76*	01-2010	32675P		IDRS Terminal Responses - Command Code ISTSD
2.3.77*	11-2013	32676A		IDRS Terminal Responses - Command Code ISTSE

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2.3.78*	12-2011	32689D		IDRS Terminal Responses - Command Code LOCAT
2.3.79*	06-2015	33046Q		IDRS Terminal Responses - Command Code CDPWEB (CDPTA, CDPTE)
2.3.80*	01-2015	37170F		IDRS Terminal Response - Command Code DDBKD
2.3.81*	01-2011	55093B		IDRS Terminal Responses - Command Code ESTABA
2.3.82*	01-2011	55095X		IDRS Terminal Responses - Command Code ESTABH
2.3.85*	06-2015	61664M		IDRS TERMINAL RESPONSES - Command Code DFAST and DLITE
2.3.86*	12-2016	67908N		IDRS Terminal Response - Command Code IRPOL

2.4 IDRS Terminal Input

2.4.1*	12-2012	28189K	102.4 CH 1	IDRS Terminal Input - Section Titles and Command Codes for IDRS Terminal Input
2.4.4*	01-2010	28192H	102.4 CH. 4	IDRS Terminal Input - Command Code MESSG
2.4.5*	11-2015	28193S	102.4 CH. 5	IDRS Terminal Input - Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System
2.4.6*	12-2014	28194D	102.4 CH. 6	IDRS Terminal Input - Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7*	12-2013	28196Z	102.4 CH. 7	IDRS Terminal Input - Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8*	11-2012	28197K	102.4 CH. 8	IDRS Terminal Input - Command Codes ESIGN and BSIGN
2.4.9*	11-2016	28198V	102.4 CH. 9	IDRS Terminal Input - Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10*	02-2017	28199G	102.4 CH. 10	IDRS Terminal Input - Command Codes EOREQ and EOCHG
2.4.11*	01-2009	28200W	102.4 CH. 11	IDRS Terminal Input - Command Code NMFTM
2.4.12*	12-2016	28201H	102.4 CH. 12	IDRS Terminal Input - Command Codes DELET and CCPYT
2.4.13*	11-2015	28202S	102.4 CH. 13	IDRS Terminal Input - Command Code TERUP
2.4.14*	01-2011	28203D	102.4 CH. 14	IDRS Terminal Input - Command Code NMFST
2.4.15*	12-2016	28205Z	102.4 CH. 15	IDRS Terminal Input - Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
2.4.16*	06-2017	28206K	LEM 2.4.16	IDRS Terminal Input - Command Codes REQ54 and ADJ54
2.4.17*	12-2016	28207V	102.4 CH. 17	IDRS Terminal Input - Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19*	11-2015	28209R	102.4 CH. 19	IDRS Terminal Input - Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2017	28210S	LEM 2.4.20	IDRS Terminal Input - Command Codes RFUND and REFAP
2.4.21*	01-2010	28211D	102.4 CH. 21	IDRS Terminal Input - Command Codes CHK64 and CHK64R

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2.4.22*	01-2010	28213Z	LEM 2.4.22	IDRS Terminal Input - Command Code CRMNL
2.4.23*	10-2015	28214K	102.4 CH. 23	IDRS Terminal Input - Command Code CHKCLR and CHKCL
2.4.24*	12-2016	28215V	102.4 CH. 24	IDRS Terminal Input - Command Codes FMADD, URADD, ESAPL, FMREF, UREF, FMAPL, URAPL, UROUT and URENT
2.4.25*	01-2017	28216G	102.4 CH. 25	IDRS Terminal Input - Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26*	12-2014	28217R	102.4 CH. 26	IDRS Terminal Input - Command Codes FRM14, FRM49 and TDIRQ
2.4.27*	02-2017	28218C	102.4 CH. 27	IDRS Terminal Input - Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	IDRS Terminal Input - Command Codes STAUP, STATI and STATB
2.4.29*	01-2010	28221Z	102.4 CH. 29	IDRS Terminal Input - Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	01-2017	28222K	LEM 2.4.30	IDRS Terminal Input - Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	IDRS Terminal Input - Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	IDRS Terminal Input - Command Code PDTUP
2.4.33*	11-2012	28225R	102.4 CH. 33	IDRS Terminal Input - Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34*	06-2015	28226C	102.4 CH. 34	IDRS Terminal Input - Command Code DOALL
2.4.35*	01-2010	28227N	102.4 CH. 35	IDRS Terminal Input - Command Code STN90
2.4.37*	12-2011	28229J	102.4 CH. 37	IDRS Terminal Input - Command Code NOREF Overview
2.4.38*	06-2014	28230K	102.4 CH. 38	IDRS Terminal Input - Command Code CSEDR
2.4.39*	07-2010	28231V	102.4 CH. 39	IDRS Terminal Input - Command Codes ASEDD and ASEDR
2.4.40*	11-2012	28232G	102.4 CH. 40	IDRS Terminal Input - Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41*	06-2017	28233R	102.4 CH. 41	IDRS Terminal Input - Command Code UNLCE
2.4.42*	01-2012	28234C	102.4 CH. 42	IDRS Terminal Input - Command Code CCASG for Case Control Activity System
2.4.43*	12-2014	28235N	102.4 CH. 43	IDRS Terminal Input - Command Code PINEX
2.4.44*	03-2017	28236Y	102.4 CH. 44	IDRS Terminal Input - Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	IDRS Terminal Input - Command Code NRP97
2.4.46*	12-2011	28100V	102.4 CH. 46	IDRS Terminal Input - Command Code EPLAN
2.4.47*	01-2010	28238U	102.4 CH. 47	IDRS Terminal Input - Command Code VPMSG
2.4.48*	01-2010	28239F	102.4 CH. 48	IDRS Terminal Input - Command Code VPPIN
2.4.50*	12-2014	28241R	102.4 CH. 50	IDRS Terminal Input - Command Code ASIGN
2.4.52*	01-2010	28243N	102.4 CH. 52	IDRS Terminal Input - Command Codes TPCIN and TPCOL
2.4.53*	12-2016	31276M	102.4 CH.53	IDRS Terminal Input - Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	IDRS Terminal Input - Command Codes CSPOD, CSPSP, CSSAD and CSZIP

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2.4.55*	11-2011	53615P	LEM 2.4.55	IDRS Terminal Input - Command Code CSORD
2.4.56*	01-2011	32674E		IDRS Terminal Input - Command Code ISTSR
2.4.57*	01-2009	35348J		IDRS Terminal Input - Command Code CDPTR
2.4.58*	06-2016	38335K		IDRS Terminal Input - Command Code DDBCK/ DDBCX / DDBCS
2.4.59*	11-2012	54615Z	2400	IDRS Terminal input - Command Code TMSSN
2.4.60*	11-2013	62856Y		IDRS Terminal Input - Command Code RAPID
2.4.61*	10-2015	64077N		IDRS TERMINAL INPUT - Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58

2.5 Systems Development

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

2.7 Information Technology (IT) Operations

2.7.1*	05-2013	73141Y	LEM 2.7.1	Information Technology (IT) Operations - Inter- center
2.7.2*	05-2013	73140N	LEM 2.7.2	Information Technology (IT) Operations - Computing Center
2.7.4*	04-2013	73142J	LEM 2.7.4	Information Technology (IT) Operations - Magnetic Media Management
2.7.5*	01-2011	73143U	LEM 2.7.5	Modernization and Information Technology Services (MITS) Operations - System Control Point (SCP) - Configuration Management
2.7.6*	01-2010	73144F	LEM 2.7.6	Modernization and Information Technology Services (MITS) Operations - Systems Scheduling
2.7.9*	12-2016	32002E	2.1.12	Information Technology (IT) Operations - Enterprise Computing Center - Martinsburg (ECC- MTB) Processing Timeliness

2.8 Audit Information Management System (AIMS)

2.8.1*	12-2012	28249B	LEM 2.8.1	Audit Information Management System (AIMS) - Introduction to AIMS REALTIME Processing
2.8.2*	12-2016	28756V	102.8 CH 2	Audit Information Management System (AIMS) - AIMS Command Code AM424
2.8.3*	12-2016	28757G	102.8 CH 3	Audit Information Management System (AIMS) - AIMS Command Code AMDIS

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2.8.4*	12-2016	28758R	102.8 CH 4	Audit Information Management System (AIMS) - AIMS Command Code AMSTU
2.8.5*	12-2016	28759C	102.8 CH 5	Audit Information Management System (AIMS) - AIMS Command Code AMSOC
2.8.6*	12-2016	28760D	LEM 2.8.6	Audit Information Management System (AIMS) - AIMS Command Code AMAXU
2.8.7*	12-2016	28762Z	LEM 2.8.7	Audit Information Management System (AIMS) - AIMS Command Code AMCLS
2.8.8*	12-2016	28763K	102.8 CH. 8	Audit Information Management System (AIMS) - AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB
2.8.9*	12-2012	50448E		Audit Information Management System (AIMS) - 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 Procedures - Integrated Data Retrieval System
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2.11 IDRS Correspondence System

2.11.1*	04-2013	28244Y	102.11 CH. 1	IDRS Correspondence System - IDRS Correspondence
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2.12 Security and Privacy

2.12.1*	12-2011	53401Z	LEM 2.12.1	Security and Privacy - The Use of Integrated Data Retrieval System (IDRS) Utility Programs
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2.15 Enterprise Architecture (EA)

2.15.1*	02-2009	37206W	2.1.11	Enterprise Architecture (EA) - Enterprise Architecture (EA) Overview
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2.16 Enterprise Life Cycle (ELC)

2.16.1*	12-2015	49718J	2.5.50	Enterprise Life Cycle (ELC) - Enterprise Life Cycle Guidance
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2.21 Requisition Processing for IT Acquisition Products and Services

2.21.1*	04-2017	37317E		Requisition Processing for IT Acquisition Products and Services - Introduction to Requisition Processing for Information Technology (IT)
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2.22 Business Planning and Risk Management

2.22.1*	04-2017	38167S		Business Planning & Risk Management - Unified Work Request (UWR) Process
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2.25 Managed Service for IRS

2.25.2*	09-2014	37414Y		Managed Service for IRS - IRS Portal and Extranet Usage Standard
2.25.3*	08-2009	36514P		Web Services - Intranet Site and Web Server Registration Procedures
2.25.5*	04-2006	37014U		Managed Service for IRS - Accessibility Guidelines for the Web
2.25.13*	04-2006	37394R		Managed Service for IRS - IRS Domain Naming Standards
2.25.14*	04-2006	37395C		Managed Service for IRS - Portal Environment Usability Services
2.25.101*	08-2006	38937M		Managed Service for IRS - IRS.gov Content Management Guidelines

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2.25.102*	06-2012	38938X		Managed Service for IRS - IRS.gov Website Help Desk Process
2.25.104*	08-2006	38941U		Managed Service for IRS - Lyris List Procedures
2.100 Integrated Process Management				
2.100.1*	01-2017	48508B		Integrated Process Management - Integrated Process Management Policy
2.100.2*	01-2017	59034Y		Integrated Process Management - Integrated Process Management Standardization Process
2.100.4*	05-2016	60801V		INTEGRATED PROCESS MANAGEMENT - Integrated Process Architecture (IPA)
2.110 Requirements Engineering				
2.110.1*	09-2015	60046A	102.10 CH.1; 3(28)(105)0	Requirements Engineering - Requirements Engineering Directive
2.110.2*	02-2013	60078K		Requirements Engineering - Requirements Engineering Process
2.120 Engineering				
2.120.1*	09-2014	59976N		Engineering - Engineering Policy
2.120.2*	08-2017	59977Y		Engineering - Technical Solution Process
2.120.3*	10-2015	59978J		Engineering - Product Integration Process
2.120.4*	10-2014	61941Q		Engineering - Design Coordination
2.120.5*	09-2015	65262A		Engineering - Performance Engineering
2.123 Knowledge Management				
2.123.1*	03-2016	68608U	2.14.2	Knowledge Management - Knowledge Management Directive
2.123.2*	03-2016	68610G		Knowledge Management - Knowledge Management Process Description
2.126 Transition Management				
2.126.1*	07-2015	64032A		Transition Management - Transition Management Directive
2.126.2*	07-2015	67722P		Transition Management - Transition Management Process
2.127 Software Testing Standards and Procedures				
2.127.1*	05-2017	60807J	2.5.2	Testing Standards and Procedures - IT Test Policy
2.127.2*	05-2017	60808U	2.5.2	Testing Standards and Procedures - IT Testing Process and Procedures
2.144 Capacity Management				
2.144.1*	07-2015	61944X		Capacity Management - Capacity Management Policy
2.144.2*	09-2015	61946T		Capacity Management - Business Capacity Management
2.144.3*	11-2015	62038U		Capacity Management - Component Capacity Management
2.144.4*	09-2015	62040G		Capacity Management - Service Capacity Management
2.144.5*	07-2015	64078Y		Capacity Management - Enterprise Demand Forecast

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2.145 Availability Management

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

2.148 IT Support Services Management

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

2.149 IT Asset Management

2.149.1*	09-2015	67329K	2.14.1	IT Asset Management - Asset Management Policy
2.149.2*	10-2015	67331W	2.14.1	IT Asset Management - Asset Management Process Description
2.149.3*	10-2015	67521C		IT Asset Management - Asset Management Hardware Procedures
2.149.4*	09-2015	67522N		IT Asset Management - Asset Management Software Procedures

2.150 Configuration Management

2.150.1*	09-2013	60766Z	2.27.1	Configuration and Change Management - Configuration and Change Management Directive
2.150.2*	09-2013	60767K	2.27.1	Configuration and Change Management - Configuration Management
2.150.3*	11-2013	60768V	2.27.1	Configuration and Change Management - Change Management (ChM) Policy

2.152 Data Engineering

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

Part 3 Submission Processing

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

3.0 General

3.0.101*	11-2016	33347E		General - Schedule K-1 Processing
3.0.167*	09-2016	33178B	3000	General - Losses and Shortages
3.0.230*	11-2016	33181Y	3000	General - Lockbox Processing Procedures
3.0.275*	09-2016	32289Z		General - Business Results Measures for Submission Processing Functions

3.5 Accounts Services

3.5.10*	11-2016	37354H	Training 5212-001	Accounts Services - Remittance Transaction Research (RTR) System
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3.5.20*	12-2016	36983G	21.2.5	Accounts Services - Processing Requests for Tax Return/Return Information
3.5.61*	11-2016	33260W	3500	Accounts Services - Files Management and Services

3.8 Deposit Activity

3.8.44*	11-2016	33386D	3.8.43	Deposit Activity - Campus Deposit Activity
3.8.45*	12-2016	29994V		Deposit Activity - Manual Deposit Process
3.8.46*	11-2016	33950H		Deposit Activity - Discovered Remittance
3.8.47*	09-2016	33951S	3.8.45	Deposit Activity - Manual Deposit for Field Office Payment Processing

3.10 Campus Mail and Work Control

3.10.5*	11-2016	33393S	3(10)00	Campus Mail and Work Control - Batch/Block Tracking System (BBTS)
3.10.8*	11-2016	33395O	3(10)00	Campus Mail and Work Control - Information Returns Processing
3.10.72*	10-2016	33410S	3(10)00	Campus Mail and Work Control - Receiving, Extracting, and Sorting
3.10.73*	11-2016	53717M	3.10.72	Campus Mail and Work Control - Batching and Numbering

3.11 Returns and Documents Analysis

3.11.3*	11-2016	33440G	3(11)00	Returns and Documents Analysis - Individual Income Tax Returns
3.11.6*	10-2016	33455F	3(11)00	Returns and Documents Analysis - Data Processing (DP) Tax Adjustments
3.11.8*	11-2016	33465B	3(11)00	Returns and Documents Analysis - Information Return Processing
3.11.10*	11-2016	33470U	3(11)00	Returns and Documents Analysis - Revenue Receipts
3.11.12*	12-2016	33480Q	3(11)00	Returns and Documents Analysis - Exempt Organization Returns
3.11.13*	11-2016	33485T	3(11)00	Returns and Document Analysis - Employment Tax Returns
3.11.14*	10-2016	33490M	3(11)00	Returns and Documents Analysis - Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2016	33495P	3(11)00	Returns and Documents Analysis - Return of Partnership Income
3.11.16*	11-2016	33500X	3(11)00	Returns and Documents Analysis - Corporate Income Tax Returns
3.11.20*	12-2016	54308H	3.11.212	Returns and Documents Analysis - Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	12-2016	33510T	3(11)00	Returns and Documents Analysis - Employee Plan Excise Tax Return
3.11.23*	11-2016	33515W	3(11)00	Returns and Document Analysis - Excise Tax Returns
3.11.25*	11-2016	33525S	3(11)00	Returns and Documents Analysis - Miscellaneous Tax Returns
3.11.26*	12-2016	33527O	3(11)00	Returns and Document Analysis - Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns

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3.11.27*	12-2016	52570D		Returns and Documents Analysis - EPMF Return Processing Form 5500-EZ
3.11.106*	11-2016	33575Y	3(11)00	Returns and Documents Analysis - Estate and Gift Tax Returns
3.11.154*	11-2016	33581C	3(11)00	Returns and Documents Analysis - Unemployment Tax Returns
3.11.180*	10-2016	33583Y	3(11)00	Returns and Documents Analysis - Allocated Tips
3.11.212*	11-2016	33588B	3(11)00	Returns and Documents Analysis - Applications for Extension of Time to File
3.11.213*	11-2016	33587Q	3(11)00	Returns and Documents Analysis - Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2016	51221V	3.11.16	Returns and Documents Analysis - Form 1120S Corporation Income Tax Returns
3.11.249*	11-2016	33586F	3(11)00	Returns and Documents Analysis - Processing Form 8752

3.12 Error Resolution

3.12.2*	11-2016	67652C		Error Resolution - Individual Master File Error Resolution General Instructions
3.12.3*	11-2016	33590N	3(12)00	Error Resolution - Individual Income Tax Returns
3.12.8*	11-2016	33620Q	3(12)00	Error Resolution - Information Returns Processing
3.12.10*	11-2016	33630M	3(12)00	Error Resolution - Revenue Receipts
3.12.12*	12-2016	33640I	3.12.246	Error Resolution - Exempt Organization Returns
3.12.13*	11-2016	33645L	3(12)00	Error Resolution - Employment Tax Returns
3.12.14*	10-2016	33650E	3(12)00	Error Resolution - Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2016	33655H	3(12)00	Error Resolution - Return of Partnership Income
3.12.16*	11-2016	33660A	3(12)00	Error Resolution - Corporate Income Tax Returns
3.12.21*	11-2016	33670W	3(12)00	Error Resolution - Credit and Account Transfers
3.12.22*	11-2016	33673D	3(12)00	Error Resolution - Employee Plan Excise Tax Returns
3.12.23*	11-2016	33675Z	3(12)00	Error Resolution - Excise Tax Returns
3.12.26*	11-2016	57692Q	3.11.26	Error Resolution - Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2016	33695R	3(12)00	Error Resolution - General Unpostables
3.12.37*	11-2016	33710V	3(12)00	Error Resolution - IMF General Instructions
3.12.38*	10-2016	32384X	3.12.37	Error Resolution - BMF General Instructions
3.12.106*	11-2016	33740J	3(12)00	Error Resolution - Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2016	33743Q	3(12)00	Error Resolution - Unemployment Tax Returns
3.12.166*	06-2017	33744B	3(12)00	Error Resolution - EPMF Unpostables
3.12.179*	10-2016	33742F	3(12)00	Error Resolution - Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2016	33751Q	3(12)00	Error Resolution - Applications for Extension of Time to File Tax Returns
3.12.213*	11-2016	33752B	3(12)00	Error Resolution - Form 1066, U.S. REMIC Income Tax Return

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3.12.217*	11-2016	33753M	3(12)00	Error Resolution - Error Resolution Instructions for Form 1120S
3.12.220*	11-2016	33756T	3(12)00	Error Resolution - Error Resolution System for Excise Tax Returns
3.12.249*	11-2016	33755I	3(12)00	Error Resolution - Processing Form 8752
3.12.251*	11-2016	33761M	3(12)00	Error Resolution - Corporation Income Tax Returns
3.12.263*	11-2016	33741U	3(12)00	Error Resolution - Estate and Gift Tax Returns
3.12.278*	12-2016	33770X	3(12)00	Error Resolution - Exempt Organization Unpostable Resolution
3.12.279*	10-2016	31656Y	3.12.179	Error Resolution - BMF/CAWR/PMF Unpostable Resolution

3.13 Campus Document Services

3.13.2*	10-2016	33746X	3.11.17	Campus Document Services - BMF Account Numbers
3.13.5*	10-2016	33759A	3(13)00	Campus Document Services - Individual Master File (IMF) Account Numbers
3.13.6*	02-2017	66285J		CAMPUS DOCUMENT SERVICES - Submission Processing Image Control Team (ICT) Correspondence Scanning
3.13.12*	12-2016	33760B	3(13)00	Campus Document Services - Exempt Organization Account Numbers
3.13.36*	06-2017	33775A	7.3.3 CH 2	Campus Document Services - EPMF Account Numbers
3.13.40*	10-2016	52088E	3.21.259	Campus Document Services - Application for Tax Identification Number for Pending U.S. Adoptions
3.13.62*	11-2016	33780T	3(13)00	Campus Document Services - Media Transport and Control
3.13.122*	10-2016	31657J	3(13)00	Campus Document Services - Individual Master File (IMF) Entity Control Unpostables
3.13.222*	10-2016	33790P	3(13)00	Campus Document Services - BMF Entity Unpostable Correction Procedures

3.14 Notice Review

3.14.1*	10-2016	31974X	21.10.2	Notice Review - IMF Notice Review
3.14.2*	10-2016	32201V	21.10.2	Notice Review - Business Master File (BMF) Notice Review

3.17 Accounting and Data Control

3.17.5*	09-2016	49225T		Accounting and Data Control - Hardcore Payment Tracers
3.17.10*	11-2016	33875B	3(17)00	Accounting and Data Control - Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	08-2016	52621J		Accounting and Data Control - Accounting Reports Analyst - Responsibilities
3.17.20*	11-2016	47866A		Accounting and Data Control - Refund Intercept Program
3.17.21*	08-2017	33880U		Accounting and Data Control - Credit and Account Transfers
3.17.30*	11-2016	33885X	3(17)00	Accounting and Data Control - SC Data Controls
3.17.41*	09-2009	33890Q	3(17)00	Accounting and Data Control - Accounting and Operating Reports
3.17.46*	11-2016	33900B	3(17)00	Accounting and Data Control - Automated Non-Master File Accounting

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3.17.50*	02-2015	33003Z		Accounting & Data Control - Submission Processing RRACS Procedures
3.17.63*	04-2014	33910X	3(17)00	Accounting and Data Control - Redesign Revenue Accounting Control System
3.17.64*	08-2016	57118F		Accounting and Data Control - Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2016	33915A	3(17)00	Accounting and Data Control - Accounting Refund Transactions
3.17.80*	11-2016	47865P	3.17.79	Accounting and Data Control - Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2016	33917W	3(17)00	Accounting and Data Control - Excess Collections File
3.17.221*	11-2015	33919S	3(17)00	Accounting and Data Control - Enterprise Computing Center Data Controls
3.17.243*	08-2017	33916L	3.5.17	Accounting and Data Control - Miscellaneous Accounting
3.17.244*	09-2016	57188D	3.17.243	Accounting and Data Control - Manual Assessments
3.17.277*	11-2016	33928D	3.0.258	Accounting and Data Control - Electronic Payments
3.17.278*	09-2016	48070K		Accounting and Data Control - Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

3.20 Exempt Organizations Returns Processing

3.20.12*	12-2016	33965G	3(20)00	Exempt Organizations Returns Processing - Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
3.20.13*	11-2016	38871H	3.20.12	Exempt Organizations Returns Processing - Exempt Organization Photocopy Procedures

3.21 International Returns and Documents Analysis

3.21.3*	11-2016	34010Y	3(21)00	International Returns and Documents Analysis - Individual Income Tax Returns
3.21.15*	11-2016	37648G	3.21.25	International Returns and Documents Analysis - Foreign Partnership Withholding
3.21.19*	11-2016	34014Q	3(21)00	International Returns and Documents Analysis - Foreign Trust System
3.21.25*	11-2016	34020U	3(21)00	International Returns and Documents Analysis - Miscellaneous Tax Returns
3.21.110*	11-2016	34025X	3(21)00	International Returns and Document Analysis - Chapter Three Withholding Returns - Form 1042
3.21.111*	11-2016	38622K		International Returns and Documents Analysis - Chapter Three Withholding Returns
3.21.112*	10-2016	60501S		International Returns and Documents Analysis - Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2016	39746F	3.21.259	International Returns and Documents Analysis - Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	10-2016	47942R	3.21.260	International Returns and Documents Analysis - IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)
3.21.264*	10-2016	54684M		International Returns Documents Analysis - IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

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3.22 International Error Resolution

3.22.3*	11-2016	34030Q	3(22)00	International Error Resolution - Individual Income Tax Returns
3.22.15*	11-2016	37643D		International Error Resolution - Foreign Partnership Withholding
3.22.19*	11-2016	34033X	3(22)00	International Error Resolution - Foreign Trust System
3.22.110*	11-2016	34040M	3(22)00	International Error Resolution - Chapter Three Withholding (CTW) Returns Form 1042
3.22.111*	11-2016	38623V		International Error Resolution - Chapter Three Withholding (CTW) Database
3.22.261*	11-2016	39747Q		International Error Resolution - Foreign Investment in Real Property Tax Act (FIRPTA)

3.24 ISRP System

3.24.3*	10-2016	34298E	13.24.3	ISRP System - Individual Income Tax Returns
3.24.7*	11-2015	34318L	13.24.7	ISRP System - Delinquent Accounts
3.24.8*	11-2016	34323E	13.24.8	ISRP System - Information Returns Processing
3.24.10*	11-2016	34328H	13.24.10	ISRP System - Revenue Receipts
3.24.12*	12-2016	34337S	13.24.12	ISRP System - Exempt Organization Returns
3.24.13*	11-2016	34343W	13.24.13	ISRP System - Employment Tax Returns
3.24.14*	10-2016	34347O	13.24.14	ISRP System - Fiduciary Income Tax Returns
3.24.15*	11-2016	34352H	13.24.15	ISRP System - Partnership Return of Income
3.24.16*	11-2016	34357K	13.24.16	ISRP System - Corporation Income Tax Returns
3.24.20*	12-2016	54309S	3.24.212	ISRP System - Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21*	10-2015	34373K	13.24.21	ISRP System - Credit and Account Transfers
3.24.22*	11-2016	34378N	13.24.22	ISRP System - Employee Plan Returns
3.24.23*	11-2016	34385C	3.37.3	ISRP System - Excise Tax Returns
3.24.25*	11-2016	34384R	13.24.25	ISRP System - BMF International Miscellaneous Tax Returns
3.24.26*	12-2016	34837X	3.24.25	ISRP System - Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	12-2016	52572Z		ISRP System - EPMF Return Processing Form 5500-EZ
3.24.28*	11-2016	34570F	3.29.28	ISRP System - Foreign Account Tax Compliance General Purpose Programs
3.24.29*	10-2015	34555Q	3.29.29	ISRP System - SCRS Error Resolution
3.24.30*	11-2015	34566X	3.29.30	ISRP System - Data Controls
3.24.37*	11-2016	34412Y	13.24.37	ISRP System - General Instructions
3.24.38*	11-2016	39345Q		ISRP System - BMF General Instructions
3.24.40*	11-2015	52544H	3.24.259	ISRP System - Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50*	10-2015	34590X	3.29.50	ISRP System - Campus Performance Evaluation Reporting System
3.24.106*	11-2016	34442M	13.24.106	ISRP System - Estate Tax Returns

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3.24.133*	11-2016	34452I	<i>3.24.133</i>	ISRP System - Residual Remittance Processing System
3.24.143*	11-2016	34455P	<i>3.24.143</i>	ISRP System - Gift Tax Returns
3.24.154*	11-2016	34464A	<i>3.24.154</i>	ISRP System - Unemployment Tax Returns
3.24.159*	10-2015	32933M		ISRP System - SCRS SC Edits
3.24.162*	11-2015	34677F	<i>3.29.162</i>	ISRP System - BOB Transcription Instructions
3.24.173*	10-2015	34697X	<i>3.29.173</i>	ISRP System - Centralized Files and Scheduling
3.24.176*	10-2015	34709E	<i>3.29.176</i>	ISRP System - Audit Selection System
3.24.180*	10-2015	34713M	<i>3.29.180</i>	ISRP System - Allocated Tips
3.24.183*	11-2015	34712B	<i>3.29.183</i>	ISRP System - Planning and Control Data
3.24.202*	10-2015	34456A	<i>3.24.202</i>	ISRP System - Supervisory Operator's Manual
3.24.212*	10-2016	34467H	<i>3.24.212</i>	ISRP System - Applications for Extension of Time to File Tax Returns
3.24.213*	10-2015	34468S	<i>3.24.213</i>	ISRP System - Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226*	11-2015	34734P	<i>3.29.226</i>	ISRP System - Declaration for Electronic Filing
3.24.249*	10-2015	34471P	<i>3.24.249</i>	ISRP System - Fiscal Year Required Payments/Form 8752

3.28 Special Processing Procedures

3.28.3*	11-2016	34521K	<i>3(28)00</i>	Special Processing Procedures - Individual Income Tax Returns
3.28.4*	11-2016	60510D		Special Processing Procedures - Identity Theft Returns for Submission Processing

3.30 Work Planning and Control

3.30.10*	02-2017	32204C	<i>Document 6746</i>	Work Planning and Control - Cost Estimate Reference
3.30.18*	01-2017	68095X		Work Planning and Control - Reports Teams Instructions for Work Planning and Control
3.30.19*	01-2017	34720B	<i>25.14.1</i>	Work Planning and Control - Production Control and Performance Reporting
3.30.20*	03-2017	62236A	<i>25.8.1</i>	Work Planning and Control - Organization, Function, and Program (OFP) Codes
3.30.30*	03-2016	47307E	<i>3.30.28</i>	Work Planning And Control - Embedded Quality for Submission Processing (EQSP) System
3.30.50*	01-2017	34755S	<i>3(30)00</i>	Work Planning and Control - Project PCA Production Control Accounting
3.30.123*	11-2016	34760L	<i>3.30.125</i>	Work Planning and Control - Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2016	34770H	<i>3(30)00</i>	Work Planning and Control - Campus Monitoring Reports
3.30.126*	03-2017	32161W	<i>121.8 Ch. 4</i>	Work Planning and Control - Control Data Analysis
3.30.127*	05-2016	33048M	<i>121.8 Ch. 2</i>	Work Planning and Control - Workload Scheduling

3.34 National Research Program (NRP)

3.34.3*	03-2010	40274C		NRP Individual Income Tax Returns - NRP Individual Income Tax Returns Document Analysis and Data Entry
3.34.4*	12-2006	48398P		National Research Program (NRP) - S Corporation Tax Returns Document Analysis and Data Entry

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3.37 International ISRP				
3.37.110*	11-2016	34874A	13.37.110	International ISRP - Chapter 3 Withholding Returns
3.38 International Tax Returns and Documents				
3.38.147*	11-2016	34880E	3(38)00	International Tax Returns and Documents - International Notices
3.40 Block Out of Balance Resolution				
3.40.8*	11-2016	34899V	3(40)00	Block Out of Balance Resolution - Information Returns Processing
3.40.37*	10-2016	34905O	3(40)00	Block Out of Balance Resolution - General Instructions
3.41 OCR Scanning Operations				
3.41.267*	11-2016	52522T		OCR Scanning Operations - Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2016	34927C	3(41)00	OCR Scanning Operations - Information Returns Processing on SCRIPS
3.41.274*	11-2015	34916V	3(41)00	OCR Scanning Operations - General Instructions for Processing via SCRIPS
3.41.275*	11-2015	34929Y	3(41)00	OCR Scanning Operations - Scanner Operations on SCRIPS
3.41.276*	02-2017	39954H		OCR Scanning Operations - Form 941
3.41.277*	11-2016	48185K		OCR Scanning Operations - Forms 940 SCRIPS Processing
3.42 Electronic Tax Administration				
3.42.4*	09-2016	30620M	12.3.1	Electronic Tax Administration - IRS e-file for Business Tax Returns
3.42.5*	09-2016	28779U	12.2.1	Electronic Tax Administration - IRS e-file for Individual Income Tax Returns
3.42.7*	09-2016	37145U		Electronic Tax Administration - EPSS Help Desk Support
3.42.8*	09-2016	32530B		Electronic Tax Administration - e-services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	12-2016	50233D	2.7.7	Electronic Tax Administration - Filing Information Returns Electronically (FIRE)
3.42.10*	09-2016	36617X	3.42.5	Electronic Tax Administration - Authorized IRS e-file Providers
3.42.20*	10-2016	60081H		ELECTRONIC TAX ADMINISTRATION - Preparer e-file Hardship Waiver Requests
3.43 Integrated Management System				
3.43.405*	08-2016	56046M		Integrated Management System - Measured Employees Performance System (MEPS) for Managers
3.45 TE/GE Processing				
3.45.1*	12-2016	32507M		TE/GE Processing - Processing Employee Plan and Exempt Organization Determination Applications and User Fees
3.49 Statistics of Income Processing				

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3.49.5*	02-2017	51321W	1.13.5	Statistics of Income Processing - Statistical Editing of Individual Income Tax Returns

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*	03-2013	27602M	4.1 CH. 1	Planning and Special Programs - Planning, Monitoring, and Coordination
4.1.2*	05-2013	27603X	4.1 CH 2	Planning and Special Programs - Determining Return Need
4.1.3*	08-2012	27604I	4.1 CH 3	Planning and Special Programs - Sources of Returns-Priority Programs-DIF and Ordering
4.1.4*	03-2017	27606E	4.1 CH 4	Planning and Special Programs - Other Programs and Other Source Workload
4.1.5*	08-2012	27608A	4.1 CH 5	Planning and Special Programs - Classification and Case Building
4.1.6*	02-2014	27609L	4.1 CH 6	Planning and Special Programs Handbook - Storage of Selected Returns
4.1.7*	06-2014	27611X	4.1 CH 7	Planning and Special Programs - Assignment of Selected Returns
4.1.8*	06-2014	27612I	4.1 CH 8	Planning and Special Programs Handbook - Special Examination Features and Programs
4.1.9*	06-2014	27613T	4.1 CH 9	Planning and Special Programs Handbook - International Features
4.1.10*	12-2016	39167C	LEM 4.1.10	Planning and Special Programs - Return Preparer Program Coordinator
4.1.20*	07-2007	49265D		Planning & Special Programs - Hqtrs & Industry Offices Responsible for LMSB PSP
4.1.21*	08-2007	49267Z		Planning and Special Programs - LMSB Planning and Monitoring
4.1.22*	03-2010	49268K	LEM 4.1.22	Planning & Special Programs - LMSB Workload Study
4.1.23*	07-2007	49269V		Planning & Special Programs - Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LEM 4.1.24	Planning & Special Programs - LMSB Sources of Returns, Ordering and Classification
4.1.25*	07-2007	49272S		Planning & Special Programs - LMSB Inventory Ordering and Return Delivery Systems
4.1.26*	12-2016	49273D	4.19.27	Planning & Special Programs - Campus Exam Return Selection, Delivery and Monitoring

4.2 General Examining Procedures

4.2.1*	11-2016	34440Q	4200	General Examining Procedures - General Examination Information
4.2.2*	10-2003	34443X	4200	General Examining Procedures - Miscellaneous Examination Procedures
4.2.3*	10-2003	34445T	4200	General Examining Procedures - Technical Advice to Taxpayers and Examination Personnel
4.2.5*	06-2017	34447P	4200	General Examining Procedures - Disclosure of Official Information
4.2.6*	03-2013	34448A	4200	General Examining Procedures - Examination of Employee Returns

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4.2.7*	06-2017	25690M	4.70.2	General Examining Procedures - Ex Parte Communication Procedures

4.4 AIMS Procedures and Processing Instructions

4.4.1*	04-2016	30311Y	104.3 CH. 1	AIMS Procedures and Processing Instructions - Introduction
4.4.3*	09-2011	30313U	4.4.8	AIMS Procedures and Processing Instructions - Credit Transfers and Reprocessing Returns
4.4.4*	12-2011	30314F	104.3 CH. 4	AIMS Procedures and Processing Instructions - Claims
4.4.5*	12-2012	30315Q	104.3 CH. 5	AIMS Procedures and Processing Instructions - Closings to Appeals
4.4.6*	12-2009	30316B	104.3 CH. 6	AIMS/Processing Handbook - Conversion of Returns
4.4.7*	09-2014	30317M	104.3 CH. 7	AIMS Procedures and Processing Instructions - Correspondence and Closing Letters
4.4.9*	08-2012	30319I	104.3 CH. 9	AIMS Procedures and Processing Instructions - Delinquent and Substitute for Return Processing
4.4.10*	10-2011	30321U	104.3 CH. 10	AIMS Procedures and Processing Instructions - Employment/Excise Tax Adjustments
4.4.11*	06-2007	30322F	104.3 CH. 11	AIMS Processing - Entity Changes
4.4.12*	05-2016	30323Q	104.3 CH. 12	AIMS Procedures and Processing Instructions - Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14*	02-2015	30325M	104.3 CH. 14	AIMS Procedures and Processing Instructions - Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16*	12-2011	30327I	104.3 CH. 16	AIMS Procedures and Processing Instructions - Inventory Control
4.4.17*	07-2011	30328T	104.3 CH. 17	AIMS Procedures and Processing Instructions - Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18*	06-2010	30329E	104.3 CH. 18	AIMS Procedures and Processing Instructions - Large Dollar Cases
4.4.19*	08-2016	30343I	104.3 CH. 19	AIMS Procedures and Processing Instructions - Manual Refunds
4.4.21*	07-2012	30345E	4.4.20	AIMS/Processing Handbook - Non-Examined Closures and Deleting AIMS Records
4.4.22*	11-2009	30346P	104.3 CH. 22	AIMS Procedures and Processing Instructions - Non-Master File (NMF) Processing
4.4.23*	10-2013	30347A	4.11.17	AIMS Procedures and Processing Instructions - Openings
4.4.24*	07-2014	30348L	104.3 CH. 24	AIMS Procedures and Processing Instructions - Payments and Remittances
4.4.25*	07-2012	30349W	104.3 CH. 25	AIMS Procedures and Processing Instructions - Quick Assessments
4.4.26*	02-2014	30359S	104.3 CH. 26	AIMS/Processing Handbook - Reopening/Reclosing/Reinputting Records
4.4.27*	12-2009	30361E	104.3 CH. 27	AIMS Procedures and Processing Instructions - Reports
4.4.29*	05-2011	30363A	104.3 CH. 29	AIMS Procedures and Processing Instructions - Social Security Administration (SSA) Adjustments
4.4.32*	12-2010	30372L	4.4.13	AIMS/Processing Handbook - AIMS, ERCS, and IDRS Data Processing

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4.4.33*	04-2010	30373W	104.3 CH. 33	AIMS/Processing Handbook - Transfers
4.4.34*	03-2011	30374H	104.3 CH. 34	AIMS Procedures and Processing Instructions - Updating/Correcting AIMS Data Base
4.4.35*	12-2009	30375S	104.3 CH. 35	AIMS Procedures and Processing - Unpostable Resolution

4.5 TE/GE AIMS Manual

4.5.1*	09-2013	36157C	7.3.1	TE/GE AIMS Manual - TE/GE AIMS Processing
4.5.2*	10-2016	36158N	7.3.1 CH 4	TE/GE AIMS Manual - TE/GE Examined and Non-Examined Closures
4.5.3*	09-2015	36268K	7.3.1 CH. 5	TE/GE AIMS Manual - TE/GE AIMS Special Processing Procedures
4.5.5*	09-2006	36159Y	7.3.2 CH 7	TE/GE AIMS Manual - TE/GE Reports

4.7 Examination Returns Control System (ERCS)

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

4.8 Technical Services

4.8.1*	11-2015	31455L	4.8 CH. 1	Technical Services - Organization and Responsibilities
4.8.2*	03-2017	31456W	4.8 CH. 2	Technical Services - Case Processing
4.8.3*	03-2013	31432M	4.8 CH. 3	Technical Services - Examination Quality Measurement Staff (EQMS)
4.8.4*	03-2015	31433X	4.8 CH. 4	Technical Services - Mandatory Review
4.8.5*	06-2015	31422Q	25.15.10	Technical Services - Post Examination Case Processing Requirements
4.8.6	07-2017	65519W		Technical Services - Criminal Restitution and Restitution-Based Assessments
4.8.7*	04-2014	31424M	4.8 CH. 7	Technical Services - Technical Field Support
4.8.8*	12-2013	31428E	4.8 CH. 8	Technical Services - Miscellaneous Responsibilities
4.8.9*	08-2016	50713Q	4.15.6	Technical Services - Statutory Notices of Deficiency
4.8.10*	07-2012	50714B		Technical Services - Notice of Determination of Worker Classification

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4.8.11*	03-2017	68642Q		Technical Services - Fraud Program Responsibilities

4.9 Examination Technical Time Reporting System

4.9.1*	05-2014	27665V	4.9.2	Examination Technical Time Reporting System and Procedures - Outline of System
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4.10 Examination of Returns

4.10.1*	08-2017	27634W	4.2 CH 1	Examination of Returns - Overview of Examiner Responsibilities
4.10.2*	11-2016	27635H	LEM 4.10.2	Examination of Returns - Pre-Contact Responsibilities
4.10.3*	02-2016	27636S	4.2 CH 3	Examination of Returns - Examination Techniques
4.10.4*	12-2016	27637D	4.2 CH 4	Examination of Returns - Examination of Income
4.10.5*	06-2017	27639Z	4.2 CH 5	Examination of Returns - Required Filing Checks
4.10.6*	07-2001	27641L	4.2 CH 6	Examination of Returns - Penalty Considerations
4.10.7*	03-2015	27642W	4.2 CH 7	Examination of Returns - Issue Resolution
4.10.8*	04-2017	27643H	4.2 CH 8	Examination of Returns - Report Writing
4.10.9*	08-2014	27644S	4.2 CH 9	Examination of Returns - Workpaper System and Case File Assembly
4.10.10*	03-2016	34502D	4.10.8	Examination of Returns - Standard Paragraphs and Explanation of Adjustments
4.10.13*	10-2015	35206C		Examination of Returns - Certain Technical Issues
4.10.15*	03-2015	38773C		Examination of Returns - Report Generation Software
4.10.16*	03-2016	37578T	4.4.28	Examination of Returns - Examination Operational Automation Database (EOAD)
4.10.20*	05-2017	38775Y	4000	Examination of Returns - Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
4.10.21*	07-2008	51337G		Examination of Returns - U.S. Withholding Agent Examinations - Form 1042
4.10.26*	08-2012	48619J		Examination of Returns - Net Rate Netting Procedures for LB&I Cases
4.10.27*	12-2013	54356R		Examination of Returns - Identity Theft Case Processing for Field Examiners

4.11 Examining Officers Guide (EOG)

4.11.5*	11-2004	36009R		Examining Officers Guide (EOG) - Allocation of Income and Deductions - IRC Section 482
4.11.6*	02-2017	36013Z		Examining Officers Guide (EOG) - Changes in Accounting Methods
4.11.7*	12-2004	36014K		Examining Officers Guide - Corporate Liquidations/Dissolutions
4.11.11*	02-2014	36099H		Examining Officer's Guide (EOG) - Net Operating Loss Cases
4.11.29*	08-2017	36395S		Examining Officers Guidance (EOG) - Transfer of Returns Open for Examination
4.11.51*	09-2016	36482Q		Examining Officers Guide (EOG) - Return Preparer Program
4.11.52*	11-2004	36501M		Examining Officers Guide - Transferee Liability Cases
4.11.55*	04-2010	36505E		Examining Officers Guide (EOG) - Power of Attorney Rights and Responsibilities

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4.11.57*	05-2017	36507A		Examining Officers Guide (EOG) - Third Party Contacts
4.12 Nonfiled Returns				
4.12.1*	10-2010	27548J	4.3.14 CH 1	Nonfiled Returns - Nonfiled Returns
4.13 Audit Reconsideration				
4.13.1*	12-2015	31048S	4.3.6 CH 1	Audit Reconsideration - Introduction
4.13.2*	12-2015	31049D	104.12 CH 2	Audit Reconsideration - Contact Employees
4.13.3*	12-2015	31050E	104.12 CH 3	Audit Reconsideration - Central Reconsideration Unit
4.13.4*	10-2006	31051P	104.12 CH 4	Audit Reconsideration - Area Office Examination
4.13.5*	12-2015	31052A	4.13.8	Audit Reconsideration - Exam SFR Reconsideration
4.13.6*	12-2015	31054W	104.12 CH 6	Audit Reconsideration - Appeals
4.13.7*	12-2015	31055H	104.12 CH 7	Audit Reconsideration - Exhibits
4.15 Jeopardy/Termination Assessments				
4.15.1*	05-2014	28044W	4.3.9 CH. 1	Jeopardy/Termination Assessments Handbook - Jeopardy and Terminations
4.15.2*	06-2014	28045H	4.3.9 CH. 2	Jeopardy/Termination Assessments Handbook - Examination Procedures
4.15.3*	09-2011	28046S	4.3.9 CH. 3	Jeopardy/Termination Assessments - Assessment Procedures (Centralized Case Processing)
4.15.4*	01-2012	28047D	4.3.9 CH. 4	Jeopardy/Termination Assessments Handbook - Administrative and Judicial Review
4.15.5*	10-2014	28049Z	4.3.9 CH. 5	Jeopardy/Termination Assessments Handbook - Post-Assessment Procedures
4.15.7*	01-2012	28051L	4872	Jeopardy/Termination Assessments Handbook - Planning and Special Programs Procedures
4.16 Special Enforcement Program (SEP)				
4.16.1*	06-2017	34426M		Special Enforcement Program (SEP) - SEP Responsibilities and Case Development
4.17 Compliance Initiative Projects				
4.17.1*	04-2017	34366V		Compliance Initiative Projects - Overview of Compliance Initiative Projects
4.17.2*	04-2017	34367G		Compliance Initiative Projects - Responsibilities
4.17.3*	05-2017	34368R		Compliance Initiative Projects - Requirements
4.17.4*	05-2017	34369C		Compliance Initiative Projects - Procedures
4.18 Exam Offer-In-Compromise				
4.18.1*	02-2017	28827T	4.3.21 CH 1	Exam Offer-In-Compromise - Offers in Compromise Received in Exam
4.18.2*	02-2017	28828E	4.3.21 CH 2	Exam Offer-In-Compromise - Doubt as to Liability Offers
4.18.3*	02-2017	28829P	4.3.21 CH 3	Exam Offer-In-Compromise - Effective Tax Administration Offers
4.18.5*	02-2017	28831B	4.3.21 CH 5	Exam Offer-In-Compromise - Review, Closing and Reporting Requirements
4.18.6*	02-2017	28832M	4.3.21 CH 6	Exam Offer-In-Compromise - Case Processing and Controls

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4.18.7*	02-2017	28833X	4.3.21 CH. 7	Exam Offer-In-Compromise - Special Case Processing

4.19 Liability Determination

4.19.2*	08-2017	36856Y	LEM 4.19.2	Liability Determination - IMF Automated Underreporter (AUR) Control
4.19.3*	08-2017	36857J	LEM 4.19.3	Liability Determination - IMF Automated Underreporter Program
4.19.4*	03-2017	36858U	LEM 4.19.4	Liability Determination - CAWR Reconciliation Balancing
4.19.5*	09-2016	36859F	LEM 4.19.5	Liability Determination - Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	08-2017	34131C	21.2.5	Liability Determination - SSA Correspondence and Minister and Religious Waiver Programs
4.19.7*	09-2016	36334F	Training 3570-105	Liability Determination - IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8*	04-2014	40897H		Liability Determination - CAP (CAWR Automated Program) Technical System Procedures
4.19.9*	12-2013	50704F		Liability Determination - FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2016	48148H	4.19.1	Liability Determination - Examination General Overview
4.19.11*	06-2016	48149S	LEM 4.19.1	Liability Determination - Examination Classification of Work
4.19.12*	12-2011	48150T	4.19.1	Liability Determination - Centralized Files and Scheduling
4.19.13*	12-2016	48151E	4.19.24	Liability Determination - General Case Development and Resolution
4.19.14*	12-2016	48152P	LEM 4.19.1	Liability Determination - EITC/Revenue Protection Strategy
4.19.15*	11-2016	48153A	LEM 4.19.1	Liability Determination - Discretionary Programs
4.19.16*	11-2011	48155W	4.19.1	Liability Determination - Claims
4.19.17*	10-2016	48156H	4.19.1	Liability Determination - Non-Filer Program
4.19.18*	12-2016	48157S	4.19.1	Liability Determination - Quality Review Program
4.19.19*	11-2016	48158D	4.19.1	Liability Determination - Campus Examination Telephone Contacts
4.19.20*	11-2016	48160P	LEM 4.19.1	Liability Determination - Automated Correspondence Exam (ACE) Processing Overview
4.19.21*	11-2016	48161A	4.19.1	Liability Determination - Clerical
4.19.22*	03-2017	50661Z		Liability Determination - CAWR Control
4.19.23*	09-2016	50662K		Liability Determination - FUTA Control
4.19.25	08-2017	59919S		Liability Determination - Information Return Penalty (IRP) Procedures

4.20 Examination Collectibility

4.20.1*	02-2013	29628M	4.3.2 CH 1	Examination Collectibility - General Collectibility Procedures
4.20.2*	03-2013	29632U	4.3.2 CH 2	Examination Collectibility - Scope Consideration
4.20.3*	12-2010	29633F	4.3.2 CH 3	Examination Collectibility - Soliciting Payment
4.20.4*	02-2013	29634Q	4.3.2 CH 4	Examination Collectibility - Installment Agreements

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4.21 Electronic Filing Program

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

4.22.1*	10-2008	33006G		National Research Program (NRP) - National Research Program Overview
4.22.2*	10-2008	33007R		National Research Program (NRP) - NRP Case Building
4.22.3*	12-2011	33008C	LEM 4.22.3	National Research Program (NRP) - Classification of NRP Returns
4.22.4*	01-2013	33009N	LEM 4.22.4	National Research Program (NRP) - Examination of NRP Cases - Area Office
4.22.5*	10-2014	33011Z		National Research Program (NRP) - Campus Compliance Operations Site
4.22.6*	01-2013	48403X		National Research Program (NRP) - Area Office Examination of Individual Returns
4.22.7*	02-2007	48405T		National Research Program (NRP) - Area Office Examination of S Corporation Returns
4.22.8*	01-2014	50358Z		National Research Program (NRP) - NRP EITC Component of the Individual Reporting Compliance Study
4.22.9*	11-2011	51330H	LEM 4.22.9	National Research Program (NRP) - International Form 1040 NRP Study
4.22.10*	10-2012	47344H		National Research Program (NRP) - Employment Tax Study - NRP Examination Guidelines
4.22.11*	05-2012	59122H		National Research Program (NRP) Area Office - SB/SE Examination of NRP C Corporation Returns
4.22.12*	07-2012	59724J		NATIONAL RESEARCH PROGRAM (NRP) - LB&I Examination of NRP C Corporation Returns.
4.22.13*	01-2014	59601J		National Research Program (NRP) - Fuel Excise Tax Study - NRP Examination Guidelines

4.23 Employment Tax

4.23.1*	09-2016	35221R	104.6 CH. 1	Employment Tax - Introduction
4.23.2*	12-2016	35222C	104.6 CH. 2	Employment Tax - Employment Tax Examination Objectives
4.23.3*	08-2016	35223N	104.6 CH. 3	Employment Tax - Classification, Selection and General Procedures for Employment Tax Cases
4.23.4*	03-2017	35224Y	104.6 CH. 4	Employment Tax - Workpapers - Employment Tax Examinations
4.23.5*	05-2015	35225J	LEM 4.23.5	Employment Tax - Technical Guidelines for Employment Tax Issues
4.23.6*	04-2014	35226U	104.6 CH. 6	Employment Tax - Classification Settlement Program (CSP)
4.23.7*	01-2014	35227F	104.6 CH. 7	Employment Tax - Employment Tax on Tip Income
4.23.8*	10-2015	35228Q	104.6 CH. 8	Employment Tax - Determining Employment Tax Liability
4.23.9*	03-2017	35229B	104.6 CH. 9	Employment Tax - Employment Tax Penalty and Fraud Procedures
4.23.10*	09-2015	35231N	104.6 CH. 10	Employment Tax - Report Writing Guide for Employment Tax Examinations
4.23.11*	02-2017	35232Y	104.6 CH. 11	Employment Tax - Prompt Action in Deficiency and Overassessment Cases

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4.23.12*	09-2016	35233J	104.6 CH. 12	Employment Tax - Delinquent Return Procedures
4.23.13*	01-2016	35234U	104.6 CH. 13	Employment Tax - Adjusted Returns, Abatements and Claims
4.23.14*	08-2017	35235F	104.6 CH. 14	Employment Tax - Statute Control and Extension
4.23.15*	02-2017	35236Q	104.6 CH. 15	Employment Tax - Technical Advice From the Office of Chief Counsel
4.23.17*	03-2017	52847R		Employment Tax - Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18*	02-2017	59702V		Employment Tax - Coordinating Worker Classification Determinations Between SS-8 Program and Exam
4.23.19*	03-2014	66111S		Employment Tax - Employment Tax Case Assignment and Grading Criteria
4.23.20*	02-2017	66486W		Employment Tax - Voluntary Classification Settlement Program (VCSP) Procedures
4.23.21*	09-2016	66694Y		Employment Tax - Tax Compliance Officer Employment Tax Procedures

4.24 Excise Tax

4.24.1*	05-2017	28302T	4.3.3 CH. 1	Excise Tax - Introduction to Excise Taxes
4.24.2*	08-2012	28303E	4.3.3 CH. 2	Excise Tax - Form 637 Excise Tax Registrations
4.24.4*	09-2013	28305A	4.3.3 CH. 4	Excise Tax - Excise Fuel Taxes Workload, Policies and Procedures
4.24.5*	08-2016	28306L	4.3.3 CH. 5	Excise Tax - Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.6*	08-2014	28307W	4.24.12	Excise Tax - Excise Tax Examiner Responsibilities
4.24.7*	06-2017	28308H	4.3.3 CH. 7	Excise Tax - Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8*	08-2014	28309S	4.24.11	Excise Tax - Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	08-2016	28310T	4.3.3 CH. 9	Excise Tax - Excise Tax Penalties and Excise Return Preparer Penalties Guidance
4.24.10*	05-2017	35213R	4.24.11	Excise Tax - Appeals Referral Procedures
4.24.13*	11-2015	38334Z		Excise Tax - Overview of Excise Fuel Compliance Program
4.24.14*	02-2016	54956X		Excise Tax - Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	10-2014	57469Z	4.24.13	Excise Tax - Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16*	12-2016	58891R	4.24.13	Excise Tax - Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17*	12-2016	58892C	4.24.9	Excise Tax - Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18*	04-2014	59137G	4.24.3	Excise Tax - Excise Operations Support
4.24.20*	05-2017	67929Q	4.24.10	Excise Tax - Excise Tax Report Writing Guide
4.24.21*	05-2017	67932N	4.24.10	Excise Tax - Case Closings

4.25 Estate and Gift Tax

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4.25.1*	07-2016	35011T	4.3.8 CH 5	Estate and Gift Tax - Estate and Gift Tax Examinations
4.25.2*	09-2009	34469D	LEM 4.25.2	Estate and Gift Tax - Campus Procedures for Estate Tax
4.25.3*	08-2015	58876C		Estate and Gift Tax - Planning, Classification, and Selection
4.25.4*	07-2016	58877N		Estate and Gift Tax - International Estate and Gift Tax Examinations
4.25.5*	07-2016	58878Y		Estate and Gift Tax - Technical Guidelines for Estate and Gift Tax Issues
4.25.6*	08-2015	58879J		Estate and Gift Tax - Report Writing Guide for Estate and Gift Tax Examinations
4.25.7*	07-2016	58880K	4.25.1	Estate and Gift Tax - Estate and Gift Tax Penalty and Fraud Procedures
4.25.8*	07-2016	58881V		Estate and Gift Tax - Delinquent Returns and SFR Procedures
4.25.9*	08-2015	58882G		Estate and Gift Tax - Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10*	07-2016	58883R		Estate and Gift Tax - Case Closing Procedures
4.25.11*	07-2016	58884C		Estate and Gift Tax - Special Examination Procedures
4.25.12*	07-2016	58885N	4.25.1	Estate and Gift Tax - Valuation Assistance
4.25.13*	08-2015	58886Y		Estate and Gift Tax - Appeals, Mediation, and Settlement Procedures
4.25.14*	07-2016	58887J		Estate and Gift Tax - Miscellaneous Procedures

4.26 Bank Secrecy Act

4.26.1*	01-2016	27699B	4.3.4 CH. 1	Bank Secrecy Act - Introduction
4.26.2*	05-2014	27701C	4.3.4 CH 2	Bank Secrecy Act - Program Structure
4.26.3*	09-2016	27702N	4.3.4 CH 3	Bank Secrecy Act - Examination Case Selection (ECS)
4.26.4*	01-2016	35434W		Bank Secrecy Act - FinCEN Query (FCQ)
4.26.5*	10-2012	27703Y	4.3.4 CH 5	Bank Secrecy Act - Bank Secrecy Act History and Law
4.26.6*	11-2006	27704J	4.3.4 CH 6	Bank Secrecy Act - Bank Secrecy Act Examiner Responsibilities
4.26.7*	06-2012	27706F	4.3.4 CH 7	Bank Secrecy Act - Bank Secrecy Act Penalties
4.26.8*	06-2006	27707Q	4.3.4 CH 8	Bank Secrecy Act - Bank Secrecy Act Special Procedures
4.26.9*	06-2006	35436S	Doc. 7785	Bank Secrecy Act - Examination Techniques for Bank Secrecy Act Industries
4.26.10*	07-2012	27708B	4.3.4 CH 10	Bank Secrecy Act - Form 8300 History and Law
4.26.11*	11-2006	27709M	4.3.4 CH 11	Bank Secrecy Act - BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12*	06-2006	35437D		Bank Secrecy Act - Examination Techniques for Form 8300 Industries
4.26.13*	01-2016	35439Z		Bank Secrecy Act - Structuring
4.26.14*	07-2012	27711Y	4.24.13	Bank Secrecy Act - Disclosure
4.26.15*	11-2015	35442W		Bank Secrecy Act - General Program

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4.26.16*	11-2015	39110X		Bank Secrecy Act - Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17*	05-2008	48401B		Bank Secrecy Act - Report of Foreign Bank and Financial Accounts (FBAR) Procedures
4.26.18*	02-2013	50149M		Bank Secrecy Act - Embedded Quality
4.27 Bankruptcy				
4.27.1*	08-2009	27750X	4.3.10 CH 1	Bankruptcy - Bankruptcy Petitions
4.27.2*	02-2017	27751I	4.3.10 CH 2	Bankruptcy - Examiner Responsibilities
4.27.3*	08-2009	27752T	4.3.10 CH 3	Bankruptcy - Review and Processing Procedures
4.27.4*	08-2009	27753E	4.3.10 CH 4	Bankruptcy - Statute of Limitations Considerations
4.27.5*	12-2010	27754P	4.3.10 CH 5	Bankruptcy - Miscellaneous Provisions
4.28 Examination Specialization				
4.28.1*	03-2008	27547Y	4.3.7 CH 1	Examination Specialization - Examination Specialization (ES) Program and Procedures
4.29 Partnership Control System (PCS)				
4.29.1*	09-2008	36921I	121.4 CH 1	Partnership Control System (PCS) - Overview of the PCS
4.29.2*	09-2008	36922T	121.4 CH. 2	Partnership Control System (PCS) - Maintaining the PCS Database
4.29.3*	09-2008	36923E	121.4 CH 3	Partnership Control System (PCS) - PCS Database Elements
4.29.4*	09-2008	36924P	121.4 CH 4	Partnership Control System (PCS) - PCS Reports
4.29.5*	09-2008	36925A	121.4 CH 5	Partnership Control System (PCS) - PCS TEFRA/NonTEFRA Notices and Cover Letters
4.30 LB&I General Procedures				
4.30.1*	01-2002	32528P		LB&I General Procedures - Pre-Filing Agreement Program
4.30.3*	10-2010	32504F		LB&I General Procedures - Overseas Posts
4.31 Pass-Through Entity Handbook				
4.31.1*	03-2017	36873J	4.4.31	Pass-Through Entity Handbook - Introduction
4.31.2*	04-2017	36874U	121.5 CH 2	Pass-Through Entity Handbook - TEFRA Examinations - Field Office Procedures
4.31.3*	04-2017	36879X	4.4.31	Pass-Through Entity Handbook - TEFRA Examinations - CTF Procedures
4.31.4*	04-2017	35419H	4.31.3	Pass-Through Entity Handbook - Administrative Adjustment Request (AAR)
4.31.5*	04-2017	35421T	4.31.3	Pass-Through Entity Handbook - NonTEFRA Examinations - Field Office Procedures
4.31.6*	04-2017	35422E	4.31.3	Pass-Through Entity Handbook - Non-TEFRA Examinations-CTF Procedures
4.31.7*	04-2017	50160J		Pass-Through Entity Handbook - TEFRA Bankruptcy
4.31.8*	04-2017	66796V		Pass-Through Entity Handbook - TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures
4.32 Abusive Transactions				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.32.1*	06-2014	38329G		Abusive Transactions - Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2*	06-2012	38330H	4.35.2	Abusive Transactions - The Abusive Transactions (AT) Process
4.32.3*	06-2012	38331S		Abusive Transactions - Coordination and Roles of Cross Functional Units
4.32.4*	02-2016	38332D		Abusive Transactions - 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 Procedures - Joint Committee Process Overview
4.36.2*	09-2015	32891R	4.3.5 CH 1	Joint Committee Procedures - Identification of Joint Committee Cases
4.36.3*	09-2015	32892C	4.3.5 CH 7	Joint Committee Procedures - Examination Team Responsibilities
4.36.4*	09-2015	32893N	4.3.5 CH 7	Joint Committee Procedures - Joint Committee Review Team Procedures
4.36.5*	09-2015	32894Y	4.3.5 CH 6	Joint Committee Procedures - Reports

4.37 Financial Products and Transactions

4.37.1*	10-2010	27674G	104.7 CH 6	Financial Products and Transactions Handbook - Financial Products Specialty
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4.40 Technical Advisor Program

4.40.4*	05-2006	27633L	4.4 CH 5	Technical Advisor Program - Petroleum Industry Program
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4.41 Oil and Gas Industry

4.41.1*	12-2013	35071V	4.4.1 CH 8	Oil and Gas Industry - Oil and Gas Handbook
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4.42 Insurance Industry

4.42.1*	05-2002	27667R	4.4.2 CH 1	Insurance Industry Handbook - Introduction
4.42.2*	05-2002	27668C	4.4.2 CH 2	Insurance Industry Handbook - Life Insurance Companies
4.42.3*	05-2002	27669N	4.4.2 CH 3	Insurance Industry handbook - Examination Methods and Techniques
4.42.4*	05-2002	27671Z	4.4.2 CH 4	Insurance Industry Handbook - Audit Techniques for Specific Areas/Potential Adjustments
4.42.5*	05-2002	27672K	4.4.2 CH 5	Insurance Industry handbook - Miscellaneous
4.42.6*	05-2002	27673V	4.4.2 CH 6	Insurance Industry Handbook - Glossary

4.43 Retail Industry

4.43.1*	07-2009	27595I	4.4.3 CH 6	Retail Industry Handbook - Retail Industry
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4.44 Subchapter T Cooperatives

4.44.1*	01-2002	36078E	7.8.2 CH 45	Subchapter T Cooperatives Technical Handbook - IRC Section 521 Exempt Farmers' Cooperatives
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4.46 LB&I Examination Process

4.46.1*	03-2016	38191S	4.46.1	LB&I Examination Process - General Information and Definitions
4.46.2*	07-2011	38192D	4.45.4	LB&I Examination Process - Administrative Matters and Annual Compliance Plan

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4.46.3*	03-2016	38194Z	4.45.16	LB&I Examination Process - Planning The Examination
4.46.4*	03-2016	38195K	4.45.4	LB&I Examination Process - Executing the Examinationn
4.46.5*	03-2016	38196V	4.46.7	LB&I Examination Process - Issue Development, Proposal and Resolution
4.46.6*	04-2014	38197G		LB&I Examination Process - Workpapers and Reports Resources
4.46.10*	07-2016	38201D	PENDING	LB&I Examination Process - Outside Expert Program

4.47 Computer Audit Specialist

4.47.1*	08-2002	27549U	4.3.13 CH 1	Computer Audit Specialist - Computer Audit Specialist Program (CAS)
4.47.2*	08-2002	27550V	4.3.13 CH 2	Computer Audit Specialist - CAS Technical and Procedural Information
4.47.3*	07-2011	34154B		Computer Audit Specialist - Statistical Sampling Auditing Techniques

4.48 Engineering Specialty

4.48.1*	05-2006	28459Z	4.3.16 CH 1	Engineering Specialty - Overview of Engineering Program
4.48.2*	10-2012	31715E	4200	Engineering Specialty - Valuation Assistance for Cases Involving Works of Art
4.48.3*	07-2006	39439N		Engineering Specialty - Tangible Personal Property Valuation Guidelines
4.48.4*	07-2006	39441Z		Engineering Specialty - Business Valuation Guidelines
4.48.5*	07-2006	39442K		Engineering Specialty - Intangible Property Valuation Guidelines
4.48.6*	07-2006	39443V		Engineering Specialty - Real Property Valuation Guidelines

4.49 Economist Program

4.49.1*	11-2006	35060O	4.3.17 CH 1	Economist Program - Overview - Economist Program
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4.51 LB&I Case Management

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

4.52 Global High Wealth Industry

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

4.60.1*	09-2014	35009H	4.3.1.1 CH 9	International Procedures Handbook - Exchange of Information
4.60.2*	01-2002	35007L	4.3.1.1 CH 7	International Procedures - Mutual Agreement Procedures and Report Guidelines
4.60.3*	01-2002	35008W	4.3.1.1 CH 8	International Procedures - Tax Treaty Related Matters

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4.60.4*	02-2015	35001X	4.3.1.1 CH 1	International Procedures - LB&I International Programs
4.60.5*	09-2004	35002I	4.3.1.1 CH 2	International Procedures - Classification of International-Feature Returns
4.60.6*	12-2015	35003T	4.3.1.1 CH 3	International Procedures - International Referral Criteria and Procedures
4.60.7*	12-2015	35004E	4.3.1.1 CH 4	International Procedures - Guidelines for Evaluating International Referrals
4.60.8*	06-2014	35005P	4.3.1.1 CH 5	International Procedures - International Examination and Processing Procedures
4.60.9*	09-2015	35006A	4.3.1.1 CH 6	International Procedures - International Examiner's Report

4.61 International Program Audit Guidelines

4.61.1*	05-2006	27726X	4.3.1.2 CH 1	International Audit Guidelines Handbook - Overview of Guidelines
4.61.2*	05-2006	27727I	4.3.1.2 CH 2	International Audit Guidelines - Foreign Based Books and Records
4.61.3*	05-2006	27728T	4.3.1.2 CH. 3	International Audit Guidelines - Development of IRC 482 Cases
4.61.4*	05-2006	27729E	4.3.1.2 CH. 4	International Audit Guidelines - Information Gathering
4.61.5*	05-2006	27731Q	4.3.1.2 CH. 7	International Audit Guidelines - Entity Classification
4.61.6*	05-2006	27732B	4.3.1.2 CH 9	International Audit Guidelines - Boycotts
4.61.7*	05-2006	27733M	4.3.1.2 CH 13	International Audit Guidelines - Controlled Foreign Corporations
4.61.8*	05-2013	27734X	4.3.1.2 CH 15	International Program Audit Guidelines - ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9*	05-2006	27736T	4.3.1.2 CH 16	International Audit Guidelines Handbook - Possession Corporations
4.61.10*	05-2006	27737E	4.3.1.2 CH 18	International Audit Guidelines - Foreign Tax Credit
4.61.11*	05-2006	27738P	4.3.1.2 CH 19	International Audit Guidelines - Transfers of Property by and to Foreign Corporations
4.61.12*	05-2006	27739A	4.3.1.2 CH 29	International Audit Guidelines - Foreign Investment in Real Property Tax Act
4.61.13*	09-2015	50701Y		International Program Audit Guidelines - Dual Consolidated Losses

4.62 International Relations

4.62.1*	03-2014	33000S	14.1 CH 10	International Relations - International Visitors Program
4.62.3*	03-2017	33167U		International Relations - Requests for Representation Funds and Gifts for Foreign Officials

4.70 TE/GE Examinations

4.70.3*	05-2017	57907G		TE/GE Examinations - Promoter Investigations
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4.71 Employee Plans Examination of Returns

4.71.1*	05-2017	35855D	7.6.1 CH 1	Employee Plans Examination of Returns - Overview of Form 5500 Examination Procedures
4.71.2*	12-2016	33831Z		Employee Plans Examination of Returns - Overview of IDRS

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4.71.3*	06-2016	36272S	4.72.12	Employee Plans Examination of Returns - Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4*	09-2016	35909Q	7.6.4	Employee Plans Examination of Returns - Discrepancy Adjustments
4.71.5*	08-2017	35239X	LEM 4.71.5	Employee Plans Examination of Returns - Form 5330 Examinations
4.71.6*	05-2017	37345W	7.6.1 CH 5	Employee Plans Examination of Returns - Employee Plans Referrals
4.71.7*	12-2016	33832K	7.6.3	Employee Plans Examination of Returns - Survey Returns
4.71.8*	05-2017	33833V		Employee Plans Examination of Returns - EP Claims
4.71.9*	06-2016	33834G		Employee Plans Examination of Returns - Statute Control Procedures
4.71.10*	09-2016	33837N	4.72.20	Employee Plans Examination of Returns - Form 990-T Processing
4.71.11*	12-2016	35915U	7.6.5	Employee Plans Examination of Returns - Office Correspondence Examination Program (OCEP)
4.71.12*	08-2016	33838Y	7.6.6	Employee Plans Examination of Returns - Case File Assembly Guidelines
4.71.13*	08-2016	33840K		Employee Plans Examination of Returns - Technical Assistance and Technical Advice Requests
4.71.14*	07-2016	35241J	7.6.6	Employee Plans Examination of Returns - EP Mandatory Review
4.71.15*	04-2017	35242U		Employee Plans Examination of Returns - EP Special Review
4.71.16*	07-2016	55224Q		Employee Plans Examination of Returns - Employee Plans Team Audit (EPTA) Program
4.71.17*	05-2017	57900H		Employee Plans Examination of Returns - Non-Return Unit Examinations
4.71.18*	05-2017	57901S		Employee Plans Examination of Returns - EP Penalties
4.71.19*	08-2017	57902D		Employee Plans Examination of Returns - Fast Track Settlement Procedures
4.71.20*	12-2016	58195C		Employee Plans Examination of Returns - Employee Plans Large Case Support Examination Procedures
4.71.21*	05-2017	61727K		Employee Plans Examination of Returns - Examination Procedures for Plans in U.S. Territories
4.71.22*	01-2017	61728V		EMPLOYEE PLANS EXAMINATION OF RETURNS - Employee Plans Compliance Unit (EPCU)
4.71.23*	08-2017	61730H		Employee Plans Examination of Returns - Bankruptcy Procedures
4.71.24*	07-2016	61731S		Employee Plans Examination of Returns - Whistleblower Procedures
4.71.25*	02-2016	65117W	25.1.9	Employee Plans Examination of Returns - EP Exam Fraud Procedures
4.71.26*	03-2016	67325S		Employee Plans Examination of Returns - Case Selection Criteria
4.71.27*	12-2016	68748F		Employee Plans Examination of Returns - Form 5329 Examination Procedures

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4.72 Employee Plans Technical Guidelines				
4.72.2*	09-2016	35951M	7.7.1 CH 2	Employee Plans Technical Guidelines - Cash or Deferred Arrangements
4.72.3*	09-2016	35952X	7.7.1 CH 3	Employee Plans Technical Guidelines - Employee Contributions and Matching Contributions
4.72.4*	05-2017	35953I	7.7.1 CH 4	Employee Plans Technical Guidance - Employee Stock Ownership Plans (ESOPs)
4.72.5*	09-2016	35954T	7.7.1 CH 5	Employee Plans Technical Guidance - Top-Heavy Plans
4.72.6*	08-2016	35955E	7.7.1 CH 6	Employee Plans Technical Guidelines - IRC 415(b)
4.72.7*	05-2017	35956P	7.7.1 CH 7	Employee Plans Technical Guidance - Examination Guidelines for IRC 415(c)
4.72.8*	08-2016	35957A	7.7.1 CH 8	Employee Plans Technical Guidance - Valuation of Assets in Defined Contribution Plans
4.72.9*	02-2015	35958L	7.7.1 CH 9	Employee Plans Technical Guidance - Qualified Joint & Survivor Annuity Requirements
4.72.10*	09-2016	35959W	7.7.1 CH 10	Employee Plans Technical Guidelines - Single-Sum Distributions
4.72.11*	12-2015	35960X	7.7.1 CH 11	Employee Plans Technical Guidance - Prohibited Transactions
4.72.13*	08-2017	27872M	7.7.1 CH 13	Employee Plans Technical Guidance - IRC 403(b) Plans
4.72.14*	06-2016	32023H		Employee Plans Examination Guidelines - Multiemployer Plan Examination Guidelines
4.72.15*	09-2015	33534D	7(10)5(10)	Employee Plans Technical Guidance - IRC 404 Examination Guidelines
4.72.16*	09-2016	33536Z	PENDING	Employee Plans Technical Guidelines - IRC 430 Examination Guidelines
4.72.17*	08-2017	32409H		Employee Plans Technical Guidelines - Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18*	04-2016	35924F	7.6.1 CH. 4	Employee Plans Technical Guidelines - Nonbank Trustee Investigation Procedures
4.72.19*	08-2017	55470G		Employee Plans Technical Guidance - IRC 457 Examination Guidelines
4.75 Exempt Organizations Examination Procedures				
4.75.4*	09-2016	33208E	7900	Exempt Organizations Examination Procedures - Case Selection and Delivery
4.75.5*	08-2016	33209P	7900	Exempt Organizations Examination Procedures - Information Items
4.75.7*	06-2017	35904N	7.5.3	Exempt Organizations Examination Procedures - EO Case Assignment Guide
4.75.8	07-2017	51899J		Exempt Organizations Examination Procedures - Compliance Strategies and Critical Initiatives
4.75.9*	08-2016	33263D	PENDING	Exempt Organizations Examination Procedures - Exempt Organizations Compliance Area (EOCA)
4.75.10*	08-2017	33212M	7.6.2	Exempt Organizations Examination Procedures - Exempt Organization Pre-Audit Procedures
4.75.11*	01-2017	33213X	7.6.2	Exempt Organizations Examination Procedures - On-Site Audit Guidelines
4.75.12*	03-2017	33215T	7.6.3 CH 2	Exempt Organizations Examination Procedures - Required Filing Checks and Package Audit Procedures

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4.75.13*	04-2017	33216E	7.6.2	Exempt Organizations Examination Procedures - Issue Development and Conclusion
4.75.15*	03-2014	33218A	7.6.3	Exempt Organizations Examination Procedures - Closing Letters and Audit Reports
4.75.16*	02-2013	33220M	7.6.2	Exempt Organizations Examination Procedures - Case Closing Procedures
4.75.17*	06-2017	33221X	4.75.19	Exempt Organizations Examination Procedures - Mandatory Review
4.75.18*	06-2017	33223T	7.6.6	Exempt Organizations Examination Procedures - Special Review
4.75.20*	10-2014	33225P	4.72.1	Exempt Organizations Examination Procedures - Final Case Processing
4.75.21*	03-2017	33226A	4.75.23	Exempt Organizations Examination Procedures - EO Special Examination Procedures
4.75.22*	08-2017	33228W	7.6.2 CH 6	Exempt Organizations Examination Procedures - EO Delinquent, Amended, and Substitute for Return Procedures
4.75.24*	07-2017	27552R	7.9.3	Exempt Organizations Examination Procedures - Organizations Covered by a Group Ruling
4.75.25*	05-2017	33232E	7.9 CH. 3	Exempt Organizations Examination Procedures - Exempt Organizations Examinations Closing Agreements
4.75.26*	01-2017	33233P		Exempt Organizations Examination Procedures - Tax Exempt Quality Measurement System (TEQMS)
4.75.27*	08-2016	33236W	7.6.5	Exempt Organizations Examination Procedures - Office/Correspondence Examination Program (OCEP)
4.75.28*	06-2017	33237H	7.6.4	Exempt Organizations Examination Procedures - Discrepancy Adjustments
4.75.31*	02-2012	54706P		Exempt Organizations Examination Procedures - Conversion of Returns
4.75.32*	01-2017	33238S	7(11)00	Exempt Organizations Examination Procedures - Declaratory Judgment Cases and the Administrative Record
4.75.34*	02-2017	48088Q	7(10)26	Exempt Organizations Examination Procedures - Procedures for Disposition of IRC 501(p) Cases
4.75.35*	08-2016	49383A	4.75.21	Exempt Organizations Examination Procedures - Fraud and Abusive Transaction Procedures
4.75.36*	06-2017	54705E		Exempt Organizations Examination Procedures - Procedures for Processing Technical Advice Cases
4.75.37*	05-2017	55996R	4.75.15	Exempt Organizations Examination Procedures - Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2017	67328Z		Exempt Organizations Examination Procedures - Small Employer Health Care Tax Credit Under Section 45R

4.76 Exempt Organizations Examination Guidelines

4.76.1*	11-2014	35990L	7.8.1 CH 2	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2*	11-2014	27781W	7.8.1 CH. 3	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3*	06-2010	33239D	7.8.1 CH.3	Exempt Organizations Examination Guidelines - Public Charities

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4.76.4*	10-2014	33241P	7.6.2	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5*	04-2015	33242A	7(10)00	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6*	10-2014	33244W	7.8.1 CH 3	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7*	08-2010	33247D	7(10)00	Exempt Organizations Examination Guidelines - Church Tax Inquiries and Examinations - IRC 7611
4.76.8*	07-2003	33249Z	7.8.1 CH 5	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9*	04-2003	33252W		Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11*	01-2015	33253H		Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
4.76.12*	04-2003	33254S	7.8.1 CH 3	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13*	03-2003	35991W	7.8.1 CH. 4	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14*	09-2010	35965A	7.8.1 CH 5	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15*	03-2003	35992H	7.8.1 CH. 6	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16*	04-2003	35930J	7.8.1 CH. 7	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17*	03-2003	35928X	7.8.1 CH 10	Exempt Organizations Examination Guidelines - Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)
4.76.18*	11-2002	35966L	7.8.1 CH. 9	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19*	01-2003	35995O	7.8.1 CH. 11	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20*	12-2006	31453P	7.8.1 CH. 12	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21*	08-2006	35987O	7.8.1 CH. 13	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22*	04-2003	35865Z	7.8.1 CH. 14	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23*	04-2011	35974L	7.8.1 CH. 15	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24*	01-2015	35967W	7.8.1 CH. 16	Exempt Organizations Examination Guidelines - Corporations Organized to Finance Crop Operations IRC 501(c)(16)
4.76.25*	02-2015	35968H	7.8.1 CH. 17	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26*	09-2014	35994D	7.8.1 CH. 26	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27*	02-2015	35933Q	7.8.1 CH. 27	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)

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4.76.28*	05-2010	35937I	7.8.1 CH. 28	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29*	06-2010	33259V		Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30*	01-2015	33262S		Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31*	08-2008	27782H	7.8.1 CH 27	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50*	09-2010	35822I	7(10)69	Exempt Organizations Examination Guidelines - Examinations of Organizations Conducting Gaming Activities
4.76.51*	12-2013	33266K		Exempt Organizations Examination Guidelines - Fund-raising Activities

4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

4.81.1*	08-2017	35428S	7.6.2 CH 5	Tax Exempt Bonds (TEB) Examination Program and Procedures - Tax Exempt Bonds Examination Process Overview
4.81.2*	04-2016	52554D	4.81.1	Tax Exempt Bonds (TEB) Examination Program and Procedures - Examination Selection
4.81.3*	01-2016	51854W		Tax Exempt Bonds (TEB) - Questionnaire Compliance Check Projects
4.81.4*	01-2016	55320Z	4.81.6	TTax Exempt Bonds (TEB) Examination Program and Procedures - Examination Planning
4.81.5*	01-2016	51852A	4.82.1	Tax Exempt Bonds (TEB) Examination Program and Procedures - Conducting the Examination
4.81.6*	01-2016	54530N		Tax Exempt Bonds (TEB) Examination Program and Procedures - Closing Agreements
4.81.7*	11-2008	51851P	4.81.1	Tax Exempt Bonds (TEB) - Bondholder Referrals
4.81.9*	09-2016	68186N		Tax Exempt Bonds (TEB) Examination Program and Procedures - Technical Advice Requests
4.81.10*	08-2017	51850E		Tax Exempt Bonds (TEB) Examination Program and Procedures - Quality Review
4.81.11*	02-2017	51849D		Tax Exempt Bonds (TEB) Examination Program and Procedures - Tax Exempt Bonds Referral Program
4.81.12*	10-2015	55322V		Tax Exempt Bonds (TEB) - Compliance Review of Form 8038-CP
4.81.14*	01-2016	68190V		Tax Exempt Bonds (TEB) Examination Program and Procedures - Unagreed Issues

4.82 Tax Exempt Bonds Examination Guidelines

4.82.2*	12-2015	68189U		Tax Exempt Bond Examination Guidelines - Arbitrage Payment Refund Claim Procedures
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4.86 Indian Tribal Governments (ITG) Procedures

4.86.1*	12-2016	34422U		INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES - Indian Tribal Governments Administration and Policy
4.86.2*	08-2016	67780V	4.87.1	Indian Tribal Governments (ITG) Procedures - Classification, Case Selection and Referral Procedures
4.86.3*	06-2015	67781G	4.87.1	Indian Tribal Governments (ITG) Procedures - Compliance Checks

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4.86.5*	09-2015	67969A		Indian Tribal Governments (ITG) Procedures - Conducting Indian Tribal Government Examinations
4.86.10*	09-2015	68028G		Indian Tribal Governments (ITG) Procedures - Compliance and Program Management (CPM) Responsibilities

4.87 Indian Tribal Governments Inventory Management

4.87.1*	09-2015	34423F		Indian Tribal Governments Inventory Management - Inventory Management
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4.88 Indian Tribal Governments Examination Issues and Procedures

4.88.1*	10-2015	34424Q		Indian Tribal Governments Examination Issues and Procedures - Examination Issues Pertaining to ITG Cases
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4.90 Federal, State and Local Governments (FSLG)

4.90.1*	08-2016	33026Y		Federal, State and Local Governments (FSLG) - FSLG Mission and Policy
4.90.2*	06-2014	33028U		Federal, State and Local Governments - Customer Assistance
4.90.3*	02-2013	33029F		Federal, State, and Local Governments (FSLG) - Compliance Checks
4.90.4*	05-2017	33032C		Federal, State, and Local Governments (FSLG) - Information Return Examinations and Penalties
4.90.5*	11-2013	33033N		Federal, State, and Local Governments (FSLG) - Case Selection Procedures
4.90.6*	08-2013	33034Y		Federal, State and Local Governments (FSLG) - Referrals
4.90.7*	05-2013	33037F		Federal, State, and Local Governments (FSLG) - Claims
4.90.8*	06-2015	33039B		Federal, State, and Local Governments (FSLG) - Examination Quality Measurement Standards
4.90.9*	09-2014	33041N		Federal, State and Local Governments (FSLG) - Procedures, Workpapers and Report Writing
4.90.10*	10-2016	33042Y		Federal, State and Local Governments (FSLG) - Statute Control Procedures
4.90.11*	11-2013	33043J		Federal, State and Local Governments (FSLG) - Technical Review
4.90.12*	12-2016	33044U		Federal, State, and Local Governments (FSLG) - Case Closing Procedures
4.90.13*	06-2014	36147G		Federal, State and Local Governments (FSLG) - FSLG Large Case Examination Program
4.90.14*	07-2015	40953G		Federal, State and Local Governments (FSLG) - Counsel Contact and Technical Guidance
4.90.15*	04-2017	62638A	25.1.9	Federal, State and Local Governments (FSLG) - FSLG Fraud Procedures

4.103 Compliance Data Environment (CDE)

4.103.1*	05-2011	55116P	4.3.6	Compliance Data Environment (CDE) - CDE Application and Use
4.103.2*	05-2011	55246E	4.3.6	Compliance Data Environment (CDE) - CDE Procedures
4.103.3*	05-2011	55247P	4.3.6	Compliance Data Environment (CDE) - CDE Roles and Reports

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.119 BMF Liability Determination				
4.119.1*	08-2017	55352J		BMF Liability Determination - BMF Underreporter (BMF AUR) Control
4.119.3	08-2017	55354F		BMF Liability Determination - BMF Underreporter (BMF AUR) Manager and Coordinator Handbook
4.119.4*	09-2016	55355Q		BMF Liability Determination - 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*	02-2016	27899D	5.1 CH. 1	Field Collecting Procedures - Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	LEM 5.1.2	Field Collecting Procedures - Remittances, Form 809 and Designated Payments
5.1.3*	11-2014	27755A	5.1 CH. 3	Field Collecting Procedures - Safety, Security and Control
5.1.4*	07-2014	27786Z	5.1 CH. 4	Field Collecting Procedures - Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	03-2016	27787K	LEM 5.1.5	Field Collecting Procedures - Balancing Civil and Criminal Cases
5.1.7*	06-2016	27788V	5.1 CH. 7	Field Collecting Procedures - Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Field Collecting Procedures - Courtesy Investigations
5.1.9*	04-2016	35409L	5.1 CH. 9	Field Collecting Procedures - Collection Appeal Rights
5.1.10*	01-2017	27790H	5.1 CH. 10	Field Collecting Procedures - Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Field Collection Procedures - Delinquent Return Investigations
5.1.12*	03-2017	27992F	LEM 5.1.12	Field Collecting Procedures - Cases Requiring Special Handling
5.1.14*	03-2011	27794Z	5.1 CH. 14	General - Field Collection Techniques and Other Assignments
5.1.15*	08-2015	28316H	5.1 CH. 15	Field Collecting Procedures - Abatements, Reconsiderations, and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18	Field Collection Procedures - Locating Taxpayers and their Assets
5.1.19*	05-2016	37576X		Field Collecting Procedures - Collection Statute Expiration
5.1.20*	11-2016	50396N	LEM 5.1.20	Field Collection Procedures - Collection Inventory
5.1.21*	01-2015	50718T		General Collecting Procedures - Collecting From Limited Liability Companies
5.1.22*	10-2014	52164V	5.1.1	Field Collecting Procedures - Disclosure
5.1.23*	10-2014	52165G	5.1.1	Field Collecting Procedures - Taxpayer Representation
5.1.24*	11-2015	58417H		Field Collecting - Third-Party Payer Arrangements for Employment Taxes

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.1.25	07-2017	54431X		Field Collecting Procedures - IDRS and Data Security for Collection
5.1.28*	06-2017	61662Q	5.1.12	Field Collecting Procedures - Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Field Collecting Procedures - Petition for Remission Program
5.1.30*	10-2014	49413D		Field Collecting Procedures - Resolution-directed Approach to Casework
5.1.31*	10-2014	49810A		Field Collecting Procedures - Workload Management

5.2 Reports

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

5.3 Entity Case Management Systems

5.3.1*	08-2016	35466G	5.3 CH 1	Entity Case Management Systems - ENTITY Case Management System (ENTITY)
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5.4 Case Processing

5.4.10*	12-2013	49238W		CASE PROCESSING - GENERAL CASE PROCESSING
5.4.11*	10-2016	49239H		Case Processing - CCP Installment Agreements
5.4.12*	11-2016	49241T		Case Processing - Field Office Resource Team
5.4.13*	06-2014	49242E		Case Processing - Clerical Procedures in Centralized Case Process

5.5 Decedent Estates and Estate Taxes

5.5.1*	03-2010	35478Y	5.5.3	Decedent Estates and Estate Taxes - Decedent and Estate Tax Accounts
5.5.2*	04-2012	35479J	5.5 CH. 2	Decedent Estates and Estate Tax - Probate Proceedings
5.5.3*	03-2010	35481V	5.5 CH. 3	Decedent Estates and Estate Taxes - Working Decedent Cases
5.5.4*	12-2011	35483R	5.5.3	Decedent Estates and Estate Taxes - Proof of Claim Procedures in Decedent Cases
5.5.5*	10-2012	35485N	5.5 CH. 5	Decedent Estates and Estate Taxes - Processing Estate and Gift Tax Extensions
5.5.6*	06-2013	35486Y	5.5 CH. 6	Decedent Estates and Estate Taxes - Collection on Accounts with Special Estate Tax Elections
5.5.7*	09-2013	35487J	5.5 CH. 7	Decedent Estates and Estate Taxes - Collecting Estate and Gift Tax Accounts
5.5.8*	06-2010	35488U	5.5 CH. 8	Decedent Estates and Estate Taxes - Estate Tax Liens
5.5.9*	09-2013	61777Q		DECEDENT ESTATES AND ESTATE TAXES - Administrative and Judicial Actions for Estate Taxes

5.6 Collateral Agreements

5.6.1*	10-2014	35489F	5.6.1	Collateral Agreements - Collateral Agreements and Security Type Collateral
5.6.2*	09-2011	35491R	5.6.2	Collateral Agreements - Maintenance

5.7 Trust Fund Compliance

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

5.8 Offer in Compromise

5.8.1*	08-2017	27839B	5.8 CH. 1	Offer in Compromise - Overview
5.8.2*	12-2015	27841N	5.8 CH. 2	Offer in Compromise - Centralized Offer in Compromise Initial Processing and Processability
5.8.3*	12-2015	27842Y	5.8 CH. 3	Offer in Compromise - Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4*	04-2015	27843J	5.8 CH. 4	Offer in Compromise - Investigation
5.8.5*	04-2017	27844U	5.8 CH. 5	Offer in Compromise - Financial Analysis
5.8.6*	07-2014	27846Q	5.8 CH. 6	Offer in Compromise - Collateral Agreements
5.8.7*	02-2017	27847B	5.8 CH. 7	Offer in Compromise - Return, Terminate, Withdraw and Reject Processing
5.8.8*	10-2016	27848M	5.8 CH. 8	Offer in Compromise - Acceptance Processing
5.8.9*	01-2017	27849X	5.8 CH. 9	Offer in Compromise - Actions on Post-Accepted Offers
5.8.10*	02-2017	27853F	5.8 CH. 10	Offer in Compromise - Special Case Processing
5.8.11*	08-2015	28904V	5.8 CH. 11	Offer in Compromise - Effective Tax Administration
5.8.12*	10-2014	33096W		Offer In Compromise - Independent Administrative Review

5.9 Bankruptcy and Other Insolvencies

5.9.1*	06-2017	39955S	25.17.1	Bankruptcy and Other Insolvencies - Overview of Bankruptcy
5.9.2*	08-2016	39956D	25.17.2	Bankruptcy and Other Insolvencies - The Bankruptcy Code and Collection
5.9.3*	08-2017	39958Z	25.17.3	Bankruptcy and Other Insolvencies - Debtors' Delinquent Accounts
5.9.4*	09-2015	39959K	LEM 5.9.4	Bankruptcy and Other Insolvencies - Common Bankruptcy Issues
5.9.5*	08-2016	39961W	LEM 5.9.5	Bankruptcy and Other Insolvencies - Opening a Bankruptcy Case

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.9.6*	03-2015	39962H	25.17.7	Bankruptcy and Other Insolvencies - Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9	Bankruptcy and Other Insolvencies - Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	09-2015	39964D	25.17.11	Bankruptcy and Other Insolvencies - Processing Chapter 11 Bankruptcy Cases
5.9.9*	09-2015	39966Z	25.17.12	Bankruptcy and Other Insolvencies - Processing Chapter 12 Bankruptcy Cases
5.9.10*	10-2015	39967K	25.17.13	Bankruptcy and Other Insolvencies - Processing Chapter 13 Bankruptcy Cases
5.9.11*	08-2016	39968V	5.9 CH 11	Bankruptcy and Other Insolvencies - Insolvency Mail Processing
5.9.12*	03-2016	39969G	5.9 CH 12	Bankruptcy and Other Insolvencies - Insolvency Automated Processes
5.9.13*	03-2016	39970H	LEM 5.9.13	Bankruptcy and Other Insolvencies - Manual Proofs of Claim and Common Claim Issues
5.9.14*	05-2016	39971S	5.9.14	Bankruptcy and Other Insolvencies - Automated Proofs of Claim (APOC)
5.9.15*	08-2015	39972D	25.17.10	Bankruptcy and Other Insolvencies - Payments in Bankruptcy
5.9.16*	05-2017	39974Z		Bankruptcy and Other Insolvencies - Insolvency Case Monitoring
5.9.17*	12-2016	39975K	LEM 5.9.17	Bankruptcy and Other Insolvencies - Closing a Bankruptcy Case
5.9.18*	05-2008	39976V		Bankruptcy and Other Insolvencies - Automated Discharge System (ADS)
5.9.19*	11-2011	39977G		Bankruptcy and Other Insolvencies - Insolvency Disclosure and Telephone Procedures
5.9.20*	04-2017	51069N	5.5.2	Bankruptcy and Other Insolvencies - Non-Bankruptcy Insolvencies
5.9.21*	03-2017	62327Q	5.9.14	Bankruptcy and Other Insolvencies - Electronic Proofs of Claim (EPOC)

5.10 Seizure and Sale

5.10.1*	05-2016	35401B	5.10 CH 1	Seizure and Sale - Pre-Seizure Considerations
5.10.2*	10-2016	35402M	5.10 CH 2	Seizure and Sale - Securing Approval for Seizure Actions and Post-Approval Actions
5.10.3*	05-2016	35403X	5.10 CH 3	Seizure and Sale - Conducting the Seizure
5.10.4*	06-2016	35404I	5.10 CH 4	Seizure and Sale - Actions Prior to Sale
5.10.5*	02-2017	35405T	5.10 CH 5	Seizure and Sale - Sale Procedures
5.10.6*	02-2017	35406E	5.10 CH 6	Seizure and Sale - Post Sale Actions and Responsibilities of Advisory
5.10.7*	10-2014	35407P	5.10 CH 7	Seizure and Sale - Acquired Property and Property Redeemed by the United States
5.10.8*	06-2014	34277B		Seizure and Sale - Judicial Sales
5.10.9*	06-2014	53036M		Seizure and Sale - Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines

5.11 Notice of Levy

5.11.1*	12-2015	35743K	5300	Notice of Levy - Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
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5.11.2*	12-2015	35744V	5300	Notice of Levy - Serving Levies, Releasing Levies and Returning Property
5.11.3*	04-2013	35746R	5300	Notice of Levy - Jeopardy Levy without a Jeopardy Assessment
5.11.4*	09-2014	35747C	5300	Notice of Levy - Bank Levies
5.11.5*	12-2016	35748N	5300	Notice of Levy - Levy on Wages, Salary, and Other Income
5.11.6*	08-2017	35749Y	5300	Notice of Levy - Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Notice of Levy - Automated Levy Programs

5.12 Federal Tax Liens

5.12.1*	10-2013	35750Z	5.12 CH 1	Federal Tax Liens - Lien Program Overview
5.12.2*	11-2015	35751K	5.12 CH 2	Federal Tax Liens - Notice of Lien Determinations
5.12.3*	07-2015	35752V	LEM 5.12.3	Federal Tax Liens - Lien Release and Related Topics
5.12.4*	06-2016	35753G	LEM 5.12.4	Federal Tax Liens - Judicial/Non-Judicial Foreclosures
5.12.5*	06-2016	35754R	LEM 5.12.5	Federal Tax Liens - Redemptions
5.12.6*	10-2013	36255H	5.12.1	Federal Tax Liens - Appeals Processes Involving Liens
5.12.7*	01-2016	58946P	5.12.6	Federal Tax Liens - Notice of Lien Preparation and Filing
5.12.8*	10-2013	58947A	5.12.6	Federal Tax Liens - Notice of Lien Refiling
5.12.9*	12-2015	58949W	5.12.6	Federal Tax Liens - Withdrawal of Notice of Federal Tax Lien
5.12.10*	09-2015	58950X	5.12.3	Federal Tax Liens - Lien Related Certificates
5.12.11*	10-2013	58952T	5.12.2	Federal Tax Liens - Lien Special Topics

5.13 Collection Quality Measurement

5.13.1*	10-2014	35467R	5.13.6	Collection Quality Measurement - Embedded Quality Administrative Guidelines
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5.14 Installment Agreements

5.14.1*	01-2016	28331W	LEM 5.14.1	Installment Agreements - Securing Installment Agreements
5.14.2*	12-2015	28504R	5.14 CH 2	Installment Agreements - Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3*	06-2009	28505C	5.14 CH 3	Installment Agreements - Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	05-2017	28506N	5.14 CH 4	Installment Agreements - Withdrawals and Installment Agreements with Special Circumstances
5.14.5*	12-2015	28507Y	5.14 CH 5	Installment Agreements - Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7	Installment Agreements - BMF Installment Agreements
5.14.9*	03-2011	28511G	5.14.8	Installment Agreements - Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals

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5.14.10*	01-2015	33077P	5.14.7	Installment Agreements - Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11*	12-2014	33078A	5.14.12	Installment Agreements - Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements

5.15 Financial Analysis

5.15.1*	11-2014	29227X	5.15 CH. 1	Financial Analysis - Financial Analysis Handbook
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5.16 Currently Not Collectible

5.16.1*	12-2015	29751C	LEM 5.16.1	Currently Not Collectible - Currently Not Collectible
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5.17 Legal Reference Guide for Revenue Officers

5.17.1*	04-2010	30793S	5.17 CH 1	Legal Reference Guide for Revenue Officers - General Information
5.17.2*	12-2016	57343S	5.17 CH 2	Legal Reference Guide for Revenue Officers - Federal Tax Liens
5.17.3*	11-2014	57344D	5.17 CH 3	Legal Reference Guide for Revenue Officers - Levy and Sale
5.17.4*	01-2016	30752X	5.17 CH. 4	Legal Reference Guide for Revenue Officers - Suits by the United States
5.17.5*	01-2017	57346Z	5.17 CH. 5	Legal Reference Guide for Revenue Officers - Suits Against the United States
5.17.6*	09-2014	30754T	5.17 CH. 6	Legal Reference Guide for Revenue Officers - Summonses
5.17.7*	07-2012	30755E	5.17 CH. 7	Legal Reference Guide for Revenue Officers - Liability of Third Parties for Unpaid Employment Taxes
5.17.8*	10-2016	57347K	5.17 CH. 8	Legal Reference Guide for Revenue Officers - General Provisions of Bankruptcy
5.17.9*	10-2016	57348V	5.17 CH. 9	Legal Reference Guide for Revenue Officers - Chapter 7 Bankruptcy (Liquidation)
5.17.10*	12-2016	57349G	5.17 CH. 10	Legal Reference Guide for Revenue Officers - Chapter 11 Bankruptcy (Reorganization)
5.17.11*	11-2016	57350H	5.17 CH. 11	Legal Reference Guide for Revenue Officers - Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)
5.17.12*	03-2015	30756P	5.17 CH. 12	Legal Reference Guide for Revenue Officers - Investigations and Reports
5.17.13*	07-2012	57351S	5.17 CH. 13	Legal Reference Guide for Revenue Officers - Insolvencies and Decedents' Estates
5.17.14*	01-2012	57352D	5.17 CH. 14	Legal Reference Guide for Revenue Officers - Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15*	10-2014	49712V		Legal Reference Guide for Revenue Officers - Termination and Jeopardy Assessments and Jeopardy Collection

5.18 Liability Determination

5.18.1*	04-2016	36854C	LEM 5.18.1	Liability Determination - Automated Substitute for Return (ASFR) Program
5.18.2*	06-2016	36855N	LEM 5.18.2	Liability Determination - Business Returns IRC 6020(b) Processing

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5.19 Liability Collection

5.19.1*	06-2017	36860G	21.3.12	Liability Collection - Balance Due
5.19.2*	03-2016	36861R	LEM 5.19.2	Liability Collection - Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Liability Collection - Backup Withholding Program
5.19.4*	01-2017	36863N	LEM 5.19.4	Liability Collection - Enforcement Action
5.19.5*	06-2017	36864Y	5.19.20	Liability Collection - ACS Inventory
5.19.6*	12-2014	36865J	21.9.6	Liability Collection - ACS Support
5.19.7*	08-2017	36866U	5.5.3	Liability Collection - Monitoring Offer In Compromise
5.19.8*	08-2016	28018A	21.3.12	Liability Collection - Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Liability Collection - Automated Levy Programs
5.19.10*	04-2017	34453T	LEM 5.19.10	Liability Collection - Collection Operations Transcript Processing
5.19.11*	10-2016	39978R	LEM 5.19.11	Liability Collection - Withholding Compliance Program
5.19.12*	03-2016	47931K		Liability Collection - Centralized Lien Operation
5.19.13*	06-2017	26077X	5.19.1	Liability Collection - Campus Procedures for Securing Financial Information
5.19.14*	01-2016	49610Y	LEM 5.19.14	Liability Collection - Trust Fund Recovery Penalty (TFRP)
5.19.15*	08-2015	50362H		Liability Collection - Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Liability Collection - Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	12-2015	51133M	5.19.1	Liability Collection - Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	12-2014	51815X	5.19.20	Liability Collection - Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Liability Collection - Campus Compliance International Case Processing (CCICP)
5.19.21*	06-2017	57474S	5.19.1	Liability Collection - Campus Procedures for Handling Identity Theft
5.19.22*	07-2016	59241P	5.19.2	Liability Collection - Business Master File (BMF) Return Delinquency
5.19.23*	07-2015	60934R		LIABILITY COLLECTION - Restitution-Based Assessments Processing
5.19.24*	06-2017	68910J	5.19.7	Liability Collection - 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 Transactions (ATAT) - Abusive Tax Avoidance Transactions Program
5.20.2*	03-2016	38110N	5.20.5	Abusive Tax Avoidance Transactions (ATAT) - Abusive Tax Avoidance Transactions Time Reporting
5.20.3*	03-2016	38111Y	105.3 CH 3	Abusive Tax Avoidance Transactions (ATAT) - Third Party Contacts
5.20.4*	11-2016	38112J		Abusive Tax Avoidance Transactions (ATAT) - Summons Procedures

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5.20.6*	11-2016	38118X		Abusive Tax Avoidance Transactions (ATAT) - Whipsaw Assessments
5.20.7*	09-2014	38120J		Abusive Tax Avoidance Transactions (ATAT) - Monitoring of IRC 7407 and 7408 Injunctions
5.20.8*	09-2014	38121U		Abusive Tax Transactions (ATAT) - Promoter/Preparer Investigations
5.20.10*	05-2014	51672Q		Abusive Tax Avoidance Transactions (ATAT) - Identification and Processing of Frivolous Documents
5.20.11*	08-2016	51673B		Abusive Tax Avoidance Transactions (ATAT) - Examination Reconsiderations and Referrals
5.20.12*	03-2015	51674M		Abusive Tax Avoidance Transactions (ATAT) - Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases

5.21 International and Insular Issues

5.21.1*	10-2013	20268G		International and Insular Issues - Overview
5.21.2*	12-2013	20354T		International and Insular Issues - Offshore Information Gathering Techniques
5.21.3*	01-2016	20355E		International and Insular Issues - Collection Tools for International Cases
5.21.4*	11-2013	20356P		International and Insular Issues - Payments Made in Foreign Currency
5.21.5*	11-2013	20357A		International and Insular Issues - International Field Calls
5.21.6*	02-2016	20358L		International and Insular Issues - Foreign Financial Account Reporting
5.21.7*	11-2015	55072Y		International and Insular Issues - Special Cases
5.21.8*	01-2014	65390T		International and Insular Issues - Adjustments on International Cases

5.24 Central Withholding Agreement (CWA) Program

5.24.1*	07-2009	51865D		Central Withholding Agreement (CWA) Program - Overview
5.24.2*	07-2009	51867Z		Central Withholding Agreement (CWA) Program - Case Development
5.24.3*	07-2009	51868K		Central Withholding Agreement (CWA) Program - Case Processing Guidelines

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		AGENCY ACCOUNTABILITY SYSTEMS - IRS Personnel Staffing Accountability
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6.213 Excepted Service

6.213.1*	11-2009	53379G	6.300.2	Excepted Service - Employment in the Excepted Service
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6.250 Strategic Human Capital Management

6.250.1*	06-2002	34093Z	0200	General Provisions for Human Resources Management in the IRS - Policies, Requirements, Responsibilities and Strategies
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
6.250.3*	12-2012	53381S	6.331.1	Strategic Human Capital Management - Delegated Examining Authority
6.300 Employment (General)				
6.300.1*	11-2009	34636K	0300	Employment (General) - Employment
6.304 Expert and Consultant Appointments				
6.304.1*	11-2009	53380H	6.300.2	Expert and Consultant Appointments - Expert and Consultant Appointments
6.307 Veterans Recruitment Appointments				
6.307.1*	11-2009	20269R	6.300.3	Veterans Recruitment Appointments - Veterans Employment Programs and Restoration to Duty
6.308 Volunteer Service				
6.308.1*	11-2009	53369K	6.300.2	Volunteer Service - Student Volunteer Service
6.315 Career and Career Conditional Employment				
6.315.1*	11-2009	52705K	6.300.1	Career and Career Conditional Employment - Career and Career Conditional Employment
6.330 Recruitment, Selection and Placement				
6.330.1*	12-2009	53382D	6.300.4	Recruitment, Selection and Placement - Recruitment, Selection and Placement
6.332 Strategic Recruitment				
6.332.1*	02-2010	33013V	6.300.1	Strategic Recruitment - 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) - Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
6.335 Promotion and Internal Placement				
6.335.1*	03-2013	34640S	0300	Promotion and Internal Placement - IRS Merit Promotion and Internal Placement
6.337 Examining System				
6.337.1*	11-2009	53384Z		Examining System - Alternative Rating and Selection
6.338 Qualification Requirements				
6.338.1*	12-2009	53385K	0338	Qualification Requirements - Qualification Requirements
6.339 Medical Qualification Determinations				
6.339.1*	12-2015	53386V	6.300.1	Medical Qualification Determinations - 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 - Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)
6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				

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6.350.1*	08-2013	54011B	6.300.4	Job Abolishment Procedures - Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 Learning and Education				
6.410.1*	04-2017	32678W	0410	Learning and Education - Learning and Education Policy
6.410.8*	10-2012	56035F	6.410.4	Learning and Education - Learning Technology Office Standards
6.410.9*	02-2016	57678M		Learning and Education - Training Evaluation Policy
6.430 Performance Management				
6.430.1*	06-2011	37671V		Performance Management - Introduction to Performance Management
6.430.2*	01-2017	37672G		Performance Management - Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)
6.430.3*	10-2011	37673R		Performance Management - Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4*	05-2011	37674C		Performance Management - Performance and Reduction in Force
6.430.5*	06-2009	37675N		Performance Management - Performance Appraisals for Temporary Assignments
6.432 Performance Base Reduction in Grade and Removal Actions				
6.432.1*	01-2009	33014G	0400	Performance Base Reduction in Grade and Removal Actions - Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 Employee Performance and Utilization				
6.451.1*	10-2011	30095H	0.4.5	Employee Performance and Utilization - Policies, Authorities, Categories, and Approvals
6.511 Position Classification				
6.511.1*	03-2010	49822S		Position Classification - 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	Human Resources Management - Aggregate Limitations on Pay and Special Rate Schedules
6.531 Pay Under the General Schedule				
6.531.1*	03-2010	54090K	6.500.1	Pay Under the General Schedule - IRS Pay Under the General Schedule
6.536 Grade and Pay Retention				
6.536.1*	10-2010	54089J	6.500.1	Grade and Pay Retention - IRS Grade and Pay Retention
6.550 Pay Administration				
6.550.1*	12-2009	53304F	6.500.1	Pay Administration - Pay Administration
6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives				

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6.575.1*	09-2013	55210C		Recruitment, Relocation, Retention, and Extended Assignment Incentives - IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
6.576 Voluntary Separation Incentive Payments (VSIP)				
6.576.1*	01-2010	54012M		Voluntary Separation Incentive Payments (VSIP) - Use of Direct Buyouts (VSIP) and Job Swaps
6.610 Hours of Duty				
6.610.1*	10-2016	20195M	6.600.1	Hours of Duty - IRS Hours of Duty
6.630 Absence and Leave				
6.630.1*	01-2017	54211D	6.600.1	Absence and Leave - IRS Absence and Leave
6.711 Labor-Management Relations				
6.711.1*	10-2010	33015R	0771.1	Labor-Management Relations - Authorities, Responsibilities, and Processes
6.711.2*	03-2011	57117U	0700	Labor-Management Relations - Processing Information Requests
6.715 Voluntary Separations and Reductions in Grade or Pay				
6.715.1*	07-2002	33016C	0700	Voluntary Separations and Reductions in Grade or Pay - Policies, Responsibilities, Requirements, and Procedures
6.731 Suitability				
6.731.1*	11-2009	33017N	0700	Suitability - Suitability Determinations for Employment
6.735 Ethics and Conduct Matters				
6.735.1*	08-2015	48406E	0735.1	Ethics and Conduct Matters - Ethics 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 and Adverse Actions - Disciplinary Suspensions of 14 Days or Less
6.752.2*	10-2010	33020K	0700	Disciplinary Suspensions and Adverse Actions - Adverse Actions
6.771 Agency Grievance System				
6.771.1*	10-2012	33021V	0700	Agency Grievance System - Agency Grievance System (AGS)
6.771.2*	02-2013	33022G	0711.1	Agency Grievance System - Grievance Examiner Handbook
6.800 Employee Benefits				
6.800.1*	02-2011	37476W		Employee Benefits - Workers' Compensation Program
6.800.2*	12-2010	54590P		Employee Benefits - Telework (Flexiplace) Program
6.800.3*	05-2013	57548X		Employee Benefits - Employee Assistance & Worklife Referral Program

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6.800.4*	03-2017	66284Y		Employee Benefits - 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*	08-2017	36111E	7.9.1	TE/GE Administrative Procedures and Programs - Employee Plans
7.1.2*	09-2014	32513Q	7.9.2	TE/GE Administrative Procedures and Programs - Exempt Organizations Administrative Procedures
7.1.4*	12-2002	32503U	7.9.5	Administrative Procedures and Programs - Exempt Organizations Technical Advice
7.1.5*	08-2016	32589C	7.9.4	TE/GE Administrative Procedures and Programs - Employee Plans Technical Advice Procedures
7.1.6*	09-2016	62625X		TE/GE Administrative Procedures and Programs - Employee Plans Technical - Case Processing Procedures
7.1.7	07-2017	69149U		TE/GE Administrative Procedures and Programs - Processing Information Requests

7.2 TE/GE Closing Agreements

7.2.1*	08-2015	28391Y	7.9.5	TE/GE Closing Agreements - Closing Agreements Originating in EP Technical
7.2.2*	09-2016	36112P	7.9.2	TE/GE Closing Agreements - Employee Plans Compliance Resolution System (EPCRS)
7.2.3*	12-2016	35363Y		TE/GE Closing Agreements - Tax Exempt Bonds Voluntary Closing Agreement Program

7.11 Employee Plans Determination Letter Program

7.11.1*	06-2017	36161K	7.4.1 CH. 4	Employee Plans Determination Letter Program - Employee Plans Determination Letter Program
7.11.2*	03-2014	35903C	7.5.2	Employee Plans Determination Letter Program - EP Case Assignment Guide
7.11.3*	11-2016	33049X		Employee Plans Determination Letter Program - Tax Exempt Quality Measurement System (TEQMS)
7.11.4*	05-2017	55915M		Employee Plans Determination Letter Program - IRC 401(a) Pre-Approved Plans Program
7.11.5*	08-2016	57219R		Employee Plans Determination Letter Program - Proper Use of Determination Letter Caveats
7.11.6*	08-2016	57220S		Employee Plans Determination Letter Program - Multiemployer Plans
7.11.7*	05-2017	57221D		Employee Plans Determination Letter Program - Multiple Employer Plans
7.11.8*	05-2017	56036Q		Employee Plans Determination Letter Program - EP Determinations Closing Agreement Program
7.11.9*	03-2016	57223Z	7.11.1	Employee Plans Determination Letter Program - Mandatory and TEQMS Case Reviews
7.11.10*	08-2017	66157Q	7.11.1	Employee Plans Determination Letter Program - EP Examination and Fraud Referral Procedures
7.11.11*	08-2016	62968R	7.11.1	Employee Plans Determination Letter Program - Proposed Adverse Cases
7.11.12*	11-2016	64076C	7.11.1	Employee Plans Determination Letter Program - Preparing Technical Advice Requests

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7.12 Employee Plans Guidelines

7.12.1*	02-2017	27562N	7.7.2	Employee Plans Guidelines - Plan Terminations
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7.13 Employee Plans Automated Processing Procedures

7.13.1*	11-2016	36027N	7.4.3 CH 1	Employee Plans Automated Processing Procedures - Determination Letter Applications
7.13.5*	07-2016	36152Z	7.4.3 CH 5	Employee Plans Automated Processing Procedures - Letter Generation
7.13.7*	10-2016	36154V	7.4.3 CH 7	Employee Plans Automated Processing Procedures - Moving Cases through the EDS Inventory Control Subsystem
7.13.8*	09-2015	36155G	7.4.3 CH 8	Employee Plans Automated Processing Procedures - EDS Unpostables

7.14 Employee Plans EDS User Manual

7.14.1*	08-2015	27761E	7.15.5	Employee Plans EDS User Manual - Introduction
7.14.2*	09-2015	27762P	7.4.5 CH 2	Employee Plans EDS User Manual - Data Entry
7.14.4*	09-2015	27764L	7.4.5 CH 5	EP Determination System (EPS) Employee Plans User Manual - Letter Generation
7.14.5*	09-2015	27766H	7.4.5 CH 6	Employee Plans EDS User Manual - Inventory Control System (ICS)
7.14.6*	09-2015	27767S	7.4.5 CH 7	Employee Plans EDS User Manual - Management Information System (MIS)

7.15 Employee Plans TEDS User Manual

7.15.1*	09-2015	54997S	7.15.5	Employee Plans TEDS User Manual - Employee Plans User Manual Introduction
7.15.4*	09-2015	55001P		Processing TEGE Determination Applications - Tax Exempt Determination System (TEDS) Roles and Delegation
7.15.6*	09-2015	55002A		Employee Plans TEDS User Manual - Navigating the Tax Exempt Determination System (TEDS)
7.15.7*	09-2015	55041Z		Employee Plans TEDS User Manual - Electronic Case Processing
7.15.8*	07-2013	55042K		Employee Plans TEDS User Manual - Tax Exempt Determination 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 Program - Exempt Organizations Determination Letter Overview
7.20.2*	10-2015	36935W	7600	Exempt Organizations Determination Letter Processing - Determination Letter Processing of Exempt Organizations
7.20.3*	10-2015	36937S	7600	Exempt Organizations Determination Letter Program - Processing Foundation Classification and Miscellaneous Requests
7.20.4*	10-2015	36938D	7.20.3	Exempt Organizations Determination Letter Program - Automatic Revocation and Other Special Determination Issues
7.20.5*	10-2015	36940P	7600	Exempt Organizations Determination Letter Program - Review Procedures for EO Determinations

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7.20.6*	02-2016	49353M		Exempt Organizations Determination Letter Program - Anti-Terrorism and Other Emerging Issues
7.20.8*	08-2008	51787Q		Exempt Organizations Determination Letter Program - Donor-Advised Funds Guide Sheet
7.20.9*	06-2016	67561M		Exempt Organizations Determinations Letter Program - 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 - Exempt Organizations Determinations Processing Overview
7.21.2*	09-2015	27615P	7.4.4 CH 2	Exempt Organizations Automated Processing Procedures - Processing User Fees
7.21.5*	10-2015	27618W	7.21.9	Exempt Organizations Determinations Processing - Determination Case Processing Assistance
7.21.8*	09-2015	27621T	7.4.4 CH 8	Exempt Organizations Automated Processing Procedures - EDS Unpostables

7.22 Exempt Organizations Determination Letter Automation Systems

7.22.1*	09-2015	27951K	7.4.6 CH 1	Exempt Organizations Determination Letter Automation Systems - Determination Letter Automation Systems Overview
7.22.4*	09-2015	66705U		Exempt Organizations Determination Letter Automation Systems - Tax Exempt Determination System (TEDS) User Manual
7.22.8*	09-2015	66706F	7.22.7	Exempt Organizations Determination Letter Automation Systems - 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 Determinations Manual - Exempt Organizations Determination Program Overview
7.25.2*	12-2014	35979O	7.8.2 CH. 2	Exempt Organizations Determinations Manual - Single Parent Title Holding Corporations
7.25.3*	07-2001	36070U	7.8.2 CH. 3	Exempt Organizations Determinations Manual - Religious, Charitable, Educational, Etc., Organizations
7.25.4*	06-2001	35941Q	7.8.2 CH. 4	Exempt Organizations Determinations Manual - Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5*	05-2014	35969S	7.8.2 CH. 5	Exempt Organizations Determinations Manual - Labor, Agricultural and Horticultural Organizations
7.25.6*	06-2001	35975W	7.8.2 CH. 6	Exempt Organizations Determinations Manual - Business Leagues
7.25.7*	05-2004	36088A	7.8.2 CH. 7	Exempt Organizations Determinations Manual - Social and Recreational Clubs
7.25.8*	05-2002	35973A	7.8.2 CH. 8	Exempt Organizations Determinations Manual - Fraternal Beneficiary Societies
7.25.9*	09-2014	35942B	7.8.2 CH 9	Exempt Organizations Determinations Manual - Voluntary Employees' Beneficiary Associations
7.25.11*	05-2014	35943M	7.8.2 CH. 11	Exempt Organizations Determinations Manual - Teachers' Retirement Fund Associations
7.25.12*	08-2006	36071F	7.8.2 CH. 12	Exempt Organizations Determinations Manual - Organizations Exempt Under IRC 501 (c)(12)

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7.25.13*	01-2009	35983W	7.8.2 CH. 13	Exempt Organizations Determinations Manual - Cemetery Companies
7.25.14*	12-2004	35984H	7.8.2 CH. 14	Exempt Organizations Determinations Manual - Credit Unions and Mutual Reserve Funds
7.25.15*	09-2013	35944X	7.8.2 CH. 15	Exempt Organizations Determinations Manual - Small Insurance Companies or Associations
7.25.16*	12-2013	35945I	7.8.2 CH. 16	Exempt Organizations Determinations Manual - Corporations Organized to Finance Crop Operations
7.25.17*	06-2001	35971E	7.8.2 CH. 17	Exempt Organizations Determinations Manual - Supplemental Unemployment Benefit Trusts
7.25.19*	09-2005	35982L	7.8.2 CH. 19	Exempt Organizations Determinations Manual - Veterans' Organizations
7.25.20*	06-2001	35972P	7.8.2 CH. 20	Exempt Organizations Determinations Manual - Qualified Group Legal Services Plan
7.25.21*	06-2001	35981A	7.8.2 CH. 25	Exempt Organizations Determinations Manual - Multiple Parent Title Holding Companies
7.25.22*	09-2014	36072Q	7.8.2 CH. 21	Exempt Organizations Determinations Manual - Black Lung Benefit Trusts
7.25.23*	05-2002	36073B	7.8.2 CH. 27	Exempt Organizations Determinations Manual - Religious and Apostolic Associations
7.25.24*	05-2002	35980P	7.8.2 CH. 28	Exempt Organizations Determinations Manual - Cooperative Hospital Service Organizations
7.25.25*	06-2001	35946T	7.8.2 CH. 32	Exempt Organizations Determinations Manual - Feeder Organizations
7.25.26*	05-2002	36093T	7.8.2 CH. 30	Exempt Organizations Determinations Manual - Amateur Sports Organizations
7.25.28*	08-2006	34255N		Exempt Organizations Determinations Manual - The National Railroad Retirement Investment Trust
7.25.41*	03-2006	35947E	7.8.2 CH. 51	Exempt Organizations Determinations Manual - Insurance Activities
7.25.42*	06-2001	36085T	7.8.2 CH. 52	Exempt Organizations Determinations Manual - Qualified State-Sponsored High Risk Insurance Organizations
7.25.43*	06-2001	36086E	7.8.2 CH 53	Exempt Organizations Determinations Manual - Qualified State-Sponsored Workers' Compensation Organizations
7.25.44*	10-2005	36087P	7.8.2 CH 54	Exempt Organizations Determinations Manual - Qualified Tuition Programs
7.25.45*	04-2009	48237B		Exempt Organizations Determinations Manual - Suspension of Exempt Status Under IRC 501(p)

7.26 Private Foundations Manual

7.26.1*	08-2001	35985S	7.8.3 CH. 1	Private Foundations Manual - Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2*	08-2001	36015V	7.8.3 CH. 2	Private Foundations Manual - 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 Manual - Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions
7.26.4*	08-2001	35854S	7.8.3 CH. 4	Private Foundations Manual - Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5*	08-2001	36016G	7.8.3 CH. 5	Private Foundations Manual - Private Foundations Defined IRC 509(a)(3) Exclusion

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7.26.6*	05-2002	35926B	7.8.3 CH. 6	Private Foundations Manual - Private Operating Foundations IRC 4942(j)(3)
7.26.7*	04-2003	35989K	7.8.3 CH. 7	Private Foundations Manual - Termination of Private Foundation Status
7.26.15*	08-2001	36098W	7.8.3 CH. 18	Private Foundations Manual - IRC 4947 Trusts

7.27 Exempt Organizations Tax Manual

7.27.3*	06-2001	36074M	7.8.2 CH. 33	Exempt Organizations Tax Manual - Prohibited Transactions and Income Accumulations
7.27.4*	08-2001	36075X	7.8.2 CH. 35	Exempt Organizations Tax Manual - Taxation of Unrelated Business Income
7.27.5*	06-2001	36076I	7.8.2 CH. 36	Exempt Organizations Tax Manual - Unrelated Trade or Business
7.27.6*	05-2002	36077T	7.8.2 CH. 37	Exempt Organizations Tax Manual - Computation of Unrelated Business Tax Income
7.27.7*	08-2001	35986D	7.8.2 CH. 38	Exempt Organizations Tax Manual - Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8*	06-2001	36089L	7.8.2 CH. 39	Exempt Organizations Tax Manual - Unrelated Debt Financed Income
7.27.9*	06-2001	36090M	7.8.2 CH. 40	Exempt Organizations Tax Manual - Debt-Financed Property
7.27.10*	06-2001	36091X	7.8.2 CH. 41	Exempt Organizations Tax Manual - Acquisition Indebtedness
7.27.11*	06-2001	36080Q	7.8.2 CH. 46	Exempt Organizations Tax Manual - Political Organizations
7.27.12*	05-2003	33267V		Exempt Organizations Tax Manual - IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14*	05-2002	35927M	7.8.3 CH. 12	Exempt Organizations Tax Manual - Tax on Net Investment Income of Private Foundations
7.27.15*	08-2001	27564J	7.8.3 CH. 13	Exempt Organizations Tax Manual - Taxes on Self-Dealing
7.27.16*	08-2001	35830I	7.8.3 CH. 14	Exempt Organizations Tax Manual - Taxes on Foundation Failure to Distribute Income
7.27.17*	11-2013	35963E	7.8.3 CH. 15	Exempt Organizations Tax Manual - Taxes on Excess Business Holdings
7.27.18*	05-2002	35988Z	7.8.3 CH. 16	Exempt Organizations Tax Manual - Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19*	06-2001	35964P	7.8.3 CH. 17	Exempt Organizations Tax Manual - Taxable Expenditures of Private Foundations
7.27.20*	08-2001	35935M	7.8.3 CH. 20	Exempt Organizations Tax Manual - Disqualified Persons as Defined in IRC 4946
7.27.27*	11-2013	35949A	7.8.3 CH. 19	Exempt Organizations Tax Manual - Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30*	11-2009	39745U	7.8.1 CH 28	Exempt Organizations Tax Manual - Taxes on Excess Benefit Transactions

7.28 Exempt Organizations Disclosure Procedures

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

7.29 Exempt Organizations Technical Rulings and Guidance

7.29.1*	02-2008	51150X		Exempt Organizations Technical Rulings and Guidance - Overview
7.29.3*	07-2008	51153E		Exempt Organizations Technical Rulings and Guidance - Exempt Organizations Technical Procedures

7.40 LB&I Initiatives with Other Business Units

7.40.1*	03-2017	37894W		LB&I Initiatives with Other Business Units - Industry Issue Resolution (IIR) Program
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7.50 Form SS-8 Worker Classification Determinations

7.50.1*	08-2016	62288C	4600	Form SS-8 Worker Classification Determinations - Form SS-8 Processing Handbook
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Part 8 Appeals

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

8.1 Appeals Function

8.1.1*	08-2016	36182N	8000	Appeals Function - Appeals Operating Directives and Guidelines
8.1.3*	01-2015	36184J	8.20.1	Appeals Function - Working Cases in Appeals
8.1.6*	05-2016	50774D	8.6.1	Appeals Function - Disclosure, Security and Outside Contacts
8.1.7*	04-2013	50777K	8.20.9	Appeals Function - AQMS Purpose and Guidelines
8.1.8*	09-2016	50781S		Appeals Function - Employee Tax Compliance
8.1.9*	08-2016	57550J		Appeals Function - Closed Case Referrals and Customer Service Contacts
8.1.10*	11-2014	59405Z	8.1.6	Appeals Function - Ex Parte Communications

8.2 Pre 90-Day and 90-Day Cases

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

8.4 Appeals Docketed Cases

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

8.6 Conference and Settlement Practices

8.6.1*	08-2016	36054U	8000	Conference and Settlement Practices - Conference and Issue Resolution
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8.6.2*	08-2017	50786V	8.12.1	Conference and Settlement Practices - Appeals Case Memo Procedures
8.6.3*	10-2016	50787G	8.14.1	Conference and Settlement Practices - Appeals Rulings
8.6.4*	03-2015	50788R	8.6.1	Conference and Settlement Practices - Reaching Settlement and Securing an Appeals Agreement Form
8.6.5*	10-2016	58307K	8.1.6	CONFERENCE AND SETTLEMENT PRACTICES - Identity Theft Procedures

8.7 Technical and Procedural Guidelines

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

8.10 Appeals Reports and Projects

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

8.11 Penalties Worked in Appeals

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.11.1*	10-2014	36059X	8000	Penalties Worked in Appeals - Return Related Penalties in Appeals
8.11.3*	02-2015	50868A	8.11.1	Penalties Worked in Appeals - Return Preparer Penalty Cases
8.11.4*	11-2014	55125A	8.11.1	Penalties Worked in Appeals - Penalty Appeals (PENAP)
8.11.5*	12-2015	55127W		Penalties Worked in Appeals - International Penalties
8.11.6*	02-2015	55128H		Penalties Worked in Appeals - FBAR Penalties
8.11.7*	11-2014	55129S		Penalties Worked in Appeals - Abusive Transaction Penalties
8.11.8*	10-2014	59756T		Penalties Worked in Appeals - Miscellaneous Penalties

8.13 Closing Agreements

8.13.1*	08-2012	36039F	8(13)10	Closing Agreements - Processing Closing Agreements in Appeals
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8.17 Settlement Computations and Statutory Notices of Deficiency

8.17.2*	02-2014	31908R	8116	Settlement Computations and Statutory Notices of Deficiency - General Settlement and Rule 155 Computations
8.17.3*	09-2013	31909C	8116	Settlement Computations and Notices of Deficiency - Preparing a Statement of Account
8.17.4*	05-2017	31912Z	8116	Settlement Computations and Statutory Notices of Deficiency - Notices of Deficiency
8.17.5*	03-2014	31913K	8116	Settlement Computations and Statutory Notices of Deficiency - Special Computation Formats, Forms and Worksheets
8.17.6*	09-2013	50799Y	8.17.5	Settlement Computation and Statutory Notices of Deficiency - Interest Issues in Settlement Computations
8.17.7*	03-2014	50801Z	8.17.2	Settlement Computations and Statutory Notices of Deficiency - Penalties/Additions to Tax in Computations

8.18 Valuation Assistance

8.18.1*	08-2012	31885D	8112	Valuation Assistance - Valuation Assistance Procedures
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8.19 Appeals Pass-Through Entity Handbook

8.19.1*	04-2016	36945S	8113	Appeals Pass-Through Entity Handbook - Procedures and Authorities
8.19.2*	04-2016	36946D	8113	Appeals Pass-Through Entity Handbook - Managers/TEFRA Resources
8.19.6*	04-2016	36952H	8113	Appeals Pass-Through Entity Handbook - Partner Cases
8.19.7*	03-2015	41804U	8.19.1	Appeals Pass-Through Entity Handbook - Administrative Adjustment Request
8.19.8*	09-2013	48402M		Appeals Pass-Through Entity Handbook - Collection Cases
8.19.9*	10-2012	38688A		Appeals Pass-Through Entity Handbook - Non-TEFRA Procedures
8.19.10*	04-2016	52410A	8.19.5	Appeals Pass-Through Entity Handbook - Receipt, Assignment, and Consideration of TEFRA Partnership Cases

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8.19.11*	04-2016	52412W	8.19.5	Appeals Pass-Through Entity Handbook - Agreed TEFRA Partnership Cases
8.19.12*	04-2016	52413H	8.19.5	Appeals Pass-Through Entity Handbook - Final Partnership Administrative Adjustment
8.19.13*	04-2016	52414S	8.19.5	Appeals Pass - Through Entity Handbook - Docketed and Department of Justice Cases

8.20 Account and Processing Support (APS)

8.20.2*	10-2014	33441R	8.1.1 CH. 2	Account and Processing Support (APS) - IDRS Transcripts and Automated Systems
8.20.3*	10-2014	33442C	8.1.1 CH. 2	Account and Processing Support (APS) - Appeals Centralized Database System (ACDS)
8.20.5*	06-2017	36043N	8.2.3	Account and Processing Support (APS) - Carding New Receipts
8.20.6*	06-2016	36044Y	8.2.3	Account and Processing Support (APS) - Interim Actions
8.20.7*	10-2014	36045J	8.1.7	Account and Processing Support (APS) - Closing Procedures
8.20.10*	09-2015	40991U		Account and Processing Support (APS) - Appeals Processing Employee Automated System (PEAS)

8.21 Appeals Statute Responsibility

8.21.1*	10-2013	39926P		Appeals Statute Responsibility - General Statute Responsibility
8.21.2*	10-2014	39927A		Appeals Statute Responsibility - Account and Processing Support (APS) Statute Responsibility
8.21.3*	08-2014	39929W	8.2.1	Appeals Statute Responsibility - Appeals Technical Employees Statute Responsibility
8.21.4*	12-2013	39930X		Appeals Statute Responsibility - Appeals Management Statute Responsibility
8.21.5*	11-2015	39932T		Appeals Statute Responsibility - Collection Statutes
8.21.6*	04-2016	39933E		Appeals Statue Responsibility - Statute Information on TEFRA Cases
8.21.7*	11-2013	39934P		Appeals Statute Responsibility - Barred Statute Procedures

8.22 Collection Due Process

8.22.4*	08-2017	49156R	8.22.2	Collection Due Process - Collection Due Process Appeals Program
8.22.5*	08-2017	49157C	8.22.2	Collection Due Process - Receipt, Control and Pre-Conference Considerations
8.22.6*	08-2017	58569K	8.22.2	Collection Due Process - Cases Requiring Special Handling
8.22.7*	08-2017	58571W	8.22.2	Collection Due Process - Alternatives to Collection Action
8.22.8*	08-2017	58572H	8.22.2	Collection Due Process - Liability Issues and Relief from Liability
8.22.9*	08-2017	58573S	8.22.2	Collection Due Process - Closing and Post Closing Actions

8.23 Offer in Compromise

8.23.1*	04-2016	50802K	8.13.2	Offer in Compromise - Offer in Compromise Overview
8.23.2*	10-2014	50803V	8.13.2	Offer in Compromise - Receipt and Control of Non-Collection Due Process (CDP) offers

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8.23.3*	08-2017	50804G	8.13.2	Offer in Compromise - Evaluation of Offers in Compromise
8.23.4*	12-2016	50805R	8.13.2	Offer in Compromise - 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 and Jeopardy Levy Appeals - Collection Appeals Program (CAP)
8.24.2*	05-2014	59045F	8.24.1	COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS - Jeopardy Levy Appeals

8.25 Trust Fund Recovery Penalty (TFRP)

8.25.1*	10-2014	50809J	8.11.2	Trust Fund Recovery Penalty (TFRP) - Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2*	10-2014	50810K	8.11.2	Trust Fund Recovery Penalty (TFRP) - Working Trust Fund Recovery Penalty Cases in Appeals

8.26 Alternative Dispute Resolution (ADR) Program

8.26.1*	09-2013	50812G		Alternative Dispute Resolution (ADR) Program - Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2*	06-2017	50813R		Alternative Dispute Resolution (ADR) Program - Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers
8.26.3*	12-2014	50814C		Alternative Dispute Resolution (ADR) Program - Fast Track Mediation for Collection Cases
8.26.4*	09-2013	50815N	8.6.1	Alternative Dispute Resolution (ADR) Program - Early Referral Procedures
8.26.5*	08-2015	50909K		Alternative Dispute Resolution (ADR) Program - Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7*	03-2014	51838W		Alternative Dispute Resolution (ADR) Program - Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8*	09-2012	52580Z		Alternative Dispute Resolution (ADR) Program - Compliance Assurance Process - Fast Track Settlement
8.26.9*	03-2015	59866Q		Alternative Dispute Resolution (ADR) Program - Post-Appeals Mediation Procedures for Collection Cases
8.26.11*	06-2017	64006E		Alternative Dispute Resolution (ADR) Program - 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	Criminal Investigation Mission and Strategies - Mission
9.1.2*	09-2013	36201J	9.1 CH. 2	Criminal Investigation Mission and Strategies - Authority
9.1.3*	02-2010	36229L	9.1 CH. 3	Criminal Investigation Mission and Strategies - Criminal Statutory Provisions and Common Law

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9.1.4*	11-2016	36202U	9.1 CH. 4	Criminal Investigation Mission and Strategies - Criminal Investigation Directives and Functional Delegations of Authority

9.2 Skills and Training

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

9.3 Disclosure and Publicity

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

9.4 Investigative Techniques

9.4.1*	03-2017	36203F	9.4 CH. 1	Investigative Techniques - Investigation Initiation
9.4.2*	03-2012	36205B	9.10.2	Investigative Techniques - Sources of Information
9.4.4*	07-2011	36207X	9.10.2	Investigative Techniques - Requests for Information
9.4.5*	07-2015	36208I	9.4 CH. 5	Investigative Techniques - Interviews
9.4.6*	07-2013	36209T	9.4 CH. 6	Investigative Techniques - Surveillance and Non-Consensual Monitoring
9.4.7*	09-2013	36210U	9.4 CH. 7	Investigative Techniques - Consensual Monitoring
9.4.8*	11-2012	36211F	9.4 CH. 8	Investigative Techniques - Undercover Operations
9.4.9*	03-2013	36212Q	9.4 CH. 9	Investigative Techniques - Search Warrants, Evidence and Chain of Custody
9.4.11*	09-2011	36214M	9.4 CH. 11	Investigative Techniques - Investigative Services
9.4.12*	12-2010	36215X	9.10.2	Investigative Techniques - Arrests
9.4.13*	08-2015	36232I	9.4 CH 13	Investigative Techniques - Financial Investigative Task Force

9.5 Investigative Process

9.5.1*	09-2015	36216I	9.5 CH. 1	Investigative Process - Administrative Investigations and General Investigative Procedures
9.5.2*	09-2015	36462Y	9.5 CH. 2	Investigative Process - Grand Jury Investigations
9.5.3*	04-2006	36218E	9.5.4	The Investigative Process - Criminal Investigation Strategies
9.5.5*	02-2015	36233T	9.5 CH. 5	Investigative Process - Money Laundering and Currency Crimes
9.5.8*	09-2015	36222M	9.5 CH. 8	Investigative Process - Investigative Reports
9.5.9*	03-2012	36223X	9.5 CH. 9	The Investigative Process - Methods of Proof
9.5.11*	11-2011	36463J	9.5 CH. 11	Investigative Process - Other Investigations
9.5.12*	04-2008	49908P	9.5.10	Investigative Process - Processing Completed Criminal Investigation Reports
9.5.13*	01-2009	36234E	9.5 CH. 13	Investigative Process - Civil Considerations
9.5.14*	09-2005	36235P	9.5 CH. 14	Investigative Process - Closing Procedures

9.6 Trial and Court Related Activities

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

9.7 Asset Seizure and Forfeiture

9.7.1*	03-2015	36428C	9.7 CH. 1	Asset Seizure and Forfeiture - Roles, Responsibilities, and Authorities
9.7.2*	07-2015	35087F	9.7 CH. 2	Asset Seizure and Forfeiture - Civil Seizure and Forfeiture
9.7.3*	03-2015	36431Z	9.7 CH. 4	Asset Seizure and Forfeiture - Criminal Forfeiture
9.7.4*	11-2013	36433V	9.7 CH. 6	Asset Seizure and Forfeiture - PRE-SEIZURE PLANNING
9.7.5*	05-2012	36432K	9.7 CH. 5	Asset Seizure and Forfeiture - Forms, Processing, and Documentation
9.7.6*	03-2013	36435R	9.7 CH. 8	Asset Seizure and Forfeiture - Custody and Storage of Seized Assets
9.7.7*	08-2015	36436C	9.7 CH. 9	Asset Seizure and Forfeiture - Claims and Petitions
9.7.8*	07-2014	36437N	9.7.10	Asset Seizure and Forfeiture - Disposition of Seized and Forfeited Property
9.7.9*	07-2015	37396N	9.7.12	Asset Seizure and Forfeiture - Equitable Sharing and Reverse Asset Sharing
9.7.10*	10-2013	37219Z		Asset Seizure and Forfeitures - International Seizures and Forfeitures
9.7.11*	11-2014	36438Y	9.7 CH. 11	Asset Seizure and Forfeiture - Abandoned Property
9.7.12*	04-2013	36439J	9.7 CH. 12	Asset Seizure and Forfeiture - Evidence Seizures
9.7.13*	05-2012	36440K	9.7 CH. 13	Asset Seizure and Forfeiture - Title 26 Seizures for Forfeiture

9.8 Scheme Development

9.8.1*	05-2012	36442G	9.8 CH. 1	Criminal Investigation Fraud Detection Center - Scheme Development Center
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9.9 Criminal Investigation Management Information System (CIMIS)

9.9.1*	03-2011	36446Y	9.9 CH. 1	Criminal Investigation Management Information System (CIMIS) - Employee CIMIS Responsibilities and Procedures
9.9.4*	07-2016	36449F	9.9.12	Criminal Investigation Management Information System - Criminal Investigation Management Information System Data Fields

9.10 Administrative Databases and Software

9.10.1*	06-2010	36425V	9.10 CH. 1	Administrative Databases and Software - Criminal Investigation Management Information System Equipment Inventory
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9.11 Fiscal and Personnel Matters

9.11.1*	01-2012	36461N	9.11 CH. 1	Fiscal and Personnel Matters - Fiscal and Budgetary Matters
9.11.2*	08-2015	36466Q	9.11 CH. 2	Fiscal and Personnel Matters - Domestic and Foreign Travel
9.11.3*	05-2016	36459B	9.11 CH. 3	Fiscal and Personnel Matters - INVESTIGATIVE PROPERTY

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9.11.4*	11-2012	36460C	9.11 CH. 4	Personnel Matters - Personnel Matters

9.12 Administrative and Recordkeeping Matters

9.12.1*	07-2013	36416K	9.12 CH 1	Administrative and Recordkeeping Matters - Miscellaneous Administrative Procedures
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Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 Physical Security Program

10.2.1*	04-2012	51711E	1.16.1	Physical Security Program - Physical Security
10.2.4*	09-2014	51715W	1.16.4	Physical Security Program - Overview of ID Media
10.2.5*	09-2014	51716H	1.16.5	Physical Security Program - Identification Cards
10.2.6*	09-2014	51717S	1.16.6	Physical Security Program - Non-Enforcement Pocket Commissions
10.2.8*	05-2016	51720P	1.16.8	Physical Security Program - Incident Reporting
10.2.9*	09-2016	51721A	1.16.9	Physical Security Program - Occupant Emergency Planning
10.2.11*	08-2016	51724H	1.16.11	Physical Security Program - Basic Security Concepts
10.2.12*	11-2011	51725S	1.16.12	Physical Security Program - Security Guard and Explosive Detector Dog Services and Programs
10.2.13*	08-2012	51726D	1.16.13	Physical Security Program - Information Protection
10.2.14*	08-2016	51728Z	10.2.16	Physical Security Program - Methods of Providing Protection
10.2.15*	08-2016	51729K	1.16.15	Physical Security Program - Minimum Protection Standards (MPS)

10.5 Privacy and Information Protection

10.5.1*	03-2017	49876Q	25.10.1	Privacy and Information Protection - Privacy Policy
10.5.2*	12-2016	49877B		Privacy and Information Protection - Privacy Compliance and Assurance (PCA) Program
10.5.4*	08-2016	49879X	10.5.3	Privacy and Information Protection - Incident Management Program
10.5.5*	08-2013	49880Y		Privacy and Information Protection - IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements
10.5.7*	11-2016	49882U	1.2.4	Privacy and Information Protection - Use of Pseudonyms by IRS Employees
10.5.8*	09-2015	49883F	10.8.8	Privacy and Information Protection - 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 Operations - Continuity Planning Requirements
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10.8 Information Technology (IT) Security

10.8.1*	07-2015	49446Y	10.8.3	Information Technology (IT) Security - Policy and Guidance
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10.8.2*	09-2016	49072Q	2.1.10	Information Technology (IT) Security - IT Security Roles and Responsibilities
10.8.5*	06-2016	53312F		Information Technology (IT) Security - Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6*	10-2016	50384V		Information Technology (IT) Security - Secure Application Development
10.8.7*	01-2017	53313Q		Information Technology (IT) Security - MAC OS X Security Policy
10.8.9*	04-2016	53314B		Information Technology (IT) Security - Virtualization Security Policy
10.8.10*	07-2015	50850U	LEM 10.8.10	Information Technology (IT) Security - Linux and Unix Security Policy
10.8.20*	03-2015	50853B		Information Technology (IT) Security - Windows Security Policy
10.8.21*	09-2016	54962B	10.8.4	Information Technology (IT) Security - Database Security Policy
10.8.22*	04-2015	55175G	10.8.42	Information Technology (IT) Security - Web Server Security Policy
10.8.24*	05-2016	68066U		Information Technology (IT) Security - Cloud Computing Security Policy
10.8.26*	02-2017	49826K	25.10.20	Information Technology (IT) Security - Government Furnished and Personally Owned Mobile Device Security Policy
10.8.27*	06-2017	50851F		Information Technology (IT) Security - Personal Use of Government Furnished Information Technology Equipment and Resources
10.8.30*	09-2015	50509G	25.10.10	Information Technology (IT) Security - Unisys Operating Systems Security Standards
10.8.32*	04-2015	50510H	LEM 25.10.4	Information Technology (IT) Security - IBM Mainframe System Security Requirements
10.8.34*	06-2016	50208S	2.3.9	Information Technology (IT) Security - IDRS Security Controls
10.8.40*	06-2016	50854M		Information Technology (IT) Security - Wireless Security Policy
10.8.50*	04-2016	49074M	25.10.12	Information Technology (IT) Security - Servicewide Security Patch Management
10.8.52*	08-2017	51042W		Information Technology (IT) Security - IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	09-2016	51043H	LEM 10.8.54	Information Technology (IT) Security - Minimum Firewall Administration Requirements
10.8.55*	02-2017	66020C		Information Technology (IT) Security - Network Security Policy
10.8.60*	09-2015	51228U		Information Technology (IT) Security - IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62*	09-2015	51230G		Information Technology (IT) Security - Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process

10.9 National Security Information

10.9.1*	08-2012	51732H	1.9.1	National Security Information - National Security Information (NSI)
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10.23 Personnel Security

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10.23.1*	08-2016	51141M	1.23.1	Personnel Security - Personnel Security
10.23.2*	04-2016	51142X	1.23.2	Personnel Security - Contractor Investigations
10.23.3*	06-2016	51144T	1.23.3	Personnel Security - 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	Communications - Introduction
11.1.2*	10-2014	33001D	1.19 CH. 2	Communications - News Coverage of Tax Prosecutions
11.1.3*	10-2014	31863P	1.19 CH. 3	Communications - Contact With the Public and the Media
11.1.4*	02-2015	37584X	2.25.9	Communications - Content Policies and Standards for Intranet Sites

11.3 Disclosure of Official Information

11.3.1*	03-2011	30423R	1.3 CH. 1	Disclosure of Official Information - Introduction to Disclosure
11.3.2*	01-2017	30424C	1.3 CH. 2	Disclosure of Official Information - Disclosure to Persons with a Material Interest
11.3.3*	01-2016	30425N	1.3 CH. 3	Disclosure of Official Information - Disclosure to Designees and Practitioners
11.3.4*	05-2017	30426Y	1.3 CH. 4	Disclosure of Official Information - Congressional Inquiries
11.3.5*	05-2017	30427J	1.3 CH. 5	Disclosure of Official Information - Fees
11.3.6*	06-2014	30428U	1.3 CH. 6	Disclosure of Official Information - Seals and Certifications
11.3.7*	03-2015	30429F	1.3 CH. 7	Disclosure of Official Information - Freedom of Information Reading Room Operations
11.3.8*	04-2017	30431R	1.3 CH. 8	Disclosure of Official Information - Disclosure of Written Determinations
11.3.9*	06-2012	30432C	7.8.2 CH. 50	Disclosure of Official Information - Exempt Organizations
11.3.10*	06-2015	30433N	1.3 CH. 10	Disclosure of Official Information - Employee Plans Information
11.3.11*	09-2015	30434Y	1.3 CH. 11	Disclosure of Official Information - Other Information Available to the Public
11.3.12*	10-2009	30435J	1.3 CH. 12	Disclosure of Official Information - Designation of Documents
11.3.13*	04-2017	30436U	1.3 CH. 13	Disclosure of Official Information - Freedom of Information Act
11.3.14*	09-2013	30437F	1.3 CH. 14	Disclosure of Official Information - Privacy Act General Provisions
11.3.15*	09-2013	30438Q	1.3 CH. 15	Disclosure of Official Information - Privacy Act Publication and Reporting Requirements
11.3.16*	08-2013	30439B	1.3 CH. 16	Disclosure of Official Information - Privacy Act Notification Programs
11.3.17*	09-2013	30440C	1.3 CH. 17	Disclosure of Official Information - Privacy Act Recordkeeping Restrictions
11.3.18*	09-2013	30441N	1.3 CH. 18	Disclosure of Official Information - Privacy Act Access and Amendment of Records

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11.3.19*	09-2013	30442Y	1.3 CH. 19	Disclosure of Official Information - Privacy Act Accounting for Disclosures
11.3.20*	09-2013	30443J	1.3 CH. 20	Disclosure of Official Information - Personnel Records
11.3.21*	04-2016	30444U	1.3 CH. 21	Disclosure of Official Information - Investigative Disclosure
11.3.22*	04-2009	30445F	1.3 CH. 22	Disclosure of Official Information - Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23*	08-2016	30446Q	1.3 CH. 23	Disclosure of Official Information - Disclosure to the Government Accountability Office (GAO)
11.3.24*	07-2008	30447B	1.3 CH. 24	Disclosure of Official Information - Disclosures to Contractors
11.3.25*	07-2015	30448M	1.3 CH. 25	Disclosure of Official Information - Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26*	08-2016	30449X	1.3 CH. 26	Disclosure of Official Information - Wagering Tax Information
11.3.27*	05-2017	30450Y	1.3 CH. 27	Disclosure of Official Information - Disclosure of Returns and Return Information to Grand Juries
11.3.28*	08-2014	30451J	1.3 CH. 28	Disclosure of Official Information - Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29*	09-2009	30452U	1.3 CH. 29	Disclosure of Official Information - Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30*	02-2017	30453F	1.3 CH. 30	Disclosure of Official Information - Disclosure to the President
11.3.31*	05-2015	30454Q	1.3 CH. 31	Disclosure of Official Information - Tax Check Reports on Federal Appointees
11.3.32*	10-2010	30455B	1.3 CH. 32	Disclosure of Official Information - Disclosure to States for Tax Administration Purposes
11.3.33*	10-2013	30456M	1.3 CH. 33	Disclosure of Official Information - Other Disclosures to State and Local Governments
11.3.34*	09-2013	30457X	1.3 CH. 34	Disclosure of Official Information - Disclosure for Non-tax Criminal Violations
11.3.35*	12-2015	30458I	1.3 CH. 35	Disclosure of Official Information - Requests and Demands for Testimony and Production of Documents
11.3.36*	07-2015	30459T	1.3 CH. 36	Disclosure of Official Information - Safeguard Review Program
11.3.37*	10-2010	30461F	1.3 CH. 37	Disclosure of Official Information - Recordkeeping and Accounting for Disclosures
11.3.38*	12-2014	30462Q	1.3 CH. 38	Disclosure of Official Information - Roles and Responsibilities of Disclosure Managers
11.3.39*	09-2013	30463B	1.3 CH. 39	Disclosure of Official Information - Computer Matching and Privacy Protection Act
11.3.40*	08-2017	30464M	1.3 CH. 40	Disclosure of Official Information - Disclosures Involving Trust Fund Recovery Penalty Assessments

11.4 Office of Governmental Liaison

11.4.1*	01-2017	33481B	11.4.3	Office of Governmental Liaison - Governmental Liaison Operations
11.4.2*	05-2014	33482M	104.1 CH 9	Office of Governmental Liaison - Data Exchange Program

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11.5 Legislative Affairs

11.5.1*	08-2006	48639B		Legislative Affairs - Audit Process For General Accountability Office/TIGTA
11.5.2*	08-2014	39914X		Legislative Affairs - Congressional Affairs Program
11.5.4*	06-2015	67879V	11.53.3	Legislative Affairs - Legislative Analysis and Tracking Implementation Services (LATIS) Program

11.51 Large Business and International Communications

11.51.1*	06-2008	49775E		Large Business and International Communications - TIGTA and GAO Audit Program Process at the LMSB Division
11.51.2*	06-2016	68000E		Large Business and International Communication - LB&I Intranet Publishing Standards

11.53 Small Business/Self-Employed

11.53.2*	04-2015	48691T		Small Business/Self-Employed - SB/SE CSO Communications
11.53.3*	04-2015	48692E	11.53.4	Small Business/Self Employed - CSO Support, Disaster Assistance and Issue Management Resolution System
11.53.4*	04-2015	48693P		Small Business/ Self-Employed - TIGTA/GAO
11.53.5*	01-2015	48694A		Small Business/Self-Employed - Stakeholder Liaison (SL) Activities

11.55 Wage and Investment

11.55.2*	09-2008	49223X		WAGE AND INVESTMENT - Wage and Investment Communications and Liaison
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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 - Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2*	03-2012	30652W	13.1 CH. 2	Taxpayer Advocate Case Procedures - Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3*	08-2016	30653H	13.1 CH. 3	Taxpayer Advocate Case Procedures - Definition of Terms / Use of Abbreviations
13.1.4*	10-2004	35723S		Taxpayer Advocate Case Procedures - TAS Authorities
13.1.5*	02-2011	30655D	13.1 CH. 5	Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Confidentiality
13.1.6*	10-2014	30657Z	13.1 CH. 6	Taxpayer Advocate Case Procedures - Casework Communications
13.1.7*	02-2016	30658K	13.1 CH. 7	Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Case Criteria
13.1.8*	04-2017	30659V	13.1 CH. 8	Taxpayer Advocate Case Procedures - Congressional Affairs Program
13.1.9*	10-2004	30660W	13.2.3	Taxpayer Advocate Case Procedures - Executive Correspondence Case Procedures

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13.1.10*	05-2012	30661H	13.1 CH. 10	Taxpayer Advocate Case Procedures - Special Processes
13.1.11*	06-2015	30662S	13.1 CH. 11	Taxpayer Advocate Case Procedures - Case and Inventory Management
13.1.12*	03-2012	30663D	13.1 CH. 12	Taxpayer Advocate Case Procedures - Technical Advisors and the Virtual Team Process
13.1.14*	10-2004	35726Z		Taxpayer Advocate Case Procedures - Suspension of the Statutes of Limitation under IRC 7811(d)
13.1.15*	08-2016	35727K	13.1.5	Taxpayer Advocate Case Procedures - Customer Complaints/RRA98 1203 Procedures
13.1.16*	04-2017	35728V	13.1.7	Taxpayer Advocate Case Procedures - TAS Intake and Case Receipt Process
13.1.17*	08-2013	47430U	13.1.7	Taxpayer Advocate Case Procedures - TAS Case Transfer Process
13.1.18*	05-2016	47431F	13.1.7	Taxpayer Advocate Case Procedures - Processing TAS Cases
13.1.19*	05-2016	47432Q	13.1.7	Taxpayer Advocate Case Procedures - TAS Operations Assistance Request (OAR) Process
13.1.20*	05-2016	47433B	13.1.7	Taxpayer Advocate Case Procedures - TAS Taxpayer Assistance Order (TAO) Process
13.1.21*	05-2016	47434M	13.1.7	Taxpayer Advocate Case Procedures - TAS Case Closing and Reopen Case Procedures
13.1.22*	01-2016	49944H		Taxpayer Advocate Case Procedures - Manual Inventory Balancing Procedures

13.2 Systemic Advocacy

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

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

13.3.1*	03-2012	30667V	13.3 CH. 1	National Taxpayer Advocate Toll-Free Program - NTA Toll-Free Procedures
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13.4 TAS TAMIS Guide

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

13.5 TAS Balanced Measures

13.5.1*	10-2001	32657T	1.5.8	TAS Balanced Measures - TAS Balanced Measure System
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13.6 Taxpayer Advocate Service Communications

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13.6.1*	02-2012	35731S		Taxpayer Advocate Service Communications - Internal and External Communications

13.7 Taxpayer Advocacy Panel Program

13.7.1*	09-2014	47230S		Taxpayer Advocacy Panel Program - Taxpayer Advocacy Panel Operating Procedures
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 Penalty Handbook

20.1.1*	08-2014	33067T	LEM 20.1.1	Penalty Handbook - Introduction and Penalty Relief
20.1.2*	07-2016	33068E	LEM 5.1	Penalty Handbook - Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3	Penalty Handbook - Estimated Tax Penalties
20.1.4*	07-2015	36750J	LEM 5.1	Penalty Handbook - Failure to Deposit Penalty
20.1.5*	12-2016	33073X	LEM 5.1	Penalty Handbook - Return Related Penalties
20.1.6*	09-2013	33072M	LEM 5.1	Penalty Handbook - Preparer, Promoter, Material Advisor Penalties
20.1.7*	02-2016	33064M	LEM 20.1.7	Penalty Handbook - Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH. 8	Penalty Handbook - Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9*	11-2015	33061F	120.1 CH. 9	Penalty Handbook - International Penalties
20.1.10*	02-2013	33062Q	LEM 20.1.10	Penalty Handbook - Miscellaneous Penalties
20.1.11*	08-2016	50742T	LEM 20.1.10	Penalty Handbook - Excise Tax and Estate and Gift Tax Penalties
20.1.12*	08-2010	52679Z		Penalty Handbook - Penalties Applicable to Incorrect Appraisals

20.2 Interest

20.2.1*	04-2016	32961E	20.2.11	Interest - Interest Introduction, Standards and Guidelines
20.2.4*	03-2015	32965W	LEM 20.2	Interest - Overpayment Interest
20.2.5*	04-2016	32966H	20.2.8	Interest - Interest on Underpayments
20.2.7*	04-2016	32968D	20.2.8	Interest - Abatement and Suspension of Debit Interest
20.2.9*	08-2013	32971A	104.8 CH. 10	Interest - Interest on Carryback of Net Operating Loss
20.2.10*	10-2016	32973W	104.8 CH 20	Interest - Interest on Estate, Excise, Employment, and Foreign Taxes
20.2.11*	01-2017	32974H	104.8 CH 18	Interest - Miscellaneous Interest Provisions
20.2.14*	02-2017	32978Z	104.8	Interest - Netting of Overpayment and Underpayment Interest

20.3 Penalty Programs Internal Processes

20.3.1*	01-2017	69216A		Penalty Processes and Procedures - Civil Penalty Quality Review Process
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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*	09-2016	36800E	21.1.1	Accounts Management and Compliance Services Operations - Accounts Management and Compliance Services Overview
21.1.2*	09-2016	36801P	21.2	Accounts Management and Compliance Services Operations - Reference Materials Overview
21.1.3*	09-2016	36802A	21.3.12	Accounts Management and Compliance Services Operations - Operational Guidelines Overview
21.1.7*	08-2017	38746V		Accounts Management and Compliance Service Operations - Campus Support

21.2 Systems and Research Programs

21.2.1*	09-2016	36806S	21.3	Systems and Research Programs - Systems
21.2.2*	09-2016	36807D	21.3	Systems and Research Programs - Research
21.2.3*	09-2016	36808O	21.2.4	Systems and Research Programs - Transcripts
21.2.4*	09-2016	36809Z	21.2.5	Systems and Research Programs - Master File Accounts Maintenance

21.3 Taxpayer Contacts

21.3.1*	09-2016	36811L	21.6	Taxpayer Contacts - Taxpayer Contacts Resulting from Notice Issuance
21.3.3*	08-2017	36813H	21.3.2	Taxpayer Contacts - Incoming and Outgoing Correspondence/Letters
21.3.4*	10-2016	36814S	21.1.6	Taxpayer Contacts - Field Assistance
21.3.5*	08-2016	28016E	21.5.11	Taxpayer Contacts - Taxpayer Inquiry Referrals Form 4442
21.3.6*	08-2016	28017P	21.3.3	Taxpayer Contacts - Forms and Information Requests
21.3.7*	09-2016	28789Q	121.3 CH 7	Taxpayer Contacts - Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8*	08-2017	32596R		Taxpayer Contacts - Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2017	33093P	3.13.2	Taxpayer Contacts - Processing Reporting Agents File Authorizations
21.3.10*	09-2016	33204M	21.1.3	Taxpayer Contacts - Practitioner Priority Service (PPS)
21.3.11*	12-2016	54528B	3.42.7	Taxpayer Contacts - Information Returns Reporting Procedures
21.3.12	06-2017	55809H		Taxpayer Contacts - Accounts Management Balance Due Contacts
21.3.13*	12-2015	66360P		Taxpayer Contacts - Department of Education (ED) Procedures

21.4 Refund Inquiries

21.4.1*	08-2017	36815D	21.8	Refund Inquiries - Refund Research
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21.4.2*	09-2016	36816O	21.8	Refund Inquiries - Refund Trace and Limited Payability
21.4.3*	08-2016	36817Z	21.8	Refund Inquiries - Returned Refunds/Releases
21.4.4*	09-2016	36818K	21.8	Refund Inquiries - Manual Refunds
21.4.5*	09-2016	36819V	21.8	Refund Inquiries - Erroneous Refunds
21.4.6*	09-2016	36820W	21.8	Refund Inquiries - Refund Offset

21.5 Account Resolution

21.5.1*	09-2016	36821H	21.5.7	Account Resolution - General Adjustments
21.5.2*	09-2016	36822S	21.5.8	Account Resolution - Adjustment Guidelines
21.5.3*	09-2016	36823D	21.5.9	Account Resolution - General Claims Procedures
21.5.4*	09-2016	36824O	21.5.10	Account Resolution - General Math Error Procedures
21.5.5*	09-2016	36825Z	21.5.5	Account Resolution - Unpostables
21.5.6*	08-2017	36826K	21.3.12	Account Resolution - Freeze Codes
21.5.7*	09-2016	36827V	21.5.3	Account Resolution - Payment Tracers
21.5.8*	09-2016	36828G	21.5.4	Account Resolution - Credit Transfers
21.5.9*	08-2017	36829R	21.5.2	Account Resolution - Carrybacks
21.5.10*	09-2016	36830S	21.6.8	Account Resolution - Examination Issues
21.5.11*	06-2017	36831D	3.15.259	Account Resolution - Employee Plan Accounts

21.6 Individual Tax Returns

21.6.1*	09-2016	36832O	21.13	Individual Tax Returns - Filing Status and Exemption Adjustments
21.6.2*	08-2017	36833Z	21.6.7	Individual Tax Returns - Adjusting TIN-Related Problems
21.6.3*	08-2017	36834K	21.6.2	Individual Tax Returns - Credits
21.6.4*	08-2016	36835V	21.6.3	Individual Tax Returns - Tax Computation / Accounting Period Changes
21.6.5*	09-2016	36836G	21.6.9	Individual Tax Returns - Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2016	36837R	21.6.6	Individual Tax Returns - Specific Claims and Other Issues
21.6.7*	08-2017	36838C	21.6.4	Individual Tax Returns - Adjusting Individual Tax Accounts
21.6.8*	08-2016	36839N	25.15.13	Individual Tax Returns - Split Spousal Assessments (MFT 31 / MFT 65)

21.7 Business Tax Returns and Non-Master File Accounts

21.7.1*	08-2017	36841Z	21.7.6	Business Tax Returns and Non-Master File Accounts - BMF/NMF Miscellaneous Information
21.7.2*	08-2017	36842K	21.7.6	Business Tax Returns and Non-Master File Accounts - Employment and Railroad Tax Returns
21.7.3*	08-2017	36843V	21.14	Business Tax Returns and Non-Master File Accounts - Unemployment Taxes
21.7.4*	08-2017	36844G	21.14	Business Tax Returns and Non-Master File Accounts - Income Taxes/Information Returns

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21.7.5*	08-2017	36845R	21.14	Business Tax Returns and Non-Master File Accounts - Estate and Gift Tax Returns
21.7.7*	12-2016	36847N	21.7.7	Business Tax Returns and Non-Master File Accounts - Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2017	36848Y	21.14	Business Tax Returns and Non-Master File Accounts - Excise Taxes
21.7.9*	08-2017	36849J	21.14	Business Tax Returns and Non-Master File Accounts - BMF Duplicate Filing Conditions
21.7.10*	08-2017	36850K	21.14	Business Tax Returns and Non-Master File Accounts - No-Merge Cases
21.7.11*	08-2017	36851V	21.14	Business Tax Returns and Non-Master File Accounts - Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2017	36852G	21.8.3	Business Tax Returns and Non-Master File Accounts - Non-Master File (NMF) Adjustments
21.7.13*	08-2017	32186R	21.7.1	Business Tax Returns and Non-Master File Accounts - Assigning Employer Identification Numbers (EINs)

21.8 International

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

21.10 Quality Assurance

21.10.1*	08-2017	36867F	21.10.2	Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
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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		IRS Taxpayer Burden Reduction - Servicewide Burden Reduction Activities
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22.30 Wage and Investment Outreach Procedures

22.30.1*	09-2016	36870C	21.10.6	Wage and Investment Outreach Procedures - Stakeholder Partnerships, Education and Communication
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22.31 Multilingual Initiatives

22.31.1*	12-2016	39864C		Multilingual Initiatives - IRS Language Services
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22.40 Federal, State and Local Governments

22.40.1*	08-2016	38104J		Federal, State, and Local Governments - Outreach
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22.41 Indian Tribal Governments

22.41.1*	12-2016	35210K		Indian Tribal Governments - Outreach
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22.42 TEB Taxpayer Education and Assistance

22.42.1*	08-2017	35364J		TEB Taxpayer Education and Assistance - Tax Exempt Bonds Customer Education and Outreach
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Part 25 Special Topics

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

25.1 Fraud Handbook

25.1.1*	01-2014	27681V	104.2 CH. 1	Fraud Handbook - Overview/Definitions
25.1.2*	08-2016	27682G	104.2 CH. 2	Fraud Handbook - Recognizing and Developing Fraud
25.1.3*	08-2016	27683R	104.2 CH. 3	Fraud Handbook - Criminal Referrals
25.1.4*	10-2016	27684C	104.2 CH. 4	Fraud Handbook - Administrative Joint Investigation
25.1.5*	06-2016	27685N	104.2 CH. 5	Fraud Handbook - Grand Jury Investigations
25.1.6*	04-2016	27686Y	104.2 CH. 6	Fraud Handbook - Civil Fraud
25.1.7*	11-2015	27687J	104.2 CH. 7	Fraud Handbook - Failure to File
25.1.8*	10-2016	27688U	104.2 CH. 8	Fraud Handbook - Field Collection
25.1.9*	07-2016	27689F	104.2 CH. 9	Fraud Handbook - Tax Exempt and Government Entities (TE/GE)
25.1.10*	03-2015	34951C		Fraud Handbook - LB&I Fraud Procedures
25.1.11*	10-2016	49714R		Fraud Handbook - Campus Collection Fraud Procedures
25.1.12*	12-2013	50016Q		Fraud Handbook - Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14*	04-2016	54034A		Fraud Handbook - Campus Examination Fraud Procedures

25.2 Information and Whistleblower Awards

25.2.1*	12-2008	27541K	104.4 CH. 1	Information and Whistleblower Awards - Receiving Information
25.2.2*	08-2015	27544R	104.4 CH. 2	Information and Whistleblower Awards - Whistleblower Awards
25.2.3*	08-2001	27546N	104.4 CH. 3	Information and Informants' Rewards - Reimbursements to State/Local Law Enforcement Agencies

25.3 Litigation and Judgments

25.3.1*	08-2013	30351I	105.2 CH. 1	Litigation and Judgments - General Guidelines
25.3.2*	03-2015	30397G	LEM 25.3.2	Litigation and Judgments - Suits by the United States
25.3.3*	01-2017	30398R	105.2 CH. 3	Litigation and Judgments - Suits Against the United States and Claims for Damages under IRC 7433
25.3.4*	07-2010	30399C	105.2 CH. 4	Litigation and Judgments - Suits Against IRS Employees
25.3.5*	03-2012	30400S	105.2 CH. 5	Litigation and Judgements - Judgment Follow-up

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25.3.6*	09-2013	52749M	25.3.1	Litigation and Judgments - Open Litigation Control, Monitoring and Closing Actions
25.3.7*	12-2011	55406W		Litigation and Judgements - Reconciling Non-Insolvency LAMS Reports

25.4 Employee Protection

25.4.1*	01-2017	32998R	LEM 25.4	Employee Protection - Potentially Dangerous Taxpayer
25.4.2*	01-2017	36337M	LEM 25.4	Employee Protection - "Caution Upon Contact" Taxpayer

25.5 Summons

25.5.1*	09-2014	27528R	109.1 CH. 1	Summons - Introduction
25.5.2*	07-2015	27529C	109.1 CH. 2	Summons - Preparation
25.5.3*	12-2016	27530D	109.1 CH. 3	Summons - Procedures
25.5.4*	07-2015	27532Z	109.1 CH. 4	Summons - Examination of Books and Witnesses
25.5.5*	12-2015	27533K	109.1 CH. 5	Summons - Summons for Taxpayer Records and Testimony
25.5.6*	03-2017	27534V	109.1 CH. 6	Summons - Summonses on Third-Party Witnesses
25.5.7*	02-2016	27536R	109.1 CH. 7	Summons - Special Procedures for John Doe Summonses
25.5.8*	01-2016	27537C	109.1 CH. 8	Summons - Use of Summons Special Applications
25.5.9*	04-2017	27538N	109.1 CH. 9	Summons - Fees and Costs for Summoned Witnesses
25.5.10*	05-2016	27539Y	109.1 CH. 10	Summons - Enforcement of Summons
25.5.11*	06-2015	27540Z	109.1 CH. 11	Summons - Title 31 Bank Secrecy Act Summons

25.6 Statute of Limitations

25.6.1*	09-2016	36881J	LEM 25.6	Statute of Limitations - Statute of Limitations Processes and Procedures
25.6.22*	08-2011	28778J	121.2 CH 22	Statute of Limitations - Extension of Assessment Statute of Limitations by Consent
25.6.23*	03-2015	29221J	121.2 CH 23	Statute of Limitations - Examination Process - Assessment Statute of Limitations Controls

25.7 Exempt Organizations Business Master File

25.7.1*	12-2016	27768D	25.7.2	Exempt Organizations Business Master File - Exempt Organizations/Business Master File and Support Processing
25.7.3*	12-2016	27772L	7.3.4 CH. 3	Exempt Organizations Business Master File - Group Exemption Procedures
25.7.5*	11-2016	27774H	7.3.4 CH. 5	Exempt Organizations Business Master File - Exempt Organizations Extracts and On-line Programs
25.7.6*	12-2016	27776D	7.3.4 CH. 6	Exempt Organizations Business Master File - Cumulative List (Publication 78)
25.7.7*	12-2016	35833P	7.3.2 CH. 3	Exempt Organizations Business Master File - EO/BMF Reports

25.12 Delinquent Return Refund Hold Program

25.12.1*	07-2015	36795W	LEM 25.12.1	Delinquent Return Refund Hold Program - Processing Refund Hold Program Inventory
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25.13 Taxpayer Correspondence

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25.13.1*	10-2015	57125U	21.3.1	Taxpayer Correspondence - Taxpayer Correspondence Services

25.15 Relief from Joint and Several Liability

25.15.1*	06-2017	30263Z	LEM 25.15.1	Relief from Joint And Several Liability - Introduction
25.15.2*	07-2014	30264K	104.5 CH. 2	Relief from Joint And Several Liability - General Procedures / Employees with Taxpayer Contact
25.15.3*	12-2016	30266G	104.5 CH. 3	Relief from Joint And Several Liability - Technical Provisions of IRC 6015
25.15.5*	07-2014	32027Z	104.5 CH 6	Relief From Joint and Several Liability - Relief from Community Property Laws
25.15.6*	06-2017	30268C	104.5 CH. 6	Relief from Joint And Several Liability - Field Examination Procedures
25.15.7*	12-2016	30269N	104.5 CH. 7	Relief from Joint And Several Liability - Innocent Spouse Shared Processing Responsibilities
25.15.8*	11-2014	30272K	104.5 CH. 8	Relief from Joint And Several Liability - Revenue Officer Procedures for Working Innocent Spouse Relief Cases
25.15.9*	12-2016	30273V	104.5 CH. 9	Relief from Joint And Several Liability - Account Processing of Requests for Relief from Joint and Several Liability
25.15.11*	07-2014	30275R	104.5 CH. 11	Relief from Joint And Several Liability - Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12*	10-2014	30276C	104.5 CH. 12	Relief from Joint And Several Liability - Appeals Procedures
25.15.14*	07-2014	32938P	4.4.15	Relief from Joint and Several Liability - Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15*	07-2014	39700H		Relief from Joint and Several Liability - Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17*	07-2014	50494S		Relief from Joint and Several Liability - Reconsiderations
25.15.18*	07-2016	68459J	25.15.16	Relief from Joint and Several Liability - Innocent Spouse Relief Processing Procedures
25.15.19*	12-2016	68751C		Relief from Joint and Several Liability - Non-Qualifying Claims & Complex Account Issues

25.16 Disaster Assistance and Emergency Relief

25.16.1*	12-2014	36901Q	25.16.13	Disaster Assistance and Emergency Relief - Program Guidelines
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25.18 Community Property

25.18.1*	06-2017	38246Q		Community Property - Basic Principles of Community Property Law
25.18.2*	03-2017	38253F		Community Property - Income Reporting Considerations of Community Property
25.18.3*	03-2011	38254Q		Community Property - Innocent Spouse Relief and Community Property
25.18.4*	06-2017	38263B		Community Property - Collection of Taxes in Community Property States
25.18.5*	03-2017	38261F		Community Property - Injured Spouse

25.20 Preparer Enrollment, Education and Oversight

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.20.2*	06-2016	61857Z		Tax Professional Oversight and Support - Identification and Treatment of Ghost Preparers
25.21 Affordable Care Act				
25.21.1*	08-2015	59067T		Affordable Care Act Fees - Branded Prescription Drug Fee
25.21.2*	12-2015	66328P		Affordable Care Act Fees - Insurance Provider Fee
25.21.3*	01-2017	69273V		Affordable Care Act - Marketplace Eligibility Determination and Reporting Requirements
25.23 Identity Protection and Victim Assistance				
25.23.1*	09-2016	67661N	10.5.3	Identity Protection and Victim Assistance - Identity Protection and Victim Assistance - Policy Guidance
25.23.2*	10-2016	67662Y	21.9.2	Identity Protection and Victim Assistance - Identity Protection and Victim Assistance - General Case Processing
25.23.3*	08-2016	67663J	21.9.2	Identity Protection and Victim Assistance - IMF Identity Protection Specialized Unit (IPSU) Paper
25.23.4	07-2017	67664U	21.6.2	Identity Protection and Victim Assistance - IDTVA Paper Process
25.23.5*	07-2016	67665F	5.19.6	Identity Protection and Victim Assistance - ACSS IDT Processing
25.23.6*	07-2016	67666Q	5.18.1	Identity Protection and Victim Assistance - CSCO/ASFR IDT Processing
25.23.8*	09-2016	67668M	4.19.24	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing
25.23.9*	08-2016	67669X	10.5.3	Identity Protection and Victim Assistance - BMF Identity Theft Processing
25.23.10*	09-2016	67725W	4.19.24	Identity Protection and Victim Assistance - Compliance Identity Theft Case Processing
25.23.11	07-2017	68577G	21.7.14	Identity Protection and Victim Assistance - Business Master File (BMF) Identity Theft Procedures for Accounts Management
25.24 Return Preparer Misconduct Program				
25.24.1*	08-2017	67653N		Return Preparer Misconduct Program - Return Preparer Misconduct Victim Assistance - General Overview
25.24.2*	08-2017	67654Y		Return Preparer Misconduct Program - Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing
25.24.3*	04-2016	67655J		Return Preparer Misconduct Program - Return Preparer Misconduct - Compliance
25.24.4*	03-2017	67656U		Return Preparer Misconduct Program - Return Preparer Misconduct Field Collection
25.25 Revenue Protection				
25.25.1*	08-2015	57561Q	21.9.1	Revenue Protection - Return Integrity and Verification Revenue Protection Programs
25.25.2*	09-2016	59003Z	21.9.1	Revenue Protection - Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2016	61686A	21.9.1	Revenue Protection - Revenue Protection Verification Procedures for Individual Master File Returns

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25.25.4*	09-2016	61688W	21.9.1	Revenue Protection - Integrity & Verification Identity Theft Return Procedures
25.25.5*	09-2016	61689H	21.9.1	Revenue Protection - Revenue Protection Special Handling Procedures
25.25.6*	09-2016	61691T	21.9.1	Revenue Protection - Taxpayer Protection Program
25.25.7*	09-2016	61692E		Revenue Protection - Automated Questionable Credit Program
25.25.8*	09-2016	61693P	21.9.1	Revenue Protection - Revenue Protection External Lead Procedures
25.25.9*	09-2016	61694A	21.9.1	Revenue Protection - Revenue Protection Prisoner Lead Procedures
25.25.10*	09-2016	61697H	4.10.12	Revenue Protection - Frivolous Return Program

25.26 Restitution

25.26.1*	03-2014	65270A		Restitution - Criminal Restitution and Restitution-Based Assessments
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25.27 Third Party Contacts

25.27.1*	01-2014	64747G	5.1.17	Third Party Contact - Third Party Contact Program
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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)	Office of Chief Counsel Mission Statement - Mission Statement, and the Strategic and Program Plan
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30.2 Chief Counsel Directives

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

30.3 Organizations, Functions, Designations, and Delegations of Authority

30.3.1*	01-2017	29598J	30.3.3	Organizations, Functions, Designations, and Delegations of Authority - Chief Counsel Delegations, Organization, and Succession
30.3.2*	12-2016	29599U	30.3.2	Organizations, Functions, Designations, and Delegations of Authority - Delegations of Authority and Designations

30.4 Personnel Administration, Training, and Equal Employment Opportunity

30.4.1*	06-2017	29708V	30.6.3	Personnel Administration, Training, and Equal Employment Opportunity - Employment
30.4.2*	11-2011	29812E	30.4.3	Personnel Administration, Training and Equal Employment Opportunity - Personnel Guidance
30.4.3*	03-2011	29601V	30.4.5	Personnel Administration, Training, and Equal Employment Opportunity - Training and Communication
30.4.4*	01-2008	29709G	30.4.7	Personnel Administration, Training and Equal Employment Opportunity - Equal Employment Opportunity

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30.4.5*	05-2006	29602G	30.4.8	Personnel Administration, Training, and Equal Employment Opportunity - Labor and Employee Relations
30.4.6*	03-2009	29603R	30.6.1	Personnel Administration, Training, and Equal Employment Opportunity - Leave Administration
30.4.7*	12-2012	29604C	30.6.1	Personnel Administration, Training, and Equal Employment Opportunity - Work Schedules
30.4.8*	12-2010	38030E	30.11.3	Personnel Administration, Training, and Equal Employment Opportunity - Public Information (Speeches, Publications, and Teaching)

30.5 Resources, Services, and Financial Management

30.5.1*	10-2007	29063N	30.8.4	Administrative - Resources, Services, and Financial Management
30.5.2*	02-2014	29123E	Part (30)	Resources, Services, and Financial Management - Travel Guidelines
30.5.3*	07-2005	29608U	30.5.3	Resources, Services, and Financial Management - Financial Management

30.6 Security and Emergency Preparedness

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

30.7 Management Systems

30.7.1*	12-2010	41428A	30.7.16	Management Systems - Information Systems
30.7.2*	11-2012	29271P	30.16.10	Management Systems - Research and Management Information
30.7.3*	12-2009	29611R		Management Systems - Technology Services
30.7.4*	01-2014	41695T		Management Systems - Programs and Special Topics
30.7.15	06-2005	29622Y		Management Systems and Techniques - The Quality Process

30.8 Library Services

30.8.1*	12-2013	29813P	30.8.1	Library Services - Counsel Library Services
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30.9 File Management

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

30.10 Standards for Correspondence

30.10.1*	07-2005	29183G	(30)7(10)0	Standards for Correspondence - Correspondence Guidelines
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30.11 Freedom of Information Act Requests for Chief Counsel Records

30.11.1*	05-2009	29184R	30.14.2	Freedom of Information Act Requests for Chief Counsel Records - FOIA Requests for Chief Counsel Records
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Part 31 Guiding Principles

31.1 Guiding Principles

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

31.2 Significant Case Coordination

31.2.1*	08-2004	29422W	35.3.19	Significant Case Coordination - Significant Case Program
31.4.5	08-2004	29136H		Expedited Plea Program in Proposed Agreement Situations - Expedited Plea Program in Proposed Plea Agreement Situations

Part 32 Published Guidance and Other Guidance to Taxpayers

32.1 Chief Counsel Regulation Handbook

32.1.1*	04-2017	29172Z	(30)(15)20	Chief Counsel Regulation Handbook - Overview of the Regulations Process
32.1.2*	09-2011	38994H	(30)(15)20	Chief Counsel Regulation Handbook - Procedural Requirements for Regulation Projects
32.1.3*	08-2004	38995S	(30)(15)20	Chief counsel Regulation Handbook - Substantive Development of a Regulation Project
32.1.4*	10-2011	38996D	(30)(15)20	Chief Counsel Regulation Handbook - Outlining and Drafting Substantive Regulatory Text
32.1.5*	10-2015	38998Z	(30)(15)20	Chief counsel Regulation Handbook - Required Format for Regulations
32.1.6*	09-2011	38999K	(30)(15)20	Chief Counsel Regulation Handbook - Review, Approval and Publication of Regulations
32.1.7*	08-2011	39002W	(30)(15)20	Chief Counsel Regulation Handbook - Inquiries, Comments and Public Hearings
32.1.8*	08-2004	39003H	(30)(15)20	Chief Counsel Regulation Handbook - Publishing the Final Regulation
32.1.9*	08-2004	39004S	(30)(15)20	Chief Counsel Regulation Handbook - Closing a Regulation Project

32.2 Chief Counsel Publication Handbook

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

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32.2.7*	10-2011	39008K	(30)(15)10	Chief Counsel Publication Handbook - Formal Clearance of Publication Items
32.2.8*	04-2017	39009V	(30)(15)10	Chief Counsel Publication Handbook - Publication

32.3 Letter Rulings, Information Letters, and Closing Agreements

32.3.1*	10-2011	29177C	39.6.2	Letter Rulings, Information Letters, and Closing Agreements - Forms of Advice
32.3.2*	07-2014	39010W	39.6.7	Letter Rulings, Information Letters, and Closing Agreements - Letter Rulings
32.3.3*	08-2004	39011H		Letter Rulings, Information Letters, and Closing Agreements - Information Letters
32.3.4*	08-2004	39012S	39.6.4	Letter Rulings, Information Letters, and Closing Agreements - Closing Agreements Covering Specific Matters

32.4 Special Pre-Filing Agreement Programs

32.4.2*	06-2005	29179Y	32.4.2	Special Pre-Filing Agreement Programs - Pre-Filing Agreements
32.4.3*	10-2010	29180Z		Special Pre-Filing Agreement Programs - Industry Issue Resolution

Part 33 Legal Advice

33.1 Legal Advice

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

33.2 Technical Advice and Technical Expedited Advice

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

33.3 Other Legal Advice

33.3.1*	08-2004	29159G	39.3.5	Other Legal Advice - Legislation and Miscellaneous Matters
33.3.2*	10-2015	29160H	34.5.5	Other Legal Advice - Offers in Compromise
33.3.3*	11-2010	29161S		Other Legal Advice - Appeals Settlement Guidelines
33.3.4*	12-2010	29162D	35.3.15	Other Legal Advice - Division Counsel (LB&I) Industry Program
33.3.5*	08-2004	29164Z	39.2.6	Other Legal Advice - Congressional and Other IRS Controlled Correspondence
33.3.6*	12-2010	39523E	35.5.5	Other Legal Advice - Designating a Case for Litigation
33.3.7*	08-2010	29165K	39.4.4	Other Legal Advice - 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 - 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 - 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 - Procedures in Bankruptcy Cases
34.4 Insolvencies				
34.4.1*	03-2016	39024K	34.9.4	Insolvencies - 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	Suits Brought Against the United States - 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	Suits Brought Against the United States - Refund Litigation
34.5.3*	08-2004	29664E	34.12.7	Suits Brought Against the United States - Suits Brought Against the United States
34.5.5*	08-2004	29665P	34.12.10	Suits Brought Against the United States - Injunctions
34.5.6*	02-2013	39026G	34.11.5	Suits Broughts Against the United States - Procedures in 28 U.S.C 2410 Actions
34.5.7*	08-2004	39027R		Suits Brought Against the United States - 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	Suits Brought by the United States - Affirmative Litigation
34.6.2*	01-2017	39028C	34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5	Suits Brought by the United States - Types of Suits
34.6.3*	08-2014	39029N	42.9.1	Suits Brought by the United States - Summons Enforcement Actions
34.7 Pre-Trial Procedures				
34.7.1*	02-2016	29666A	35.19.1-35.19.4, 35.19.6	Pre-Trial Procedures - Pre-Trial Procedures
34.7.2	08-2004	29668W		Suits to Collect - Procedures Applicable to Most Suits to Collect
34.8 Settlement Procedures				
34.8.1*	06-2017	38022E	35.8.12	Settlement Procedures - Settlement Procedures Overview
34.8.2*	08-2014	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures - 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 - Disclosure, Testimony, and Production of Documents

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34.10 Post-Trial Procedures				
34.10.1*	06-2015	27624A	35.22.1	Post-Trial Procedures - General Procedures
34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1*	05-2013	29682A	34.14.14	Special Assistant U.S. Attorney (SAUSA) Program - The SAUSA Program
34.12 Litigation Exhibits				
34.12.1*	04-2016	29689Z		Litigation Exhibits - Litigation Exhibits
Part 35 Tax Court Litigation				
35.1 Tax Court Jurisdiction				
35.1.1*	08-2004	29814A	35.24.4	Tax Court Jurisdiction - Tax Court Jurisdiction and Proceedings
35.1.2*	08-2004	29816W	35.1.3	Tax Court Jurisdiction - Tax Court Terms and Definitions
35.1.3*	07-2012	29817H	35.14.15	Tax Court Jurisdiction - Tax Court Procedures
35.2 Petition and Answer				
35.2.1*	10-2016	29833H	35.3.4	Petition and Answer - Tax Court Petitions
35.2.2*	04-2015	29783M	35.25.4	Petition and Answer - Answers
35.3 Motions				
35.3.1*	08-2004	29842S	35.11.5	Motions - Motions Practice
35.3.2*	09-2012	29843D	35.4.11	Motions - Jurisdictional Defects
35.3.3*	08-2004	29845Z	35.1.13	Motions - Motions Pertaining to Pleadings
35.3.4*	08-2004	29846K	35.4.14	Motions - Motions Pertaining to Calendared Cases
35.3.5*	08-2004	29847V	35.23.3	Motions - Motions for Disposition without Trial
35.3.6*	08-2004	29848G	35.4.15	Motions - Motions Pertaining to Opinions and Decisions
35.3.7*	08-2004	38354R	35.24.2	Motions - Motions in TEFRA Cases
35.3.8*	08-2004	29849R	35.1.7	Motions - Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
35.3.9*	08-2004	29850S	35.4.26	Motions - Miscellaneous Motions
35.3.23*	02-2017	38348N		Motions - Motions in Collection Due Process Cases
35.4 Pre-Trial Activities				
35.4.1*	02-2013	29878U	35.8.10	Pre-Trial Activities - Trial Planning
35.4.2*	12-2010	29879F	35.5.4	Pre-Trial Activities - Gathering Information from Government Sources
35.4.3*	07-2012	29880G	35.5.14	Pre-Trial Activities - Gathering Information from the Petitioner
35.4.4*	08-2014	29881R	35.14.10	Pre-Trial Activities - Gathering Information from Third Parties
35.4.5*	01-2013	29882C	42.1.1 – 42.8.3	Pre-Trial Activities - Evidence and Information from Abroad
35.4.6*	04-2017	29883N	35.5.19	Pre-Trial Activities - Responding to Petitioner's Information Gathering Attempts
35.4.7*	07-2012	29884Y	35.23.4	Pre-Trial Activities - Stipulating Facts and Documents

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35.4.8*	08-2004	29885J	35.5.9	Pre-Trial Activities - Preparing for Examination and Cross-Examination of Witnesses
35.4.9*	06-2013	29886U	35.15.1	Pre-Trial Activities - Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution

35.5 Settlement Procedures

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

35.6 Trial

35.6.1*	08-2004	29863V	35.9.1	Trial - Calendar Calls
35.6.2*	09-2012	29864G	35.15.3	Trial - Trial of the Case
35.6.3*	08-2004	29865R	35.9.3	Trial - Tax Court Procedures for Reporting Potentially Dangerous Persons

35.7 Tax Court Briefs

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

35.8 Decisions, Orders of Dismissal, and Other Final Judgments

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

35.9 Post Opinion Activities

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

35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought

35.10.1*	01-2016	30013R	35.4.16	Special Procedures when Attorneys' Fees and Sanctions are Sought - Awards of Litigation and Administration Costs and Fees
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35.10.2*	08-2004	30014C	35.5.21	Special Procedures when Attorneys' Fees and Sanctions are Sought - Penalties and Sanctions

35.11 Litigation Exhibits

35.11.1*	07-2016	30026U		Litigation Exhibits - Litigation Exhibits
35.13.11	08-2004	30055X		Actions Following Tax Court's Opinion and Decision - Closing Appealed Tax Court Cases

Part 36 Appellate Litigation and Actions on Decision

36.1 Guiding Principles for Appeals

36.1.1*	08-2004	39013D	35.21.8	Guiding Principles for Appeals - Guiding Principles for Appeals
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36.2 Appeal/Certiorari Recommendations

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

36.3 Actions on Decision

36.3.1*	03-2013	39021D	39.11.5	Actions on Decision - Actions on Decision
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36.4 Litigation Exhibits

36.4.1*	03-2013	39023Z		Litigation Exhibits - Litigation Exhibits
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Part 37 Disclosure

37.1 Sections 6110 and 6103 of Title 26

37.1.1*	08-2004	39102X	39.2.9	Sections 6110 and 6103 of Title 26 - Written Determinations Under Section 6110
37.1.2*	08-2004	39104T	39.2.9	Sections 6110 and 6103 of Title 26 - Disclosure of Information
37.1.3*	01-2013	60946J		Disclosure - 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 Freedom of Information Act - Privacy Act Of 1974
37.2.2*	08-2004	39106P	39.2.10	Privacy Act of 1974 Freedom of Information Act - Freedom of Information Act (FOIA) Litigation

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Part 38 Criminal Tax				
38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1*	06-2013	39133W	31.7.5	Assistance to Criminal Investigation During Investigatory Stage - Prereferral Assistance, Visitations and Investigative Tools
38.1.2*	10-2007	39134H	31.4.22	Assistance to Criminal Investigation During Investigatory Stage - Administrative Requests for Grants of Statutory Use Immunity
38.1.3*	10-2007	39135S	31.8.6	Assistance to Criminal Investigation During Investigatory Stage - Forfeitures
38.2 Review of Criminal Tax Cases				
38.2.1*	08-2008	39136D	31.4.23	Review of Criminal Tax Cases - Administrative Cases
38.2.2*	08-2008	39138Z	31.5.14	Review of Criminal Tax Cases - Grand Jury Procedures
38.3 Criminal Tax Policy and Exhibits				
38.3.1*	10-2007	39139K	35.3.8	Criminal Tax Policy and Exhibits - Miscellaneous Matters
Part 39 General Legal Services				
39.1 Professionalism and Government Ethics Programs				
39.1.1*	06-2009	29354F		Professionalism and Government Ethics Programs - Professionalism
39.1.2*	08-2009	29355Q	33.6.2	Professionalism and Government Ethics Programs - Government Ethics Programs
39.2 Labor and Related Matters				
39.2.1*	01-2009	29452K	33.2.1	Labor and Related Matters - Labor-Management Contract Negotiations
39.2.2*	03-2011	29453V	33.2.10	Labor and Related Matters - Handling Cases
39.3 Claims and Suits				
39.3.1*	06-2009	29462G	33.3.9	Claims and Suits - Claims, Suits, and Related Matters
39.4 Practice Before the Internal Revenue Service				
39.4.1*	05-2009	29467J	33.4.1	Practice Before the Internal Revenue Service - 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 and Technology Law - 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	Affordable Care Act - Marketplace Eligibility Determination and Reporting Requirements	MELISSA CUM	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*	10/2012	Organization and Staffing - Appeals	JULIE FERENCI	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.28*	08/2017	Resource Guide for Managers - Appeals Managers Procedures	SHARON D EV	Appeals
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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.)

4.48 ENGINEERING SPECIALTY

4.48.2*	10/2012	Engineering Specialty - Valuation Assistance for Cases Involving Works of Art	GRETCHEN W	Appeals
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Part 8: Appeals

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

8.1 APPEALS FUNCTION

8.1.1*	08/2016	Appeals Function - Appeals Operating Directives and Guidelines	JULIE FERENCI	Appeals
8.1.3*	01/2015	Appeals Function - Working Cases in Appeals	ELIZABETH MO	Appeals
8.1.6*	05/2016	Appeals Function - Disclosure, Security and Outside Contacts	CARLA WASHI	Appeals
8.1.7*	04/2013	Appeals Function - AQMS Purpose and Guidelines	CARLA WASHI	Appeals
8.1.8*	09/2016	Appeals Function - Employee Tax Compliance	SHARON D. EV	Appeals
8.1.9*	08/2016	Appeals Function - Closed Case Referrals and Customer Service Contacts	TIMOTHY KAS	Appeals
8.1.10*	11/2014	Appeals Function - Ex Parte Communications	JOHN W. GONZ	Appeals

8.2 PRE 90-DAY AND 90-DAY CASES

8.2.1*	08/2016	Pre-90 Day and 90-Day Cases - Agreed Pre-90- Day Income Tax Cases	MARTIN MAILL	Appeals
8.2.2*	05/2014	Pre 90-Day and 90-Day Cases - Statutory Notice of Deficiency Cases	MARTIN MAILL	Appeals
8.2.3*	08/2015	Pre 90-Day and 90-Day Cases - Related, Whipsaw and Inactive Cases	MARTIN MAILL	Appeals

8.4 APPEALS DOCKETED CASES

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8.4.1*	03/2014	Appeals Docketed Cases - Procedures for Processing and Settling Docketed Cases	JULIE FERENCI	Appeals
8.4.2*	10/2012	Appeals Docketed Cases - Campus Appeals Docketed Cases	JULIE FERENCI	Appeals
8.4.4*	01/2017	Appeals Docketed Cases - Examination Assistance Requests	JULIE FERENCI	Appeals
8.6 CONFERENCE AND SETTLEMENT PRACTICES				
8.6.1*	08/2016	Conference and Settlement Practics - Conference and Issue Resolution	CARLA WASHI	Appeals
8.6.2*	08/2017	Conference and Settlement Practices - Appeals Case Memo Procedures	CARLA WASHI	Appeals
8.6.3*	10/2016	Conference and Settlement Practices - Appeals Rulings	CHARMAINE O	Appeals
8.6.4*	03/2015	Conference and Settlement Practices - Reaching Settlement and Securing an Appeals Agreement Form	CHARMAINE O	Appeals
8.6.5*	10/2016	CONFERENCE AND SETTLEMENT PRACTICES - Identity Theft Procedures	MARTIN MAILL	Appeals
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.1*	02/2017	Technical and Procedural Guidelines - Guidelines for Cases with Special Issues	SHARON D EV	Appeals
8.7.3*	09/2012	Technical and Procedural Guidelines - Domestic and International Operations Programs	JAMES H. BEL	Appeals
8.7.4*	08/2014	Technical and Procedural Guidelines - Appeals Estate and Gift Tax Cases	ELIZABETH MO	Appeals
8.7.5*	05/2015	Technical and Procedural Guidelines - Transferee and Transferor Liabilities	MARTIN MAILL	Appeals
8.7.6*	05/2014	Technical and Procedural Guidelines - Appeals Bankruptcy Cases	JAMIE SONG	Appeals
8.7.7*	06/2015	Technical and Procedural Guidelines - Claim and Overassessment Cases	SHARON D. EV	Appeals
8.7.8*	09/2012	Technical and Procedural Guidelines - Tax Exempt and Government Entities (TE/GE) Cases	MARTIN MAILL	Appeals
8.7.9*	06/2015	Technical and Procedural Guidelines - Joint Committee (JC) Cases	MARTIN MAILL	Appeals
8.7.10*	10/2014	Technical and Procedural Guidelines - Excise Tax Cases and IRA Adjustments	MARTIN MAILL	Appeals
8.7.11*	03/2015	Technical and Procedural Guidelines - Working Appeals Team Cases	CHARMAINE O	Appeals
8.7.13*	02/2016	Technical and Procedural Guidelines - e-file Cases	ELIZABETH MO	Appeals

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8.7.14*	08/2014	Technical and Procedural Guidelines - Freedom of information Act (FOIA) Administrative Appeal Cases	CARLA WASHI	Appeals
8.7.15*	09/2012	Technical and Procedural Guidelines - Administrative Cost and Qualified Offer Cases	CHARMAINE O	Appeals
8.7.16*	10/2015	Technical and Procedural Guidelines - Appeals Employment Tax Procedures	SHARON D. EV	Appeals
8.7.17*	09/2016	Technical and Procedural Guidelines - Appeals Remittance Procedures	SHARON D. EV	Appeals
8.7.18*	08/2016	Technical and Procedural Guidelines - Return Preparer Misconduct Cases	ELIZABETH MO	Appeals
8.7.19*	12/2015	Technical and Procedural Guidelines - Net Rate Netting Procedures for Appeals	SHARON D. EV	Appeals
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1*	07/2015	Appeals Reports and Projects - Internal Reports	TIMOTHY KAS	Appeals
8.10.2*	09/2012	Appeals Reports and Projects - Reports to Outside Officials	ELIZABETH MO	Appeals
8.10.3*	08/2015	Appeals Reports and Projects - Appeals Inventory Validation Process	JULIE FERENCI	Appeals
8.11 PENALTIES WORKED IN APPEALS				
8.11.1*	10/2014	Penalties Worked in Appeals - Return Related Penalties in Appeals	CARLA WASHI	Appeals
8.11.3*	02/2015	Penalties Worked in Appeals - Return Preparer Penalty Cases	ROD LANCAST	Appeals
8.11.4*	11/2014	Penalties Worked in Appeals - Penalty Appeals (PENAP)	CARLA WASHI	Appeals
8.11.5*	12/2015	Penalties Worked in Appeals - International Penalties	ALAN POLIVIC	Appeals
8.11.6*	02/2015	Penalties Worked in Appeals - FBAR Penalties	DAISY BATMA	Appeals
8.11.7*	11/2014	Penalties Worked in Appeals - Abusive Transaction Penalties	PARIS THALAS	Appeals
8.11.8*	10/2014	Penalties Worked in Appeals - Miscellaneous Penalties	CARLA WASHI	Appeals
8.13 CLOSING AGREEMENTS				
8.13.1*	08/2012	Closing Agreements - Processing Closing Agreements in Appeals	MARTIN MAILL	Appeals
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.2*	02/2014	Settlement Computations and Statutory Notices of Deficiency - General Settlement and Rule 155 Computations	MARTIN MAILL	Appeals
8.17.3*	09/2013	Settlement Computations and Notices of Deficiency - Preparing a Statement of Account	MARTIN MAILL	Appeals

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8.17.4*	05/2017	Settlement Computations and Statutory Notices of Deficiency - Notices of Deficiency	MARTIN MAILL	Appeals
8.17.5*	03/2014	Settlement Computations and Statutory Notices of Deficiency - Special Computation Formats, Forms and Worksheets	MARTIN MAILL	Appeals
8.17.6*	09/2013	Settlement Computation and Statutory Notices of Deficiency - Interest Issues in Settlement Computations	MARTIN MAILL	Appeals
8.17.7*	03/2014	Settlement Computations and Statutory Notices of Deficiency - Penalties/Additions to Tax in Computations	MARTIN MAILL	Appeals
8.18 VALUATION ASSISTANCE				
8.18.1*	08/2012	Valuation Assistance - Valuation Assistance Procedures	GRETCHEN W	Appeals
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK				
8.19.1*	04/2016	Appeals Pass-Through Entity Handbook - Procedures and Authorities	JAMES N. BOU	Appeals
8.19.2*	04/2016	Appeals Pass-Through Entity Handbook - Managers/TEFRA Resources	JAMES BOULU	Appeals
8.19.6*	04/2016	Appeals Pass-Through Entity Handbook - Partner Cases	JAMES BOULU	Appeals
8.19.7*	03/2015	Appeals Pass-Through Entity Handbook - Administrative Adjustment Request	JAMES BOULU	Appeals
8.19.8*	09/2013	Appeals Pass-Through Entity Handbook - Collection Cases	JAMES BOULU	Appeals
8.19.9*	10/2012	Appeals Pass-Through Entity Handbook - Non-TEFRA Procedures	JAMES BOULU	Appeals
8.19.10*	04/2016	Appeals Pass-Through Entity Handbook - Receipt, Assignment, and Consideration of TEFRA Partnership Cases	JAMES BOULU	Appeals
8.19.11*	04/2016	Appeals Pass-Through Entity Handbook - Agreed TEFRA Partnership Cases	JAMES BOULU	Appeals
8.19.12*	04/2016	Appeals Pass-Through Entity Handbook - Final Partnership Administrative Adjustment	JAMES BOULU	Appeals
8.19.13*	04/2016	Appeals Pass - Through Entity Handbook - Docketed and Department of Justice Cases	JAMES BOULU	Appeals
8.20 ACCOUNT AND PROCESSING SUPPORT (APS)				
8.20.2*	10/2014	Account and Processing Support (APS) - IDRS Transcripts and Automated Systems	TIMOTHY KAS	Appeals
8.20.3*	10/2014	Account and Processing Support (APS) - Appeals Centralized Database System (ACDS)	TERRI SHELLE	Appeals
8.20.5*	06/2017	Account and Processing Support (APS) - Carding New Receipts	TERRI L. SHEL	Appeals

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8.20.6*	06/2016	Account and Processing Support (APS) - Interim Actions	TERRI L. SHEL	Appeals
8.20.7*	10/2014	Account and Processing Support (APS) - Closing Procedures	TERRI SHELLE	Appeals
8.20.10*	09/2015	Account and Processing Support (APS) - Appeals Processing Employee Automated System (PEAS)	TERRI L. SHEL	Appeals
8.21 APPEALS STATUTE RESPONSIBILITY				
8.21.1*	10/2013	Appeals Statute Responsibility - General Statute Responsibility	CARLA WASHI	Appeals
8.21.2*	10/2014	Appeals Statute Responsibility - Account and Processing Support (APS) Statute Responsibility	TERRI L. SHEL	Appeals
8.21.3*	08/2014	Appeals Statute Responsibility - Appeals Technical Employees Statute Responsibility	CARLA WASHI	Appeals
8.21.4*	12/2013	Appeals Statute Responsibility - Appeals Management Statute Responsibility	CARLA WASHI	Appeals
8.21.5*	11/2015	Appeals Statute Responsibility - Collection Statutes	TIMOTHY KAS	Appeals
8.21.6*	04/2016	Appeals Statue Responsibility - Statute Information on TEFRA Cases	JAMES BOULU	Appeals
8.21.7*	11/2013	Appeals Statute Responsibility - Barred Statute Procedures	CARLA WASHI	Appeals
8.22 COLLECTION DUE PROCESS				
8.22.4*	08/2017	Collection Due Process - Collection Due Process Appeals Program	TIMOTHY J. S	Appeals
8.22.5*	08/2017	Collection Due Process - Receipt, Control and Pre-Conference Considerations	TIMOTHY J. SA	Appeals
8.22.6*	08/2017	Collection Due Process - Cases Requiring Special Handling	TIMOTHY J. SA	Appeals
8.22.7*	08/2017	Collection Due Process - Alternatives to Collection Action	TIMOTHY J. SA	Appeals
8.22.8*	08/2017	Collection Due Process - Liability Issues and Relief from Liability	TIMOTHY J. SA	Appeals
8.22.9*	08/2017	Collection Due Process - Closing and Post Closing Actions	TIMOTHY J. SA	Appeals
8.23 OFFER IN COMPROMISE				
8.23.1*	04/2016	Offer in Compromise - Offer in Compromise Overview	IRENE TRIMBA	Appeals
8.23.2*	10/2014	Offer in Compromise - Receipt and Control of Non-Collection Due Process (CDP) offers	IRENE TRIMBA	Appeals
8.23.3*	08/2017	Offer in Compromise - Evaluation of Offers in Compromise	JAMIE SONG	Appeals

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8.23.4*	12/2016	Offer in Compromise - Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	IRENE TRIMBA	Appeals
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS				
8.24.1*	12/2014	Collection Appeals Program and Jeopardy Levy Appeals - Collection Appeals Program (CAP)	JOHN W. GONZ	Appeals
8.24.2*	05/2014	COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS - Jeopardy Levy Appeals	JOHN GONZAL	Appeals
8.25 TRUST FUND RECOVERY PENALTY (TFRP)				
8.25.1*	10/2014	Trust Fund Recovery Penalty (TFRP) - Trust Fund Recovery Penalty (TFRP) Overview and Authority	JAMIE SONG	Appeals
8.25.2*	10/2014	Trust Fund Recovery Penalty (TFRP) - Working Trust Fund Recovery Penalty Cases in Appeals	JAMIE SONG	Appeals
8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM				
8.26.1*	09/2013	Alternative Dispute Resolution (ADR) Program - Fast Track Settlement for Large Business and International (LB&I) Taxpayers	CHARMAINE O	Appeals
8.26.2*	06/2017	Alternative Dispute Resolution (ADR) Program - Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	CHARMAINE B.	Appeals
8.26.3*	12/2014	Alternative Dispute Resolution (ADR) Program - Fast Track Mediation for Collection Cases	JOHN GONZAL	Appeals
8.26.4*	09/2013	Alternative Dispute Resolution (ADR) Program - Early Referral Procedures	CHARMAINE O	Appeals
8.26.5*	08/2015	Alternative Dispute Resolution (ADR) Program - Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	CHARMAINE B.	Appeals
8.26.7*	03/2014	Alternative Dispute Resolution (ADR) Program - Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	MARTIN MAILL	Appeals
8.26.8*	09/2012	Alternative Dispute Resolution (ADR) Program - Compliance Assurance Process - Fast Track Settlement	CHARMAINE O	Appeals
8.26.9*	03/2015	Alternative Dispute Resolution (ADR) Program - Post-Appeals Mediation Procedures for Collection Cases	JOHN GONZAL	Appeals
8.26.11*	06/2017	Alternative Dispute Resolution (ADR) Program - Rapid Appeals Process (RAP)	CHARMAINE B.	Appeals

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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.)

25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
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25.15.12*	10/2014	Relief from Joint And Several Liability - Appeals Procedures	ANDREW J. WA	Appeals
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1 ORGANIZATION AND STAFFING

1.1.17*	07/2010	Organization and Staffing - Agency Wide Shared Services	ELIZABETH A.	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.64*	01/2012	Servicewide Policies and Authorities - Functional Delegations of Authority for Agency-Wide Shared Services	GREG REHAK	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.6*	08/2016	Resource Guide for Managers - Managers Security Handbook	MARK COWLE	All
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1.14 FACILITIES MANAGEMENT

1.14.1*	08/2008	Real Estate and Facilities Management - Logistics Management	SHEILA R. MAY	AWSS
1.14.2*	08/2016	Real Estate and Facilities Management - Supply Purchasing Program	SHEILA R. MAY	AWSS
1.14.3*	04/2003	Real Estate and Facilities Management - Furniture and Equipment Standards	SANDY W. BUR	AWSS
1.14.4*	11/2014	Real Estate and Facilities Management - Personal Property Management	LANI M. DUKAT	AWSS
1.14.5*	05/2017	Facilities Management - Occupational Health and Safety Program	MEGAN AHN	AWSS
1.14.6*	07/2013	Real Estate and Facilities Management - Real Property Management Program	BILL JURNEY	AWSS
1.14.7*	08/2013	Real Estate and Facilities Management - Motor Vehicle Management	MICHELLE M. L	All
1.14.8*	07/2013	Real Estate and Facilities Management - Identifying Space Efficient Buildings	BILL JURNEY	AWSS
1.14.9*	06/2011	Real Estate and Facilities Management - IRS Parking Program	BILL JURNEY	AWSS
1.14.12*	05/2017	Facilities Management - IRS Environmental Compliance Program	MEGAN AHN	All

1.35 FINANCIAL ACCOUNTING

1.35.4*	08/2017	Financial Accounting - Purchase Card Program	GINGER L. BAR	All
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Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 PHYSICAL SECURITY PROGRAM

10.2.1*	04/2012	Physical Security Program - Physical Security	MARK COWLE	All
10.2.4*	09/2014	Physical Security Program - Overview of ID Media	TIFFNIE BRAN	All
10.2.5*	09/2014	Physical Security Program - Identification Cards	TIFFNIE BRAN	All
10.2.6*	09/2014	Physical Security Program - Non-Enforcement Pocket Commissions	STEPHANIE G	All
10.2.8*	05/2016	Physical Security Program - Incident Reporting	SHELLEY MER	All
10.2.9*	09/2016	Physical Security Program - Occupant Emergency Planning	DEBORAH F. P	All
10.2.11*	08/2016	Physical Security Program - Basic Security Concepts	MARK COWLE	All
10.2.12*	11/2011	Physical Security Program - Security Guard and Explosive Detector Dog Services and Programs	ROBERTA LEA	All
10.2.13*	08/2012	Physical Security Program - Information Protection	BERNETTA D.	All
10.2.14*	08/2016	Physical Security Program - Methods of Providing Protection	TIMOTHY GRE	All
10.2.15*	08/2016	Physical Security Program - Minimum Protection Standards (MPS)	MARK COWLE	All

10.6 CONTINUITY OPERATIONS

10.6.1*	03/2014	Continuity Operations - Continuity Planning Requirements	WYNN D. FITZP	All
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10.9 NATIONAL SECURITY INFORMATION

10.9.1*	08/2012	National Security Information - National Security Information (NSI)	BERNETTA D.	All
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1.1 ORGANIZATION AND STAFFING

1.1.11*	02/2015	Organization and Staffing - Chief, Communications and Liaison	JANENE HOWE	All
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1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE

1.10.3*	11/2016	Office of the Commissioner Internal Revenue - Standards for Using Email	FREDERICK L.	All
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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	Communications - Introduction	JANENE HOWE	C&L
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11.1.2*	10/2014	Communications - News Coverage of Tax Prosecutions	JANENE HOWE	All
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11.1.3*	10/2014	Communications - Contact With the Public and the Media	JANENE HOWE	C&L
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11.1.4*	02/2015	Communications - Content Policies and Standards for Intranet Sites	JANENE HOWE	C&L
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11.5 LEGISLATIVE AFFAIRS

11.5.2*	08/2014	Legislative Affairs - Congressional Affairs Program	ROSS KISER	All
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11.5.4*	06/2015	Legislative Affairs - Legislative Analysis and Tracking Implementation Services (LATIS) Program	ROSS KISER	All
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1.1 ORGANIZATION AND STAFFING				
1.1.21*	01/2017	Organization and Staffing - Chief Financial Officer	CYNTHIA CAR	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.2*	02/2015	Resource Guide for Managers - Monitoring and Improving Internal Control	PAUL GURZO	All
1.4.3*	05/2016	Resource Guide for Managers - IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting	LAWRENCE T.	All
1.4.30*	10/2015	Resource Guide for Managers - Monitoring Internal Control Planned Corrective Actions	EVELYN SHER	CFO
1.4.31*	08/2015	Resource Guide for Managers - IRS Quality Assurance Program	ERIKA MATHIS	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.1*	10/2016	Managing Statistics in a Balanced Measurement System - The IRS Balanced Performance Measurement System	ERIN MATHER	All
1.5.2*	01/2015	Managing Statistics in a Balanced Measurement System - Uses of Section 1204 Statistics	STEPHANIE BE	All
1.5.3*	05/2017	Managing Statistics in a Balanced Measurement System - Manager's Self-Certification and the Independent Review Process	STEPHANIE BE	All
1.31 CFO INTERNAL POLICY AND PROCEDURES				
1.31.3*	02/2015	CFO Internal Policy and Procedures - Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	DEAN OVERMA	All
1.31.7*	07/2011	CFO Internal Policy and Procedures - Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office	LYNETTE J. LIN	CFO
1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES				
1.32.1*	02/2012	Servicewide Financial Policies & Procedures - Official IRS Local Travel Guide	JANICE M. YOU	All
1.32.4*	10/2014	Servicewide Travel Policies and Procedures - Travel Card Program	JANICE YOUN	All
1.32.10*	11/2014	Servicewide Travel Policies and Procedures - Approval Process for Event-Related Spending	CHRIS A. SCOT	All
1.32.11*	09/2011	Servicewide Financial Policies and Procedures - Official IRS City-to-City Travel Guide	JANICE YOUN	All

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1.32.12*	03/2017	Servicewide Travel Policies and Procedures - IRS Relocation Travel Guide	JANICE YOUN	CFO
1.32.13*	10/2016	Servicewide Travel Policies and Procedures - Relocation Services Program	JANICE YOUN	CFO
1.32.14*	01/2017	Servicewide Travel Policies and Procedures - Gainshairing Travel Savings Program	BETTY BROWN	CFO
1.32.15*	04/2013	Servicewide Financial Policies and Procedures - Public Transportation Subsidy Program (PTSP)	ROCHELLE CHI	All
1.32.20*	07/2015	Servicewide Travel Policies and Procedures - Using Appropriated Funds to Purchase Meals and Light Refreshments	CHRIS A. SCOT	All
1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS				
1.33.3*	04/2015	Strategic Planning, Budgeting and Performance Management Process - Reimbursable Operating Guidelines	ANDREA PAWL	All
1.33.4*	12/2014	Strategic Planning, Budgeting and Performance Management Process - Financial Operating Guidelines	KATIE FECHKO	All
1.34 REVENUE ACCOUNTING				
1.34.1*	06/2009	Revenue Accounting - Revenue Accounting Definitions and Acronyms	ERIKA D. MATH	CFO
1.34.4*	08/2015	Revenue Accounting - Unpaid Assessments	JULIE VOGEL	CFO
1.35 FINANCIAL ACCOUNTING				
1.35.3*	07/2015	Financial Accounting - Receipt and Acceptance Guideline	CYNTHIA CAR	All
1.35.5*	08/2012	Financial Accounting - Advances, Prepaid Expenses, and Other Assets	CYNTHIA CAR	All
1.35.6*	07/2016	Financial Accounting - Property and Equipment Accounting	CYNTHIA CAR	All
1.35.7*	09/2013	Financial Accounting - Debt Collection	JOAN WYMAN	All
1.35.9*	03/2016	Financial Accounting - Integrated Financial System Payroll	CATHERINE M.	CFO
1.35.13*	03/2016	Financial Accounting - Administrative Waiver	B. WALTER MA	All
1.35.14	07/2017	Financial Accounting - IRS Annual Financial Statement Audit	THERESA GRO	All
1.35.15*	07/2015	Financial Accounting - Annual Close Guidelines	CYNTHIA CAR	All
1.35.16*	12/2016	Financial Accounting - Managerial Cost Accounting	ANGELA LERO	All
1.35.17*	07/2016	Financial Accounting - Estimating Trust Fund Costs	ANGELA LERO	CFO
1.35.18*	12/2015	Financial Accounting - Imprest Funds	REESE SCOTT	CI
1.35.19*	07/2016	Financial Accounting - User Fees	ANGELA LERO	CFO

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1.35.23*	06/2017	Financial Accounting - Integrated Financial System Security	ANTHONY C. Y	CFO
1.35.24*	08/2015	Financial Accounting - Establishing IRS Commitments and Obligations	REESE SCOTT	CFO
1.36 ADMINISTRATIVE ACCOUNTING AND FINANCIAL MANAGEMENT REPORTS				
1.36.2*	04/2015	Administrative Accounting Financial Management Reports - Treasury Information Executive Repository	B. WALTER MA	All

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3.17.50*	02/2015	Accounting & Data Control - Submission Processing RRACS Procedures	SUSAN ORGE	All
3.17.63*	04/2014	Accounting and Data Control - Redesign Revenue Accounting Control System	WILLA WILLIAM	CFO

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11.5 LEGISLATIVE AFFAIRS				
11.5.1*	08/2006	Legislative Affairs - Audit Process For General Accountability Office/TIGTA	JAMES E. SOU	All

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30.1.1*	05/2014	Office of Chief Counsel Mission Statement - Mission Statement, and the Strategic and Program Plan	CRISTINA L. AI	CC
30.2 CHIEF COUNSEL DIRECTIVES				
30.2.1*	04/2014	Chief Counsel Directives - Office of Chief Counsel Directives System	SANDRA E. STI	CC
30.2.2*	06/2013	Chief Counsel Directives - General Counsel Orders and Directives	SANDRA E. STI	CC
30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.1*	01/2017	Organizations, Functions, Designations, and Delegations of Authority - Chief Counsel Delegations, Organization, and Succession	MICHAEL COC	CC
30.3.2*	12/2016	Organizations, Functions, Designations, and Delegations of Authority - Delegations of Authority and Designations	GREGG N. HOF	CC
30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY				
30.4.1*	06/2017	Personnel Administration, Training, and Equal Employment Opportunity - Employment	JENNIFER FOR	CC
30.4.2*	11/2011	Personnel Administration, Training and Equal Employment Opportunity - Personnel Guidance	GREGG N HOF	CC
30.4.3*	03/2011	Personnel Administration, Training, and Equal Employment Opportunity - Training and Communication	PAMELA SIKO	CC
30.4.4*	01/2008	Personnel Administration, Training and Equal Employment Opportunity - Equal Employment Opportunity	SUSAN MAGEE	CC
30.4.5*	05/2006	Personnel Administration, Training, and Equal Employment Opportunity - Labor and Employee Relations	SUSAN NIESE	CC
30.4.6*	03/2009	Personnel Administration, Training, and Equal Employment Opportunity - Leave Administration	KONNIE K. MEL	CC
30.4.7*	12/2012	Personnel Administration, Training, and Equal Employment Opportunity - Work Schedules	KONNIE K. MEL	CC
30.4.8*	12/2010	Personnel Administration, Training, and Equal Employment Opportunity - Public Information (Speeches, Publications, and Teaching)	KIRSTEN WITT	CC
30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT				
30.5.1*	10/2007	Administrative - Resources, Services, and Financial Management	SANDRA STINE	CC

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30.5.2*	02/2014	Resources, Services, and Financial Management - Travel Guidelines	CASSANDRA B	CC
30.5.3*	07/2005	Resources, Services, and Financial Management - Financial Management	CASSANDRA B	CC
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.1*	10/2016	Security and Emergency Preparedness - Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	CHARLES HAL	CC
30.6.2*	01/2014	Security and Emergency Preparedness - Emergency Preparedness	SUSAN NIESE	CC
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30.7.1*	12/2010	Management Systems - Information Systems	CHRIS GRODE	CC
30.7.2*	11/2012	Management Systems - Research and Management Information	GAIL HENDER	CC
30.7.3*	12/2009	Management Systems - Technology Services	JEFF BROWN	CC
30.7.4*	01/2014	Management Systems - Programs and Special Topics	SANDRA STINE	CC
30.7.15	06/2005	Management Systems and Techniques - The Quality Process	JIM BENJAMIN	CC
30.8 LIBRARY SERVICES				
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30.9 FILE MANAGEMENT				
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30.10 STANDARDS FOR CORRESPONDENCE				
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30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS				
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31.1.1*	07/2016	Guiding Principles - Legal Work	CHARLES A. H	CC
31.1.2*	08/2004	Guiding Principles - Dealing with Taxpayers and Practitioners	KATHRYN ZUB	CC
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31.1.4*	10/2010	Guiding Principles - Coordination and Reconciliation of Disputes	WILLIAM CONR	CC
31.2 SIGNIFICANT CASE COORDINATION				
31.2.1*	08/2004	Significant Case Coordination - Significant Case Program	KATHRYN ZUB	CC
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31.4.5	08/2004	Expedited Plea Program in Proposed Agreement Situations - Expedited Plea Program in Proposed Plea Agreement Situations	MICHELLE D. P	CC

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32.1 CHIEF COUNSEL REGULATION HANDBOOK				
32.1.1*	04/2017	Chief Counsel Regulation Handbook - Overview of the Regulations Process	CHARLES A. H	CC
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32.1.3*	08/2004	Chief counsel Regulation Handbook - Substantive Development of a Regulation Project	HENRY SCHNE	CC
32.1.4*	10/2011	Chief Counsel Regulation Handbook - Outlining and Drafting Substantive Regulatory Text	MATTHEW LUC	CC
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32.2.2*	04/2017	Chief Counsel Publication Handbook - Summary of the Published Guidance Process	CHARLES A HA	CC
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32.2.6*	10/2011	Chief Counsel Publication Handbook - Circulating Draft Publication Items	MATTHEW LUC	CC
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32.2.8*	04/2017	Chief Counsel Publication Handbook - Publication	CHARLES HAL	CC
32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS				
32.3.1*	10/2011	Letter Rulings, Information Letters, and Closing Agreements - Forms of Advice	MATTHEW LUC	CC
32.3.2*	07/2014	Letter Rulings, Information Letters, and Closing Agreements - Letter Rulings	BARBARA PET	CC
32.3.3*	08/2004	Letter Rulings, Information Letters, and Closing Agreements - Information Letters	HENRY SCHNE	CC
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32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
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32.4.3*	10/2010	Special Pre-Filing Agreement Programs - Industry Issue Resolution	WILLIAMS CON	CC

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33.1.1*	08/2004	Legal Advice - Roles and Responsibilities for Providing Legal Advice	KATHRYN A. Z	CC
33.1.2*	10/2016	Legal Advice - Chief Counsel's Legal Advice Program	CHARLES HAL	CC
33.1.3*	07/2011	Legal Advice - Releasing Legal Advice to the Public	WILLIAM CONR	CC
33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE				
33.2.1*	08/2004	Technical Advice and Technical Expedited Advice - Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	KATHRYN A. Z	CC
33.2.2*	10/2010	Technical Advice and Technical Expedited Advice - Requests for Technical Advice and Technical Expedited Advice	WILLIAM CONR	CC
33.3 OTHER LEGAL ADVICE				
33.3.1*	08/2004	Other Legal Advice - Legislation and Miscellaneous Matters	KATHRYN A. Z	CC
33.3.2*	10/2015	Other Legal Advice - Offers in Compromise	CHARLES A. H	CC
33.3.3*	11/2010	Other Legal Advice - Appeals Settlement Guidelines	KATHRYN A. Z	CC

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33.3.4*	12/2010	Other Legal Advice - Division Counsel (LB&I) Industry Program	WILLIAM CONR	CC
33.3.5*	08/2004	Other Legal Advice - Congressional and Other IRS Controlled Correspondence	KATHRYN A. Z	CC
33.3.6*	12/2010	Other Legal Advice - Designating a Case for Litigation	WILLIAM CONR	CC
33.3.7*	08/2010	Other Legal Advice - Tax Forms, Tax Publications, and Public Use Forms	KATHRYN A. Z	CC

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34.1.1*	08/2004	Jurisdiction of the District Courts - Jurisdiction of the District Courts	GARY D. GRAY	CC
34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS				
34.2.1*	08/2004	Jurisdiction of the Court of Federal Claims - Jurisdiction of the Court of Federal Claims	GARY D. GRAY	CC
34.3 PROCEDURES IN BANKRUPTCY CASES				
34.3.1*	01/2015	Procedures in Bankruptcy Cases - Procedures in Bankruptcy Cases	FREDERICK S	CC
34.4 INSOLVENCIES				
34.4.1*	03/2016	Insolvencies - Insolvencies	CHARLES A. H	CC
34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.1*	02/2016	Suits Brought Against the United States - Defense Letters	JOY GERDY	CC
34.5.2*	12/2012	Suits Brought Against the United States - Refund Litigation	ELIZABETH CO	CC
34.5.3*	08/2004	Suits Brought Against the United States - Suits Brought Against the United States	GARY D. GRAY	CC
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34.5.6*	02/2013	Suits Broughts Against the United States - Procedures in 28 U.S.C 2410 Actions	DEBORAH GR	CC
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34.6.3*	08/2014	Suits Brought by the United States - Summons Enforcement Actions	BARBARA PET	CC
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34.7.2	08/2004	Suits to Collect - Procedures Applicable to Most Suits to Collect	GARY D. GRAY	CC
34.8 SETTLEMENT PROCEDURES				
34.8.1*	06/2017	Settlement Procedures - Settlement Procedures Overview	CHARLES A. H	CC
34.8.2*	08/2014	Settlement Procedures - Settlement Procedures	BARBARA PET	CC
34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				
34.9.1*	05/2013	Disclosure, Testimony, and Production of Documents - Disclosure, Testimony, and Production of Documents	MELISSA AVRU	CC
34.10 POST-TRIAL PROCEDURES				
34.10.1*	06/2015	Post-Trial Procedures - General Procedures	CHARLES HAL	CC
34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM				
34.11.1*	05/2013	Special Assistant U.S. Attorney (SAUSA) Program - The SAUSA Program	BARBARA PET	CC
34.12 LITIGATION EXHIBITS				
34.12.1*	04/2016	Litigation Exhibits - Litigation Exhibits	CHARLES A. H	CC

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35.1.1*	08/2004	Tax Court Jurisdiction - Tax Court Jurisdiction and Proceedings	CURTIS WILSO	CC
35.1.2*	08/2004	Tax Court Jurisdiction - Tax Court Terms and Definitions	Curtis Wilson	CC
35.1.3*	07/2012	Tax Court Jurisdiction - Tax Court Procedures	ROBIN FERGU	CC
35.2 PETITION AND ANSWER				
35.2.1*	10/2016	Petition and Answer - Tax Court Petitions	CHARLES HAL	CC
35.2.2*	04/2015	Petition and Answer - Answers	BARBARA PET	CC
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35.3.2*	09/2012	Motions - Jurisdictional Defects	GEORGE BOW	CC
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35.3.4*	08/2004	Motions - Motions Pertaining to Calendared Cases	Curtis Wilson	CC
35.3.5*	08/2004	Motions - Motions for Disposition without Trial	Curtis Wilson	CC
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35.3.7*	08/2004	Motions - Motions in TEFRA Cases	Curtis Wilson	CC

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35.3.9*	08/2004	Motions - Miscellaneous Motions	Curtis Wilson	CC
35.3.23*	02/2017	Motions - Motions in Collection Due Process Cases	CHARLES A. H	CC
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35.4.2*	12/2010	Pre-Trial Activities - Gathering Information from Government Sources	WILLIAM CONR	CC
35.4.3*	07/2012	Pre-Trial Activities - Gathering Information from the Petitioner	ROBIN FERGU	CC
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35.4.6*	04/2017	Pre-Trial Activities - Responding to Petitioner's Information Gathering Attempts	MELISSA A JA	CC
35.4.7*	07/2012	Pre-Trial Activities - Stipulating Facts and Documents	ROBIN FERGU	CC
35.4.8*	08/2004	Pre-Trial Activities - Preparing for Examination and Cross-Examination of Witnesses	CURTIS WILSO	CC
35.4.9*	06/2013	Pre-Trial Activities - Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	BARBARA PET	CC
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35.5.3*	08/2004	Settlement Procedures - Coordination of Settlements with Other Related Matters	Curtis Wilson	CC
35.5.4*	12/2015	Settlement Procedures - Settlement of Joint Committee Cases	MARY ELLEN K	CC
35.5.5*	12/2010	Settlement Procedures - Arbitration and Mediation	WILLIAM CONR	CC
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35.6.1*	08/2004	Trial - Calendar Calls	Curtis Wilson	CC
35.6.2*	09/2012	Trial - Trial of the Case	ROBIN FERGU	CC
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35.7.2*	08/2004	Tax Court Briefs - Preparation of Briefs	Curtis Wilson	CC

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35.8.1*	07/2014	Decisions, Orders of Dismissal, and Other Final Judgments - General Requirements for Tax Court Decisions and Other Final Dispositions	BARBARA PET	CC
35.8.2*	08/2004	Decisions, Orders of Dismissal, and Other Final Judgments - Settlement Documents	CURTIS WILSO	CC
35.8.3*	08/2004	Decisions, Orders of Dismissal, and Other Final Judgments - Overpayments	Curtis Wilson	CC
35.8.4*	08/2004	Decisions, Orders of Dismissal, and Other Final Judgments - Special Problems of Assessment and Payment	Curtis Wilson	CC
35.8.5*	05/2012	Decisions, Orders of Dismissal, and Other Final Judgments - Miscellaneous Problems	ROBIN FERGU	CC
35.8.6*	07/2012	Decisions, Orders of Dismissal, and Other Final Judgments - Decision Documents	ROBIN FERGU	CC
35.9 POST OPINION ACTIVITIES				
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35.9.2*	08/2004	Post Opinion Activities - Procedures for Assessment of Tax	CURTIS WILSO	CC
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35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT				
35.10.1*	01/2016	Special Procedures when Attorneys' Fees and Sanctions are Sought - Awards of Litigation and Administration Costs and Fees	CHARLES A. H	CC
35.10.2*	08/2004	Special Procedures when Attorneys' Fees and Sanctions are Sought - Penalties and Sanctions	CURTIS WILSO	CC
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35.11.1*	07/2016	Litigation Exhibits - Litigation Exhibits	CHARLES A. H	CC
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35.13.11	08/2004	Actions Following Tax Court's Opinion and Decision - Closing Appealed Tax Court Cases	DOMINIC A. PA	CC

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36.2 APPEAL/CERTIORARI RECOMMENDATIONS				
36.2.1*	03/2012	Appeal/Certiorari Recommendations - Appeal Recommendations in General	LOWELL THOM	CC

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36.2.3*	08/2004	Appeal/Certiorari Recommendations - Conflicts in Appeals or Certiorari Recommendations and Settlement Offers	DOMINIC PARI	CC
36.2.4*	04/2013	Appeal/Certiorari Recommendations - Closing Appeals Cases	BARBARA PET	CC
36.2.5*	02/2017	Appeal/Certiorari Recommendations - Appeals of Tax Court Cases	CHARLES A. H	CC
36.2.6*	05/2012	Appeal/Certiorari Recommendations - Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	ROBIN FERGU	CC
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37.1.2*	08/2004	Sections 6110 and 6103 of Title 26 - Disclosure of Information	PHILIP LINDEN	CC
37.1.3*	01/2013	Disclosure - Counsel Governmental Liaison Coordination Program	A.M. Gulas	CC
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37.2.1*	08/2004	Privacy Act of 1974 Freedom of Information Act - Privacy Act Of 1974	PHILIP LINDEN	CC
37.2.2*	08/2004	Privacy Act of 1974 Freedom of Information Act - Freedom of Information Act (FOIA) Litigation	PHILIP LINDEN	CC

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38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE				
38.1.1*	06/2013	Assistance to Criminal Investigation During Investigatory Stage - Prereferral Assistance, Visitations and Investigative Tools	DEBORAH K E	CC
38.1.2*	10/2007	Assistance to Criminal Investigation During Investigatory Stage - Administrative Requests for Grants of Statutory Use Immunity	MARTA YANES	CC
38.1.3*	10/2007	Assistance to Criminal Investigation During Investigatory Stage - Forfeitures	MARTA YANES	CC
38.2 REVIEW OF CRIMINAL TAX CASES				

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38.2.1*	08/2008	Review of Criminal Tax Cases - Administrative Cases	DEBORAH ER	CC
38.2.2*	08/2008	Review of Criminal Tax Cases - Grand Jury Procedures	DEBORAH ER	CC

38.3 CRIMINAL TAX POLICY AND EXHIBITS

38.3.1*	10/2007	Criminal Tax Policy and Exhibits - Miscellaneous Matters	MARTA YANES	CC
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39.1.1*	06/2009	Professionalism and Government Ethics Programs - Professionalism	NEIL B. WORD	CC
39.1.2*	08/2009	Professionalism and Government Ethics Programs - Government Ethics Programs	KATHERINE AU	CC

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39.2.2*	03/2011	Labor and Related Matters - Handling Cases	WILLIAM CONR	CC

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39.3.1*	06/2009	Claims and Suits - Claims, Suits, and Related Matters	PATRICIA GRA	CC
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39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE

39.4.1*	05/2009	Practice Before the Internal Revenue Service - Matters Relating to Practice Before the IRS	BRIDGETTE GI	CC
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39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW

39.5.1*	06/2009	Public Contracts and Technology Law - Public Contracts, Technology Law, and Related Matters	BETH B. STUR	CC
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1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.9*	03/2017	Resource Guide for Managers - Resource Guide for Management Officials - Criminal Investigation	CORLISS JACK	CI
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.5*	12/2010	Managing Statistics in a Balanced Measurement System - Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	MARSHA MATT	CI

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9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES				
9.1.1*	03/2017	Criminal Investigation Mission and Strategies - Mission	CORLISS JACK	CI
9.1.2*	09/2013	Criminal Investigation Mission and Strategies - Authority	MARSHA MATT	CI
9.1.3*	02/2010	Criminal Investigation Mission and Strategies - Criminal Statutory Provisions and Common Law	MARSHA MATT	CI
9.1.4*	11/2016	Criminal Investigation Mission and Strategies - Criminal Investigation Directives and Functional Delegations of Authority	MARSHA MATT	CI
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6.771.2*	02/2013	Agency Grievance System - Grievance Examiner Handbook	SHARON M. LE	All
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6.800.2*	12/2010	Employee Benefits - Telework (Flexiplace) Program	KIM DECK	HCO
6.800.3*	05/2013	Employee Benefits - Employee Assistance & Worklife Referral Program	RHONDA SPRI	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

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

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2.2.2*	12/2014	Partnership Control System - PCS Command Code TSLOD	MELISSA J. MA	Appeals
2.2.3*	12/2014	Partnership Control System - PCS Command Code TSCHG	MELISSA J. MA	Appeals
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2.3.2*	03/2010	IDRS Terminal Responses - Introduction to IDRS Terminal Responses	JEFF STAMBA	All
2.3.8*	10/2015	IDRS Terminal Responses - Standard Validity Criteria	CRETIA HUNT	All

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2.3.11*	12/2016	IDRS Terminal Responses - Command Codes TXMOD and SUMRY	HARRY DILLON	All
2.3.12*	12/2013	IDRS Terminal Responses - Command Code ACTON	RUDY WANTIN	All
2.3.13*	06/2015	IDRS Terminal Responses - Command Codes FFINQ, REINF, and REMFE	ROGER CABAN	All
2.3.15*	12/2016	IDRS Terminal Responses - Command Code ENMOD	HARRY DILLON	All
2.3.16*	12/2011	IDRS Terminal Responses - Command Code RFINK and RAFRQ	HAL SILL	All
2.3.17*	06/2013	IDRS Terminal Responses - Command Code ESTABD	JESSICA E MO	All
2.3.18*	01/2010	IDRS Terminal Responses - Command Code ESTABM	DOYLE WILEY	All
2.3.20*	12/2014	IDRS Terminal Responses - Command Code URINQ (URF)	FAYE R. ELHAJ	All
2.3.25*	01/2011	IDRS Terminal Responses - Command Codes DM1DT and DTVUE	MARK TRAUER	IT
2.3.26*	11/2012	IDRS Terminal Responses - Command Code TDINQ	RANDY BARTL	All
2.3.27*	06/2012	IDRS Terminal Responses - Command Code ECREQ	H. FRITZ BRO	All
2.3.28*	12/2016	IDRS Terminal Responses - Command Code FTDPN	LINDA PENG	All
2.3.29*	06/2015	IDRS Terminal Responses - Command Codes INTST, ICOMP, and COMPA	NICK MAJKA	All
2.3.30*	12/2012	IDRS Terminal Responses - Command Code DAILY	RANDY BARTL	All
2.3.31*	10/2015	IDRS Terminal Responses - Command Codes CFINK and RPINK for CAF Inquiry	JILL DAVIS	All
2.3.32*	12/2016	IDRS Terminal Responses - Command Code MFTRA	GARY SAN SO	All
2.3.34*	01/2011	IDRS Terminal Responses - Command Code PATRA	GARY SAN SO	Appeals
2.3.35*	12/2016	IDRS Terminal Responses - Command Code IRPTR	ANTHONY BLA	Appeals
2.3.36*	12/2011	IDRS Terminal Responses - Command Code SCFTR	DONNETTA F	Appeals
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2.3.52*	06/2016	IDRS Terminal Responses - Command Codes RTVUE, RTFTP	VENU KAKULA	Appeals
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2.3.66*	03/2013	IDRS Terminal Responses - Command Codes PLINF and PLINQ	TOBY B. BROW	Appeals
2.3.68*	12/2016	IDRS Terminal Responses - Command Code DUPOL and DUPPG	MARK A. TRAU	IT
2.3.69*	08/2009	IDRS Terminal Responses - Command Code VPARS	DON MOSS	Appeals
2.3.71*	12/2014	IDRS Terminal Responses - Command Code ATINQ	ROBERT M. KU	Appeals
2.3.73*	12/2016	IDRS Terminal Responses - Command Codes TRDBV, TRERS, TRPRT and R8453	ELVIA CHAVEZ	Appeals
2.3.74*	12/2016	IDRS Terminal Responses - Command Code DDPOL	ELAINE GALAY	Appeals
2.3.76*	01/2010	IDRS Terminal Responses - Command Code ISTSD	GINA TUTT	Appeals
2.3.77*	11/2013	IDRS Terminal Responses - Command Code ISTSE	GINA TUTT	Appeals
2.3.78*	12/2011	IDRS Terminal Responses - Command Code LOCAT	VALERIE BOCK	Appeals
2.3.79*	06/2015	IDRS Terminal Responses - Command Code CDPWEB (CDPTA, CDPTE)	RICHARD HICK	Appeals
2.3.80*	01/2015	IDRS Terminal Response - Command Code DDBKD	FREDA LEE	Appeals
2.3.81*	01/2011	IDRS Terminal Responses - Command Code ESTABA	DOYLE WILEY	All
2.3.82*	01/2011	IDRS Terminal Responses - Command Code ESTABH	DOYLE WILEY	All
2.3.85*	06/2015	IDRS TERMINAL RESPONSES - Command Code DFAST and DLITE	KEITH HALEY	All
2.3.86*	12/2016	IDRS Terminal Response - Command Code IRPOL	ANTHONY BLA	Appeals
2.4 IDRS TERMINAL INPUT				
2.4.1*	12/2012	IDRS Terminal Input - Section Titles and Command Codes for IDRS Terminal Input	RANDY BARTL	All
2.4.4*	01/2010	IDRS Terminal Input - Command Code MESSG	GREG LARSON	All
2.4.5*	11/2015	IDRS Terminal Input - Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	MICHAEL HAN	All
2.4.6*	12/2014	IDRS Terminal Input - Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	DAVID LE	All

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2.4.7*	12/2013	IDRS Terminal Input - Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	JILL DAVIS	All
2.4.8*	11/2012	IDRS Terminal Input - Command Codes ESIGN and BSIGN	DORINDA ALLE	All
2.4.9*	11/2016	IDRS Terminal Input - Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	RUDOLPH WA	All
2.4.10*	02/2017	IDRS Terminal Input - Command Codes EOREQ and EOCHG	RUDY WANTIN	All
2.4.11*	01/2009	IDRS Terminal Input - Command Code NMFTM	AARON PERSO	IT
2.4.12*	12/2016	IDRS Terminal Input - Command Codes DELET and CCPYT	FERN OVERBA	All
2.4.13*	11/2015	IDRS Terminal Input - Command Code TERUP	MIKE HANSON	All
2.4.14*	01/2011	IDRS Terminal Input - Command Code NMFST	AARON PERSO	All
2.4.15*	12/2016	IDRS Terminal Input - Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	STUART BOSW	All
2.4.16*	06/2017	IDRS Terminal Input - Command Codes REQ54 and ADJ54	EDDIE WALKE	All
2.4.17*	12/2016	IDRS Terminal Input - Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	JILL DAVIS	All
2.4.19*	11/2015	IDRS Terminal Input - Command Codes REQ77, FRM77 and FRM7A	MATTHEW CLI	All
2.4.20*	01/2017	IDRS Terminal Input - Command Codes RFUND and REFAP	AMY CROWE	All
2.4.21*	01/2010	IDRS Terminal Input - Command Codes CHK64 and CHK64R	STUART BOSW	All
2.4.22*	01/2010	IDRS Terminal Input - Command Code CRMNL	AARON PERSO	All
2.4.23*	10/2015	IDRS Terminal Input - Command Code CHKCLR and CHKCL	STUART BOSW	All
2.4.24*	12/2016	IDRS Terminal Input - Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	JOSEPH P. HA	All
2.4.25*	01/2017	IDRS Terminal Input - Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	RICHARD SIEN	All
2.4.26*	12/2014	IDRS Terminal Input - Command Codes FRM14, FRM49 and TDIRQ	RANDY BARTL	All
2.4.27*	02/2017	IDRS Terminal Input - Command Code ASGNI/ASGNB formerly TSIGN	VALERIE BOCK	All

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2.4.28*	11/2015	IDRS Terminal Input - Command Codes STAUP, STATI and STATB	JOHN TROUTM	All
2.4.29*	01/2010	IDRS Terminal Input - Command Codes TELEA, TELEC, TELED and Teler for Telephone Processing	FRITZ BROWN	All
2.4.30*	01/2017	IDRS Terminal Input - Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	MATTHEW CLI	All
2.4.31*	12/2011	IDRS Terminal Input - Command Code LEVY	FRITZ BROWN	All
2.4.32*	01/2010	IDRS Terminal Input - Command Code PDTUP	AARON PERSO	All
2.4.33*	11/2012	IDRS Terminal Input - Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	MATTHEW CLI	All
2.4.34*	06/2015	IDRS Terminal Input - Command Code DOALL	PAUL D. WILLI	All
2.4.35*	01/2010	IDRS Terminal Input - Command Code STN90	DOYLE WILEY	All
2.4.37*	12/2011	IDRS Terminal Input - Command Code NOREF Overview	FRITZ BROWN	All
2.4.38*	06/2014	IDRS Terminal Input - Command Code CSEDR	JOHN TROUTM	All
2.4.39*	07/2010	IDRS Terminal Input - Command Codes ASEDD and ASEDR	FRANCIEA J. Y	All
2.4.40*	11/2012	IDRS Terminal Input - Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	HAL SILL	All
2.4.41*	06/2017	IDRS Terminal Input - Command Code UNLCE	MATTHEW CLI	All
2.4.42*	01/2012	IDRS Terminal Input - Command Code CCASG for Case Control Activity System	ROGER CABAN	All
2.4.43*	12/2014	IDRS Terminal Input - Command Code PINEX	CHRISTOPHER	All
2.4.44*	03/2017	IDRS Terminal Input - Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	JOSEPH P. HA	All
2.4.45*	10/2015	IDRS Terminal Input - Command Code NRP97	JOSEPH P. HA	All
2.4.46*	12/2011	IDRS Terminal Input - Command Code EPLAN	TAMMY COSTA	All
2.4.47*	01/2010	IDRS Terminal Input - Command Code VPMSG	DON MOSS	All
2.4.48*	01/2010	IDRS Terminal Input - Command Code VPPIN	DON MOSS	All
2.4.50*	12/2014	IDRS Terminal Input - Command Code ASIGN	ROBERT M KU	All
2.4.52*	01/2010	IDRS Terminal Input - Command Codes TPCIN and TPCOL	ELAINE GALAY	All
2.4.53*	12/2016	IDRS Terminal Input - Command Code DUPED	JOE BROCKLE	All
2.4.54*	11/2011	IDRS Terminal Input - Command Codes CSPOD, CSPSP, CSSAD and CSZIP	MARION SOLO	All
2.4.55*	11/2011	IDRS Terminal Input - Command Code CSORD	MARION SOLO	All

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2.4.56*	01/2011	IDRS Terminal Input - Command Code ISTSR	GINA TUTT	All
2.4.57*	01/2009	IDRS Terminal Input - Command Code CDPTR	RICHARD HICK	All
2.4.58*	06/2016	IDRS Terminal Input - Command Code DDBCK/ DDBCX / DDBCS	JAMES CHOU	All
2.4.59*	11/2012	IDRS Terminal input - Command Code TMSSN	CRETTIA HUNT	All
2.4.60*	11/2013	IDRS Terminal Input - Command Code RAPID	MATTHEW CLI	All
2.4.61*	10/2015	IDRS TERMINAL INPUT - Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58	CRETTIA HUNT	W&I
2.5 SYSTEMS DEVELOPMENT				
2.5.1*	09/2006	Systems Development - Systems Development	CATRINA R. ED	IT
2.5.3*	03/2007	Systems Development - Programming and Source Code Standardss	JOE HOLMES	IT
2.5.4*	04/2005	Systems Development - Document Standards	DEBORAH FAL	IT
2.5.5*	04/2005	Software Standards and Guidelines - Guidelines for Preparing Program Requirements Packages (PRPs)	DEBORAH FAL	IT
2.5.7*	04/2005	Systems Development - Data Name Standards	TERRI L. JOHN	IT
2.5.10*	06/2010	Systems Development - Function Point Standards	JOE HOLMES	IT
2.5.11*	04/2005	Systems Development - Analysis Techniques and Deliverables	CATRINA R. ED	IT
2.5.12*	04/2005	Systems Development - Design Techniques and Deliverables	TERRI L. JOHN	IT
2.5.13*	04/2005	Systems Development - Database Design Techniques and Deliverables	TERRI L. JOHN	IT
2.5.14*	06/2010	Systems Development - Quality Assurance (QA)	DENISE PATTE	IT
2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS				
2.7.1*	05/2013	Information Technology (IT) Operations - Inter- center	SCOTT ROCK	IT
2.7.2*	05/2013	Information Technology (IT) Operations - Computing Center	SCOTT ROCK	IT
2.7.4*	04/2013	Information Technology (IT) Operations - Magnetic Media Management	JODI ROBAIR	IT
2.7.5*	01/2011	Modernization and Information Technology Services (MITS) Operations - System Control Point (SCP) - Configuration Management	THERESA BRO	IT
2.7.6*	01/2010	Modernization and Information Technology Services (MITS) Operations - Systems Scheduling	THERESA BRO	IT
2.7.9*	12/2016	Information Technology (IT) Operations - Enterprise Computing Center - Martinsburg (ECC- MTB) Processing Timeliness	LAURA E. KEN	IT

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IRM Number	Date	Title	Author	Audience
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12/2012	Audit Information Management System (AIMS) - Introduction to AIMS REALTIME Processing	SHERRY LITTL	Appeals
2.8.2*	12/2016	Audit Information Management System (AIMS) - AIMS Command Code AM424	MICHELLE SOL	Appeals
2.8.3*	12/2016	Audit Information Management System (AIMS) - AIMS Command Code AMDIS	MICHELLE SOL	Appeals
2.8.4*	12/2016	Audit Information Management System (AIMS) - AIMS Command Code AMSTU	MICHELLE SOL	Appeals
2.8.5*	12/2016	Audit Information Management System (AIMS) - AIMS Command Code AMSOC	MICHELLE SOL	Appeals
2.8.6*	12/2016	Audit Information Management System (AIMS) - AIMS Command Code AMAXU	MICHELLE SOL	LB&I
2.8.7*	12/2016	Audit Information Management System (AIMS) - AIMS Command Code AMCLS	MICHELLE SOL	Appeals
2.8.8*	12/2016	Audit Information Management System (AIMS) - AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	MICHELLE SOL	Appeals
2.8.9*	12/2012	Audit Information Management System (AIMS) - AIMS Command Code AMRET	SHERRY LITTL	IT
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	12/2016	Integrated Data Retrieval System Procedures - Integrated Data Retrieval System	CHARLENE MA	IT
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1*	04/2013	IDRS Correspondence System - IDRS Correspondence	DAVID LE	IT
2.12 SECURITY AND PRIVACY				
2.12.1*	12/2011	Security and Privacy - The Use of Integrated Data Retrieval System (IDRS) Utility Programs	THERESA BRO	All
2.15 ENTERPRISE ARCHITECTURE (EA)				
2.15.1*	02/2009	Enterprise Architecture (EA) - Enterprise Architecture (EA) Overview	LI-MING HUAN	All
2.16 ENTERPRISE LIFE CYCLE (ELC)				
2.16.1*	12/2015	Enterprise Life Cycle (ELC) - Enterprise Life Cycle Guidance	THOMAS A GA	IT
2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES				
2.21.1*	04/2017	Requisition Processing for IT Acquisition Products and Services - Introduction to Requisition Processing for Information Technology (IT)	ANDREA WAR	All
2.22 BUSINESS PLANNING AND RISK MANAGEMENT				
2.22.1*	04/2017	Business Planning & Risk Management - Unified Work Request (UWR) Process	JEFFERY SMIT	All
2.25 MANAGED SERVICE FOR IRS				

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2.25.2*	09/2014	Managed Service for IRS - IRS Portal and Extranet Usage Standard	PAULA RAY	All
2.25.3*	08/2009	Web Services - Intranet Site and Web Server Registration Procedures	NICOLE DICKA	All
2.25.5*	04/2006	Managed Service for IRS - Accessibility Guidelines for the Web	KEVIN ACOVE	All
2.25.13*	04/2006	Managed Service for IRS - IRS Domain Naming Standards	KEVIN ACOVE	All
2.25.14*	04/2006	Managed Service for IRS - Portal Environment Usability Services	KEVIN ACOVE	All
2.100 INTEGRATED PROCESS MANAGEMENT				
2.100.1*	01/2017	Integrated Process Management - Integrated Process Management Policy	YALONDA BEV	IT
2.100.2*	01/2017	Integrated Process Management - Integrated Process Management Standardization Process	YALONDA BEV	IT
2.100.4*	05/2016	INTEGRATED PROCESS MANAGEMENT - Integrated Process Architecture (IPA)	YALONDA BEV	All
2.110 REQUIREMENTS ENGINEERING				
2.110.1*	09/2015	Requirements Engineering - Requirements Engineering Directive	STEVEN D. HA	All
2.110.2*	02/2013	Requirements Engineering - Requirements Engineering Process	RON BELLANT	All
2.120 ENGINEERING				
2.120.1*	09/2014	Engineering - Engineering Policy	NEIL KIM	All
2.120.2*	08/2017	Engineering - Technical Solution Process	NEIL KIM	All
2.120.3*	10/2015	Engineering - Product Integration Process	DARREN TOYE	All
2.120.4*	10/2014	Engineering - Design Coordination	RODNEY DUB	All
2.120.5*	09/2015	Engineering - Performance Engineering	ROBERT RIDG	All
2.123 KNOWLEDGE MANAGEMENT				
2.123.1*	03/2016	Knowledge Management - Knowledge Management Directive	LINDA C. ANDE	IT
2.123.2*	03/2016	Knowledge Management - Knowledge Management Process Description	KEVIN DEE	IT
2.126 TRANSITION MANAGEMENT				
2.126.1*	07/2015	Transition Management - Transition Management Directive	MONIQUE R. T	All
2.126.2*	07/2015	Transition Management - Transition Management Process	MONIQUE R. T	All
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1*	05/2017	Testing Standards and Procedures - IT Test Policy	DONNA E SPIV	All

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2.127.2*	05/2017	Testing Standards and Procedures - IT Testing Process and Procedures	DONNA E. SPIV	All
2.144 CAPACITY MANAGEMENT				
2.144.1*	07/2015	Capacity Management - Capacity Management Policy	ROBERT RIDG	All
2.144.2*	09/2015	Capacity Management - Business Capacity Management	ROBERT RIDG	All
2.144.3*	11/2015	Capacity Management - Component Capacity Management	ROBERT W. RI	All
2.144.4*	09/2015	Capacity Management - Service Capacity Management	ROBERT W. RI	All
2.144.5*	07/2015	Capacity Management - Enterprise Demand Forecast	JENCHUNG JA	All
2.145 AVAILABILITY MANAGEMENT				
2.145.1*	06/2014	Availability Management - Availability Management Policy	JORGE L CRUZ	All
2.145.2*	09/2014	Availability Management - Availability Management Process Description	JORGE L CRUZ	All
2.148 IT SUPPORT SERVICES MANAGEMENT				
2.148.1	07/2017	IT Support Services Management - IT Support Services Management Directive	LINDA C. ANDE	All
2.148.2*	03/2016	IT Support Services Management - Incident Management Process	LINDA C. ANDE	All
2.148.3*	03/2016	IT Support Services Management - Request Fulfillment Process	LINDA C. ANDE	All
2.149 IT ASSET MANAGEMENT				
2.149.1*	09/2015	IT Asset Management - Asset Management Policy	KEVIN DEE	All
2.149.2*	10/2015	IT Asset Management - Asset Management Process Description	KEVIN DEE	All
2.149.3*	10/2015	IT Asset Management - Asset Management Hardware Procedures	KEVIN DEE	All
2.149.4*	09/2015	IT Asset Management - Asset Management Software Procedures	KEVIN DEE	All
2.150 CONFIGURATION MANAGEMENT				
2.150.1*	09/2013	Configuration and Change Management - Configuration and Change Management Directive	DARRYL OWE	IT
2.150.2*	09/2013	Configuration and Change Management - Configuration Management	DARRYL OWE	IT
2.150.3*	11/2013	Configuration and Change Management - Change Management (ChM) Policy	DARRYL OWE	IT
2.152 DATA ENGINEERING				
2.152.1*	10/2015	Data Engineering - Data Engineering Policy	JENCHUNG JA	All

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2.152.2*	07/2015	Data Engineering - Data Management Process Description	JENCHUNG JA	All
2.152.3*	09/2015	Data Engineering - Naming Data Elements	JENCHUNG JA	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	07/2015	Information Technology (IT) Security - Policy and Guidance	OLGA PLOTKIN	All
10.8.2*	09/2016	Information Technology (IT) Security - IT Security Roles and Responsibilities	KIM COLE-TAR	All
10.8.5*	06/2016	Information Technology (IT) Security - Domain Name System Security Extensions (DNSSEC) Security Policy	DENISE M. CRI	All
10.8.6*	10/2016	Information Technology (IT) Security - Secure Application Development	JOSEPH NOLA	IT
10.8.7*	01/2017	Information Technology (IT) Security - MAC OS X Security Policy	APRIL R. DASH	All
10.8.9*	04/2016	Information Technology (IT) Security - Virtualization Security Policy	APRIL R. DASH	All
10.8.10*	07/2015	Information Technology (IT) Security - Linux and Unix Security Policy	KIM COLE-TAR	IT
10.8.20*	03/2015	Information Technology (IT) Security - Windows Security Policy	DENISE CRISC	All
10.8.21*	09/2016	Information Technology (IT) Security - Database Security Policy	KIM COLE-TAR	All
10.8.22*	04/2015	Information Technology (IT) Security - Web Server Security Policy	KIM COLE-TAR	All
10.8.24*	05/2016	Information Technology (IT) Security - Cloud Computing Security Policy	APRIL R DASH	IT
10.8.26*	02/2017	Information Technology (IT) Security - Government Furnished and Personally Owned Mobile Device Security Policy	RANDI M. FOU	IT
10.8.27*	06/2017	Information Technology (IT) Security - Personal Use of Government Furnished Information Technology Equipment and Resources	RANDI FOUNTI	IT
10.8.30*	09/2015	Information Technology (IT) Security - Unisys Operating Systems Security Standards	OLGA PLOTKIN	IT
10.8.32*	04/2015	Information Technology (IT) Security - IBM Mainframe System Security Requirements	DENISE M. CRI	IT

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10.8.34*	06/2016	Information Technology (IT) Security - IDRS Security Controls	RANDI FOUNT	All
10.8.40*	06/2016	Information Technology (IT) Security - Wireless Security Policy	JOSEPH NOLA	All
10.8.50*	04/2016	Information Technology (IT) Security - Servicewide Security Patch Management	APRIL R DASH	All
10.8.52*	08/2017	Information Technology (IT) Security - IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	JOSEPH NOLA	All
10.8.54*	09/2016	Information Technology (IT) Security - Minimum Firewall Administration Requirements	RANDI FOUNT	All
10.8.55*	02/2017	Information Technology (IT) Security - Network Security Policy	JOSEPH NOLA	All
10.8.60*	09/2015	Information Technology (IT) Security - IT Service Continuity Management (ITSCM) Policy and Guidance	KIM COLE-TAR	All
10.8.62*	09/2015	Information Technology (IT) Security - Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process	KIM COLE-TAR	IT

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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

1.1.24*	11/2006	Organization and Staffing - Large Business & International (LB&I) Division	KEITH FOWLE	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.24*	01/2014	Resource Guide for Managers - Central Withholding Agreement Program Group Manager Handbook	CASEY KAMIY	LB&I
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1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES

1.32.5*	06/2016	Servicewide Travel Policies and Procedures - International Travel Office Procedures	WEBSTER ROS	All
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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

4.1.20*	07/2007	Planning & Special Programs - Hqtrs & Industry Offices Responsible for LMSB PSP	TERRI HONCH	LB&I
4.1.21*	08/2007	Planning and Special Programs - LMSB Planning and Monitoring	TERRI HONCH	LB&I
4.1.22*	03/2010	Planning & Special Programs - LMSB Workload Study	TERRI HONCH	LB&I
4.1.23*	07/2007	Planning & Special Programs - Determining Return Needs for LMSB	TERRI HONCH	LB&I
4.1.24*	03/2010	Planning & Special Programs - LMSB Sources of Returns, Ordering and Classification	TERRI HONCH	LB&I
4.1.25*	07/2007	Planning & Special Programs - LMSB Inventory Ordering and Return Delivery Systems	TERRI HONCH	LB&I

4.10 EXAMINATION OF RETURNS

4.10.20*	05/2017	Examination of Returns - Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers	DAVID M. WAG	Appeals
4.10.21*	07/2008	Examination of Returns - U.S. Withholding Agent Examinations - Form 1042	LINH M. VU	LB&I
4.10.26*	08/2012	Examination of Returns - Net Rate Netting Procedures for LB&I Cases	SHERRY HOLD	LB&I

4.11 EXAMINING OFFICERS GUIDE (EOG)

4.11.6*	02/2017	Examining Officers Guide (EOG) - Changes in Accounting Methods	LISA K. MILLER	LB&I
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4.30 LB&I GENERAL PROCEDURES

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IRM Number	Date	Title	Author	Audience
4.30.1*	01/2002	LB&I General Procedures - Pre-Filing Agreement Program	MELANIE PER	LB&I
4.30.3*	10/2010	LB&I General Procedures - Overseas Posts	MAGGIE MODI	LB&I
4.36 JOINT COMMITTEE PROCEDURES				
4.36.1*	09/2015	Joint Committee Procedures - Joint Committee Process Overview	DIANA RECTE	LB&I
4.36.2*	09/2015	Joint Committee Procedures - Identification of Joint Committee Cases	DIANA RECTE	LB&I
4.36.3*	09/2015	Joint Committee Procedures - Examination Team Responsibilities	DIANA RECTE	LB&I
4.36.4*	09/2015	Joint Committee Procedures - Joint Committee Review Team Procedures	DIANA RECTE	LB&I
4.36.5*	09/2015	Joint Committee Procedures - Reports	DIANA RECTE	LB&I
4.37 FINANCIAL PRODUCTS AND TRANSACTIONS				
4.37.1*	10/2010	Financial Products and Transactions Handbook - Financial Products Specialty	RUTH LEVINE	Appeals
4.40 TECHNICAL ADVISOR PROGRAM				
4.40.4*	05/2006	Technical Advisor Program - Petroleum Industry Program	TERRY LOEND	LB&I
4.41 OIL AND GAS INDUSTRY				
4.41.1*	12/2013	Oil and Gas Industry - Oil and Gas Handbook	ROBERT MCCA	LB&I
4.42 INSURANCE INDUSTRY				
4.42.1*	05/2002	Insurance Industry Handbook - Introduction	CHERYL REIM	LB&I
4.42.2*	05/2002	Insurance Industry Handbook - Life Insurance Companies	CHERYL REIM	LB&I
4.42.3*	05/2002	Insurance Industry handbook - Examination Methods and Techniques	CHERYL REIM	LB&I
4.42.4*	05/2002	Insurance Industry Handbook - Audit Techniques for Specific Areas/Potential Adjustments	CHERYL REIM	LB&I
4.42.5*	05/2002	Insurance Industry handbook - Miscellaneous	CHERYL REIM	LB&I
4.42.6*	05/2002	Insurance Industry Handbook - Glossary	CHERYL REIM	LB&I
4.43 RETAIL INDUSTRY				
4.43.1*	07/2009	Retail Industry Handbook - Retail Industry	DAVID F. MOS	Counsel
4.44 SUBCHAPTER T COOPERATIVES				
4.44.1*	01/2002	Subchapter T Cooperatives Technical Handbook - IRC Section 521 Exempt Farmers' Cooperatives	TRACY HOLTS	Counsel
4.46 LB&I EXAMINATION PROCESS				
4.46.1*	03/2016	LB&I Examination Process - General Information and Definitions	BONNIE MIRAN	LB&I

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4.46.2*	07/2011	LB&I Examination Process - Administrative Matters and Annual Compliance Plan	PETER RADJE	LB&I
4.46.3*	03/2016	LB&I Examination Process - Planning The Examination	BONNIE MIRAN	LB&I
4.46.4*	03/2016	LB&I Examination Process - Executing the Examination	BONNIE MIRAN	LB&I
4.46.5*	03/2016	LB&I Examination Process - Issue Development, Proposal and Resolution	BONNIE MIRAN	LB&I
4.46.6*	04/2014	LB&I Examination Process - Workpapers and Reports Resources	PETER RADJE	LB&I
4.46.10*	07/2016	LB&I Examination Process - Outside Expert Program	TIFFANY VERTI	LBI
4.47 COMPUTER AUDIT SPECIALIST				
4.47.1*	08/2002	Computer Audit Specialist - Computer Audit Specialist Program (CAS)	RICH MORT	LB&I
4.47.2*	08/2002	Computer Audit Specialist - CAS Technical and Procedural Information	RICH MORT	LB&I
4.47.3*	07/2011	Computer Audit Specialist - Statistical Sampling Auditing Techniques	JERRY GOGUE	All
4.48 ENGINEERING SPECIALTY				
4.48.1*	05/2006	Engineering Specialty - Overview of Engineering Program	MARK JANUS	LB&I
4.48.3*	07/2006	Engineering Specialty - Tangible Personal Property Valuation Guidelines	MARK JANUS	LB&I
4.48.4*	07/2006	Engineering Specialty - Business Valuation Guidelines	MARK JANUS	LB&I
4.48.5*	07/2006	Engineering Specialty - Intangible Property Valuation Guidelines	MARK JANUS	LB&I
4.48.6*	07/2006	Engineering Specialty - Real Property Valuation Guidelines	MARK JANUS	LB&I
4.49 ECONOMIST PROGRAM				
4.49.1*	11/2006	Economist Program - Overview - Economist Program	CHARLES ADE	LB&I
4.51 LB&I CASE MANAGEMENT				
4.51.2*	12/2005	LMSB Examinations - LMSB Administrative Guidance	SHIRLEY LEE	LB&I
4.51.4*	06/2017	LB&I Case Management - LB&I/Appeals Fast Track Settlement Program (FTS)	LOIS LEE	Appeals
4.51.8*	09/2015	LB&I Case Management - Compliance Assurance Process (CAP) Examinations	JOHN STALLA	LB&I
4.52 GLOBAL HIGH WEALTH INDUSTRY				

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4.52.1*	08/2013	Global High Wealth Industry - Global High Wealth Industry Processes and Procedures	TROY VENABL	LB&I
4.60 INTERNATIONAL PROCEDURES				
4.60.1*	09/2014	International Procedures Handbook - Exchange of Information	MICHAEL RICH	All
4.60.2*	01/2002	International Procedures - Mutual Agreement Procedures and Report Guidelines	DAVID MARION	LB&I
4.60.3*	01/2002	International Procedures - Tax Treaty Related Matters	DAVID MARION	LB&I
4.60.4*	02/2015	International Procedures - LB&I International Programs	JAMES NASTO	LB&I
4.60.5*	09/2004	International Procedures - Classification of International-Feature Returns	JAMES NASTO	LB&I
4.60.6*	12/2015	International Procedures - International Referral Criteria and Procedures	JAMES NASTO	LB&I
4.60.7*	12/2015	International Procedures - Guidelines for Evaluating International Referrals	JAMES NASTO	LB&I
4.60.8*	06/2014	International Procedures - International Examination and Processing Procedures	JAMES NASTO	LB&I
4.60.9*	09/2015	International Procedures - International Examiner's Report	JAMES NASTO	LB&I
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES				
4.61.1*	05/2006	International Audit Guidelines Handbook - Overview of Guidelines	NANETTE HAM	LB&I
4.61.2*	05/2006	International Audit Guidelines - Foreign Based Books and Records	NANETTE HAM	LB&I
4.61.3*	05/2006	International Audit Guidelines - Development of IRC 482 Cases	MATT HARTMA	LB&I
4.61.4*	05/2006	International Audit Guidelines - Information Gathering	NANETTE HAM	LB&I
4.61.5*	05/2006	International Audit Guidelines - Entity Classification	NANETTE HAM	LB&I
4.61.6*	05/2006	International Audit Guidelines - Boycotts	NANETTE HAM	LB&I
4.61.7*	05/2006	International Audit Guidelines - Controlled Foreign Corporations	NANETTE HAM	LB&I
4.61.8*	05/2013	International Program Audit Guidelines - ETI (Extraterritorial income), IC-DISCs and FSCs	KAY DOVE	LB&I
4.61.9*	05/2006	International Audit Guidelines Handbook - Possession Corporations	NANETTE HAM	LB&I
4.61.10*	05/2006	International Audit Guidelines - Foreign Tax Credit	NANETTE HAM	LB&I
4.61.11*	05/2006	International Audit Guidelines - Transfers of Property by and to Foreign Corporations	MATT HARTMA	LB&I

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4.61.12*	05/2006	International Audit Guidelines - Foreign Investment in Real Property Tax Act	STUART MANN	LB&I
4.61.13*	09/2015	International Program Audit Guidelines - Dual Consolidated Losses	DORIAN MCCL	LB&I
4.62 INTERNATIONAL RELATIONS				
4.62.1*	03/2014	International Relations - International Visitors Program	MICHAEL J. SM	All
4.62.3*	03/2017	International Relations - Requests for Representation Funds and Gifts for Foreign Officials	STELLA WIESM	All

Part 5: Collecting Process

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

5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
5.24.1*	07/2009	Central Withholding Agreement (CWA) Program - Overview	CASEY KAMIY	SB/SE
5.24.2*	07/2009	Central Withholding Agreement (CWA) Program - Case Development	CASEY KAMIY	SB/SE
5.24.3*	07/2009	Central Withholding Agreement (CWA) Program - Case Processing Guidelines	CHRISTOPHER	SB/SE

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	LB&I Initiatives with Other Business Units - Industry Issue Resolution (IIR) Program	MELANIE PER	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	Large Business and International Communications - TIGTA and GAO Audit Program Process at the LMSB Division	GRAMARI RIVE	LB&I
11.51.2*	06/2016	Large Business and International Communication - LB&I Intranet Publishing Standards	DAVID C THOM	LB&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.)

25.21 AFFORDABLE CARE ACT

25.21.1*	08/2015	Affordable Care Act Fees - Branded Prescription Drug Fee	MI LIM	All
25.21.2*	12/2015	Affordable Care Act Fees - Insurance Provider Fee	CHERYL CORN	All

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Part 2: Information Technology

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

2.25 MANAGED SERVICE FOR IRS

2.25.101*	08/2006	Managed Service for IRS - IRS.gov Content Management Guidelines	CINDY MAY	All
2.25.102*	06/2012	Managed Service for IRS - IRS.gov Website Help Desk Process	BRENDA ROAC	All
2.25.104*	08/2006	Managed Service for IRS - Lyris List Procedures	JEFF SMITH	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

1.1.20*	11/2016	Organization and Staffing - Office of Professional Responsibility	DIANA GERTS	All
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1.25 PRACTICE BEFORE THE SERVICE

1.25.1*	11/2016	Practice Before the Service - Rules Governing Practice Before the IRS	DIANA GERTS	All
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1.25.4*	06/2016	Practice Before the Service - Processing Circular 230 Disciplinary Cases	DIANA GERTS	All
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Part 1: Organization, Finance and Management

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

1.15 RECORDS AND INFORMATION MANAGEMENT				
1.15.1*	08/2017	Records and Information Management - The Records and Information Management Program	TRACEE TAYL	All
1.15.2*	08/2017	Records and Information Management - Types of Records and Their Life Cycles	TRACEE TAYL	All
1.15.3*	08/2017	Records and Information Management - Disposing of Records	TRACEE M. TA	All
1.15.4*	08/2017	Records and Information Management - Retiring and Requesting Records	TRACEE TAYL	All
1.15.5*	08/2017	Records and Information Management - Relocating/Removing Records	TRACEE TAYL	All
1.15.6*	11/2016	Records Management - Managing Electronic Records	TRACEE TAYL	All
1.15.7*	08/2017	Records and Information Management - Files Management	TRACEE TAYL	All
1.15.24*	09/2015	Records and Information Management - Records Control Schedule for Tax Exempt and Government Entities	TRACEE M. TA	AWSS
1.15.25*	01/2006	Records Management - Records Control Schedule for Statistics Division	TRACEE TAYL	AWSS
1.15.27*	11/2002	Records Management - Records Control Schedule for Compliance Research	TRACEE TAYL	AWSS

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5 PRIVACY AND INFORMATION PROTECTION				
10.5.1*	03/2017	Privacy and Information Protection - Privacy Policy	SANDRA L. JO	All
10.5.2*	12/2016	Privacy and Information Protection - Privacy Compliance and Assurance (PCA) Program	DONALD J. WA	All
10.5.4*	08/2016	Privacy and Information Protection - Incident Management Program	SHIRLEY BOG	All
10.5.5*	08/2013	Privacy and Information Protection - IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements	DORA HOLMES	All
10.5.7*	11/2016	Privacy and Information Protection - Use of Pseudonyms by IRS Employees	SUSAN CHRIS	All

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10.5.8*	09/2015	Privacy and Information Protection - Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	SANDRA L. JO	All

Part 11: Communications and Liaison

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

11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.1*	03/2011	Disclosure of Official Information - Introduction to Disclosure	JONATHAN K.	All
11.3.2*	01/2017	Disclosure of Official Information - Disclosure to Persons with a Material Interest	ROB R. TILLMA	All
11.3.3*	01/2016	Disclosure of Official Information - Disclosure to Designees and Practitioners	ROB TILLMAN	All
11.3.4*	05/2017	Disclosure of Official Information - Congressional Inquiries	NESBIT PARKE	All
11.3.5*	05/2017	Disclosure of Official Information - Fees	FRANKLIN P. W	All
11.3.6*	06/2014	Disclosure of Official Information - Seals and Certifications	ROB TILLMAN	All
11.3.7*	03/2015	Disclosure of Official Information - Freedom of Information Reading Room Operations	FRANKLIN P. W	All
11.3.8*	04/2017	Disclosure of Official Information - Disclosure of Written Determinations	NESBIT PARKE	All
11.3.9*	06/2012	Disclosure of Official Information - Exempt Organizations	NESBIT K. PAR	TE/GE
11.3.10*	06/2015	Disclosure of Official Information - Employee Plans Information	NESBIT K. PAR	TE/GE
11.3.11*	09/2015	Disclosure of Official Information - Other Information Available to the Public	NESBIT K. PAR	All
11.3.12*	10/2009	Disclosure of Official Information - Designation of Documents	FRANK WEBER	All
11.3.13*	04/2017	Disclosure of Official Information - Freedom of Information Act	DENISE HIGLE	All
11.3.14*	09/2013	Disclosure of Official Information - Privacy Act General Provisions	DAVID SILVER	All
11.3.15*	09/2013	Disclosure of Official Information - Privacy Act Publication and Reporting Requirements	DAVID SILVER	All
11.3.16*	08/2013	Disclosure of Official Information - Privacy Act Notification Programs	DAVID SILVER	All
11.3.17*	09/2013	Disclosure of Official Information - Privacy Act Recordkeeping Restrictions	TIM CHRISTIAN	All
11.3.18*	09/2013	Disclosure of Official Information - Privacy Act Access and Amendment of Records	DAVID SILVER	All

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11.3.19*	09/2013	Disclosure of Official Information - Privacy Act Accounting for Disclosures	DAVID SILVER	All
11.3.20*	09/2013	Disclosure of Official Information - Personnel Records	DAVID SILVER	All
11.3.21*	04/2016	Disclosure of Official Information - Investigative Disclosure	ROB TILLMAN	All
11.3.22*	04/2009	Disclosure of Official Information - Disclosure to Federal Officers and Employees for Tax Administration Purposes	ROB R. TILLMA	All
11.3.23*	08/2016	Disclosure of Official Information - Disclosure to the Government Accountability Office (GAO)	DEBRA HUERT	All
11.3.24*	07/2008	Disclosure of Official Information - Disclosures to Contractors	TIM CHRISTIAN	All
11.3.25*	07/2015	Disclosure of Official Information - Disclosure to Foreign Countries Pursuant to Tax Treaties	NESBIT K. PAR	All
11.3.26*	08/2016	Disclosure of Official Information - Wagering Tax Information	JONATHAN K.	All
11.3.27*	05/2017	Disclosure of Official Information - Disclosure of Returns and Return Information to Grand Juries	DEBRA S. HUE	All
11.3.28*	08/2014	Disclosure of Official Information - Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	ANNE M. JENS	All
11.3.29*	09/2009	Disclosure of Official Information - Disclosure to Federal Agencies for Administration of Nontax Laws	JONATHAN K.	All
11.3.30*	02/2017	Disclosure of Official Information - Disclosure to the President	ROB TILLMAN	All
11.3.31*	05/2015	Disclosure of Official Information - Tax Check Reports on Federal Appointees	ROBIN TILLMA	All
11.3.32*	10/2010	Disclosure of Official Information - Disclosure to States for Tax Administration Purposes	JONATHAN K.	All
11.3.33*	10/2013	Disclosure of Official Information - Other Disclosures to State and Local Governments	ROB R. TILLMA	All
11.3.34*	09/2013	Disclosure of Official Information - Disclosure for Non-tax Criminal Violations	DEBRA HUERT	All
11.3.35*	12/2015	Disclosure of Official Information - Requests and Demands for Testimony and Production of Documents	ANNE M. JENS	All
11.3.36*	07/2015	Disclosure of Official Information - Safeguard Review Program	TERRY FOLLA	All
11.3.37*	10/2010	Disclosure of Official Information - Recordkeeping and Accounting for Disclosures	JONATHAN K.	All

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11.3.38*	12/2014	Disclosure of Official Information - Roles and Responsibilities of Disclosure Managers	ANNE JENSEN	All
11.3.39*	09/2013	Disclosure of Official Information - Computer Matching and Privacy Protection Act	TIM CHRISTIAN	All
11.3.40*	08/2017	Disclosure of Official Information - Disclosures Involving Trust Fund Recovery Penalty Assessments	ROB R. TILLMA	All
11.4 OFFICE OF GOVERNMENTAL LIAISON				
11.4.1*	01/2017	Office of Governmental Liaison - Governmental Liaison Operations	BELVA W. BUR	PGLD
11.4.2*	05/2014	Office of Governmental Liaison - Data Exchange Program	WILLIAM CRO	PGLD

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

25.4 EMPLOYEE PROTECTION				
25.4.1*	01/2017	Employee Protection - Potentially Dangerous Taxpayer	LAURA A. DEC	All
25.4.2*	01/2017	Employee Protection - "Caution Upon Contact" Taxpayer	LAURA DECKE	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

1.1.30*	12/2016	Organization and Staffing - Office of Planning, Programming, and Audit Coordination	ERIN MATHER	All
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1.1 ORGANIZATION AND STAFFING

1.1.18*	05/2012	Organization and Staffing - Research, Analysis and Statistics Division	RITA WOLBER	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.10*	11/2016	Servicewide Policies and Authorities - Policy Statements for Organization, Finance and Management Activities	EDWIN STAPL	All
1.2.11*	07/2012	Servicewide Policies and Authorities - Policy Statements for Information Technology Activities	EDWIN STAPL	All
1.2.12*	10/2012	Servicewide Policies and Authorities - Policy Statements for Submission Processing Activities	EDWIN STAPL	All
1.2.13*	03/2014	Servicewide Policies and Authorities - Policy Statements for the Examining Process	EDWIN STAPL	All
1.2.14*	10/2012	Servicewide Policies and Authorities - Policy Statements for Collecting Process Activities	EDWIN STAPL	All
1.2.15*	10/2012	Servicewide Policies and Authorities - Policy Statements for Human Resource Management Activities	EDWIN STAPL	All
1.2.16*	06/2013	Servicewide Policies and Authorities - Policy Statements for the Rulings and Agreements Process	EDWIN STAPL	All
1.2.17*	09/2016	Servicewide Policies and Authorities - Policy Statements for Appeals Activities	EDWIN STAPL	All
1.2.18*	10/2012	Servicewide Policies and Authorities - Policy Statements for Criminal Investigation Activities	EDWIN STAPL	All
1.2.19*	10/2012	Servicewide Policies and Authorities - Policy Statements for Communications, Liaison and Disclosure Activities	EDWIN STAPL	All
1.2.20*	11/2012	Servicewide Policies and Authorities - Policy Statements for Penalties and Interest Activities	EDWIN STAPL	All
1.2.21*	10/2012	Servicewide Policies and Authorities - Policy Statements for Customer Account Services Activities	EDWIN STAPL	All
1.2.22*	10/2012	Servicewide Policies and Authorities - Policy Statements for Taxpayer Education and Assistance Activities	EDWIN STAPL	All
1.2.23*	08/2007	Servicewide Policies and Authorities - Policy Statements for Chief Counsel Activities	EDWIN STAPL	All

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1.2.24*	06/2015	Servicewide Policies and Authorities - Policy Statements for Special Topics	EDWIN STAPL	All
1.2.25*	04/2009	Servicewide Policies and Authorities - Policy Statements for Security, Privacy and Assurance Activities	EDWIN STAPL	All
1.2.40*	06/2017	Servicewide Policies and Authorities - Delegations of Authority for Organization, Finance and Management Activities	MANUEL BRO	All
1.2.41*	10/2010	Servicewide Policies and Authorities - Delegations of Authority for Information Technology Activities	EDWIN STAPL	All
1.2.42*	09/2014	Servicewide Policies and Authorities - Delegation of Authorities for Submission Processing Activities	EDWIN STAPL	All
1.2.43*	11/2016	Servicewide Policies and Authorities - Delegations of Authority for the Examining Process	EDWIN STAPL	All
1.2.44*	02/2016	Servicewide Policies and Authorities - Delegations of Authority for the Collecting Process	EDWIN STAPL	All
1.2.45*	10/2016	Servicewide Policies and Authorities - Delegations of Authority for Human Resource Management Activities	EDWIN STAPL	All
1.2.46*	06/2017	Servicewide Policies and Authorities - Delegation of Authorities for the Rulings and Agreements Process	MANUEL BRO	All
1.2.47*	10/2014	Servicewide Policies and Authorities - Delegation of Authorities for the Appeals Process	EDWIN STAPL	All
1.2.48*	02/2013	Servicewide Policies and Authorities - Delegation of Authority for Criminal Investigation Activities	EDWIN STAPL	All
1.2.49*	06/2017	Servicewide Policies and Authorities - Delegations of Authority for Communications, Liaison and Disclosure Activities	MANUEL BRO	All
1.2.50*	07/2014	Servicewide Policies and Authorities - Delegation of Authorities for Taxpayer Advocate Service Activities	EDWIN STAPL	All
1.2.51*	05/2013	Servicewide Policies and Authorities - Delegation of Authorities for Penalties and Interest Activities	EDWIN STAPL	All
1.2.52*	09/2016	Servicewide Policies and Authorities - Delegations of Authority for Special Topics Activities	EDWIN STAPL	All
1.2.53*	06/2015	Servicewide Policies and Authorities - Delegation of Authorities for Chief Counsel Activities	MANUEL BRO	All
1.2.54*	05/2013	Servicewide Policies and Authorities - Delegations of Authority for Security, Privacy and Assurance Activities	EDWIN STAPL	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5*	07/2016	Resource Guide For Managers - Corporate Tax Administration Tools	MANUEL BRO	All

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1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1*	08/2004	Research and Analysis for Tax Administration - Servicewide Research Council	RITA WOLBER	All
1.7.2*	08/2004	Research and Analysis for Tax Administration - Servicewide Research Data Standards	RITA WOLBER	All
1.7.3*	08/2004	Research and Analysis for Tax Administration - Servicewide Research Electronic Library	RITA WOLBER	All
1.7.4*	11/2007	Research and Analysis for Tax Administration - Role of Research in IRS	RITA WOLBER	RAAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1*	04/2014	Internal Management Documents System - Internal Management Document (IMD) Program and Responsibilities	AMY RAVENSC	All
1.11.2*	11/2016	Internal Management Documents System - Internal Revenue Manual (IRM) Process	SHERRY ZUCK	All
1.11.3*	04/2014	Internal Management Document System - Policy Statements	EDWIN STAPL	All
1.11.4*	06/2015	Internal Management Documents System - Delegation Orders	EDWIN STAPL	All
1.11.5*	08/2017	Internal Management Document System - Publishing the Internal Revenue Manual (IRM)	SHERRY ZUCK	All
1.11.6*	05/2015	Internal Management Documents System - Using and Researching the Internal Revenue Manual (IRM)	SHERRY S ZU	All
1.11.9*	01/2017	Internal Management Documents System - Clearing and Approving Internal Management Documents (IMDs)	IRIS LEHRICH	All
1.11.10*	04/2014	Internal Management Documents System - Interim Guidance Process	IRIS LEHRICH	All
1.13 STATISTICS OF INCOME				
1.13.1*	12/2015	Statistics of Income - Statistical Reporting	MELISSA LUDL	CFO
1.13.2*	06/2014	Statistics of Income - Processing Management	JOSEPH KOSH	RAAS
1.13.3*	06/2014	Statistics of Income - Document Management	JOSEPH KOSH	CFO
1.13.7*	01/2006	Statistics of Income - Form 1120 Industry Coding	DAVID MILLER	CFO
1.13.8*	01/2006	Statistics of Income - Statistical Editing of Corporation Tax Returns	DAVID S. LIGO	CFO

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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 - NRP Individual Income Tax Returns Document Analysis and Data Entry	TERESA HOWA	RAAS
3.34.4*	12/2006	National Research Program (NRP) - S Corporation Tax Returns Document Analysis and Data Entry	ROBERT E. BR	LB&I
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5*	02/2017	Statistics of Income Processing - Statistical Editing of Individual Income Tax Returns	MAUREEN KAH	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*	10/2008	National Research Program (NRP) - National Research Program Overview	HELLON MOOR	LB&I
4.22.2*	10/2008	National Research Program (NRP) - NRP Case Building	ROBERT E. BR	LB&I
4.22.3*	12/2011	National Research Program (NRP) - Classification of NRP Returns	TERESA HOWA	LB&I
4.22.4*	01/2013	National Research Program (NRP) - Examination of NRP Cases - Area Office	TERESA HOWA	LB&I
4.22.5*	10/2014	National Research Program (NRP) - Campus Compliance Operations Site	TERESA HOWA	LB&I
4.22.6*	01/2013	National Research Program (NRP) - Area Office Examination of Individual Returns	TERESA HOWA	LB&I
4.22.7*	02/2007	National Research Program (NRP) - Area Office Examination of S Corporation Returns	ROBERT E. BR	LB&I
4.22.8*	01/2014	National Research Program (NRP) - NRP EITC Component of the Individual Reporting Compliance Study	TERESA HOWA	RAAS
4.22.9*	11/2011	National Research Program (NRP) - International Form 1040 NRP Study	TERESA HOWA	RAAS
4.22.10*	10/2012	National Research Program (NRP) - Employment Tax Study - NRP Examination Guidelines	TERESA HOWA	RAAS
4.22.11*	05/2012	National Research Program (NRP) Area Office - SB/SE Examination of NRP C Corporation Returns	TERESA HOWA	SB/SE

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4.22.12*	07/2012	NATIONAL RESEARCH PROGRAM (NRP) - LB&I Examination of NRP C Corporation Returns.	TERESA HOWA	LB&I
4.22.13*	01/2014	National Research Program (NRP) - Fuel Excise Tax Study - NRP Examination Guidelines	TERESA HOWA	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*	01/2015	Organization and Staffing - Return Preparer Office (RPO)	RACHEL ERAT	All
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1.25 PRACTICE BEFORE THE SERVICE

1.25.2*	05/2017	Practice Before the Service - Practitioner Enrollment	RACHEL ERAT	RPO
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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.)

25.20 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT

25.20.2*	06/2016	Tax Professional Oversight and Support - Identification and Treatment of Ghost Preparers	NICHOLAS B S	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*	06/2016	Organization and Staffing - Small Business / Self Employed Division	DARREL MOR	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.17*	03/2006	Resource Guide for Managers - Compliance Managers Guide	LONNIE BRITO-	SB/SE
1.4.19*	10/2016	Resource Guide for Managers - Automated Underreporter Technical and Clerical Managers and Coordinators Guide	MARIA E. SHA	SB/SE
1.4.20*	03/2014	Resources Guide for Managers - Filing & Payment Compliance Managers Handbook	CYNTHIA SCR	SB/SE
1.4.22*	03/2017	Resource Guide for Managers - CAWR Manager and Coordinator Guide	MICHAEL A ZA	SB/SE
1.4.23*	09/2016	Resource Guide for Managers - FUTA Manager and Coordinator Guide	TESSA CLARK	SB/SE
1.4.29*	11/2013	Resource Guide for Managers - SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	JAMES KOSME	SB/SE
1.4.40*	04/2017	Resource Guide for Managers - SB/SE Field and Office Examination Group Manager	DAWN AMRHEI	SB/SE
1.4.50*	05/2017	Resource Guide for Managers - Collection Group Manager, Territory Manager and Area Director Operational Aid	SCOTT PRYDE	SB/SE
1.4.51*	08/2016	Resource Guide for Managers - Insolvency	TIFFANY LENT	SB/SE
1.4.52*	08/2015	Resource Guide for Managers - Offer in Compromise Manager's Resource Guide - Field Program	DIANE MORRIS	SB/SE
1.4.53*	08/2010	Resource Guide For Managers - Advisory Group Manager Operational Aid	ROSALIND A. R	SB/SE
1.4.54*	10/2015	Resource Guide For Managers - Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	DARLENE J KO	W&I
1.4.55*	06/2016	RESOURCE GUIDE FOR MANAGERS - SBSE Campus Collection Support Managers' Guide	KELLY BIALEC	SB/SE

1.53 SMALL BUSINESS/SELF-EMPLOYED

1.53.1*	08/2007	Small Business/Self-Employed - Managing Organizational Change	KARA LEWIS	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.)

4.1 PLANNING AND SPECIAL PROGRAMS

4.1.1*	03/2013	Planning and Special Programs - Planning, Monitoring, and Coordination	ANN UNDERLA	SB/SE
4.1.2*	05/2013	Planning and Special Programs - Determining Return Need	ANN O. UNDER	SB/SE
4.1.3*	08/2012	Planning and Special Programs - Sources of Returns-Priority Programs-DIF and Ordering	ANN O. UNDER	SB/SE
4.1.4*	03/2017	Planning and Special Programs - Other Programs and Other Source Workload	PAULA SCHNU	SB/SE
4.1.5*	08/2012	Planning and Special Programs - Classification and Case Building	ANN O. UNDER	SB/SE
4.1.6*	02/2014	Planning and Special Programs Handbook - Storage of Selected Returns	ANN UNDERLA	SB/SE
4.1.7*	06/2014	Planning and Special Programs - Assignment of Selected Returns	ANN UNDERLA	SB/SE
4.1.8*	06/2014	Planning and Special Programs Handbook - Special Examination Features and Programs	ANN UNDERLA	LB&I
4.1.9*	06/2014	Planning and Special Programs Handbook - International Features	ANN UNDERLA	SB/SE
4.1.10*	12/2016	Planning and Special Programs - Return Preparer Program Coordinator	DAWN M. MAR	LB&I

4.2 GENERAL EXAMINING PROCEDURES

4.2.1*	11/2016	General Examining Procedures - General Examination Information	DANIEL GRI	LB&I
4.2.2*	10/2003	General Examining Procedures - Miscellaneous Examination Procedures	DANIEL GRI	LB&I
4.2.3*	10/2003	General Examining Procedures - Technical Advice to Taxpayers and Examination Personnel	CATHY DEMET	LB&I
4.2.5*	06/2017	General Examining Procedures - Disclosure of Official Information	LORI HOLTHAU	LB&I
4.2.6*	03/2013	General Examining Procedures - Examination of Employee Returns	JANET HACKE	LB&I

4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS

4.4.1*	04/2016	AIMS Procedures and Processing Instructions - Introduction	ANN OLSON	LB&I
4.4.3*	09/2011	AIMS Procedures and Processing Instructions - Credit Transfers and Reprocessing Returns	ANN OLSON	Appeals

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4.4.4*	12/2011	AIMS Procedures and Processing Instructions - Claims	ANN OLSON	Appeals
4.4.5*	12/2012	AIMS Procedures and Processing Instructions - Closings to Appeals	ANN OLSON	Appeals
4.4.6*	12/2009	AIMS/Processing Handbook - Conversion of Returns	ANN OLSON	Appeals
4.4.7*	09/2014	AIMS Procedures and Processing Instructions - Correspondence and Closing Letters	ANN OLSON	Appeals
4.4.9*	08/2012	AIMS Procedures and Processing Instructions - Delinquent and Substitute for Return Processing	ANN OLSON	Appeals
4.4.10*	10/2011	AIMS Procedures and Processing Instructions - Employment/Excise Tax Adjustments	ANN OLSON	Appeals
4.4.11*	06/2007	AIMS Processing - Entity Changes	ANN OLSON	Appeals
4.4.12*	05/2016	AIMS Procedures and Processing Instructions - Examined Closings, Surveyed Claims, and Partial Assessments	ANN OLSON	LB&I
4.4.14*	02/2015	AIMS Procedures and Processing Instructions - Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	ANN OLSON	LB&I
4.4.16*	12/2011	AIMS Procedures and Processing Instructions - Inventory Control	ANN OLSON	Appeals
4.4.17*	07/2011	AIMS Procedures and Processing Instructions - Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	ANN OLSON	Appeals
4.4.18*	06/2010	AIMS Procedures and Processing Instructions - Large Dollar Cases	ANN OLSON	Appeals
4.4.19*	08/2016	AIMS Procedures and Processing Instructions - Manual Refunds	ANN OLSON	Appeals
4.4.21*	07/2012	AIMS/Processing Handbook - Non-Examined Closures and Deleting AIMS Records	ANN OLSON	Appeals
4.4.22*	11/2009	AIMS Procedures and Processing Instructions - Non-Master File (NMF) Processing	ANN OLSON	Appeals
4.4.23*	10/2013	AIMS Procedures and Processing Instructions - Openings	ANN OLSON	Appeals
4.4.24*	07/2014	AIMS Procedures and Processing Instructions - Payments and Remittances	ANN OLSON	Appeals
4.4.25*	07/2012	AIMS Procedures and Processing Instructions - Quick Assessments	ANN OLSON	Appeals
4.4.26*	02/2014	AIMS/Processing Handbook - Reopening/Reclosing/Reinputting Records	ANN OLSON	Appeals
4.4.27*	12/2009	AIMS Procedures and Processing Instructions - Reports	ANN OLSON	Appeals

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4.4.29*	05/2011	AIMS Procedures and Processing Instructions - Social Security Administration (SSA) Adjustments	ANN OLSON	Appeals
4.4.32*	12/2010	AIMS/Processing Handbook - AIMS, ERCS, and IDRS Data Processing	ANN OLSON	LB&I
4.4.33*	04/2010	AIMS/Processing Handbook - Transfers	ANN OLSON	Appeals
4.4.34*	03/2011	AIMS Procedures and Processing Instructions - Updating/Correcting AIMS Data Base	ANN OLSON	Appeals
4.4.35*	12/2009	AIMS Procedures and Processing - Unpostable Resolution	ANN OLSON	Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1*	04/2016	Examination Returns Control System (ERCS) - Overview	NYNA F. COX	SB/SE
4.7.2*	10/2015	Examination Returns Control System (ERCS) - Security	NYNA F. COX	LB&I
4.7.3*	01/2010	Examination Returns Control System (ERCS) - Statute of Limitations	NYNA F. COX	SB/SE
4.7.4*	04/2014	Examination Returns Control System (ERCS) - Planning and Special Programs (PSP)	NYNA F. COX	SB/SE
4.7.5*	09/2013	Examination Returns Control System (ERCS) - Group and Territory	NYNA F. COX	LB&I
4.7.6*	01/2015	Examination Returns Control System (ERCS) - Reports	NYNA F. COX	SB/SE
4.7.7*	10/2011	Examination Returns Control System (ERCS) - Technical Services	NYNA F. COX	LB&I
4.7.8*	05/2011	Examination Returns Control System (ERCS) - Centralized Case Processing	NYNA F. COX	LB&I
4.7.10*	06/2012	Examination Returns Control System (ERCS) - AIMS/ERCS Staff	NYNA F. COX	LB&I
4.8 TECHNICAL SERVICES				
4.8.1*	11/2015	Technical Services - Organization and Responsibilities	SUZANNE BAT	SB/SE
4.8.2*	03/2017	Technical Services - Case Processing	SUZANNE BAT	SB/SE
4.8.3*	03/2013	Technical Services - Examination Quality Measurement Staff (EQMS)	CHRISTOPHER	SB/SE
4.8.4*	03/2015	Technical Services - Mandatory Review	SUZANNE BAT	SB/SE
4.8.5*	06/2015	Technical Services - Post Examination Case Processing Requirements	SUZANNE BAT	LB&I
4.8.6	07/2017	Technical Services - Criminal Restitution and Restitution-Based Assessments	SUZANNE BAT	SB/SE
4.8.7*	04/2014	Technical Services - Technical Field Support	SUZANNE BAT	SB/SE

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4.8.8*	12/2013	Technical Services - Miscellaneous Responsibilities	SUZANNE BAT	LB&I
4.8.9*	08/2016	Technical Services - Statutory Notices of Deficiency	SUZANNE BAT	SB/SE
4.8.10*	07/2012	Technical Services - Notice of Determination of Worker Classification	SUZANNE BAT	SB/SE
4.8.11*	03/2017	Technical Services - Fraud Program Responsibilities	SUZANNE BAT	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1*	05/2014	Examination Technical Time Reporting System and Procedures - Outline of System	NYNA COX	LB&I
4.10 EXAMINATION OF RETURNS				
4.10.1*	08/2017	Examination of Returns - Overview of Examiner Responsibilities	DAWN AMRHEI	SB/SE
4.10.2*	11/2016	Examination of Returns - Pre-Contact Responsibilities	JANET HACKE	SB/SE
4.10.3*	02/2016	Examination of Returns - Examination Techniques	DANIEL GRI	LB&I
4.10.4*	12/2016	Examination of Returns - Examination of Income	DAWN AMRHEI	Appeals
4.10.5*	06/2017	Examination of Returns - Required Filing Checks	LORI HOLTHAU	SB/SE
4.10.6*	07/2001	Examination of Returns - Penalty Considerations	RONALD LEHM	Appeals
4.10.7*	03/2015	Examination of Returns - Issue Resolution	DANIEL GRI	Appeals
4.10.8*	04/2017	Examination of Returns - Report Writing	JANET HACKE	LB&I
4.10.9*	08/2014	Examination of Returns - Workpaper System and Case File Assembly	JANET HACKE	SB/SE
4.10.10*	03/2016	Examination of Returns - Standard Paragraphs and Explanation of Adjustments	DAWN AMRHEI	LB&I
4.10.13*	10/2015	Examination of Returns - Certain Technical Issues	MILTON PAGA	SB/SE
4.10.15*	03/2015	Examination of Returns - Report Generation Software	LORI HOLTHAU	LB&I
4.10.16*	03/2016	Examination of Returns - Examination Operational Automation Database (EOAD)	DEANGELA EK	Appeals
4.10.27*	12/2013	Examination of Returns - Identity Theft Case Processing for Field Examiners	LORETTA HOL	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5*	11/2004	Examining Officers Guide (EOG) - Allocation of Income and Deductions - IRC Section 482	DONALD BOUQ	LB&I
4.11.7*	12/2004	Examining Officers Guide - Corporate Liquidations/Dissolutions	DONALD BOUQ	LB&I
4.11.11*	02/2014	Examining Officer's Guide (EOG) - Net Operating Loss Cases	MILTON PAGA	LB&I

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4.11.29*	08/2017	Examining Officers Guidance (EOG) - Transfer of Returns Open for Examination	DAWN AMRHEI	LB&I
4.11.51*	09/2016	Examining Officers Guide (EOG) - Return Preparer Program	DAWN M. MAR	Appeals
4.11.52*	11/2004	Examining Officers Guide - Transferee Liability Cases	MARISHA HILE	LB&I
4.11.55*	04/2010	Examining Officers Guide (EOG) - Power of Attorney Rights and Responsibilities	JULIE KNIGHT	Appeals
4.11.57*	05/2017	Examining Officers Guide (EOG) - Third Party Contacts	DAWN MARSH	LB&I
4.12 NONFILED RETURNS				
4.12.1*	10/2010	Nonfiled Returns - Nonfiled Returns	RONALD LEHM	Appeals
4.13 AUDIT RECONSIDERATION				
4.13.1*	12/2015	Audit Reconsideration - Introduction	JANICE TOWN	SB/SE
4.13.2*	12/2015	Audit Reconsideration - Contact Employees	JANICE TOWN	SB/SE
4.13.3*	12/2015	Audit Reconsideration - Central Reconsideration Unit	JANICE TOWN	SB/SE
4.13.4*	10/2006	Audit Reconsideration - Area Office Examination	DAWN AMRHEI	SB/SE
4.13.5*	12/2015	Audit Reconsideration - Exam SFR Reconsideration	JANICE TOWN	SB/SE
4.13.6*	12/2015	Audit Reconsideration - Appeals	JANICE TOWN	Appeals
4.13.7*	12/2015	Audit Reconsideration - Exhibits	JANICE TOWN	SB/SE
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1*	05/2014	Jeopardy/Termination Assessments Handbook - Jeopardy and Terminations	LISA FERREIR	Appeals
4.15.2*	06/2014	Jeopardy/Termination Assessments Handbook - Examination Procedures	LISA FERREIR	Appeals
4.15.3*	09/2011	Jeopardy/Termination Assessments - Assessment Procedures (Centralized Case Processing)	LISA FERREIR	Appeals
4.15.4*	01/2012	Jeopardy/Termination Assessments Handbook - Administrative and Judicial Review	LISA FERREIR	Appeals
4.15.5*	10/2014	Jeopardy/Termination Assessments Handbook - Post-Assessment Procedures	LISA FERREIR	Appeals
4.15.7*	01/2012	Jeopardy/Termination Assessments Handbook - Planning and Special Programs Procedures	LISA FERREIR	Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1*	06/2017	Special Enforcement Program (SEP) - SEP Responsibilities and Case Development	LISA FERREIR	CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1*	04/2017	Compliance Initiative Projects - Overview of Compliance Initiative Projects	BENJAMIN SW	LB&I

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4.17.2*	04/2017	Compliance Initiative Projects - Responsibilities	BENJAMIN SW	LB&I
4.17.3*	05/2017	Compliance Initiative Projects - Requirements	BENJAMIN SW	LB&I
4.17.4*	05/2017	Compliance Initiative Projects - Procedures	BENJAMIN SW	LB&I
4.18 EXAM OFFER-IN-COMPROMISE				
4.18.1*	02/2017	Exam Offer-In-Compromise - Offers in Compromise Received in Exam	DAWN MARSH	SB/SE
4.18.2*	02/2017	Exam Offer-In-Compromise - Doubt as to Liability Offers	DAWN M. MAR	SB/SE
4.18.3*	02/2017	Exam Offer-In-Compromise - Effective Tax Administration Offers	DAWN MARSH	SB/SE
4.18.5*	02/2017	Exam Offer-In-Compromise - Review, Closing and Reporting Requirements	DAWN MARSH	SB/SE
4.18.6*	02/2017	Exam Offer-In-Compromise - Case Processing and Controls	DAWN MARSH	SB/SE
4.18.7*	02/2017	Exam Offer-In-Compromise - Special Case Processing	DAWN MARSH	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.2*	08/2017	Liability Determination - IMF Automated Underreporter (AUR) Control	TERRY ADDIN	SB/SE
4.19.3*	08/2017	Liability Determination - IMF Automated Underreporter Program	TERRY ADDIN	SB/SE
4.19.4*	03/2017	Liability Determination - CAWR Reconciliation Balancing	MICHAEL A ZA	SB/SE
4.19.5*	09/2016	Liability Determination - Certification of State Federal Unemployment Tax Act (FUTA) Credits	TESSA CLARK-	SB/SE
4.19.6*	08/2017	Liability Determination - SSA Correspondence and Minister and Religious Waiver Programs	DARRELL OWE	SB/SE
4.19.7*	09/2016	Liability Determination - IMF Automated Underreporter (AUR) Technical System Procedures	MARIA E. SHA	SB/SE
4.19.8*	04/2014	Liability Determination - CAP (CAWR Automated Program) Technical System Procedures	MICHAEL A ZA	SB/SE
4.19.9*	12/2013	Liability Determination - FCP (FUTA Case Processing) Technical System Procedures	MICHAEL ZAM	SB/SE
4.19.11*	06/2016	Liability Determination - Examination Classification of Work	EDWINA GRAV	W&I
4.19.12*	12/2011	Liability Determination - Centralized Files and Scheduling	DONNA A. HOO	W&I
4.19.13*	12/2016	Liability Determination - General Case Development and Resolution	JACKIE WASHI	SB/SE
4.19.15*	11/2016	Liability Determination - Discretionary Programs	NANCY B HIGG	SB/SE

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4.19.16*	11/2011	Liability Determination - Claims	GAIL L. MURPH	SB/SE
4.19.17*	10/2016	Liability Determination - Non-Filed Program	JONATHAN MY	SB/SE
4.19.18*	12/2016	Liability Determination - Quality Review Program	JERYLEE M. CL	SB/SE
4.19.19*	11/2016	Liability Determination - Campus Examination Telephone Contacts	MAUREEN OZ	SB/SE
4.19.22*	03/2017	Liability Determination - CAWR Control	MICHAEL A ZA	SB/SE
4.19.23*	09/2016	Liability Determination - FUTA Control	TESSA CLARK-	SB/SE
4.19.25	08/2017	Liability Determination - Information Return Penalty (IRP) Procedures	DARRELL OWE	SB/SE

4.20 EXAMINATION COLLECTIBILITY

4.20.1*	02/2013	Examination Collectibility - General Collectibility Procedures	MARISHA HILE	SB/SE
4.20.2*	03/2013	Examination Collectibility - Scope Consideration	MARISHA HILE	SB/SE
4.20.3*	12/2010	Examination Collectibility - Soliciting Payment	MARISHA HILE	SB/SE
4.20.4*	02/2013	Examination Collectibility - Installment Agreements	MARISHA HILE	SB/SE

4.21 ELECTRONIC FILING PROGRAM

4.21.1*	08/2011	Electronic Filing Program - Monitoring the IRS e-file Program	JULIE KNIGHT	LB&I
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4.23 EMPLOYMENT TAX

4.23.1*	09/2016	Employment Tax - Introduction	LAIRD C. MAC	Appeals
4.23.2*	12/2016	Employment Tax - Employment Tax Examination Objectives	LAIRD. C. MAC	Appeals
4.23.3*	08/2016	Employment Tax - Classification, Selection and General Procedures for Employment Tax Cases	LAIRD C. MAC	Appeals
4.23.4*	03/2017	Employment Tax - Workpapers - Employment Tax Examinations	LAIRD C. MAC	Appeals
4.23.5*	05/2015	Employment Tax - Technical Guidelines for Employment Tax Issues	LAIRD C. MAC	LB&I
4.23.6*	04/2014	Employment Tax - Classification Settlement Program (CSP)	LAIRD C. MAC	Appeals
4.23.7*	01/2014	Employment Tax - Employment Tax on Tip Income	LAIRD C. MAC	Appeals
4.23.8*	10/2015	Employment Tax - Determining Employment Tax Liability	LAIRD C. MAC	Appeals
4.23.9*	03/2017	Employment Tax - Employment Tax Penalty and Fraud Procedures	LAIRD C. MAC	Appeals
4.23.10*	09/2015	Employment Tax - Report Writing Guide for Employment Tax Examinations	LAIRD C. MAC	Appeals
4.23.11*	02/2017	Employment Tax - Prompt Action in Deficiency and Overassessment Cases	LAIRD C. MAC	Appeals

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4.23.12*	09/2016	Employment Tax - Delinquent Return Procedures	LAIRD C. MAC	Appeals
4.23.13*	01/2016	Employment Tax - Adjusted Returns, Abatements and Claims	LAIRD C. MAC	SB/SE
4.23.14*	08/2017	Employment Tax - Statute Control and Extension	LAIRD. C. MAC	Appeals
4.23.15*	02/2017	Employment Tax - Technical Advice From the Office of Chief Counsel	LAIRD C. MAC	Appeals
4.23.17*	03/2017	Employment Tax - Preparer Penalty Procedures for SB/SE Employment Tax	LAIRD C. MAC	SB/SE
4.23.18*	02/2017	Employment Tax - Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LAIRD. C. MAC	LB&I
4.23.19*	03/2014	Employment Tax - Employment Tax Case Assignment and Grading Criteria	Laird MacMillan	SB/SE
4.23.20*	02/2017	Employment Tax - Voluntary Classification Settlement Program (VCSP) Procedures	LAIRD. C. MAC	LB&I
4.23.21*	09/2016	Employment Tax - Tax Compliance Officer Employment Tax Procedures	LAIRD C. MAC	SB/SE
4.24 EXCISE TAX				
4.24.1*	05/2017	Excise Tax - Introduction to Excise Taxes	JOHN MARK JA	SB/SE
4.24.2*	08/2012	Excise Tax - Form 637 Excise Tax Registrations	LISA DAVIS	SB/SE
4.24.4*	09/2013	Excise Tax - Excise Fuel Taxes Workload, Policies and Procedures	MICHEL MONC	SB/SE
4.24.5*	08/2016	Excise Tax - Large Business and International (LB&I) Examination Program Procedures for Excise Employees	JOHN MARK JA	SB/SE
4.24.6*	08/2014	Excise Tax - Excise Tax Examiner Responsibilities	JOHN MARK JA	SB/SE
4.24.7*	06/2017	Excise Tax - Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	JOHN M. JACK	SB/SE
4.24.8*	08/2014	Excise Tax - Examination Guidance for Excise Claims for Refund or Abatement	LISA M. DAVIS	SB/SE
4.24.9*	08/2016	Excise Tax - Excise Tax Penalties and Excise Return Preparer Penalties Guidance	JOHN MARK JA	SB/SE
4.24.10*	05/2017	Excise Tax - Appeals Referral Procedures	JOHN M. JACK	SB/SE
4.24.13*	11/2015	Excise Tax - Overview of Excise Fuel Compliance Program	DARLA J. SMIT	SB/SE
4.24.14*	02/2016	Excise Tax - Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	DARLA SMITH-	SB/SE
4.24.15*	10/2014	Excise Tax - Excise Fuel Compliance Inspection, Sampling, and Shipping	DARLA J. SMIT	SB/SE

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4.24.16*	12/2016	Excise Tax - Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	DARLA J. SMIT	SB/SE
4.24.17*	12/2016	Excise Tax - Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	DARLA J. SMIT	SB/SE
4.24.18*	04/2014	Excise Tax - Excise Operations Support	RAE BROUSSE	SB/SE
4.24.20*	05/2017	Excise Tax - Excise Tax Report Writing Guide	JOHN MARK JA	SB/SE
4.24.21*	05/2017	Excise Tax - Case Closings	JOHN MARK JA	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1*	07/2016	Estate and Gift Tax - Estate and Gift Tax Examinations	KERRIE BISIO	SB/SE
4.25.2*	09/2009	Estate and Gift Tax - Campus Procedures for Estate Tax	MARY JO SCH	SB/SE
4.25.3*	08/2015	Estate and Gift Tax - Planning, Classification, and Selection	CRYSTAL OCH	SB/SE
4.25.4*	07/2016	Estate and Gift Tax - International Estate and Gift Tax Examinations	KERRIE BISIO	SB/SE
4.25.5*	07/2016	Estate and Gift Tax - Technical Guidelines for Estate and Gift Tax Issues	KERRIE BISIO	SB/SE
4.25.6*	08/2015	Estate and Gift Tax - Report Writing Guide for Estate and Gift Tax Examinations	KERRIE BISIO	SB/SE
4.25.7*	07/2016	Estate and Gift Tax - Estate and Gift Tax Penalty and Fraud Procedures	KERRIE BISIO	SB/SE
4.25.8*	07/2016	Estate and Gift Tax - Delinquent Returns and SFR Procedures	KERRIE BISIO	SB/SE
4.25.9*	08/2015	Estate and Gift Tax - Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	KERRIE BISIO	SB/SE
4.25.10*	07/2016	Estate and Gift Tax - Case Closing Procedures	KERRIE BISIO	SB/SE
4.25.11*	07/2016	Estate and Gift Tax - Special Examination Procedures	KERRIE BISIO	SB/SE
4.25.12*	07/2016	Estate and Gift Tax - Valuation Assistance	KERRIE BISIO	SB/SE
4.25.13*	08/2015	Estate and Gift Tax - Appeals, Mediation, and Settlement Procedures	KERRIE BISIO	SB/SE
4.25.14*	07/2016	Estate and Gift Tax - Miscellaneous Procedures	KERRIE BISIO	SB/SE
4.26 BANK SECRECY ACT				
4.26.1*	01/2016	Bank Secrecy Act - Introduction	DARYL B JONE	SB/SE
4.26.2*	05/2014	Bank Secrecy Act - Program Structure	DARYL B JONE	SB/SE
4.26.3*	09/2016	Bank Secrecy Act - Examination Case Selection (ECS)	DARYL B JONE	SB/SE

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4.26.5*	10/2012	Bank Secrecy Act - Bank Secrecy Act History and Law	DARYL B JONE	SB/SE
4.26.6*	11/2006	Bank Secrecy Act - Bank Secrecy Act Examiner Responsibilities	DARYL B JONE	SB/SE
4.26.7*	06/2012	Bank Secrecy Act - Bank Secrecy Act Penalties	DARYL B JONE	SB/SE
4.26.8*	06/2006	Bank Secrecy Act - Bank Secrecy Act Special Procedures	DARYL B JONE	SB/SE
4.26.9*	06/2006	Bank Secrecy Act - Examination Techniques for Bank Secrecy Act Industries	DARYL B JONE	SB/SE
4.26.10*	07/2012	Bank Secrecy Act - Form 8300 History and Law	DARYL B JONE	SB/SE
4.26.11*	11/2006	Bank Secrecy Act - BSA Examiner Responsibilities for Form 8300/6050I Examinations	DARYL B JONE	SB/SE
4.26.12*	06/2006	Bank Secrecy Act - Examination Techniques for Form 8300 Industries	DARYL B JONE	SB/SE
4.26.13*	01/2016	Bank Secrecy Act - Structuring	DARYL B JONE	SB/SE
4.26.14*	07/2012	Bank Secrecy Act - Disclosure	DARYL B JONE	SB/SE
4.26.15*	11/2015	Bank Secrecy Act - General Program	DARYL B JONE	SB/SE
4.26.16*	11/2015	Bank Secrecy Act - Report of Foreign Bank and Financial Accounts (FBAR)	ROD LUNDQUI	SB/SE
4.26.17*	05/2008	Bank Secrecy Act - Report of Foreign Bank and Financial Accounts (FBAR) Procedures	ROD LUNDQUI	SB/SE
4.26.18*	02/2013	Bank Secrecy Act - Embedded Quality	CHRISTOPHER	SB/SE
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4.27.2*	02/2017	Bankruptcy - Examiner Responsibilities	DAWN M. MAR	SB/SE
4.27.3*	08/2009	Bankruptcy - Review and Processing Procedures	MARISHA HILE	SB/SE
4.27.4*	08/2009	Bankruptcy - Statute of Limitations Considerations	MARISHA HILE	SB/SE
4.27.5*	12/2010	Bankruptcy - Miscellaneous Provisions	TERRI TERLOU	SB/SE
4.28 EXAMINATION SPECIALIZATION				
4.28.1*	03/2008	Examination Specialization - Examination Specialization (ES) Program and Procedures	JANET HACKE	LB&I
4.29 PARTNERSHIP CONTROL SYSTEM (PCS)				
4.29.1*	09/2008	Partnership Control System (PCS) - Overview of the PCS	Steve O'Neill	Appeals
4.29.2*	09/2008	Partnership Control System (PCS) - Maintaining the PCS Database	Steve O'Neill	Appeals

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4.29.3*	09/2008	Partnership Control System (PCS) - PCS Database Elements	Steve O'Neill	Appeals
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4.29.5*	09/2008	Partnership Control System (PCS) - PCS TEFRA/NonTEFRA Notices and Cover Letters	Steve O'Neill	Appeals
4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1*	03/2017	Pass-Through Entity Handbook - Introduction	Steve O'Neill	Appeals
4.31.2*	04/2017	Pass-Through Entity Handbook - TEFRA Examinations - Field Office Procedures	Steve O'Neill	Appeals
4.31.3*	04/2017	Pass-Through Entity Handbook - TEFRA Examinations - CTF Procedures	Steve O'Neill	Appeals
4.31.4*	04/2017	Pass-Through Entity Handbook - Administrative Adjustment Request (AAR)	Steve O'Neill	LB&I
4.31.5*	04/2017	Pass-Through Entity Handbook - NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	LB&I
4.31.6*	04/2017	Pass-Through Entity Handbook - Non-TEFRA Examinations-CTF Procedures	Steve O'Neill	LB&I
4.31.7*	04/2017	Pass-Through Entity Handbook - TEFRA Bankruptcy	Steve O'Neill	SB/SE, LBI, Appeals
4.31.8*	04/2017	Pass-Through Entity Handbook - TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	Steve O'Neill	SB/SE
4.32 ABUSIVE TRANSACTIONS				
4.32.1*	06/2014	Abusive Transactions - Process Guide for Combating Abusive Tax Avoidance Transactions	DAVID THURB	LB&I
4.32.2*	06/2012	Abusive Transactions - The Abusive Transactions (AT) Process	SUSAN FURIN	LB&I
4.32.3*	06/2012	Abusive Transactions - Coordination and Roles of Cross Functional Units	SUSAN FURIN	LB&I
4.32.4*	02/2016	Abusive Transactions - IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	ALICE RONK	Appeals
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
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4.103.2*	05/2011	Compliance Data Environment (CDE) - CDE Procedures	TERESA HULT	SB/SE
4.103.3*	05/2011	Compliance Data Environment (CDE) - CDE Roles and Reports	TERESA HULT	SB/SE
4.119 BMF LIABILITY DETERMINATION				
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4.119.4*	09/2016	BMF Liability Determination - BMF Underreporter (BMF-AUR) Program	SUSAN STOKE	SB/SE

Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES				
5.1.1*	02/2016	Field Collecting Procedures - Miscellaneous Collection Procedures	DIANA RAMOS	SB/SE
5.1.2*	11/2014	Field Collecting Procedures - Remittances, Form 809 and Designated Payments	SCOTT PRYDE	Appeals
5.1.3*	11/2014	Field Collecting Procedures - Safety, Security and Control	KATHELEEN L.	SB/SE
5.1.4*	07/2014	Field Collecting Procedures - Jeopardy, Termination, Quick and Prompt Assessments	MAUREEN RAT	SB/SE
5.1.5*	03/2016	Field Collecting Procedures - Balancing Civil and Criminal Cases	JAMES V. DRIS	SB/SE
5.1.7*	06/2016	Field Collecting Procedures - Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	JASON HARTY	Appeals
5.1.8*	11/2015	Field Collecting Procedures - Courtesy Investigations	JOANN ZIDANI	SB/SE
5.1.9*	04/2016	Field Collecting Procedures - Collection Appeal Rights	ANASTASIA AG	Appeals
5.1.10*	01/2017	Field Collecting Procedures - Taxpayer Contacts	REBECCA FRA	Appeals
5.1.11*	10/2016	Field Collection Procedures - Delinquent Return Investigations	MARGARET W	SB/SE
5.1.12*	03/2017	Field Collecting Procedures - Cases Requiring Special Handling	ERIC E. SMITH	SB/SE
5.1.14*	03/2011	General - Field Collection Techniques and Other Assignments	CHRISTINE KA	Appeals
5.1.15*	08/2015	Field Collecting Procedures - Abatements, Reconsiderations, and Adjustments	SANDRA J. O'S	Appeals
5.1.18*	06/2015	Field Collection Procedures - Locating Taxpayers and their Assets	JACQUELINE A	All
5.1.19*	05/2016	Field Collecting Procedures - Collection Statute Expiration	ROSALIND A. R	SB/SE
5.1.20*	11/2016	Field Collection Procedures - Collection Inventory	PAUL ALLEN	SB/SE
5.1.21*	01/2015	General Collecting Procedures - Collecting From Limited Liability Companies	LES F. KNOTT	SB/SE
5.1.22*	10/2014	Field Collecting Procedures - Disclosure	JACQUELINE H	SB/SE

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5.1.24*	11/2015	Field Collecting - Third-Party Payer Arrangements for Employment Taxes	JAMES V. DRIS	SB/SE
5.1.25	07/2017	Field Collecting Procedures - IDRS and Data Security for Collection	THERESA MILI	SB/SE
5.1.28*	06/2017	Field Collecting Procedures - Identity Theft for Collection Employees	JAMES GORMA	SB/SE
5.1.29*	01/2015	Field Collecting Procedures - Petition for Remission Program	KIM BORBON	SB/SE
5.1.30*	10/2014	Field Collecting Procedures - Resolution-directed Approach to Casework	DENISE ROSE	SB/SE
5.1.31*	10/2014	Field Collecting Procedures - Workload Management	DENISE ROSE	SB/SE
5.2 REPORTS				
5.2.1*	09/2016	Reports - Collection Time Reporting	DIMETRA MCC	SB/SE
5.2.4*	09/2016	Reports - Collection Reports	PAUL KUTY	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
5.3.1*	08/2016	Entity Case Management Systems - ENTITY Case Management System (ENTITY)	PAUL NEILSON	SB/SE
5.4 CASE PROCESSING				
5.4.10*	12/2013	CASE PROCESSING - GENERAL CASE PROCESSING	OLIVER HOUS	SB/SE
5.4.11*	10/2016	Case Processing - CCP Installment Agreements	OLIVER HOUS	SB/SE
5.4.12*	11/2016	Case Processing - Field Office Resource Team	OLIVER HOUS	SB/SE
5.4.13*	06/2014	Case Processing - Clerical Procedures in Centralized Case Process	BRENDA SIMM	SB/SE
5.5 DECEDENT ESTATES AND ESTATE TAXES				
5.5.1*	03/2010	Decedent Estates and Estate Taxes - Decedent and Estate Tax Accounts	CINDY OCMAN	Appeals
5.5.2*	04/2012	Decedent Estates and Estate Tax - Probate Proceedings	CINDY OCMAN	SB/SE
5.5.3*	03/2010	Decedent Estates and Estate Taxes - Working Decedent Cases	CINDY OCMAN	Appeals
5.5.4*	12/2011	Decedent Estates and Estate Taxes - Proof of Claim Procedures in Decedent Cases	CINDY OCMAN	Appeals
5.5.5*	10/2012	Decedent Estates and Estate Taxes - Processing Estate and Gift Tax Extensions	CINDY OCMAN	Appeals
5.5.6*	06/2013	Decedent Estates and Estate Taxes - Collection on Accounts with Special Estate Tax Elections	CINDY OCMAN	Appeals

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5.5.8*	06/2010	Decedent Estates and Estate Taxes - Estate Tax Liens	CINDY OCMAN	Appeals
5.5.9*	09/2013	DECEDENT ESTATES AND ESTATE TAXES - Administrative and Judicial Actions for Estate Taxes	CINDY OCMAN	SB/SE
5.6 COLLATERAL AGREEMENTS				
5.6.1*	10/2014	Collateral Agreements - Collateral Agreements and Security Type Collateral	ROSALIND A. R	Appeals
5.6.2*	09/2011	Collateral Agreements - Maintenance	DON C. HALLE	Appeals
5.7 TRUST FUND COMPLIANCE				
5.7.1*	05/2017	Trust Fund Compliance - FTD Alerts	ROCHELLE FO	Appeals
5.7.2*	03/2015	Trust Fund Compliance - Letter 903 Process	ROCHELLE FO	SB/SE
5.7.3*	08/2015	Trust Fund Compliance - Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	JEANNE K. DU	Appeals
5.7.4*	06/2017	Trust Fund Compliance - Investigation and Recommendation of TFRP	JEANNE K. DU	SB/SE
5.7.5*	11/2014	Trust Fund Compliance - Collectibility Determination	JEANNE K. DU	SB/SE
5.7.6	07/2017	Trust Fund Compliance - Trust Fund Penalty Assessment Action	JEANNE K. DU	Appeals
5.7.7*	08/2015	Trust Fund Compliance - Payment Application and Refund Claims	JEANNE K. DU	SB/SE
5.7.8*	03/2017	Trust Fund Compliance - In-Business Repeater or Pyramiding Taxpayers	JASON HARTY	Appeals
5.7.9*	01/2017	Trust Fund Compliance - Federal Contractors	LINDA L SEXT	Appeals
5.7.10*	05/2015	Trust Fund Compliance - Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	JEANNE K. DU	SB/SE
5.8 OFFER IN COMPROMISE				
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5.8.2*	12/2015	Offer in Compromise - Centralized Offer in Compromise Initial Processing and Processability	DARLENE J. K	Appeals
5.8.3*	12/2015	Offer in Compromise - Centralized Offer in Compromise Transfers, Perfection, and Case Building	ILENE NODIFF-	Appeals
5.8.4*	04/2015	Offer in Compromise - Investigation	THOMAS B. MO	Appeals
5.8.5*	04/2017	Offer in Compromise - Financial Analysis	THOMAS B. MO	Appeals
5.8.6*	07/2014	Offer in Compromise - Collateral Agreements	THOMAS B. MO	SB/SE

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5.8.8*	10/2016	Offer in Compromise - Acceptance Processing	DIANE MORRIS	Appeals
5.8.9*	01/2017	Offer in Compromise - Actions on Post-Accepted Offers	DIANE MORRIS	Appeals
5.8.10*	02/2017	Offer in Compromise - Special Case Processing	C. NICOLE HIG	Appeals
5.8.11*	08/2015	Offer in Compromise - Effective Tax Administration	THOMAS B. MO	Appeals
5.8.12*	10/2014	Offer In Compromise - Independent Administrative Review	DIANE MORRIS	Appeals
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
5.9.1*	06/2017	Bankruptcy and Other Insolvencies - Overview of Bankruptcy	MARIA VALERI	SB/SE
5.9.2*	08/2016	Bankruptcy and Other Insolvencies - The Bankruptcy Code and Collection	MARIA VALERI	SB/SE
5.9.3*	08/2017	Bankruptcy and Other Insolvencies - Debtors' Delinquent Accounts	MARIA VALERI	SB/SE
5.9.4*	09/2015	Bankruptcy and Other Insolvencies - Common Bankruptcy Issues	MARIA VALERI	SB/SE
5.9.5*	08/2016	Bankruptcy and Other Insolvencies - Opening a Bankruptcy Case	DEBORAH S. F	SB/SE
5.9.6*	03/2015	Bankruptcy and Other Insolvencies - Processing Chapter 7 Bankruptcy Cases	DEBORAH S. F	SB/SE
5.9.7*	11/2016	Bankruptcy and Other Insolvencies - Processing Chapter 9 and Chapter 15 Bankruptcy Cases	TIFFANY LENT	SB/SE
5.9.8*	09/2015	Bankruptcy and Other Insolvencies - Processing Chapter 11 Bankruptcy Cases	DEBORAH S. F	SB/SE
5.9.9*	09/2015	Bankruptcy and Other Insolvencies - Processing Chapter 12 Bankruptcy Cases	DEBORAH FO	SB/SE
5.9.10*	10/2015	Bankruptcy and Other Insolvencies - Processing Chapter 13 Bankruptcy Cases	DEBORAH S. F	SB/SE
5.9.11*	08/2016	Bankruptcy and Other Insolvencies - Insolvency Mail Processing	LAURA RAU	SB/SE
5.9.12*	03/2016	Bankruptcy and Other Insolvencies - Insolvency Automated Processes	LAURA RAU	Appeals
5.9.13*	03/2016	Bankruptcy and Other Insolvencies - Manual Proofs of Claim and Common Claim Issues	MARIA VALERI	SB/SE
5.9.14*	05/2016	Bankruptcy and Other Insolvencies - Automated Proofs of Claim (APOC)	MARIA VALERI	SB/SE
5.9.15*	08/2015	Bankruptcy and Other Insolvencies - Payments in Bankruptcy	KATHLEEN ZW	SB/SE

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5.9.18*	05/2008	Bankruptcy and Other Insolvencies - Automated Discharge System (ADS)	LAURA RAU	Appeals
5.9.19*	11/2011	Bankruptcy and Other Insolvencies - Insolvency Disclosure and Telephone Procedures	MICHAEL MAN	Appeals
5.9.20*	04/2017	Bankruptcy and Other Insolvencies - Non-Bankruptcy Insolvencies	TIFFANY LENT	SB/SE
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5.10.7*	10/2014	Seizure and Sale - Acquired Property and Property Redeemed by the United States	REBECCA FRA	SB/SE
5.10.8*	06/2014	Seizure and Sale - Judicial Sales	REBECCA FRA	Appeals
5.10.9*	06/2014	Seizure and Sale - Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	REBECCA FRA	SB/SE
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5.11.3*	04/2013	Notice of Levy - Jeopardy Levy without a Jeopardy Assessment	JAMES MASLA	Appeals
5.11.4*	09/2014	Notice of Levy - Bank Levies	JAMES MASLA	Appeals
5.11.5*	12/2016	Notice of Levy - Levy on Wages, Salary, and Other Income	JAMES MASLA	Appeals
5.11.6*	08/2017	Notice of Levy - Notice of Levy in Special Cases	JAMES MASLA	Appeals
5.11.7*	09/2016	Notice of Levy - Automated Levy Programs	KRISTI DARBY	SB/SE
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5.12.5*	06/2016	Federal Tax Liens - Redemptions	KYLE ROMICK	SB/SE
5.12.6*	10/2013	Federal Tax Liens - Appeals Processes Involving Liens	KYLE ROMICK	Appeals
5.12.7*	01/2016	Federal Tax Liens - Notice of Lien Preparation and Filing	KYLE ROMICK	Appeals
5.12.8*	10/2013	Federal Tax Liens - Notice of Lien Refiling	KYLE ROMICK	Appeals
5.12.9*	12/2015	Federal Tax Liens - Withdrawal of Notice of Federal Tax Lien	KYLE ROMICK	Appeals
5.12.10*	09/2015	Federal Tax Liens - Lien Related Certificates	KYLE ROMICK	Appeals
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5.13 COLLECTION QUALITY MEASUREMENT				
5.13.1*	10/2014	Collection Quality Measurement - Embedded Quality Administrative Guidelines	PETER BORG	SB/SE
5.14 INSTALLMENT AGREEMENTS				
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5.14.2*	12/2015	Installment Agreements - Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	DAVID L. BEAC	Appeals
5.14.3*	06/2009	Installment Agreements - Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	DAVID BEACH	Appeals
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5.14.9*	03/2011	Installment Agreements - Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	DONNA M.WAL	Appeals
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5.17.2*	12/2016	Legal Reference Guide for Revenue Officers - Federal Tax Liens	CHRISTINE KA	Appeals
5.17.3*	11/2014	Legal Reference Guide for Revenue Officers - Levy and Sale	ALAN GILDS	SB/SE
5.17.4*	01/2016	Legal Reference Guide for Revenue Officers - Suits by the United States	CHRISTINE KA	Appeals
5.17.5*	01/2017	Legal Reference Guide for Revenue Officers - Suits Against the United States	CHRISTINE KA	Appeals
5.17.6*	09/2014	Legal Reference Guide for Revenue Officers - Summonses	DONNA M DILO	SB/SE
5.17.7*	07/2012	Legal Reference Guide for Revenue Officers - Liability of Third Parties for Unpaid Employment Taxes	JEANNE K. DU	Appeals
5.17.8*	10/2016	Legal Reference Guide for Revenue Officers - General Provisions of Bankruptcy	DEBORAH S. F	SB/SE
5.17.9*	10/2016	Legal Reference Guide for Revenue Officers - Chapter 7 Bankruptcy (Liquidation)	DEBORAH S. F	SB/SE
5.17.10*	12/2016	Legal Reference Guide for Revenue Officers - Chapter 11 Bankruptcy (Reorganization)	DEBORAH S. F	Appeals
5.17.11*	11/2016	Legal Reference Guide for Revenue Officers - Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	DEBORAH S. F	Appeals
5.17.12*	03/2015	Legal Reference Guide for Revenue Officers - Investigations and Reports	CHRISTINE KA	Appeals
5.17.13*	07/2012	Legal Reference Guide for Revenue Officers - Insolvencies and Decedents' Estates	CINDY OCMAN	Appeals
5.17.14*	01/2012	Legal Reference Guide for Revenue Officers - Fraudulent Transfers and Transferee and Other Third Party Liability	DELORES DILL	Appeals

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5.17.15*	10/2014	Legal Reference Guide for Revenue Officers - Termination and Jeopardy Assessments and Jeopardy Collection	MARGARET W	SB/SE
5.18 LIABILITY DETERMINATION				
5.18.1*	04/2016	Liability Determination - Automated Substitute for Return (ASFR) Program	SUSAN E. HAS	Appeals
5.18.2*	06/2016	Liability Determination - Business Returns IRC 6020(b) Processing	SCOTT CUNNI	Appeals
5.19 LIABILITY COLLECTION				
5.19.1*	06/2017	Liability Collection - Balance Due	SALLY K. KREB	Appeals
5.19.2*	03/2016	Liability Collection - Individual Master File (IMF) Return Delinquency	SANDRA EIDA	Appeals
5.19.3*	11/2015	Liability Collection - Backup Withholding Program	JAMES POULS	Appeals
5.19.4*	01/2017	Liability Collection - Enforcement Action	SUZANNE M W	SB/SE
5.19.5*	06/2017	Liability Collection - ACS Inventory	PEARL WEBST	Appeals
5.19.6*	12/2014	Liability Collection - ACS Support	MARY C. GARC	SB/SE
5.19.7*	08/2017	Liability Collection - Monitoring Offer In Compromise	LISA OLIVENT	Appeals
5.19.8*	08/2016	Liability Collection - Collection Appeal Rights	GERALD YOUN	Appeals
5.19.9*	10/2016	Liability Collection - Automated Levy Programs	KRISTI DARBY	Appeals
5.19.10*	04/2017	Liability Collection - Collection Operations Transcript Processing	MARIE WASYL	SB/SE
5.19.11*	10/2016	Liability Collection - Withholding Compliance Program	SANDRA EIDA	SB/SE
5.19.12*	03/2016	Liability Collection - Centralized Lien Operation	KYLE ROMICK	SB/SE
5.19.13*	06/2017	Liability Collection - Campus Procedures for Securing Financial Information	JAMES GORMA	Appeals
5.19.14*	01/2016	Liability Collection - Trust Fund Recovery Penalty (TFRP)	LINDA SALVAT	SB/SE
5.19.15*	08/2015	Liability Collection - Federal Agency Delinquency (FAD) Program	LINDA SEXTON	SB/SE
5.19.16*	09/2015	Liability Collection - Compliance Services Collection Operations (CSCO) Clerical Procedures	JAMES A. POU	SB/SE
5.19.17*	12/2015	Liability Collection - Campus Procedures for Currently Not Collectible and Offers in Compromise	ROSALIND A. R	Appeals
5.19.18*	12/2014	Liability Collection - Federal Employee/ Retiree Delinquency Initiative (FERDI)	EMILIE FRAZIE	SB/SE
5.19.19*	08/2016	Liability Collection - Campus Compliance International Case Processing (CCICP)	JOANN ZIDANI	SB/SE

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5.19.21*	06/2017	Liability Collection - Campus Procedures for Handling Identity Theft	JAMES GORMA	Appeals
5.19.22*	07/2016	Liability Collection - Business Master File (BMF) Return Delinquency	ANDREW S. BU	Appeals
5.19.23*	07/2015	LIABILITY COLLECTION - Restitution-Based Assessments Processing	ANITA GLOVER	SB/SE
5.19.24*	06/2017	Liability Collection - Doubt as to Liability Offer in Compromise	LAURA A. LEE	SB/SE
5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)				
5.20.1*	01/2016	Abusive Tax Avoidance Transactions (ATAT) - Abusive Tax Avoidance Transactions Program	JOANN ZIDANI	SB/SE
5.20.2*	03/2016	Abusive Tax Avoidance Transactions (ATAT) - Abusive Tax Avoidance Transactions Time Reporting	JOANN ZIDANI	SB/SE
5.20.3*	03/2016	Abusive Tax Avoidance Transactions (ATAT) - Third Party Contacts	JOANN ZIDANI	SB/SE
5.20.4*	11/2016	Abusive Tax Avoidance Transactions (ATAT) - Summons Procedures	JOANN ZIDANI	Appeals
5.20.6*	11/2016	Abusive Tax Avoidance Transactions (ATAT) - Whipsaw Assessments	JOANN ZIDANI	Appeals
5.20.7*	09/2014	Abusive Tax Avoidance Transactions (ATAT) - Monitoring of IRC 7407 and 7408 Injunctions	JOANN ZIDANI	SB/SE
5.20.8*	09/2014	Abusive Tax Transactions (ATAT) - Promoter/Preparer Investigations	JOANNE ZIDAN	SB/SE
5.20.10*	05/2014	Abusive Tax Avoidance Transactions (ATAT) - Identification and Processing of Frivolous Documents	JOANN ZIDANI	Appeals
5.20.11*	08/2016	Abusive Tax Avoidance Transactions (ATAT) - Examination Reconsiderations and Referrals	JOANN ZIDANI	Appeals
5.20.12*	03/2015	Abusive Tax Avoidance Transactions (ATAT) - Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	JOANN ZIDANI	SB/SE
5.21 INTERNATIONAL AND INSULAR ISSUES				
5.21.1*	10/2013	International and Insular Issues - Overview	GARY VINLUA	SB/SE
5.21.2*	12/2013	International and Insular Issues - Offshore Information Gathering Techniques	GARY VINLUA	SB/SE
5.21.3*	01/2016	International and Insular Issues - Collection Tools for International Cases	JOANN ZIDANI	SB/SE
5.21.4*	11/2013	International and Insular Issues - Payments Made in Foreign Currency	GARY VINLUA	SB/SE
5.21.5*	11/2013	International and Insular Issues - International Field Calls	GARY VINLUA	SB/SE

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5.21.6*	02/2016	International and Insular Issues - Foreign Financial Account Reporting	GARY VINLUA	SB/SE
5.21.7*	11/2015	International and Insular Issues - Special Cases	GARY VINLUA	SB/SE
5.21.8*	01/2014	International and Insular Issues - Adjustments on International Cases	GARY VINLUA	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*	08/2016	Form SS-8 Worker Classification Determinations - Form SS-8 Processing Handbook	DALE L GOOD	All
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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

11.53.2*	04/2015	Small Business/Self-Employed - SB/SE CSO Communications	ERIC J BROWN	SB/SE
11.53.3*	04/2015	Small Business/Self Employed - CSO Support, Disaster Assistance and Issue Management Resolution System	ERIC J BROWN	SB/SE
11.53.4*	04/2015	Small Business/ Self-Employed - TIGTA/GAO	ERIC J BROWN	SB/SE
11.53.5*	01/2015	Small Business/Self-Employed - Stakeholder Liaison (SL) Activities	CINDY GEOFF	SB/SE

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK

20.1.1*	08/2014	Penalty Handbook - Introduction and Penalty Relief	KEVIN J. MATT	Appeals
20.1.2*	07/2016	Penalty Handbook - Failure to File/Failure to Pay Penalties	WIEGAND S. M	Appeals
20.1.3*	12/2013	Penalty Handbook - Estimated Tax Penalties	WIEGAND S. M	Appeals
20.1.4*	07/2015	Penalty Handbook - Failure to Deposit Penalty	RICHARD W. M	Appeals
20.1.5*	12/2016	Penalty Handbook - Return Related Penalties	ANN HARRISO	Appeals
20.1.6*	09/2013	Penalty Handbook - Preparer, Promoter, Material Advisor Penalties	KYLE OLIVER	Appeals
20.1.7*	02/2016	Penalty Handbook - Information Return Penalties	THUY YEE	Appeals
20.1.8*	08/2011	Penalty Handbook - Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	JON FUKUMUR	Appeals

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20.1.9*	11/2015	Penalty Handbook - International Penalties	RYAN BESSEY	Appeals
20.1.10*	02/2013	Penalty Handbook - Miscellaneous Penalties	JUN FUKUMUR	Appeals
20.1.11*	08/2016	Penalty Handbook - Excise Tax and Estate and Gift Tax Penalties	THUY YEE	All
20.1.12*	08/2010	Penalty Handbook - Penalties Applicable to Incorrect Appraisals	KYLE OLIVER	Appeals
20.2 INTEREST				
20.2.1*	04/2016	Interest - Interest Introduction, Standards and Guidelines	CLAY COLEMA	Appeals
20.2.4*	03/2015	Interest - Overpayment Interest	CLAY COLEMA	Appeals
20.2.5*	04/2016	Interest - Interest on Underpayments	MARIE BARDIN	Appeals
20.2.7*	04/2016	Interest - Abatement and Suspension of Debit Interest	MARA A. ISUM	Appeals
20.2.9*	08/2013	Interest - Interest on Carryback of Net Operating Loss	CLAY COLEMA	Appeals
20.2.10*	10/2016	Interest - Interest on Estate, Excise, Employment, and Foreign Taxes	MARIE BARDIN	Appeals
20.2.11*	01/2017	Interest - Miscellaneous Interest Provisions	MARIE BARDIN	Appeals
20.2.14*	02/2017	Interest - Netting of Overpayment and Underpayment Interest	ONEIDA STEP	LB&I
20.3 PENALTY PROGRAMS INTERNAL PROCESSES				
20.3.1*	01/2017	Penalty Processes and Procedures - Civil Penalty Quality Review Process	JEREMY GREE	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	IRS Taxpayer Burden Reduction - Servicewide Burden Reduction Activities	ERIC J BROWN	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	Fraud Handbook - Overview/Definitions	JOE ROSA	Appeals
25.1.2*	08/2016	Fraud Handbook - Recognizing and Developing Fraud	JOE ROSA	Appeals
25.1.3*	08/2016	Fraud Handbook - Criminal Referrals	JOE ROSA	Appeals

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25.1.4*	10/2016	Fraud Handbook - Administrative Joint Investigation	JOE ROSA	Appeals
25.1.5*	06/2016	Fraud Handbook - Grand Jury Investigations	JOE ROSA	Appeals
25.1.6*	04/2016	Fraud Handbook - Civil Fraud	JOE ROSA	CI
25.1.7*	11/2015	Fraud Handbook - Failure to File	JOE ROSA	Appeals
25.1.8*	10/2016	Fraud Handbook - Field Collection	JOE ROSA	Appeals
25.1.9*	07/2016	Fraud Handbook - Tax Exempt and Government Entities (TE/GE)	JOE ROSA	Appeals
25.1.10*	03/2015	Fraud Handbook - LB&I Fraud Procedures	JOE ROSA	LB&I
25.1.11*	10/2016	Fraud Handbook - Campus Collection Fraud Procedures	JOE ROSA	Appeals
25.1.12*	12/2013	Fraud Handbook - Bank Secrecy Act (BSA) Willfulness Referral Procedures	JOE ROSA	LB&I
25.1.14*	04/2016	Fraud Handbook - Campus Examination Fraud Procedures	JOE ROSA	SB/SE

25.3 LITIGATION AND JUDGMENTS

25.3.1*	08/2013	Litigation and Judgments - General Guidelines	CHRISTINE KA	Appeals
25.3.2*	03/2015	Litigation and Judgments - Suits by the United States	CHRISTINE KA	Appeals
25.3.3*	01/2017	Litigation and Judgments - Suits Against the United States and Claims for Damages under IRC 7433	CHRISTINE KA	CI
25.3.4*	07/2010	Litigation and Judgments - Suits Against IRS Employees	CHRISTINE KA	SB/SE
25.3.5*	03/2012	Litigation and Judgements - Judgment Follow-up	CHRISTINE KA	SB/SE
25.3.6*	09/2013	Litigation and Judgments - Open Litigation Control, Monitoring and Closing Actions	CHRISTINE KA	SB/SE
25.3.7*	12/2011	Litigation and Judgements - Reconciling Non-Insolvency LAMS Reports	CHRISTINE KA	SB/SE

25.5 SUMMONS

25.5.1*	09/2014	Summons - Introduction	DONNA M DILO	CI
25.5.2*	07/2015	Summons - Preparation	DONNA DILOR	CI
25.5.3*	12/2016	Summons - Procedures	DONNA M DILO	Appeals
25.5.4*	07/2015	Summons - Examination of Books and Witnesses	DONNA M DILO	Appeals
25.5.5*	12/2015	Summons - Summons for Taxpayer Records and Testimony	DONNA M DILO	CI
25.5.6*	03/2017	Summons - Summonses on Third-Party Witnesses	DONNA M DILO	CI
25.5.7*	02/2016	Summons - Special Procedures for John Doe Summonses	DONNA M DILO	Appeals

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25.5.8*	01/2016	Summons - Use of Summons Special Applications	DONNA M DILO	CI
25.5.9*	04/2017	Summons - Fees and Costs for Summoned Witnesses	DONNA M DILO	CI
25.5.10*	05/2016	Summons - Enforcement of Summons	DONNA M DILO	Appeals
25.5.11*	06/2015	Summons - Title 31 Bank Secrecy Act Summons	DONNA M DILO	CI
25.6 STATUTE OF LIMITATIONS				
25.6.22*	08/2011	Statute of Limitations - Extension of Assessment Statute of Limitations by Consent	GILLIAN DALT	All
25.6.23*	03/2015	Statute of Limitations - Examination Process - Assessment Statute of Limitations Controls	GILLIAN DALT	Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	07/2015	Delinquent Return Refund Hold Program - Processing Refund Hold Program Inventory	DARRYL LIU	SB/SE
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1*	06/2017	Relief from Joint And Several Liability - Introduction	JUANITA M. VA	SB/SE
25.15.2*	07/2014	Relief from Joint And Several Liability - General Procedures / Employees with Taxpayer Contact	Coleen O'Neal	SB/SE
25.15.3*	12/2016	Relief from Joint And Several Liability - Technical Provisions of IRC 6015	JUANITA M. VA	SB/SE
25.15.5*	07/2014	Relief From Joint and Several Liability - Relief from Community Property Laws	JUANITA M. VA	SB/SE
25.15.6*	06/2017	Relief from Joint And Several Liability - Field Examination Procedures	DAWN AMRHEI	SB/SE
25.15.7*	12/2016	Relief from Joint And Several Liability - Innocent Spouse Shared Processing Responsibilities	JUANITA M. VA	SB/SE
25.15.8*	11/2014	Relief from Joint And Several Liability - Revenue Officer Procedures for Working Innocent Spouse Relief Cases	ROSALIND A. R	SB/SE
25.15.9*	12/2016	Relief from Joint And Several Liability - Account Processing of Requests for Relief from Joint and Several Liability	JUANITA M. VA	SB/SE
25.15.11*	07/2014	Relief from Joint And Several Liability - Taxpayer Advocate Service Contacts and Identity Theft Referrals	Coleen O'Neal	SB/SE
25.15.14*	07/2014	Relief from Joint and Several Liability - Innocent Spouse Tracking System Inventory Validation Instructions	Coleen O'Neal	SB/SE
25.15.15*	07/2014	Relief from Joint and Several Liability - Mirror Modules for Requests for Relief from Joint and Several Liability	Coleen O'Neal	SB/SE
25.15.17*	07/2014	Relief from Joint and Several Liability - Reconsiderations	Coleen O'Neal	SB/SE

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25.15.18*	07/2016	Relief from Joint and Several Liability - Innocent Spouse Relief Processing Procedures	JUANITA M. VA	SB/SE
25.15.19*	12/2016	Relief from Joint and Several Liability - Non-Qualifying Claims & Complex Account Issues	JUANITA M. VA	SB/SE
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1*	12/2014	Disaster Assistance and Emergency Relief - Program Guidelines	PATRICIA ALF	All
25.18 COMMUNITY PROPERTY				
25.18.1*	06/2017	Community Property - Basic Principles of Community Property Law	DANIEL GRI	Appeals
25.18.2*	03/2017	Community Property - Income Reporting Considerations of Community Property	DANIEL GRI	Appeals
25.18.3*	03/2011	Community Property - Innocent Spouse Relief and Community Property	DANIEL GRI	Appeals
25.18.4*	06/2017	Community Property - Collection of Taxes in Community Property States	DANIEL GRI	Appeals
25.18.5*	03/2017	Community Property - Injured Spouse	DANIEL GRI	Appeals
25.24 RETURN PREPARER MISCONDUCT PROGRAM				
25.24.4*	03/2017	Return Preparer Misconduct Program - Return Preparer Misconduct Field Collection	CYNTHIA E. CO	SB/SE
25.26 RESTITUTION				
25.26.1*	03/2014	Restitution - Criminal Restitution and Restitution-Based Assessments	SUZANNE BAT	CI
25.27 THIRD PARTY CONTACTS				
25.27.1*	01/2014	Third Party Contact - Third Party Contact Program	GREG HOOTE	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	Organization and Staffing - National Taxpayer Advocate	CEDRIC JEANS	All
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1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM

1.5.8*	08/2015	Managing Statistics in a Balanced Measurement System - Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	BRENDA WYN	TAS
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1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM

1.11.13*	08/2013	Internal Management Documents System - Taxpayer Advocate Service (TAS) Internal Management Document Program	CEDRIC JEANS	TAS
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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 - Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	KATHY ALFOR	All
13.1.2*	03/2012	Taxpayer Advocate Case Procedures - Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	KATHY ALFOR	All
13.1.3*	08/2016	Taxpayer Advocate Case Procedures - Definition of Terms / Use of Abbreviations	KATHY ALFOR	All
13.1.4*	10/2004	Taxpayer Advocate Case Procedures - TAS Authorities	KATHY M ALFO	All
13.1.5*	02/2011	Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Confidentiality	KATHY ALFOR	TAS
13.1.6*	10/2014	Taxpayer Advocate Case Procedures - Casework Communications	KATHY ALFOR	All
13.1.7*	02/2016	Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Case Criteria	KATHY ALFOR	All
13.1.8*	04/2017	Taxpayer Advocate Case Procedures - Congressional Affairs Program	KATHY ALFOR	TAS
13.1.9*	10/2004	Taxpayer Advocate Case Procedures - Executive Correspondence Case Procedures	KATHY ALFOR	All
13.1.10*	05/2012	Taxpayer Advocate Case Procedures - Special Processes	KATHY ALFOR	TAS

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13.1.11*	06/2015	Taxpayer Advocate Case Procedures - Case and Inventory Management	KATHY ALFOR	All
13.1.12*	03/2012	Taxpayer Advocate Case Procedures - Technical Advisors and the Virtual Team Process	KATHY ALFOR	All
13.1.14*	10/2004	Taxpayer Advocate Case Procedures - Suspension of the Statutes of Limitation under IRC 7811(d)	KATHY ALFOR	All
13.1.15*	08/2016	Taxpayer Advocate Case Procedures - Customer Complaints/RR98 1203 Procedures	KATHY ALFOR	TAS
13.1.16*	04/2017	Taxpayer Advocate Case Procedures - TAS Intake and Case Receipt Process	MICHELLE JOR	TAS
13.1.17*	08/2013	Taxpayer Advocate Case Procedures - TAS Case Transfer Process	KATHY ALFOR	TAS
13.1.18*	05/2016	Taxpayer Advocate Case Procedures - Processing TAS Cases	KATHY ALFOR	TAS
13.1.19*	05/2016	Taxpayer Advocate Case Procedures - TAS Operations Assistance Request (OAR) Process	KATHY ALFOR	TAS
13.1.20*	05/2016	Taxpayer Advocate Case Procedures - TAS Taxpayer Assistance Order (TAO) Process	KATHY ALFOR	TAS
13.1.21*	05/2016	Taxpayer Advocate Case Procedures - TAS Case Closing and Reopen Case Procedures	KATHY ALFOR	TAS
13.1.22*	01/2016	Taxpayer Advocate Case Procedures - Manual Inventory Balancing Procedures	KATHY ALFOR	TAS
13.2 SYSTEMIC ADVOCACY				
13.2.1*	07/2009	Systemic Advocacy - Processing Advocacy Issues	KATHY ALFOR	All
13.2.2*	07/2009	Systemic Advocacy - Inventory Control and Working an Assignment	KATHY ALFOR	All
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1*	03/2012	National Taxpayer Advocate Toll-Free Program - NTA Toll-Free Procedures	KATHY ALFOR	All
13.4 TAS TAMIS GUIDE				
13.4.1*	03/2009	TAS TAMIS Guide - General TAMIS Information	KATHY ALFOR	TAS
13.4.2*	01/2016	TAS TAMIS Guide - Administration and Security	KATHY ALFOR	TAS
13.4.3*	05/2009	TAS TAMIS Guide - TAMIS Training	KATHY ALFOR	TAS
13.4.4*	05/2009	TAS TAMIS Guide - Navigation/Querying	KATHY ALFOR	TAS
13.4.5*	06/2015	TAS TAMIS Guide - Initiating and Working a Case on TAMIS	KATHY ALFOR	TAS
13.4.6*	05/2009	Taxpayer Advocate Management Information System (TAMIS) - Management Inventory Screens	KATHY ALFOR	TAS
13.4.7*	04/2017	TAS TAMIS Guide - Administrative Reports	PAULA STETS	TAS

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13.4.8*	03/2011	TAS TAMIS Guide - Report Writing	KATHY ALFOR	TAS
13.5 TAS BALANCED MEASURES				
13.5.1*	10/2001	TAS Balanced Measures - TAS Balanced Measure System	KATHY ALFOR	TAS
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1*	02/2012	Taxpayer Advocate Service Communications - Internal and External Communications	KATHY ALFOR	TAS
13.7 TAXPAYER ADVOCACY PANEL PROGRAM				
13.7.1*	09/2014	Taxpayer Advocacy Panel Program - Taxpayer Advocacy Panel Operating Procedures	KATHY ALFOR	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	Organization and Staffing - Tax Exempt and Government Entities Division	ANN JUNKINS	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.7*	02/2017	Resource Guide for Managers - TEGE Knowledge Network (K-Net) Administration	RAGEN BENNE	TE/GE
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1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT

1.54.1*	08/2016	TE/GE Division Organization and Management - TE/GE Roles and Responsibilities	ANN JUNKINS	TE/GE
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Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS

3.11.12*	12/2016	Returns and Documents Analysis - Exempt Organization Returns	KATHI PALMER	SB/SE
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3.11.20*	12/2016	Returns and Documents Analysis - Exempt Organization and Employee Plan Applications for Extension of Time to File	LINA LAFORET	TE/GE
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3.11.22*	12/2016	Returns and Documents Analysis - Employee Plan Excise Tax Return	LINA LAFORET	SB/SE
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3.11.26*	12/2016	Returns and Document Analysis - Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	MARSHA A. W	TE/GE
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3.11.27*	12/2016	Returns and Documents Analysis - EPMF Return Processing Form 5500-EZ	LINA LAFORET	TE/GE
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3.12 ERROR RESOLUTION

3.12.12*	12/2016	Error Resolution - Exempt Organization Returns	DAVID THOMA	TE/GE
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3.12.22*	11/2016	Error Resolution - Employee Plan Excise Tax Returns	LINA LAFORET	TE/GE
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3.12.26*	11/2016	Error Resolution - Tax Exempt Bond Error Resolution Procedures	MARSHA A. W	TE/GE
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3.12.166*	06/2017	Error Resolution - EPMF Unpostables	BROOKE WILLI	W&I
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3.12.278*	12/2016	Error Resolution - Exempt Organization Unpostable Resolution	MAUREEN J. W	TE/GE
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3.13 CAMPUS DOCUMENT SERVICES

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IRM Number	Date	Title	Author	Audience
3.13.12*	12/2016	Campus Document Services - Exempt Organization Account Numbers	KATHI PALMER	SB/SE
3.13.36*	06/2017	Campus Document Services - EPMF Account Numbers	BROOKE WILLI	TE/GE
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	12/2016	Exempt Organizations Returns Processing - Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	LINA LAFORET	TE/GE
3.20.13*	11/2016	Exempt Organizations Returns Processing - Exempt Organization Photocopy Procedures	CONNIE PEEK	TE/GE
3.24 ISRP SYSTEM				
3.24.12*	12/2016	ISRP System - Exempt Organization Returns	KATHI PALMER	SB/SE
3.24.20*	12/2016	ISRP System - Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	LINA LAFORET	TE/GE
3.24.22*	11/2016	ISRP System - Employee Plan Returns	LINA LAFORET	SB/SE
3.24.26*	12/2016	ISRP System - Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	MARSHA A. W	TE/GE
3.24.27*	12/2016	ISRP System - EPMF Return Processing Form 5500-EZ	LINA LAFORET	TE/GE
3.45 TE/GE PROCESSING				
3.45.1*	12/2016	TE/GE Processing - Processing Employee Plan and Exempt Organization Determination Applications and User Fees	MAUREEN J. W	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	General Examining Procedures - Ex Parte Communication Procedures	JOYCE HOOVE	Appeals
4.5 TE/GE AIMS MANUAL				
4.5.1*	09/2013	TE/GE AIMS Manual - TE/GE AIMS Processing	MONICA GILM	TE/GE
4.5.2*	10/2016	TE/GE AIMS Manual - TE/GE Examined and Non-Examined Closures	MONICA GILM	TE/GE
4.5.3*	09/2015	TE/GE AIMS Manual - TE/GE AIMS Special Processing Procedures	MONICA GILM	TE/GE
4.5.5*	09/2006	TE/GE AIMS Manual - TE/GE Reports	BARBARA TAY	TE/GE
4.70 TE/GE EXAMINATIONS				
4.70.3*	05/2017	TE/GE Examinations - Promoter Investigations	GERALD LIVIN	LB&I
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				

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4.71.1*	05/2017	Employee Plans Examination of Returns - Overview of Form 5500 Examination Procedures	MICHAEL TALL	TEGE
4.71.2*	12/2016	Employee Plans Examination of Returns - Overview of IDRS	MICHAEL E. TA	TEGE
4.71.3*	06/2016	Employee Plans Examination of Returns - Unagreed Form 5500 Examinations and EP Exam Closing Agreements	MICHAEL TALL	TE/GE
4.71.4*	09/2016	Employee Plans Examination of Returns - Discrepancy Adjustments	MICHAEL TALL	TEGE
4.71.5*	08/2017	Employee Plans Examination of Returns - Form 5330 Examinations	MICHAEL TALL	TEGE
4.71.6*	05/2017	Employee Plans Examination of Returns - Employee Plans Referrals	MICHAEL E. TA	TE/GE
4.71.7*	12/2016	Employee Plans Examination of Returns - Survey Returns	MICHAEL TALL	TEGE
4.71.8*	05/2017	Employee Plans Examination of Returns - EP Claims	MICHAEL E. TA	TEGE
4.71.9*	06/2016	Employee Plans Examination of Returns - Statute Control Procedures	MICHAEL E. TA	TEGE
4.71.10*	09/2016	Employee Plans Examination of Returns - Form 990-T Processing	MICHAEL E. TA	TE/GE
4.71.11*	12/2016	Employee Plans Examination of Returns - Office Correspondence Examination Program (OCEP)	MICHAEL E. TA	TE/GE
4.71.12*	08/2016	Employee Plans Examination of Returns - Case File Assembly Guidelines	MICHAEL TALL	TEGE
4.71.13*	08/2016	Employee Plans Examination of Returns - Technical Assistance and Technical Advice Requests	MICHAEL E. TA	TE/GE
4.71.14*	07/2016	Employee Plans Examination of Returns - EP Mandatory Review	MICHAEL TALL	TE/GE
4.71.15*	04/2017	Employee Plans Examination of Returns - EP Special Review	MICHAEL E. TA	TE/GE
4.71.16*	07/2016	Employee Plans Examination of Returns - Employee Plans Team Audit (EPTA) Program	MICHAEL E. TA	TE/GE
4.71.17*	05/2017	Employee Plans Examination of Returns - Non-Return Unit Examinations	MICHAEL E. TA	TE/GE
4.71.18*	05/2017	Employee Plans Examination of Returns - EP Penalties	MICHAEL TALL	TE/GE
4.71.19*	08/2017	Employee Plans Examination of Returns - Fast Track Settlement Procedures	MICHAEL E. TA	TE/GE
4.71.20*	12/2016	Employee Plans Examination of Returns - Employee Plans Large Case Support Examination Procedures	ELSIE GARCIA	TE/GE

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4.71.21*	05/2017	Employee Plans Examination of Returns - Examination Procedures for Plans in U.S. Territories	MICHAEL E. TA	TE/GE
4.71.22*	01/2017	EMPLOYEE PLANS EXAMINATION OF RETURNS - Employee Plans Compliance Unit (EPCU)	HEIDI HANSEN	TE/GE
4.71.23*	08/2017	Employee Plans Examination of Returns - Bankruptcy Procedures	MICHAEL E. TA	TE/GE
4.71.24*	07/2016	Employee Plans Examination of Returns - Whistleblower Procedures	KIM SHARKEY	TE/GE
4.71.25*	02/2016	Employee Plans Examination of Returns - EP Exam Fraud Procedures	STEPHANIE CH	TE/GE
4.71.26*	03/2016	Employee Plans Examination of Returns - Case Selection Criteria	MIKIO THOMAS	TE/GE
4.71.27*	12/2016	Employee Plans Examination of Returns - Form 5329 Examination Procedures	MICHAEL E. TA	TEGE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.2*	09/2016	Employee Plans Technical Guidelines - Cash or Deferred Arrangements	YAGUO SHAN	TE/GE
4.72.3*	09/2016	Employee Plans Technical Guidelines - Employee Contributions and Matching Contributions	YAGUO ZHANG	TE/GE
4.72.4*	05/2017	Employee Plans Technical Guidance - Employee Stock Ownership Plans (ESOPs)	MARJORIE WA	TE/GE
4.72.5*	09/2016	Employee Plans Technical Guidance - Top-Heavy Plans	MICHAEL SPAI	TE/GE
4.72.6*	08/2016	Employee Plans Technical Guidelines - IRC 415(b)	STEVEN KLUB	TE/GE
4.72.7*	05/2017	Employee Plans Technical Guidance - Examination Guidelines for IRC 415(c)	QIAN MAGEE	TE/GE
4.72.8*	08/2016	Employee Plans Technical Guidance - Valuation of Assets in Defined Contribution Plans	QIAN MAGEE	TE/GE
4.72.9*	02/2015	Employee Plans Technical Guidance - Qualified Joint & Survivor Annuity Requirements	ERIC SLACK	TE/GE
4.72.10*	09/2016	Employee Plans Technical Guidelines - Single-Sum Distributions	CHRISTINE FA	TE/GE
4.72.11*	12/2015	Employee Plans Technical Guidance - Prohibited Transactions	STEVE SHEAR	TE/GE
4.72.13*	08/2017	Employee Plans Technical Guidance - IRC 403(b) Plans	ROBERT CREM	TE/GE
4.72.14*	06/2016	Employee Plans Examination Guidelines - Multiemployer Plan Examination Guidelines	ROBERT FABIA	TE/GE
4.72.15*	09/2015	Employee Plans Technical Guidance - IRC 404 Examination Guidelines	QIAN MAGEE	TE/GE

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4.72.16*	09/2016	Employee Plans Technical Guidelines - IRC 430 Examination Guidelines	ADRIEN LABO	TE/GE
4.72.17*	08/2017	Employee Plans Technical Guidelines - Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	ROBERT CREM	TE/GE
4.72.18*	04/2016	Employee Plans Technical Guidelines - Nonbank Trustee Investigation Procedures	MICHAEL E. TA	TE/GE
4.72.19*	08/2017	Employee Plans Technical Guidance - IRC 457 Examination Guidelines	ROBERT CREM	TE/GE
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4*	09/2016	Exempt Organizations Examination Procedures - Case Selection and Delivery	RAY G. CANO	TE/GE
4.75.5*	08/2016	Exempt Organizations Examination Procedures - Information Items	PATRICIA HAW	TE/GE
4.75.7*	06/2017	Exempt Organizations Examination Procedures - EO Case Assignment Guide	DEVI PHEARS	TE/GE
4.75.8	07/2017	Exempt Organizations Examination Procedures - Compliance Strategies and Critical Initiatives	RAY CANO	TE/GE
4.75.9*	08/2016	Exempt Organizations Examination Procedures - Exempt Organizations Compliance Area (EOCA)	JUSTIN D. HAN	TE/GE
4.75.10*	08/2017	Exempt Organizations Examination Procedures - Exempt Organization Pre-Audit Procedures	DEVI PHEARS	TE/GE
4.75.11*	01/2017	Exempt Organizations Examination Procedures - On-Site Audit Guidelines	PATRICIA HAW	TE/GE
4.75.12*	03/2017	Exempt Organizations Examination Procedures - Required Filing Checks and Package Audit Procedures	ROBERT A. ZA	TE/GE
4.75.13*	04/2017	Exempt Organizations Examination Procedures - Issue Development and Conclusion	PATRICIA HAW	TE/GE
4.75.15*	03/2014	Exempt Organizations Examination Procedures - Closing Letters and Audit Reports	DEVI PHEARS	TE/GE
4.75.16*	02/2013	Exempt Organizations Examination Procedures - Case Closing Procedures	RAY G. CANO	TE/GE
4.75.17*	06/2017	Exempt Organizations Examination Procedures - Mandatory Review	ROBERT A. ZA	TE/GE
4.75.18*	06/2017	Exempt Organizations Examination Procedures - Special Review	DEVI PHEARS	TE/GE
4.75.20*	10/2014	Exempt Organizations Examination Procedures - Final Case Processing	ROBERT A. ZA	TE/GE
4.75.21*	03/2017	Exempt Organizations Examination Procedures - EO Special Examination Procedures	DEVI PHEARS	TE/GE

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4.75.22*	08/2017	Exempt Organizations Examination Procedures - EO Delinquent, Amended, and Substitute for Return Procedures	RAY G. CANO	TE/GE
4.75.24*	07/2017	Exempt Organizations Examination Procedures - Organizations Covered by a Group Ruling	ROBERT A. ZA	TE/GE
4.75.25*	05/2017	Exempt Organizations Examination Procedures - Exempt Organizations Examinations Closing Agreements	PATRICIA HAW	TE/GE
4.75.26*	01/2017	Exempt Organizations Examination Procedures - Tax Exempt Quality Measurement System (TEQMS)	PATRICIA HAW	TE/GE
4.75.27*	08/2016	Exempt Organizations Examination Procedures - Office/Correspondence Examination Program (OCEP)	RAY CANO	TE/GE
4.75.28*	06/2017	Exempt Organizations Examination Procedures - Discrepancy Adjustments	PATRICIA HAW	TE/GE
4.75.31*	02/2012	Exempt Organizations Examination Procedures - Conversion of Returns	RAY G. CANO	TE/GE
4.75.32*	01/2017	Exempt Organizations Examination Procedures - Declaratory Judgment Cases and the Administrative Record	ROBERT A. ZA	TE/GE
4.75.34*	02/2017	Exempt Organizations Examination Procedures - Procedures for Disposition of IRC 501(p) Cases	ROBERT A. ZA	TE/GE
4.75.35*	08/2016	Exempt Organizations Examination Procedures - Fraud and Abusive Transaction Procedures	ROBERT A. ZA	TE/GE
4.75.36*	06/2017	Exempt Organizations Examination Procedures - Procedures for Processing Technical Advice Cases	PATRICIA HAW	TE/GE
4.75.37*	05/2017	Exempt Organizations Examination Procedures - Claims, Requests for Abatement and Audit Reconsiderations	DEVI PHEARS	TE/GE
4.75.38*	07/2017	Exempt Organizations Examination Procedures - Small Employer Health Care Tax Credit Under Section 45R	PATRICIA HAW	TE/GE
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
4.76.1*	11/2014	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)	RAY G. CANO	TE/GE
4.76.2*	11/2014	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations	THOMAS W. G	TE/GE
4.76.3*	06/2010	Exempt Organizations Examination Guidelines - Public Charities	AUGUSTA SIM	TE/GE
4.76.4*	10/2014	Exempt Organizations Examination Guidelines - Private Foundations	THOMAS W. G	TE/GE

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4.76.5*	04/2015	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	HELEN S. FRE	TE/GE
4.76.6*	10/2014	Exempt Organizations Examination Guidelines - Religious Organizations	THOMAS W. G	TE/GE
4.76.7*	08/2010	Exempt Organizations Examination Guidelines - Church Tax Inquiries and Examinations - IRC 7611	LISA SCHULTZ	TE/GE
4.76.8*	07/2003	Exempt Organizations Examination Guidelines - Private and Charter Schools	AUGUSTA SIM	TE/GE
4.76.9*	04/2003	Exempt Organizations Examination Guidelines - Public Interest Law Firms	AUGUSTA SIM	TE/GE
4.76.11*	01/2015	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools	ROBERT ZARN	TE/GE
4.76.12*	04/2003	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations	AUGUSTA SIM	TE/GE
4.76.13*	03/2003	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	AUGUSTA SIM	TE/GE
4.76.14*	09/2010	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)	OLA BURAIMO	TE/GE
4.76.15*	03/2003	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)	DEBRA K FOR	TE/GE
4.76.16*	04/2003	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)	DEBORAH IRW	TE/GE
4.76.17*	03/2003	Exempt Organizations Examination Guidelines - Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)	AUGUSTA SIM	TE/GE
4.76.18*	11/2002	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	MATTHEW GIU	TE/GE
4.76.19*	01/2003	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)	AUGUSTA SIM	TE/GE
4.76.20*	12/2006	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	DONNA E. MO	TE/GE
4.76.21*	08/2006	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)	AUGUSTA SIM	TE/GE
4.76.22*	04/2003	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)	AUGUSTA SIM	TE/GE
4.76.23*	04/2011	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)	MARC BOUMA	TE/GE

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4.76.24*	01/2015	Exempt Organizations Examination Guidelines - Corporations Organized to Finance Crop Operations IRC 501(c)(16)	PATRICIA HAW	TE/GE
4.76.25*	02/2015	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	PATRICIA G. H	TE/GE
4.76.26*	09/2014	Exempt Organizations Examination Guidelines - Veterans' Organizations	THOMAS GRAY	TE/GE
4.76.27*	02/2015	Exempt Organizations Examination Guidelines - Black Lung Benefit Trusts IRC 501(c)(21)	RAY CANO	TE/GE
4.76.28*	05/2010	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies	THOMAS GRAY	TE/GE
4.76.29*	06/2010	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)	THOMAS GRAY	TE/GE
4.76.30*	01/2015	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)	RAY CANO	TE/GE
4.76.31*	08/2008	Exempt Organizations Examination Guidelines - Health Maintenance Organizations	JUSTIN LOWE	TE/GE
4.76.50*	09/2010	Exempt Organizations Examination Guidelines - Examinations of Organizations Conducting Gaming Activities	AUGUSTA SIM	TE/GE
4.76.51*	12/2013	Exempt Organizations Examination Guidelines - Fund-raising Activities	THOMAS GRAY	TE/GE
4.81 TAX EXEMPT BONDS (TEB) EXAMINATION PROGRAM AND PROCEDURES				
4.81.1*	08/2017	Tax Exempt Bonds (TEB) Examination Program and Procedures - Tax Exempt Bonds Examination Process Overview	FAYE DAWKIN	TE/GE
4.81.2*	04/2016	Tax Exempt Bonds (TEB) Examination Program and Procedures - Examination Selection	FAYE DAWKIN	TE/GE
4.81.3*	01/2016	Tax Exempt Bonds (TEB) - Questionnaire Compliance Check Projects	FAYE DAWKIN	TE/GE
4.81.4*	01/2016	Tax Exempt Bonds (TEB) Examination Program and Procedures - Examination Planning	FAYE DAWKIN	TE/GE
4.81.5*	01/2016	Tax Exempt Bonds (TEB) Examination Program and Procedures - Conducting the Examination	FAYE DAWKIN	TE/GE
4.81.6*	01/2016	Tax Exempt Bonds (TEB) Examination Program and Procedures - Closing Agreements	FAYE DAWKIN	TE/GE
4.81.7*	11/2008	Tax Exempt Bonds (TEB) - Bondholder Referrals	JANAE R. LEML	TE/GE
4.81.9*	09/2016	Tax Exempt Bonds (TEB) Examination Program and Procedures - Technical Advice Requests	FAYE DAWKIN	TE/GE
4.81.10*	08/2017	Tax Exempt Bonds (TEB) Examination Program and Procedures - Quality Review	FAYE DAWKIN	TE/GE

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4.81.11*	02/2017	Tax Exempt Bonds (TEB) Examination Program and Procedures - Tax Exempt Bonds Referral Program	FAYE DAWKIN	TE/GE
4.81.12*	10/2015	Tax Exempt Bonds (TEB) - Compliance Review of Form 8038-CP	KATHY BASHA	TE/GE
4.81.14*	01/2016	Tax Exempt Bonds (TEB) Examination Program and Procedures - Unagreed Issues	FAYE DAWKIN	TE/GE
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES				
4.82.2*	12/2015	Tax Exempt Bond Examination Guidelines - Arbitrage Payment Refund Claim Procedures	FAYE DAWKIN	TE/GE
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES				
4.86.1*	12/2016	INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES - Indian Tribal Governments Administration and Policy	LORI SPERLE	TE/GE
4.86.2*	08/2016	Indian Tribal Governments (ITG) Procedures - Classification, Case Selection and Referral Procedures	LORI SPERLE	TE/GE
4.86.3*	06/2015	Indian Tribal Governments (ITG) Procedures - Compliance Checks	LORI SPERLE	TE/GE
4.86.5*	09/2015	Indian Tribal Governments (ITG) Procedures - Conducting Indian Tribal Government Examinations	LORI SPERLE	TE/GE
4.86.10*	09/2015	Indian Tribal Governments (ITG) Procedures - Compliance and Program Management (CPM) Responsibilities	LORI SPERLE	TE/GE
4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT				
4.87.1*	09/2015	Indian Tribal Governments Inventory Management - Inventory Management	LORI SPERLE	TE/GE
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES				
4.88.1*	10/2015	Indian Tribal Governments Examination Issues and Procedures - Examination Issues Pertaining to ITG Cases	LORI SPERLE	TE/GE
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)				
4.90.1*	08/2016	Federal, State and Local Governments (FSLG) - FSLG Mission and Policy	JOANN LACEY	TE/GE
4.90.2*	06/2014	Federal, State and Local Governments - Customer Assistance	STEWART ROU	TE/GE
4.90.3*	02/2013	Federal, State, and Local Governments (FSLG) - Compliance Checks	STEWART ROU	TE/GE
4.90.4*	05/2017	Federal, State, and Local Governments (FSLG) - Information Return Examinations and Penalties	JOANN LACEY	TE/GE
4.90.5*	11/2013	Federal, State, and Local Governments (FSLG) - Case Selection Procedures	STEWART ROU	TE/GE

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4.90.7*	05/2013	Federal, State, and Local Governments (FSLG) - Claims	STEWART ROU	TE/GE
4.90.8*	06/2015	Federal, State, and Local Governments (FSLG) - Examination Quality Measurement Standards	PHYLLIS BURN	TE/GE
4.90.9*	09/2014	Federal, State and Local Governments (FSLG) - Procedures, Workpapers and Report Writing	STEWART ROU	TE/GE
4.90.10*	10/2016	Federal, State and Local Governments (FSLG) - Statute Control Procedures	JOANN LACEY	TE/GE
4.90.11*	11/2013	Federal, State and Local Governments (FSLG) - Technical Review	STEWART ROU	TE/GE
4.90.12*	12/2016	Federal, State, and Local Governments (FSLG) - Case Closing Procedures	JOANN LACEY	TE/GE
4.90.13*	06/2014	Federal, State and Local Governments (FSLG) - FSLG Large Case Examination Program	STEWART ROU	TE/GE
4.90.14*	07/2015	Federal, State and Local Governments (FSLG) - Counsel Contact and Technical Guidance	PHYLLIS BURN	TE/GE
4.90.15*	04/2017	Federal, State and Local Governments (FSLG) - FSLG Fraud Procedures	JOANN LACEY	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*	08/2017	TE/GE Administrative Procedures and Programs - Employee Plans	TIMOTHY O'BRI	TE/GE
7.1.2*	09/2014	TE/GE Administrative Procedures and Programs - Exempt Organizations Administrative Procedures	MARY SHEER	TE/GE
7.1.4*	12/2002	Administrative Procedures and Programs - Exempt Organizations Technical Advice Procedures	THEODORE LI	TE/GE
7.1.5*	08/2016	TE/GE Administrative Procedures and Programs - Employee Plans Technical Advice Procedures	DAVID ZIEGLE	TE/GE
7.1.6*	09/2016	TE/GE Administrative Procedures and Programs - Employee Plans Technical - Case Processing Procedures	TIMOTHY O'BRI	TE/GE
7.1.7	07/2017	TE/GE Administrative Procedures and Programs - Processing Information Requests	RICHARD M DA	TE/GE
7.2 TE/GE CLOSING AGREEMENTS				
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7.2.2*	09/2016	TE/GE Closing Agreements - Employee Plans Compliance Resolution System (EPCRS)	PAUL HOGAN	TE/GE
7.2.3*	12/2016	TE/GE Closing Agreements - Tax Exempt Bonds Voluntary Closing Agreement Program	FAYE DAWKIN	TE/GE
7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM				
7.11.1*	06/2017	Employee Plans Determination Letter Program - Employee Plans Determination Letter Program	TIMOTHY O'BRI	TE/GE
7.11.2*	03/2014	Employee Plans Determination Letter Program - EP Case Assignment Guide	CAMERON R. K	TE/GE
7.11.3*	11/2016	Employee Plans Determination Letter Program - Tax Exempt Quality Measurement System (TEQMS)	NORMA QUINN	TE/GE
7.11.4*	05/2017	Employee Plans Determination Letter Program - IRC 401(a) Pre-Approved Plans Program	CAMERON R. K	TE/GE
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7.11.6*	08/2016	Employee Plans Determination Letter Program - Multiemployer Plans	CAMERON R. K	TE/GE
7.11.7*	05/2017	Employee Plans Determination Letter Program - Multiple Employer Plans	CAMERON KAL	TE/GE
7.11.8*	05/2017	Employee Plans Determination Letter Program - EP Determinations Closing Agreement Program	NORMA QUINN	TE/GE
7.11.9*	03/2016	Employee Plans Determination Letter Program - Mandatory and TEQMS Case Reviews	NORMA L. QUI	TE/GE
7.11.10*	08/2017	Employee Plans Determination Letter Program - EP Examination and Fraud Referral Procedures	TIMOTHY O'BRI	TE/GE
7.11.11*	08/2016	Employee Plans Determination Letter Program - Proposed Adverse Cases	NORMA QUINN	TE/GE
7.11.12*	11/2016	Employee Plans Determination Letter Program - Preparing Technical Advice Requests	NORMA QUINN	TE/GE
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1*	02/2017	Employee Plans Guidelines - Plan Terminations	CAMERON KAL	TE/GE
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1*	11/2016	Employee Plans Automated Processing Procedures - Determination Letter Applications	CAMERON R. K	TE/GE
7.13.5*	07/2016	Employee Plans Automated Processing Procedures - Letter Generation	CAMERON R. K	TE/GE
7.13.7*	10/2016	Employee Plans Automated Processing Procedures - Moving Cases through the EDS Inventory Control Subsystem	CAMERON KAL	TE/GE
7.13.8*	09/2015	Employee Plans Automated Processing Procedures - EDS Unpostables	CAMERON KAL	TE/GE
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7.14.2*	09/2015	Employee Plans EDS User Manual - Data Entry	CAMERON KAL	TE/GE
7.14.4*	09/2015	EP Determination System (EPS) Employee Plans User Manual - Letter Generation	CAMERON KAL	TE/GE
7.14.5*	09/2015	Employee Plans EDS User Manual - Inventory Control System (ICS)	CAMERON KAL	TE/GE
7.14.6*	09/2015	Employee Plans EDS User Manual - Management Information System (MIS)	CAMERON KAL	TE/GE
7.15 EMPLOYEE PLANS TEDS USER MANUAL				
7.15.1*	09/2015	Employee Plans TEDS User Manual - Employee Plans User Manual Introduction	JOYCE ROBIN	TE/GE
7.15.4*	09/2015	Processing TEGE Determination Applications - Tax Exempt Determination System (TEDS) Roles and Delegation	JOYCE ROBIN	TE/GE
7.15.6*	09/2015	Employee Plans TEDS User Manual - Navigating the Tax Exempt Determination System (TEDS)	JOYCE ROBIN	TE/GE
7.15.7*	09/2015	Employee Plans TEDS User Manual - Electronic Case Processing	JOYCE ROBIN	TE/GE
7.15.8*	07/2013	Employee Plans TEDS User Manual - Tax Exempt Determination Systems (TEDS) Routing Slip Features	JOYCE ROBIN	TE/GE
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
7.20.1*	10/2015	Exempt Organizations Determination Letter Program - Exempt Organizations Determination Letter Overview	MARY SHEER	TE/GE
7.20.2*	10/2015	Exempt Organizations Determination Letter Processing - Determination Letter Processing of Exempt Organizations	MARY M SHEE	TE/GE
7.20.3*	10/2015	Exempt Organizations Determination Letter Program - Processing Foundation Classification and Miscellaneous Requests	MARY SHEER	TE/GE
7.20.4*	10/2015	Exempt Organizations Determination Letter Program - Automatic Revocation and Other Special Determination Issues	MARY SHEER	TE/GE
7.20.5*	10/2015	Exempt Organizations Determination Letter Program - Review Procedures for EO Determinations	MARY SHEER	TE/GE
7.20.6*	02/2016	Exempt Organizations Determination Letter Program - Anti-Terrorism and Other Emerging Issues	MARY M SHEE	TE/GE
7.20.8*	08/2008	Exempt Organizations Determination Letter Program - Donor-Advised Funds Guide Sheet	DOROTHY LA	TE/GE

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7.20.9*	06/2016	Exempt Organizations Determinations Letter Program - Processing Form 1023-EZ	MARY SHEER	TE/GE
7.21 EXEMPT ORGANIZATIONS DETERMINATIONS PROCESSING				
7.21.1*	09/2015	Exempt Organizations Determinations Processing - Exempt Organizations Determinations Processing Overview	MARY SHEER	TE/GE
7.21.2*	09/2015	Exempt Organizations Automated Processing Procedures - Processing User Fees	MARY SHEER	TE/GE
7.21.5*	10/2015	Exempt Organizations Determinations Processing - Determination Case Processing Assistance	MARY SHEER	TE/GE
7.21.8*	09/2015	Exempt Organizations Automated Processing Procedures - EDS Unpostables	MARY SHEER	TE/GE
7.22 EXEMPT ORGANIZATIONS DETERMINATION LETTER AUTOMATION SYSTEMS				
7.22.1*	09/2015	Exempt Organizations Determination Letter Automation Systems - Determination Letter Automation Systems Overview	MARY SHEER	TE/GE
7.22.4*	09/2015	Exempt Organizations Determination Letter Automation Systems - Tax Exempt Determination System (TEDS) User Manual	MARY SHEER	TE/GE
7.22.8*	09/2015	Exempt Organizations Determination Letter Automation Systems - EP/EO Determination System (EDS) User Manual	MARY SHEER	TE/GE
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1*	09/2014	Exempt Organizations Determinations Manual - Exempt Organizations Determination Program Overview	GREGORY SC	TE/GE
7.25.2*	12/2014	Exempt Organizations Determinations Manual - Single Parent Title Holding Corporations	DONNA E. MO	TE/GE
7.25.3*	07/2001	Exempt Organizations Determinations Manual - Religious, Charitable, Educational, Etc., Organizations	DAVID L. FISH	TE/GE
7.25.4*	06/2001	Exempt Organizations Determinations Manual - Civic Leagues, Social Welfare Organizations and Local Associations of Employees	SADIE COPELA	TE/GE
7.25.5*	05/2014	Exempt Organizations Determinations Manual - Labor, Agricultural and Horticultural Organizations	TIM BERGER	TE/GE
7.25.6*	06/2001	Exempt Organizations Determinations Manual - Business Leagues	CARTER HULL	TE/GE
7.25.7*	05/2004	Exempt Organizations Determinations Manual - Social and Recreational Clubs	SADIE COPELA	TE/GE
7.25.8*	05/2002	Exempt Organizations Determinations Manual - Fraternal Beneficiary Societies	SEAN BARNET	TE/GE

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7.25.9*	09/2014	Exempt Organizations Determinations Manual - Voluntary Employees' Beneficiary Associations	OBINNA CHUK	TE/GE
7.25.11*	05/2014	Exempt Organizations Determinations Manual - Teachers' Retirement Fund Associations	ANDREW D BE	TE/GE
7.25.12*	08/2006	Exempt Organizations Determinations Manual - Organizations Exempt Under IRC 501 (c)(12)	ROBERT COW	TE/GE
7.25.13*	01/2009	Exempt Organizations Determinations Manual - Cemetery Companies	DONNA E. MO	TE/GE
7.25.14*	12/2004	Exempt Organizations Determinations Manual - Credit Unions and Mutual Reserve Funds	VIRGINIA RICH	TE/GE
7.25.15*	09/2013	Exempt Organizations Determinations Manual - Small Insurance Companies or Associations	DONNA ELLIOT	TE/GE
7.25.16*	12/2013	Exempt Organizations Determinations Manual - Corporations Organized to Finance Crop Operations	MELINDA WILLI	TE/GE
7.25.17*	06/2001	Exempt Organizations Determinations Manual - Supplemental Unemployment Benefit Trusts	SUSAN PAUL	TE/GE
7.25.19*	09/2005	Exempt Organizations Determinations Manual - Veterans' Organizations	DEBRA COWE	TE/GE
7.25.20*	06/2001	Exempt Organizations Determinations Manual - Qualified Group Legal Services Plan	ELLEN BERICK	TE/GE
7.25.21*	06/2001	Exempt Organizations Determinations Manual - Multiple Parent Title Holding Companies	DONNA E. MO	TE/GE
7.25.22*	09/2014	Exempt Organizations Determinations Manual - Black Lung Benefit Trusts	ELLEN BERICK	TE/GE
7.25.23*	05/2002	Exempt Organizations Determinations Manual - Religious and Apostolic Associations	VIRGINIA RICH	TE/GE
7.25.24*	05/2002	Exempt Organizations Determinations Manual - Cooperative Hospital Service Organizations	JUSTIN LOWE	TE/GE
7.25.25*	06/2001	Exempt Organizations Determinations Manual - Feeder Organizations	VIRGINIA RICH	TE/GE
7.25.26*	05/2002	Exempt Organizations Determinations Manual - Amateur Sports Organizations	DEBRA COWE	TE/GE
7.25.28*	08/2006	Exempt Organizations Determinations Manual - The National Railroad Retirement Investment Trust	CAROLYN IBO	TE/GE
7.25.41*	03/2006	Exempt Organizations Determinations Manual - Insurance Activities	DONNA ELLIOT	TE/GE
7.25.42*	06/2001	Exempt Organizations Determinations Manual - Qualified State-Sponsored High Risk Insurance Organizations	CARTER HULL	TE/GE
7.25.43*	06/2001	Exempt Organizations Determinations Manual - Qualified State-Sponsored Workers' Compensation Organizations	CAROLYN IBO	TE/GE

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7.25.44*	10/2005	Exempt Organizations Determinations Manual - Qualified Tuition Programs	LEE PHAUP	TE/GE
7.25.45*	04/2009	Exempt Organizations Determinations Manual - Suspension of Exempt Status Under IRC 501(p)	FRED SMITH	TE/GE
7.26 PRIVATE FOUNDATIONS MANUAL				
7.26.1*	08/2001	Private Foundations Manual - Introduction to Private Foundations and Special Rules Under IRC 508	WARD THOMA	TE/GE
7.26.2*	08/2001	Private Foundations Manual - Private Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	JANET GITTER	TE/GE
7.26.3*	08/2001	Private Foundations Manual - Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions	CAROLYN IBO	TE/GE
7.26.4*	08/2001	Private Foundations Manual - Private Foundations Defined by IRC 509(a)(2) Exclusion	RONALD SHOE	TE/GE
7.26.5*	08/2001	Private Foundations Manual - Private Foundations Defined IRC 509(a)(3) Exclusion	RONALD SHOE	TE/GE
7.26.6*	05/2002	Private Foundations Manual - Private Operating Foundations IRC 4942(j)(3)	RONALD SHOE	TE/GE
7.26.7*	04/2003	Private Foundations Manual - Termination of Private Foundation Status	THEODORE LI	TE/GE
7.26.15*	08/2001	Private Foundations Manual - IRC 4947 Trusts	RONALD SHOE	TE/GE
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
7.27.3*	06/2001	Exempt Organizations Tax Manual - Prohibited Transactions and Income Accumulations	JANET GITTER	TE/GE
7.27.4*	08/2001	Exempt Organizations Tax Manual - Taxation of Unrelated Business Income	SARAH KATZ	TE/GE
7.27.5*	06/2001	Exempt Organizations Tax Manual - Unrelated Trade or Business	SARAH KATZ	TE/GE
7.27.6*	05/2002	Exempt Organizations Tax Manual - Computation of Unrelated Business Tax Income	SARAH KATZ	TE/GE
7.27.7*	08/2001	Exempt Organizations Tax Manual - Computation of Unrelated Business Taxable Income for Social Clubs	THEODORE LI	TE/GE
7.27.8*	06/2001	Exempt Organizations Tax Manual - Unrelated Debt Financed Income	SARAH KATZ	TE/GE
7.27.9*	06/2001	Exempt Organizations Tax Manual - Debt-Financed Property	SARAH KATZ	TE/GE
7.27.10*	06/2001	Exempt Organizations Tax Manual - Acquisition Indebtedness	WARD THOMA	TE/GE
7.27.11*	06/2001	Exempt Organizations Tax Manual - Political Organizations	ANDREW MEG	TE/GE

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7.27.12*	05/2003	Exempt Organizations Tax Manual - IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	ANDREW MEG	TE/GE
7.27.14*	05/2002	Exempt Organizations Tax Manual - Tax on Net Investment Income of Private Foundations	WARD THOMA	TE/GE
7.27.15*	08/2001	Exempt Organizations Tax Manual - Taxes on Self-Dealing	JANET GITTER	TE/GE
7.27.16*	08/2001	Exempt Organizations Tax Manual - Taxes on Foundation Failure to Distribute Income	JANET GITTER	TE/GE
7.27.17*	11/2013	Exempt Organizations Tax Manual - Taxes on Excess Business Holdings	WARD L THOM	TE/GE
7.27.18*	05/2002	Exempt Organizations Tax Manual - Taxes on Investments Which Jeopardize Charitable Purposes	CAROLYN IBO	TE/GE
7.27.19*	06/2001	Exempt Organizations Tax Manual - Taxable Expenditures of Private Foundations	ANDREW MEG	TE/GE
7.27.20*	08/2001	Exempt Organizations Tax Manual - Disqualified Persons as Defined in IRC 4946	JANET GITTER	TE/GE
7.27.27*	11/2013	Exempt Organizations Tax Manual - Application of Taxes and Denial of Exemption to Certain Foreign Organizations	EMILY DAVID	TE/GE
7.27.30*	11/2009	Exempt Organizations Tax Manual - Taxes on Excess Benefit Transactions	ELIZABETH GO	TE/GE
7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES				
7.28.2*	09/2015	Exempt Organizations Disclosure Procedures - Information Disclosure to State Officials Under IRC 6104(c)	MARY SHEER	TE/GE
7.28.4*	09/2015	Exempt Organizations Disclosure Procedures - Public Inspection of Written Determinations under IRC 6110	MARY SHEER	TE/GE
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
7.29.1*	02/2008	Exempt Organizations Technical Rulings and Guidance - Overview	FRED SMITH	TE/GE
7.29.3*	07/2008	Exempt Organizations Technical Rulings and Guidance - Exempt Organizations Technical Procedures	FRED SMITH	TE/GE

Part 21: Customer Account Services

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

21.5 ACCOUNT RESOLUTION				
21.5.11*	06/2017	Account Resolution - Employee Plan Accounts	KATHI PALMER	TE/GE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				

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21.7.7*	12/2016	Business Tax Returns and Non-Master File Accounts - Exempt Organizations and Tax Exempt Bonds	KATHI T. PALM	TE/GE

Part 22: Taxpayer Education and Assistance

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

22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS				
22.40.1*	08/2016	Federal, State, and Local Governments - Outreach	JOANN LACEY	TE/GE
22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1*	12/2016	Indian Tribal Governments - Outreach	LORI SPERLE	TE/GE
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
22.42.1*	08/2017	TEB Taxpayer Education and Assistance - Tax Exempt Bonds Customer Education and Outreach	FAYE DAWKIN	TE/GE

Part 25: Special Topics

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

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.1*	12/2016	Exempt Organizations Business Master File - Exempt Organizations/Business Master File and Support Processing	CONNIE PEEK	TE/GE
25.7.3*	12/2016	Exempt Organizations Business Master File - Group Exemption Procedures	MAUREEN J WI	TE/GE
25.7.5*	11/2016	Exempt Organizations Business Master File - Exempt Organizations Extracts and On-line Programs	CONNIE PEEK	TE/GE
25.7.6*	12/2016	Exempt Organizations Business Master File - Cumulative List (Publication 78)	BROOKE WILLI	TE/GE
25.7.7*	12/2016	Exempt Organizations Business Master File - EO/BMF Reports	BROOKE WILLI	TE/GE

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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

1.1.13*	10/2013	Organization and Staffing - Wage and Investment	TAMINKA BUG	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.61*	10/2016	Servicewide Policies and Authorities - Division Delegations of Authority for Wage and Investment	MIA JENRETTE	W&I
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.10*	09/2016	Resource Guide for Managers - Integrity & Verification Operation Managers Guide	FLORENCE TE	W&I
1.4.11*	12/2016	Resource Guide for Managers - Field Assistance Guide for Managers	STEVEN BART	W&I
1.4.16*	11/2016	Resource Guide for Managers - Accounts Management Guide for Managers	AVA Y. SPENC	W&I
1.4.18*	09/2015	Resource Guide for Managers - Electronic Products and Services Support Managers Guide	KIMBERLEY M	W&I
1.4.21*	11/2016	Resource Guide for Managers - Accounts Management and Compliance Guide for System Administrators/Analysts	LOUISE HUDS	SB/SE

1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM

1.11.7*	11/2015	Internal Management Document System - Accounts Management Tax/Policy/Program Analyst Guide	SANDRA JOHN	W&I
1.11.8*	12/2016	Internal Management Documents System - Servicewide Electronic Research Program (SERP)	SUSAN SEIFER	W&I

1.17 PUBLISHING

1.17.1*	08/2016	Publishing - Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	TERI DAVIS HA	All
1.17.2*	08/2016	Publishing - Publishing Systems and Programs	TERI DAVIS HA	All
1.17.3*	08/2016	Publishing - Tax Products Program	TERI DAVIS HA	All
1.17.7*	08/2016	Publishing - Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	TERI DAVIS HA	All
1.17.8*	08/2016	Publishing - Internal and Public Use Non-Tax Products	TERI DAVIS HA	All
1.17.9*	08/2016	Publishing - User Guide for Requesting Published Products and Services	TERI DAVIS HA	All

1.18 DISTRIBUTION

1.18.2*	07/2014	Distribution - Forecasting Requirements	JOSEPH ANIDI	All
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1.18.3*	03/2014	Distribution - Tax Forms Distribution Programs	JOSEPH ANIDI	W&I
1.18.4*	07/2014	Distribution - Knowledge Services	JOSEPH ANIDI	W&I
1.18.5*	07/2014	Distribution - National Distribution Center	JOSEPH ANIDI	W&I
1.22 MAIL AND TRANSPORTATION MANAGEMENT				
1.22.1*	10/2015	Mail and Transportation Management - Mail and Transportation Management Overview	JOSEPH ANIDI	All
1.22.2*	10/2015	Mail and Transportation Management - United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	JOSEPH ANIDI	All
1.22.3*	10/2015	Mail and Transportation Management - Addressing and Packaging	JOSEPH ANIDI	All
1.22.4*	10/2015	Mail and Transportation Management - Postage Accountability and Reporting Requirements	JOSEPH ANIDI	All
1.22.5*	10/2015	Mail and Transportation Management - Mail Operations	JOSEPH ANIDI	All
1.22.6*	10/2015	Mail and Transportation Management - Transportation Management	JOSEPH ANIDI	All
1.22.7*	10/2015	Mail and Transportation Management - Household Goods	JOSEPH ANIDI	All
1.22.8*	10/2015	Mail and Transportation Management - Mailing and Shipping Equipment	JOSEPH ANIDI	All
1.55 WAGE AND INVESTMENT				
1.55.2*	06/2015	Wage and Investment - Organizational Changes	FRANK MELVIN	W&I
1.55.6*	10/2016	Wage and Investment - W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	SAMI L. MCNE	CFO
1.55.7*	08/2012	Wage and Investment - Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	CLAUDINE GO	W&I

Part 2: Information Technology

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

2.3 IDRS TERMINAL RESPONSES				
2.3.70*	08/2013	IDRS Terminal Responses - Command Code EFTPS	DAVID T FLYN	Appeals

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Part 3: Submission Processing

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

3.0 GENERAL

3.0.101*	11/2016	General - Schedule K-1 Processing	GENEVIEVE W	SB/SE
3.0.167*	09/2016	General - Losses and Shortages	SUSAN N HAN	W&I
3.0.230*	11/2016	General - Lockbox Processing Procedures	KEVIN K. BOH	W&I
3.0.275*	09/2016	General - Business Results Measures for Submission Processing Functions	STUART D. SIM	SB/SE

3.5 ACCOUNTS SERVICES

3.5.10*	11/2016	Accounts Services - Remittance Transaction Research (RTR) System	KIRA R. SCHLE	W&I
3.5.20*	12/2016	Accounts Services - Processing Requests for Tax Return/Return Information	MARY R. RAY	W&I
3.5.61*	11/2016	Accounts Services - Files Management and Services	LORETTA A. W	SB/SE

3.8 DEPOSIT ACTIVITY

3.8.44*	11/2016	Deposit Activity - Campus Deposit Activity	PAMELA G. LA	SB/SE
3.8.45*	12/2016	Deposit Activity - Manual Deposit Process	RICK HOLMES	SB/SE
3.8.46*	11/2016	Deposit Activity - Discovered Remittance	RICK HOLMES	SB/SE
3.8.47*	09/2016	Deposit Activity - Manual Deposit for Field Office Payment Processing	EDNA P. BANK	W&I

3.10 CAMPUS MAIL AND WORK CONTROL

3.10.5*	11/2016	Campus Mail and Work Control - Batch/Block Tracking System (BBTS)	KENNETH M. W	SB/SE
3.10.8*	11/2016	Campus Mail and Work Control - Information Returns Processing	MACHELE M. S	SB/SE
3.10.72*	10/2016	Campus Mail and Work Control - Receiving, Extracting, and Sorting	ANTONIO YOU	LB&I
3.10.73*	11/2016	Campus Mail and Work Control - Batching and Numbering	ANTONIO YOU	All

3.11 RETURNS AND DOCUMENTS ANALYSIS

3.11.3*	11/2016	Returns and Documents Analysis - Individual Income Tax Returns	ELIZABETH WH	SB/SE
3.11.6*	10/2016	Returns and Documents Analysis - Data Processing (DP) Tax Adjustments	JAMES L. LEWI	SB/SE
3.11.8*	11/2016	Returns and Documents Analysis - Information Return Processing	MACHELE M S	SB/SE

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3.11.10*	11/2016	Returns and Documents Analysis - Revenue Receipts	HARRY L. AND	W&I
3.11.13*	11/2016	Returns and Document Analysis - Employment Tax Returns	NAYDA I. MALD	W&I
3.11.14*	10/2016	Returns and Documents Analysis - Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	CATHERINE M.	SB/SE
3.11.15*	11/2016	Returns and Documents Analysis - Return of Partnership Income	LEEANN PAUL	SB/SE
3.11.16*	11/2016	Returns and Documents Analysis - Corporate Income Tax Returns	LEEANN PAUL	LB&I
3.11.23*	11/2016	Returns and Document Analysis - Excise Tax Returns	MARTIN L. CAV	W&I
3.11.25*	11/2016	Returns and Documents Analysis - Miscellaneous Tax Returns	NAYDA I MALD	W&I
3.11.106*	11/2016	Returns and Documents Analysis - Estate and Gift Tax Returns	LISA HADLOCK	W&I
3.11.154*	11/2016	Returns and Documents Analysis - Unemployment Tax Returns	DANIEL RESEN	SB/SE
3.11.180*	10/2016	Returns and Documents Analysis - Allocated Tips	KELLI RUTER	W&I
3.11.212*	11/2016	Returns and Documents Analysis - Applications for Extension of Time to File	SHEILA A. FISH	SB/SE
3.11.213*	11/2016	Returns and Documents Analysis - Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	LISA HADLOCK	W&I
3.11.217*	11/2016	Returns and Documents Analysis - Form 1120S Corporation Income Tax Returns	KELLI A. RUTE	W&I
3.11.249*	11/2016	Returns and Documents Analysis - Processing Form 8752	KELLI A. RUTE	W&I

3.12 ERROR RESOLUTION

3.12.2*	11/2016	Error Resolution - Individual Master File Error Resolution General Instructions	ELIZABETH WH	SB/SE
3.12.3*	11/2016	Error Resolution - Individual Income Tax Returns	ELIZABETH WH	SB/SE
3.12.8*	11/2016	Error Resolution - Information Returns Processing	MACHELE M. S	SB/SE
3.12.10*	11/2016	Error Resolution - Revenue Receipts	HARRY L. AND	LB&I
3.12.13*	11/2016	Error Resolution - Employment Tax Returns	NAYDA I MALD	W&I
3.12.14*	10/2016	Error Resolution - Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	CATHERINE M.	SB/SE
3.12.15*	11/2016	Error Resolution - Return of Partnership Income	LEEANN PAUL	SB/SE
3.12.16*	11/2016	Error Resolution - Corporate Income Tax Returns	KELLI A RUTER	W&I

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3.12.21*	11/2016	Error Resolution - Credit and Account Transfers	HARRY L. AND	SB/SE
3.12.23*	11/2016	Error Resolution - Excise Tax Returns	MARTIN L. CAV	W&I
3.12.32*	11/2016	Error Resolution - General Unpostables	CAROLE YELV	SB/SE
3.12.37*	11/2016	Error Resolution - IMF General Instructions	YVETTE D. RU	SB/SE
3.12.38*	10/2016	Error Resolution - BMF General Instructions	CATHERINE M.	SB/SE
3.12.106*	11/2016	Error Resolution - Estate Tax Returns - Paper Correction Processing	LISA HADLOCK	W&I
3.12.154*	11/2016	Error Resolution - Unemployment Tax Returns	DANIEL RESEN	SB/SE
3.12.179*	10/2016	Error Resolution - Individual Master File (IMF) Unpostable Resolution	GARY P. PATIN	W&I
3.12.212*	10/2016	Error Resolution - Applications for Extension of Time to File Tax Returns	SHEILA A. FISH	SB/SE
3.12.213*	11/2016	Error Resolution - Form 1066, U.S. REMIC Income Tax Return	LISA S. HADLO	W&I
3.12.217*	11/2016	Error Resolution - Error Resolution Instructions for Form 1120S	LEEANN PAUL	W&I
3.12.220*	11/2016	Error Resolution - Error Resolution System for Excise Tax Returns	MARTIN L. CAV	W&I
3.12.249*	11/2016	Error Resolution - Processing Form 8752	KELLI A. RUTE	W&I
3.12.251*	11/2016	Error Resolution - Corporation Income Tax Returns	MARIANNE E.	SB/SE
3.12.263*	11/2016	Error Resolution - Estate and Gift Tax Returns	LISA HADLOCK	W&I
3.12.279*	10/2016	Error Resolution - BMF/CAWR/PMF Unpostable Resolution	MARY M. MOR	SB/SE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	10/2016	Campus Document Services - BMF Account Numbers	KIM BAITER-G	W&I
3.13.5*	10/2016	Campus Document Services - Individual Master File (IMF) Account Numbers	VENITTA L. BA	SB/SE
3.13.6*	02/2017	CAMPUS DOCUMENT SERVICES - Submission Processing Image Control Team (ICT) Correspondence Scanning	GENEVIEVE W	W&I
3.13.40*	10/2016	Campus Document Services - Application for Tax Identification Number for Pending U.S. Adoptions	VENITTA L. BA	W&I
3.13.62*	11/2016	Campus Document Services - Media Transport and Control	KIRA SCHLEY	SB/SE
3.13.122*	10/2016	Campus Document Services - Individual Master File (IMF) Entity Control Unpostables	GARY P. PATIN	W&I
3.13.222*	10/2016	Campus Document Services - BMF Entity Unpostable Correction Procedures	MARY M. MOR	SB/SE
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3.14.1*	10/2016	Notice Review - IMF Notice Review	CRISSIE BREIT	W&I
3.14.2*	10/2016	Notice Review - Business Master File (BMF) Notice Review	JANICE VENAB	W&I
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09/2016	Accounting and Data Control - Hardcore Payment Tracers	RONNIE MALD	W&I
3.17.10*	11/2016	Accounting and Data Control - Dishonored Check File (DCF) and Unidentified Remittance File (URF)	CATHY R AND	LB&I
3.17.15*	08/2016	Accounting and Data Control - Accounting Reports Analyst - Responsibilities	MICHAEL K. M	W&I
3.17.20*	11/2016	Accounting and Data Control - Refund Intercept Program	ONNIE MALDO	W&I
3.17.21*	08/2017	Accounting and Data Control - Credit and Account Transfers	CRYSTAL NOB	W&I
3.17.30*	11/2016	Accounting and Data Control - SC Data Controls	REBECCA S R	W&I
3.17.46*	11/2016	Accounting and Data Control - Automated Non-Master File Accounting	MARY J. DELU	SB/SE
3.17.64*	08/2016	Accounting and Data Control - Accounting Control General Ledger Policies and Procedures	ANGELA REYE	W&I
3.17.79*	12/2016	Accounting and Data Control - Accounting Refund Transactions	RONNIE MALD	W&I
3.17.80*	11/2016	Accounting and Data Control - Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	KENDALL M. C	W&I
3.17.220*	11/2016	Accounting and Data Control - Excess Collections File	SARAH STANT	LB&I
3.17.221*	11/2015	Accounting and Data Control - Enterprise Computing Center Data Controls	KATHRYN PHIL	IT
3.17.243*	08/2017	Accounting and Data Control - Miscellaneous Accounting	CRYSTAL NOB	W&I
3.17.244*	09/2016	Accounting and Data Control - Manual Assessments	CRYSTAL NOB	W&I
3.17.277*	11/2016	Accounting and Data Control - Electronic	SHAUNDA YOU	SB/SE
3.17.278*	09/2016	Accounting and Data Control - Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	CHOBIE SHEP	W&I
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	11/2016	International Returns and Documents Analysis - Individual Income Tax Returns	DEBORAH L .F	SB/SE
3.21.15*	11/2016	International Returns and Documents Analysis - Foreign Partnership Withholding	ANTONIO M. D	LB&I

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3.21.19*	11/2016	International Returns and Documents Analysis - Foreign Trust System	SHEILA A. FISH	LB&I
3.21.25*	11/2016	International Returns and Documents Analysis - Miscellaneous Tax Returns	ANTONIO M. D	LB&I
3.21.110*	11/2016	International Returns and Document Analysis - Chapter Three Withholding Returns - Form 1042	SHEILA A. FISH	LB&I
3.21.111*	11/2016	International Returns and Documents Analysis - Chapter Three Withholding Returns	ANTONIO M. D	W&I
3.21.112*	10/2016	International Returns and Documents Analysis - Foreign Account Tax Compliance Act (FATCA) Registration	JANICE VENAB	SB/SE
3.21.261*	11/2016	International Returns and Documents Analysis - Foreign Investment in Real Property Tax Act (FIRPTA)	ANTONIO M. D	SB/SE
3.21.263*	10/2016	International Returns and Documents Analysis - IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	SHARON L. DA	W&I
3.21.264*	10/2016	International Returns Documents Analysis - IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	DEBORAH ELLI	SB/SE
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	11/2016	International Error Resolution - Individual Income Tax Returns	KAREN PERNE	SB/SE
3.22.15*	11/2016	International Error Resolution - Foreign Partnership Withholding	ANTONIO M. D	SB/SE
3.22.19*	11/2016	International Error Resolution - Foreign Trust System	SHEILA FISHE	SB/SE
3.22.110*	11/2016	International Error Resolution - Chapter Three Withholding (CTW) Returns Form 1042	SHEILA A. FISH	W&I
3.22.111*	11/2016	International Error Resolution - Chapter Three Withholding (CTW) Database	ANTONIO M. D	W&I
3.22.261*	11/2016	International Error Resolution - Foreign Investment in Real Property Tax Act (FIRPTA)	ANTONIO M. D	SB/SE
3.24 ISRP SYSTEM				
3.24.3*	10/2016	ISRP System - Individual Income Tax Returns	GORDON MEA	W&I
3.24.7*	11/2015	ISRP System - Delinquent Accounts	KIRA SCHLEY	W&I
3.24.8*	11/2016	ISRP System - Information Returns Processing	CENNETH M.	W&I
3.24.10*	11/2016	ISRP System - Revenue Receipts	KIRA R. SCHLE	SB/SE
3.24.13*	11/2016	ISRP System - Employment Tax Returns	GENEVIEVE W	W&I
3.24.14*	10/2016	ISRP System - Fiduciary Income Tax Returns	TAMU K. PAYT	W&I
3.24.15*	11/2016	ISRP System - Partnership Return of Income	TAMU K. PAYT	W&I

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3.24.16*	11/2016	ISRP System - Corporation Income Tax Returns	TAMU K. PAYT	W&I
3.24.21*	10/2015	ISRP System - Credit and Account Transfers	KARENE R TU	SB/SE
3.24.23*	11/2016	ISRP System - Excise Tax Returns	TAMU K. PAYT	W&I
3.24.25*	11/2016	ISRP System - BMF International Miscellaneous Tax Returns	TAMU K. PAYT	W&I
3.24.28*	11/2016	ISRP System - Foreign Account Tax Compliance General Purpose Programs	PAMELA G. LA	SB/SE
3.24.29*	10/2015	ISRP System - SCRS Error Resolution	ANTONIO R. Y	SB/SE
3.24.30*	11/2015	ISRP System - Data Controls	KIRA SCHLEY	SB/SE
3.24.37*	11/2016	ISRP System - General Instructions	GORDON MEA	SB/SE
3.24.38*	11/2016	ISRP System - BMF General Instructions	TAMU K. PAYT	W&I
3.24.40*	11/2015	ISRP System - Application for Taxpayer Identification Number for Pending U.S. Adoptions	KIRA SCHLEY	W&I
3.24.50*	10/2015	ISRP System - Campus Performance Evaluation Reporting System	ANTONIO R. Y	SB/SE
3.24.106*	11/2016	ISRP System - Estate Tax Returns	MAMU K. PAYT	W&I
3.24.133*	11/2016	ISRP System - Residual Remittance Processing System	PAMELA G. LA	SB/SE
3.24.143*	11/2016	ISRP System - Gift Tax Returns	TAMU K. PAYT	W&I
3.24.154*	11/2016	ISRP System - Unemployment Tax Returns	GENEVIEVE W	W&I
3.24.159*	10/2015	ISRP System - SCRS SC Edits	ANTONIO R. Y	IT
3.24.162*	11/2015	ISRP System - BOB Transcription Instructions	KENNETH M. W	LB&I
3.24.173*	10/2015	ISRP System - Centralized Files and Scheduling	ANTONIO R. Y	SB/SE
3.24.176*	10/2015	ISRP System - Audit Selection System	ANTONIO R. Y	SB/SE
3.24.180*	10/2015	ISRP System - Allocated Tips	ANTONIO R. Y	W&I
3.24.183*	11/2015	ISRP System - Planning and Control Data	KIRA SCHLEY	SB/SE
3.24.202*	10/2015	ISRP System - Supervisory Operator's Manual	KIRA. R SCHLE	W&I
3.24.212*	10/2016	ISRP System - Applications for Extension of Time to File Tax Returns	GORDON MEA	W&I
3.24.213*	10/2015	ISRP System - Real Estate Mortgage Investment Conduit Income Tax Returns	ANTONIO R. Y	SB/SE
3.24.226*	11/2015	ISRP System - Declaration for Electronic Filing	KIRA SCHLEY	SB/SE
3.24.249*	10/2015	ISRP System - Fiscal Year Required Payments/Form 8752	ANTONIO R. Y	SB/SE
3.28 SPECIAL PROCESSING PROCEDURES				

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3.28.3*	11/2016	Special Processing Procedures - Individual Income Tax Returns	BRIAN W. SMIT	W&I
3.28.4*	11/2016	Special Processing Procedures - Identity Theft Returns for Submission Processing	CAROLE YELV	W&I
3.30 WORK PLANNING AND CONTROL				
3.30.10*	02/2017	Work Planning and Control - Cost Estimate Reference	DEMETRICE B	SB/SE
3.30.18*	01/2017	Work Planning and Control - Reports Teams Instructions for Work Planning and Control	JOAN D. WILLI	W&I
3.30.19*	01/2017	Work Planning and Control - Production Control and Performance Reporting	JOAN D. WILLI	SB/SE
3.30.20*	03/2017	Work Planning and Control - Organization, Function, and Program (OFP) Codes	DONNA S HAR	SB/SE
3.30.30*	03/2016	Work Planning And Control - Embedded Quality for Submission Processing (EQSP) System	KIMBERLY WIL	WI
3.30.50*	01/2017	Work Planning and Control - Project PCA Production Control Accounting	JOAN D. WILLI	SB/SE
3.30.123*	11/2016	Work Planning and Control - Processing Timeliness: Cycles, Criteria, and Critical Dates	TODD A. GROE	Appeals
3.30.124*	12/2016	Work Planning and Control - Campus Monitoring Reports	ANNETTE LLO	SB/SE
3.30.126*	03/2017	Work Planning and Control - Control Data Analysis	ROBERT DON	W&I
3.30.127*	05/2016	Work Planning and Control - Workload Scheduling	ADELE WOLKE	SB/SE
3.37 INTERNATIONAL ISRP				
3.37.110*	11/2016	International ISRP - Chapter 3 Withholding Returns	PAMELA G. LA	SB/SE
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11/2016	International Tax Returns and Documents - International Notices	CRISSIE BREIT	SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8*	11/2016	Block Out of Balance Resolution - Information Returns Processing	MACHELE M S	SB/SE
3.40.37*	10/2016	Block Out of Balance Resolution - General Instructions	KENNETH M. W	SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.267*	11/2016	OCR Scanning Operations - Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	MACHELE M. S	W&I
3.41.269*	11/2016	OCR Scanning Operations - Information Returns Processing on SCRIPS	KENNETH M. W	SB/SE
3.41.274*	11/2015	OCR Scanning Operations - General Instructions for Processing via SCRIPS	GENEVIEVE W	SB/SE

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3.41.275*	11/2015	OCR Scanning Operations - Scanner Operations on SCRIPS	GENEVIEVE W	SB/SE
3.41.276*	02/2017	OCR Scanning Operations - Form 941	GENEVIEVE W	W&I
3.41.277*	11/2016	OCR Scanning Operations - Forms 940 SCRIPS Processing	GENEVIEVE W	W&I
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09/2016	Electronic Tax Administration - IRS e-file for Business Tax Returns	DANIEL AVEYT	SB/SE
3.42.5*	09/2016	Electronic Tax Administration - IRS e-file for Individual Income Tax Returns	MARILYN TRU	W&I
3.42.7*	09/2016	Electronic Tax Administration - EPSS Help Desk Support	RENA SMITH	SB/SE
3.42.8*	09/2016	Electronic Tax Administration - e-services Procedures for Electronic Products and Services Support (EPSS)	KIMBERLEY M	All
3.42.9*	12/2016	Electronic Tax Administration - Filing Information Returns Electronically (FIRE)	JANET MANZE	W&I
3.42.10*	09/2016	Electronic Tax Administration - Authorized IRS e-file Providers	ELWOOD LUCA	LB&I
3.42.20*	10/2016	ELECTRONIC TAX ADMINISTRATION - Preparer e-file Hardship Waiver Requests	HAROLD (LES)	W&I
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405*	08/2016	Integrated Management System - Measured Employees Performance System (MEPS) for Managers	JANET SHUFEL	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				
4.1.26*	12/2016	Planning & Special Programs - Campus Exam Return Selection, Delivery and Monitoring	CHRISTOPHER	W&I
4.19 LIABILITY DETERMINATION				
4.19.10*	12/2016	Liability Determination - Examination General Overview	SANDRA MOR	SB/SE
4.19.14*	12/2016	Liability Determination - EITC/Revenue Protection Strategy	EMMA JANE A	W&I
4.19.20*	11/2016	Liability Determination - Automated Correspondence Exam (ACE) Processing Overview	EMMA JANE A	SB/SE
4.19.21*	11/2016	Liability Determination - Clerical	EMMA JANE A	SB/SE
4.119 BMF LIABILITY DETERMINATION				

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4.119.3	08/2017	BMF Liability Determination - BMF Underreporter (BMF AUR) Manager and Coordinator Handbook	WALT TEESDA	WI

Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT				
11.55.2*	09/2008	WAGE AND INVESTMENT - Wage and Investment Communications and Liaison	JON BIRD	W&I

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*	09/2016	Accounts Management and Compliance Services Operations - Accounts Management and Compliance Services Overview	SANDRA JOHN	LB&I
21.1.2*	09/2016	Accounts Management and Compliance Services Operations - Reference Materials Overview	SANDRA JOHN	LB&I
21.1.3*	09/2016	Accounts Management and Compliance Services Operations - Operational Guidelines Overview	DEAN A. SOUS	LB&I
21.1.7*	08/2017	Accounts Management and Compliance Service Operations - Campus Support	DEBORAH FAR	W&I
21.2 SYSTEMS AND RESEARCH PROGRAMS				
21.2.1*	09/2016	Systems and Research Programs - Systems	FRANK B OLSO	LB&I
21.2.2*	09/2016	Systems and Research Programs - Research	DEAN A. SOUS	LB&I
21.2.3*	09/2016	Systems and Research Programs - Transcripts	RENATE BIRW	W&I
21.2.4*	09/2016	Systems and Research Programs - Master File Accounts Maintenance	STEVEN D CHA	LB&I
21.3 TAXPAYER CONTACTS				
21.3.1*	09/2016	Taxpayer Contacts - Taxpayer Contacts Resulting from Notice Issuance	MICHELLE M H	Appeals
21.3.3*	08/2017	Taxpayer Contacts - Incoming and Outgoing Correspondence/Letters	PATRICIA A. F	Appeals
21.3.4*	10/2016	Taxpayer Contacts - Field Assistance	STEVEN BART	W&I
21.3.5*	08/2016	Taxpayer Contacts - Taxpayer Inquiry Referrals Form 4442	DEBORAH FAR	SB/SE
21.3.6*	08/2016	Taxpayer Contacts - Forms and Information Requests	ERIC A MOREN	Appeals
21.3.7*	09/2016	Taxpayer Contacts - Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	RITA PRENDE	Appeals

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21.3.8*	08/2017	Taxpayer Contacts - Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	BRETT SIEREV	TE/GE
21.3.9*	08/2017	Taxpayer Contacts - Processing Reporting Agents File Authorizations	JEFFREY W. B	SB/SE
21.3.10*	09/2016	Taxpayer Contacts - Practitioner Priority Service (PPS)	SUSAN G KOS	SB/SE
21.3.11*	12/2016	Taxpayer Contacts - Information Returns Reporting Procedures	MAUREEN JOH	W&I
21.3.12	06/2017	Taxpayer Contacts - Accounts Management Balance Due Contacts	NANCY O. KEE	W&I
21.3.13*	12/2015	Taxpayer Contacts - Department of Education (ED) Procedures	STEVEN D CHA	W&I
21.4 REFUND INQUIRIES				
21.4.1*	08/2017	Refund Inquiries - Refund Research	CECILIA HERN	SB/SE
21.4.2*	09/2016	Refund Inquiries - Refund Trace and Limited Payability	CECILIA HERN	SB/SE
21.4.3*	08/2016	Refund Inquiries - Returned Refunds/Releases	CECILIA HERN	SB/SE
21.4.4*	09/2016	Refund Inquiries - Manual Refunds	ELLEN VALADE	SB/SE
21.4.5*	09/2016	Refund Inquiries - Erroneous Refunds	ELLEN VALADE	SB/SE
21.4.6*	09/2016	Refund Inquiries - Refund Offset	REGINA GAIL S	SB/SE
21.5 ACCOUNT RESOLUTION				
21.5.1*	09/2016	Account Resolution - General Adjustments	CYNTHIA LARI	SB/SE
21.5.2*	09/2016	Account Resolution - Adjustment Guidelines	CYNTHIA LARI	W&I
21.5.3*	09/2016	Account Resolution - General Claims Procedures	CYNTHIA LARI	SB/SE
21.5.4*	09/2016	Account Resolution - General Math Error Procedures	MICHELLE M H	SB/SE
21.5.5*	09/2016	Account Resolution - Unpostables	DEBORAH FAR	SB/SE
21.5.6*	08/2017	Account Resolution - Freeze Codes	Pamela Jones	SB/SE
21.5.7*	09/2016	Account Resolution - Payment Tracers	NOLAN J. PEN	SB/SE
21.5.8*	09/2016	Account Resolution - Credit Transfers	TERI M. HAUE	SB/SE
21.5.9*	08/2017	Account Resolution - Carrybacks	HEIDI JORDAN	LB&I
21.5.10*	09/2016	Account Resolution - Examination Issues	NOLAN PENDL	SB/SE
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09/2016	Individual Tax Returns - Filing Status and Exemption Adjustments	TERI HAUER	SB/SE
21.6.2*	08/2017	Individual Tax Returns - Adjusting TIN-Related Problems	DEBORAH FAR	W&I

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21.6.3*	08/2017	Individual Tax Returns - Credits	JAMES LINSTE	SB/SE
21.6.4*	08/2016	Individual Tax Returns - Tax Computation / Accounting Period Changes	JAMES C. LINS	SB/SE
21.6.5*	09/2016	Individual Tax Returns - Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	PAMELA JONE	SB/SE
21.6.6*	09/2016	Individual Tax Returns - Specific Claims and Other Issues	TERI HAUER	SB/SE
21.6.7*	08/2017	Individual Tax Returns - Adjusting Individual Tax Accounts	PAMELA J JON	SB/SE
21.6.8*	08/2016	Individual Tax Returns - Split Spousal Assessments (MFT 31 / MFT 65)	JAMES C. LINS	SB/SE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08/2017	Business Tax Returns and Non-Master File Accounts - BMF/NMF Miscellaneous Information	RICHARD A. LE	SB/SE
21.7.2*	08/2017	Business Tax Returns and Non-Master File Accounts - Employment and Railroad Tax Returns	JEFFREY W. B	SB/SE
21.7.3*	08/2017	Business Tax Returns and Non-Master File Accounts - Unemployment Taxes	RICHARD A. LE	SB/SE
21.7.4*	08/2017	Business Tax Returns and Non-Master File Accounts - Income Taxes/Information Returns	EVERETT L. C	W&I
21.7.5*	08/2017	Business Tax Returns and Non-Master File Accounts - Estate and Gift Tax Returns	FRANK B. OLS	SB/SE
21.7.8*	08/2017	Business Tax Returns and Non-Master File Accounts - Excise Taxes	FRANK B. OLS	SB/SE
21.7.9*	08/2017	Business Tax Returns and Non-Master File Accounts - BMF Duplicate Filing Conditions	RICHARD A. LE	SB/SE
21.7.10*	08/2017	Business Tax Returns and Non-Master File Accounts - No-Merge Cases	RICHARD LEH	SB/SE
21.7.11*	08/2017	Business Tax Returns and Non-Master File Accounts - Additional Computer Paragraph Notices and Transcripts	EVERETT L. C	SB/SE
21.7.12*	08/2017	Business Tax Returns and Non-Master File Accounts - Non-Master File (NMF) Adjustments	HEIDI JORDAN	SB/SE
21.7.13*	08/2017	Business Tax Returns and Non-Master File Accounts - Assigning Employer Identification Numbers (EINs)	DIANNA S WIE	TE/GE
21.8 INTERNATIONAL				
21.8.1*	08/2017	International - IMF International Adjustments	ANTHONY C. S	W&I
21.8.2*	08/2017	International - BMF International Adjustments	KARLA K. TAYL	W&I

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21.8.4*	08/2017	International - United States Certification for Reduced Tax Rates in Tax Treaty Countries	HEIDI JORDAN	W&I
21.8.5*	08/2017	International - Miscellaneous FIRPTA Related Issues	ANTHONY C. S	W&I
21.8.6*	08/2017	International - Exemptions from US Withholding (Form 8233)	ANTHONY C. S	W&I
21.10 QUALITY ASSURANCE				
21.10.1*	08/2017	Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	HARRY MATTH	SB/SE

Part 22: Taxpayer Education and Assistance

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

22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1*	09/2016	Wage and Investment Outreach Procedures - Stakeholder Partnerships, Education and Communication	JAMES AUSTIN	W&I
22.31 MULTILINGUAL INITIATIVES				
22.31.1*	12/2016	Multilingual Initiatives - IRS Language Services	CAROLYN I. SC	All

Part 25: Special Topics

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

25.6 STATUTE OF LIMITATIONS				
25.6.1*	09/2016	Statute of Limitations - Statute of Limitations Processes and Procedures	JAMES A. MAR	Appeals
25.13 TAXPAYER CORRESPONDENCE				
25.13.1*	10/2015	Taxpayer Correspondence - Taxpayer Correspondence Services	LEZA BOODIE	All
25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE				
25.23.1*	09/2016	Identity Protection and Victim Assistance - Identity Protection and Victim Assistance - Policy Guidance	CHRISTOPHER	All
25.23.2*	10/2016	Identity Protection and Victim Assistance - Identity Protection and Victim Assistance - General Case Processing	CHRISTOPHER	All
25.23.3*	08/2016	Identity Protection and Victim Assistance - IMF Identity Protection Specialized Unit (IPSU) Paper	JUDITH L. HOY	W&I
25.23.4	07/2017	Identity Protection and Victim Assistance - IDTVA Paper Process	MICHELE R. WI	W&I

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25.23.5*	07/2016	Identity Protection and Victim Assistance - ACSS IDT Processing	LARRY EBERL	W&I
25.23.6*	07/2016	Identity Protection and Victim Assistance - CSCO/ASFR IDT Processing	LARRY EBERL	All
25.23.8*	09/2016	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing	KIMBERLY MIL	W&I
25.23.9*	08/2016	Identity Protection and Victim Assistance - BMF Identity Theft Processing	JILL ZEFFIRO	W&I
25.23.10*	09/2016	Identity Protection and Victim Assistance - Compliance Identity Theft Case Processing	MARC MARTIN	W&I
25.23.11	07/2017	Identity Protection and Victim Assistance - Business Master File (BMF) Identity Theft Procedures for Accounts Management	JILL ZEFFIRO	W&I
25.24 RETURN PREPARER MISCONDUCT PROGRAM				
25.24.1*	08/2017	Return Preparer Misconduct Program - Return Preparer Misconduct Victim Assistance - General Overview	AOYCE MASUZ	W&I
25.24.2*	08/2017	Return Preparer Misconduct Program - Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	JOYCE MASUZ	W&I
25.24.3*	04/2016	Return Preparer Misconduct Program - Return Preparer Misconduct - Compliance	KIMBERLY MIL	W&I
25.25 REVENUE PROTECTION				
25.25.1*	08/2015	Revenue Protection - Return Integrity and Verification Revenue Protection Programs	CYNTHIA GAS	W&I
25.25.2*	09/2016	Revenue Protection - Revenue Protection Screening Procedures for Individual Master File Returns	CYNTHIA GAS	W&I
25.25.3*	09/2016	Revenue Protection - Revenue Protection Verification Procedures for Individual Master File Returns	CYNTHIA GAS	W&I
25.25.4*	09/2016	Revenue Protection - Integrity & Verification Identity Theft Return Procedures	CYNTHIA GAS	W&I
25.25.5*	09/2016	Revenue Protection - Revenue Protection Special Handling Procedures	CYNTHIA GAS	W&I
25.25.6*	09/2016	Revenue Protection - Taxpayer Protection Program	CYNTHIA GAS	W&I
25.25.7*	09/2016	Revenue Protection - Automated Questionable Credit Program	FLORENCE TE	W&I
25.25.8*	09/2016	Revenue Protection - Revenue Protection External Lead Procedures	FLORENCE TE	W&I
25.25.9*	09/2016	Revenue Protection - Revenue Protection Prisoner Lead Procedures	FLORENCE TE	W&I
25.25.10*	09/2016	Revenue Protection - Frivolous Return Program	JENNIFER HUN	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

1.1.26*	08/2015	Organization and Staffing - Whistleblower Office	STEVE DAYBE	All
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INTERNAL REVENUE MANUAL (IRM)

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3.37.154	01-2009	34877H	Unemployment Tax Returns	<i>13.37.154</i>
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	<i>3(41)(268)0</i>
3.42 Electronic Tax Administration				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	<i>12.1.1; 3.42.228, 3.42.255; 3.11.38</i>
3.43 Integrated Management System				
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	<i>3(43)(401)0</i>
3.43.411	02-2006	34939U	Total Evaluation Performance System (TEPS) Operations	<i>3(43)(411)0</i>
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	<i>1.13.6</i>

Part 4: Examining Process

4.1 Planning and Special Programs				
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	<i>New</i>
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	<i>New</i>
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	<i>New</i>
4.2 General Examining Procedures				
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	<i>4200</i>
4.3 Midwest Automated Compliance System (MACS)				
4.3.1	07-2011	27744T	Overview	<i>104.9 CH 1</i>
4.3.2	07-2011	27745E	Responsibilities	<i>104.9 CH 2</i>
4.3.3	07-2011	27746P	MACS Security	<i>104.9 CH 3</i>
4.3.4	07-2011	27747A	User Procedures	<i>104.9 CH 4</i>
4.3.5	07-2011	27748L	Case Administration	<i>104.9 CH 5</i>
4.3.6	07-2011	27749W	Special Features and Procedures	<i>104.9 CH 6</i>
4.4 AIMS Procedures and Processing Instructions				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	<i>104.3 CH 8; 48(13)1-3</i>
4.4.13	12-2010	30324B	IDRS Research	<i>104.3 CH 13; 48(13)1-3</i>
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	<i>104.3 CH 20; 48(13)1-3</i>
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	<i>104.3 CH 28; 48(13)1-3</i>

Obsolete IRM Sections

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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
4.8 Technical Services				
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				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.18 Exam Offer-In-Compromise				
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.19 Liability Determination				
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
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	

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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)	
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
4.24.11	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
4.31 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				
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4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
4.46 LB&I Guide for Quality Examinations				
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
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	

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4.53 SBSE Administrative Programs				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	
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	<i>New</i>
4.72 Employee Plans Technical Guidelines				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	<i>7.7.1 CH 1; 7(10)54</i>
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	<i>7.7.1 CH 12; 7(10)54:900</i>
4.72.20	06-2014	60970J	Unrelated Business Activities	<i>4.72.1 portions</i>
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	
4.75.14	12-2010	33217P	Concluding the Examinations	<i>7.6.5.3.2; 7.8.1</i>
4.75.19	04-2011	33224E	Reviewers Memorandum	<i>7.6.6</i>
4.75.23	06-2010	33229H	Collateral Examinations	<i>7.6.1; 7(10)15</i>
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	<i>4.75.30</i>
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	<i>7.6.2 CH 3</i>
4.82 Tax Exempt Bonds Examination Guidelines				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	<i>7.6.2 CH 5</i>
4.89 Compliance and Program Management (CPM)				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	

Part 5: Collecting Process

5.1 Field Collecting Procedures				
LEM 5.1	04-2010	27828U	Penalties	<i>LEM 5 CH 1; LEM V</i>
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	<i>LEM 5.5 portions</i>
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	

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5.2 Reports				
LEM 5.2	01-2010	27829F	Nonfilers	LEM 5 CH 2; LEM V
5.2.1	07-2015	35459R	Collection Time Reporting	5.2 CH 1; 5890 [5800]
5.2.2	10-2009	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
5.3 Entity Case Management Systems				
LEM 5.3	11-2008	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
5.4 Case Processing				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.4.1	08-2009	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	08-2009	29631J	Clerical Procedures	5.4 CH. 3; 5900
5.5 Decedent Estates and Estate Tax				
LEM 5.5	12-2009	27833N	Technical Support	LEM 5 CH.5; LEM V
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)	LEM 5.7; 5.7 CH 3; 5600, 5700
5.8 Offer in Compromise				
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
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	New
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	New

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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	New
LEM 5.12.5	06-2010	48016W	Redemptions	New
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
5.13 Collection Quality Measurement				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection QualityMeasurement System Reviewer's Requirements	5.13 CH. 5
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions	
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions	
5.14 Installment Agreements				
LEM 5.14.1	06-2010	26379W	Installment Agreements	
5.14.6	09-2008	28508J	Multi-functional Installment Agreement Authority	5.14 CH. 6; 5300
5.14.8	08-2010	28510V	Monitoring of Installment Agreements	5.14 CH 8; 5300
5.14.12	08-2010	33080M	Monitoring Levy Payments	5.14.9
5.16 Currently Not Collectible				
LEM 5.16.1	06-2010	39888M	Overview	
5.18 Liability Determination				
LEM 5.18.1	04-2010	32523M	Automated Substitute For Return (ASFR) Program	5.18.1, 21.8.2
LEM 5.18.2	06-2010	32516X	Business Returns IRC 6020(b) Processing	21.8.3
5.19 Liability Collection				
LEM 5.19.1	04-2010	32514B	Balance Due	21.9.1
LEM 5.19.2	12-2009	32515M	Return Delinquency	21.9.2
LEM 5.19.3	10-2009	32502J	Backup Withholding Program	21.9.3
LEM 5.19.4	03-2010	32531M	Enforcement Actions	21.9.4
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LEM 5.19.6	10-2010	32529A	ACS Support	21.9.6

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LEM 5.19.9	10-2010	32506B	Automated Levy Programs	21.9.9
LEM 5.19.10	04-2010	35343G	Collection Operation Programs	5.19.7
LEM 5.19.11	04-2010	47640S	- Withholding Compliance Program	
LEM 5.19.14	12-2009	51116B	Trust Fund Recovery Penalty (TFRP)	
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection	5.19.1 portions
5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12
5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	

Part 6: Human Resources Management

6.251 Strategic Workforce Planning for Human Resources Management				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
6.273 Merit System Assessment				
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
6.300 Employment				
6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
6.300.3	11-2011	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340
6.331 Delegated Examining Units				
6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
6.410 Learning and Education				
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training	1294
6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)	
6.415 Leadership and Organizational Effectiveness				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
6.500 Pay and Allowances				
6.500.1	01-2014	36957K	Pay Administration	0500
6.600 Absence and Leave				
6.600.1	03-2010	35444S	Leave Administration and Work Scheduling	0600

Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs				
7.1.7	11-2016	69149U	Processing Information Requests	
7.13 Employee Plans Automated Processing Procedures				
7.13.2	04-2012	36028Y	Processing User Fees	7.4.3 CH 2; 7340
7.13.3	06-2012	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350

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7.13.4	06-2012	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2012	36156R	Management Information System	7.4.3 CH 9; 7690:700
7.14 Employee Plans Determination System (EDS) User Manual				
7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures				
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)	
7.15.3	09-2015	55000E	Business Rules	
7.15.5	09-2015	55039N	Case Identification and Status Codes	
7.20 Exempt Organizations Determination Letter Program				
LEM 7.20.4	06-2010	38264M	Special Determination Issues	
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
7.21 Exempt Organizations Automated Processing Procedures				
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing	7.4.4 CH 3
7.21.4	07-2016	27617L	Transcription and Case Establishment	7.4.4 CH. 4
7.21.6	07-2016	27619H	Inventory Control Subsystem	7.4.4 CH 6
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem	7.4.4 CH 7
7.21.9	07-2016	27622E	Exempt Organizations Management Information System	7.4.4 CH. 9
7.22 Exempt Organizations EDS User Manual				
7.22.2	07-2016	27952V	Data Entry	7.4.6 CH. 2
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.6 CH 3
7.22.5	07-2016	27954R	Letter Generation	7.4.6 CH 5
7.22.6	07-2016	27955C	Inventory Control System (ICS)	
7.22.7	07-2016	27956N	Management Information System	7.4.6 CH 7

Part 8: Appeals

8.1 Appeals Function				
8.1.4	11-2007	36185U	Appeals Managers' Procedures	8100
8.4 Appeals Docketed Cases				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
8.5 Claims and Overassessments				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500
8.7 Technical and Procedural Guidelines				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 Appeals Agreements				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
8.9 Joint Committee (JC) Case Procedures				
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8.11 Penalties Worked in Appeals				
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8.12 Appeals Case Memoranda				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
8.13 Closing Agreements				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
8.14 Appeals Rulings				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00
8.15 Appeals Bankruptcy Cases				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
8.16 Appeals TE/GE Cases				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00
8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
8.19 Appeals Pass-Through Entity Handbook				
8.19.3	10-2013	36948Z	Guidance for Appeals Officers	
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2013	36951W	Account and Processing Support	
8.20 Appeals Case Processing Manual				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	- Appeals Processing Manual-Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	
8.22 Collection Due Process				
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	03-2012	49096A	Technical Review	8.23.5; 8.7.2 portions
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
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