



# Internal Revenue Manual Index

December 2015

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# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

**Note to Readers:** Please bear with us while we work to improve the IRM Index. Be assured that we welcome your questions and feedback.

|                          |   |
|--------------------------|---|
| <b>INTRODUCTION</b>      | <p>The <b>IRM Index</b> offers four listings:</p> <ul style="list-style-type: none"><li>○ <i>Numerical List</i></li><li>○ <i>Owner List</i></li><li>○ <i>Alphabetical List</i></li><li>○ <i>Obsolete List (as of January 2006)</i></li></ul> <p>The <i>IRM Index</i> is available online at <a href="http://publish.no.irs.gov/catp.cgi?catnum=27371">http://publish.no.irs.gov/catp.cgi?catnum=27371</a>.</p>  |
| <b>NUMERICAL LIST</b>    | <p>Each 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 prior IRM revisions. The revisions added each month are highlighted.</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 employees in the Office of the Chief Counsel.</p> |
| <b>OWNER LIST</b>        | <p>This listing groups the IRM in alphabetical order by owner. Refer to the 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 the organization with primary responsibility for authoring, updating, and publishing the IRM section. An IRM section is owned by one organization although another organization may contribute to its development. The <i>audience</i> includes the primary user(s) of the IRM at the organizational level.</p>             |
| <b>ALPHABETICAL LIST</b> | <p>This is a consolidated list of the IRM sections in alphabetical order by Chapter title and Section title.</p> <ul style="list-style-type: none"><li>○ The <b>Chapter</b> title is displayed in capital letters.</li><li>○ The <b>Section</b> title is displayed in lower case letters.</li></ul>   |
| <b>OBSOLETE LIST</b>     | <p>This lists the IRM sections that are no longer in effect as of January 2006.</p> <p>An IRM section may be obsolete in its entirety because the information</p>   |

|                                      |  |
|--------------------------------------|--|
|                                      | is no longer applicable or the material was merged into another IRM section. In the latter case, the “ <i>Old IRM Number</i> ” references the source.  |
| <b>BUSINESS OWNERS</b>               | <p>IRS business owners (and acronyms) are:</p> <ul style="list-style-type: none"> <li>○ Appeals</li> <li>○ Agency Wide Shared Services (AWSS)</li> <li>○ Chief Counsel (CC)</li> <li>○ Chief Financial Office (CFO)</li> <li>○ Communications and Liaison (CL)</li> <li>○ Criminal Investigations (CI)</li> <li>○ Equity, Diversity and Inclusion (EDI)</li> <li>○ Human Capital Office (HCO)</li> <li>○ Information Technology (IT)</li> <li>○ Large Business &amp; International (LB&amp;I)</li> <li>○ National Headquarters (NHQ)</li> <li>○ Online Services (OLS)</li> <li>○ Office of Professional Responsibility (OPR)</li> <li>○ Privacy, Government Liaison and Disclosure (PGLD)</li> <li>○ Research and Analysis (RAS)</li> <li>○ Return Preparer Office</li> <li>○ Small Business &amp; Self Employed (SB/SE)</li> <li>○ Tax Exempt &amp; Government Entities (TE/GE)</li> <li>○ Taxpayer Advocate Service (TAS)</li> <li>○ Wage &amp; Investment (WI)</li> </ul> <p><b>Note:</b> For IRM sections applicable to all IRS employees, the Audience category is “All.”</p> |
| <b>IRM FORMAT</b>                    | 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.   |
| <b>IRM ONLINE</b>                    | <a href="#">IRM Online</a> is a tool employees can use to search the entire IRM on the Google™ platform.   |
| <b>ELECTRONIC PUBLISHING WEBSITE</b> | This site, which houses the core repository of published products (CROPP), provides copies of current and historical versions of the IRM in portable document file (PDF) format. Access the IRM from the <a href="#">IRM Numerical Index</a> or the product catalog page at <a href="http://publish.no.irs.gov/catlg.html">http://publish.no.irs.gov/catlg.html</a> .  |
| <b>POINT OF CONTACT</b>              | Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at <a href="mailto:SPDER@irs.gov">SPDER@irs.gov</a> .  |

# INTERNAL REVENUE MANUAL (IRM)

## NUMERICAL INDEX

### December 2015

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|------------|---------------|----------------|----------------|-------|
|------------|---------------|----------------|----------------|-------|

#### 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                          | IRS Mission and Basic Organization             |
| 1.1.4  | 08-2013 | 30364L | 11(16)0                       | Organizational Planning                        |
| 1.1.5  | 06-2015 | 30378Z | 1100                          | Office of the Commissioner                     |
| 1.1.6  | 06-2015 | 30379K | 1100                          | Chief Counsel                                  |
| 1.1.7  | 10-2012 | 30381W | 1100                          | Appeals  |
| 1.1.8  | 06-2005 | 30382H | 1127.2                        | National Taxpayer Advocate                     |
| 1.1.10 | 02-2015 | 30384D | 1100                          | Equal Employment Opportunity and Diversity     |
| 1.1.11 | 02-2015 | 30385O | 1124, 1125                    | Chief, Communications and Liaison              |
| 1.1.12 | 03-2015 | 30386Z | 1.1.25 portions; 1100         | Technology Officer                             |
| 1.1.13 | 10-2013 | 30387K | 1.18.1; 3.42.1 portions; 1100 | Wage and Investment                            |
| 1.1.16 | 04-2014 | 35584D |                               | Small Business / Self Employed Division        |
| 1.1.17 | 07-2010 | 49279R |                               | Agency Wide Shared Services                    |
| 1.1.18 | 05-2012 | 37583M | 1.1.13; 1100                  | Research, Analysis and Statistics Division     |
| 1.1.19 | 09-2008 | 40229Z | 1.1.13                        | Criminal Investigation                         |
| 1.1.20 | 06-2015 | 50178P |                               | Office of Professional Responsibility          |
| 1.1.21 | 08-2014 | 37682C |                               | Chief Financial Officer                        |
| 1.1.22 | 07-2015 | 49171G |                               | Human Capital Office                           |
| 1.1.23 | 12-2013 | 49695V |                               | Tax Exempt and Government Entities Division    |
| 1.1.24 | 11-2006 | 14055T |                               | Large Business & International (LB&I) Division |
| 1.1.26 | 08-2015 | 54082K |                               | Whistleblower Office                           |
| 1.1.28 | 01-2015 | 59791A |                               | Return Preparer Office (RPO)                   |

#### 1.2 Servicewide Policies and Authorities

|        |         |        |      |   |
|--------|---------|--------|------|---|
| 1.2.1  | 09-2007 | 29301S | 1218 | Policies of the Internal Revenue Service                              |
| 1.2.10 | 01-2013 | 48024W |      | Policy Statements for Organization, Finance and Management Activities |
| 1.2.11 | 07-2012 | 48025H |      | Policy Statements for Information Technology Activities               |
| 1.2.12 | 10-2012 | 48026S |      | Policy Statements for Submission Processing Activities                |
| 1.2.13 | 03-2014 | 48027D |      | Policy Statements for the Examining Process                           |
| 1.2.14 | 10-2012 | 48029Z |      | Policy Statements for Collecting Process Activities                   |
| 1.2.15 | 10-2012 | 48030A |      | Policy Statements for Human Resource Management Activities            |

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| 1.2.16            | 06-2013              | 48032W                |                       | Policy Statements for the Rulings and Agreements Process  |
| 1.2.17            | 09-2014              | 48033H                |                       | Policy Statements for the Appeals Process   |
| 1.2.18            | 10-2012              | 48034S                |                       | Policy Statements for Criminal Investigation Activities   |
| 1.2.19            | 10-2012              | 48035D                |                       | Policy Statements for Communications, Liaison and Disclosure Activities                                   |
| 1.2.20            | 11-2012              | 48037Z                |                       | Policy Statements for Penalties and Interest Activities   |
| 1.2.21            | 10-2012              | 48038K                |                       | Policy Statements for Customer Account Services Activities  |
| 1.2.22            | 10-2012              | 48039V                |                       | Policy Statements for Taxpayer Education and Assistance Activities  |
| 1.2.23            | 08-2007              | 48040W                |                       | Policy Statements for Chief Counsel Activities  |
| 1.2.24            | 06-2015              | 50507K                |                       | Policy Statements for Special Topics  |
| 1.2.25            | 04-2009              | 52710D                | 1.2.24                | Policy Statements for Security, Privacy and Assurance Activities  |
| 1.2.40            | 07-2015              | 39609B                | 1.2.2                 | Delegations of Authority for Organization, Finance and Management Activities                              |
| 1.2.41            | 10-2010              | 39610C                | 1.2.2                 | Delegations of Authority for Information Technology Activities  |
| 1.2.42            | 09-2014              | 39611N                | 1.2.2                 | Delegation of Authorities for Submission Processing Activities  |
| 1.2.43            | 11-2014              | 39612Y                | 1.2.2                 | Delegations of Authority for the Examining Process  |
| 1.2.44            | 07-2014              | 39613J                | 1.2.2                 | Delegations of Authorities for the Collecting Process   |
| 1.2.45            | 05-2015              | 39614U                | 1.2.2                 | Delegations of Authority for Human Resource Management  |
| 1.2.46            | 06-2014              | 39615F                | 1.2.2                 | Delegation of Authorities for the Rulings and Agreements Process  |
| 1.2.47            | 10-2014              | 39616Q                | 1.2.2                 | Delegations of Authority for the Appeals Process  |
| 1.2.48            | 02-2013              | 39617B                | 1.2.2                 | Delegation of Authorities for Criminal Investigations Activities  |
| 1.2.49            | 06-2014              | 39618M                | 1.2.2                 | Delegation of Authorities for Communications, Liaison and Disclosure Activities                           |
| 1.2.50            | 07-2014              | 39622U                | 1.2.2                 | Delegations of Authority for Taxpayer Advocate Service Activities   |
| 1.2.51            | 05-2013              | 39623F                | 1.2.2                 | Delegation of Authorities for Penalties and Interest Activities   |
| 1.2.52            | 09-2015              | 39624Q                | 1.2.2                 | Delegation of Authorities for Special Topics Activities   |
| 1.2.53            | 06-2015              | 39625B                | 1.2.2                 | Delegation of Authorities for Chief Counsel Activities  |
| 1.2.54            | 05-2013              | 55202C                |                       | Delegations of Authority for Security, Privacy and Assurance Activities                                   |
| 1.2.61            | 09-2013              | 50076S                | 1.55.1                | Division Delegation of Authorities for Wage & Investment  |
| 1.2.62            | 12-2011              | 50703U                |                       | Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) |
| 1.2.64            | 01-2012              | 51710T                |                       | Functional Delegations of Authority for Agency-Wide Shared Services                                       |

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|--|----------------------|-----------------------|--|---|
| <b>1.4 Resource Guide for Managers</b> |                      |                       |  |   |
| 1.4.1                                  | 01-2012              | 33466M                | 1.4.4; 114.1 CH 2  | Management Roles and Responsibilities   |
| 1.4.2                                  | 02-2015              | 33467X                | 3.0.257 portions   | Monitoring and Improving Internal Control   |
| 1.4.3                                  | 06-2013              | 49895X                |  | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting |
| 1.4.5                                  | 10-2015              | 33211B                |  | Corporate Tax Administration Tools  |
| 1.4.6                                  | 01-2003              | 31779Y                | 1.16.2; 1(16)12  | Managers Security Handbook  |
| 1.4.9                                  | 12-2010              | 57194H                |  | Resource Guide for Management Officials   |
| 1.4.10                                 | 08-2015              | 60880E                |  | Integrity & Verification Operation Managers Guide   |
| <b>1.4.11</b>                          | <b>12-2015</b>       | <b>35340Z</b>         |  | <b>Field Assistance Guide for Managers</b>  |
| 1.4.16                                 | 11-2015              | 35344R                | 114.1 CH 7; (21)(35); 6535; 6100-6800                      | Accounts Management Guide for Managers  |
| 1.4.17                                 | 03-2006              | 35431P                | 114.1 CH 6; 9783-110; 9783-210, 9783-320.41, 9783-320.(12) | Compliance Managers Guide   |
| 1.4.18                                 | 09-2015              | 39913M                |  | Electronic Products and Services Support Managers Guide   |
| 1.4.19*                                | 10-2015              | 33113W                |  | Automated Underreporter Technical and Clerical Managers and Coordinators Guide  |
| 1.4.20                                 | 03-2014              | 35795M                |  | Filing & Payment Compliance Managers Handbook   |
| 1.4.21                                 | 11-2015              | 35895N                |  | Accounts Management and Compliance Guide for System Administrators/Analysts   |
| 1.4.22                                 | 04-2015              | 50658C                |  | CAWR Manager and Coordinator Guide  |
| 1.4.23                                 | 10-2015              | 50659N                |  | FUTA Manager and Coordinator Guide  |
| 1.4.24*                                | 01-2014              | 57275B                |  | Central Withholding Agreement Program Group Manager Handbook  |
| 1.4.28                                 | 11-2014              | 50773S                | 8.1.4 portions; 8100                                       | Appeals Managers Procedures   |
| 1.4.29                                 | 11-2013              | 61645F                |  | SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide   |
| 1.4.30                                 | 10-2015              | 62659D                |  | Monitoring Internal Control Planned Corrective Actions  |
| 1.4.31                                 | 08-2015              | 66821V                |  | IRS Quality Assurance Program   |
| 1.4.40                                 | 02-2015              | 35578Z                | 114.1 CH 3   | SB/SE Compliance Field Examination Group Manager  |
| 1.4.50*                                | 09-2015              | 33258K                | LEM 1.4.50; 5.2.4  | Collection Group Manager, Territory Manager and Area Director Operational Aid   |
| 1.4.51                                 | 08-2015              | 38446S                | 1.4.17.3   | Insolvency  |
| 1.4.52                                 | 08-2015              | 39453R                |  | Offer in Compromise Manager's Resource Guide - Field Program  |
| 1.4.53                                 | 08-2010              | 39990Z                |  | Advisory Group Manager Operational Aid  |
| 1.4.54                                 | 10-2015              | 40087D                |  | Offer in Compromise Managers(COIC) Program  |

## 1.5 Managing Statistics in a Balanced Measurement System

|       |         |        |                          |   |
|-------|---------|--------|--------------------------|---|
| 1.5.1 | 09-2014 | 30331Q | 1.5.6; 105.4 CH 1        | The IRS Balanced Performance Measurement System |
| 1.5.2 | 01-2015 | 30332B | 1.5.7; 1.5.6; 105.4 CH 2 | Uses of Section 1204 Statistics                 |

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| 1.5.3             | 02-2015              | 30333M                | 1.5.7; 1.5.6; 105.4 CH 3 | Manager's Self-Certification and the Independent Review Process      |
| 1.5.5             | 12-2010              | 30335I                | 105.4 CH 5               | Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) |
| 1.5.8             | 08-2015              | 30338P                | 105.4 CH 8               | Guidance for Taxpayer Advocate Service (TAS)                         |

## 1.7 Research and Analysis for Tax Administration

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

## 1.10 Office of the Commissioner Internal Revenue

|        |         |        |                |                               |
|--------|---------|--------|----------------|-------------------------------|
| 1.10.1 | 06-2015 | 33092E | Document 11426 | The IRS Correspondence Manual |
| 1.10.3 | 11-2015 | 34421J |                | Standards for Using Email     |

## 1.11 Internal Management Documents System

|         |         |        |                            |  |
|---------|---------|--------|----------------------------|--|
| 1.11.1  | 04-2014 | 29298G | 1.2.3 CH 1; 1230           | IMD Program and Responsibilities                                     |
| 1.11.2  | 09-2015 | 29299R | 1.2.3 CH 2; 1230           | Internal Revenue Manual (IRM) Process                                |
| 1.11.3  | 04-2014 | 29300H | 1.2.3 CH 3; 1230           | Policy Statements  |
| 1.11.4  | 06-2015 | 29543A | 1.2.3 CH 4; 1230           | Delegation Orders  |
| 1.11.5  | 04-2014 | 30626A | 1.2.3 CH 5; 1230           | Publishing Internal Management Documents                             |
| 1.11.6  | 05-2015 | 35817P |                            | Using and Researching the Internal Revenue Manual (IRM)              |
| 1.11.7  | 11-2015 | 32114X |                            | Accounts Management Tax/Policy/Program Analyst Guide                 |
| 1.11.8  | 12-2015 | 50463T | 1.11.7 portions            | Servicewide Electronic Research Program (SERP)                       |
| 1.11.9  | 12-2014 | 53704J | 1.11.1 and 1.11.2 portions | Clearing IMDs  |
| 1.11.10 | 04-2014 | 53277J | 1.11.1 portions            | Interim Guidance Process   |
| 1.11.13 | 08-2013 | 49558R |                            | Taxpayer Advocate Service (TAS) Internal Management Document Program |

## 1.13 Statistics of Income

|        |         |        |                     |  |
|--------|---------|--------|---------------------|--|
| 1.13.1 | 12-2015 | 30960Z | 1(13)0              | Statistical Reporting Overview                   |
| 1.13.2 | 06-2014 | 30962V | 1(13)26.1 CH 200    | Processing Management                            |
| 1.13.3 | 06-2014 | 30964R | 1(13)26.1 CH 800    | Document Management                              |
| 1.13.7 | 01-2006 | 30972R | 1(13)26.3 CH (20)00 | Form 1120 Industry Coding                        |
| 1.13.8 | 01-2006 | 30974N | 1(13)26.3 CH (22)00 | Statistical Editing of Corporation Tax Returns   |
| 1.13.9 | 04-1998 | 30976J | 1(13)26.3 CH (25)00 | Statistical Editing of Insurance Company Returns |

## 1.14 Real Estate and Facilities Management

|        |         |        |                    |  |
|--------|---------|--------|--------------------|--|
| 1.14.1 | 08-2008 | 37000G |                    | Logistics Management                   |
| 1.14.2 | 06-2012 | 31321E | Doc 10603          | Supply Purchasing Program              |
| 1.14.3 | 04-2003 | 31322P | Doc 10604; 1(14)48 | Furniture and Equipment Standard       |
| 1.14.4 | 11-2014 | 38310P | Doc 10603; 1(14)49 | Personal Property Management           |
| 1.14.5 | 05-2012 | 31452E | 1(14)00:70         | Occupational Safety and Health Program |



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| 1.14.6            | 07-2013              | 37269F                | 1(14)50               | Space Management   |
| 1.14.7            | 08-2013              | 35907U                | 1(14)47.1, 1(14)47.2  | Motor Vehicle Management                                   |
| 1.14.8            | 07-2013              | 38770V                |                       | Identifying Space Efficient Buildings                      |
| 1.14.9            | 06-2011              | 50504D                |                       | Real Estate and Facilities Management- IRS Parking Program |
| 1.14.12           | 05-2013              | 49873J                |                       | IRS Environmental Compliance Program                       |
| 1.14.13           | 04-2013              | 54529M                |                       | Environmental Management Systems                           |

### **1.15 Records and Information Management**

|         |         |        |                             |  |
|---------|---------|--------|-----------------------------|--|
| 1.15.1  | 08-2015 | 31421F | 1.15.1 CH 1; 1(15)00        | The Records Management Program                                       |
| 1.15.2  | 08-2015 | 31423B | 1.15.1 CH 2; 1(15)00        | Types of Records and Their Life Cycles                               |
| 1.15.3  | 08-2015 | 31425X | 1.15.1 CH 3; 1(15)00        | Disposing of Records   |
| 1.15.4  | 08-2015 | 31426I | 1.15.1 CH 4; 1(15)00        | Retiring and Requesting Records                                      |
| 1.15.5  | 08-2015 | 31427T | 1.15.1 CH 5; 1(15)00        | Relocating/Removing Records  |
| 1.15.6  | 08-2015 | 31431B | 1.15.1 CH 6; 1(15)00        | Managing Electronic Records  |
| 1.15.7  | 08-2015 | 31451T | 1.15.1 CH 7; 1(15)49        | Files Management   |
| 1.15.24 | 09-2015 | 30993U | 1.15.2 CH 17; 1(15)59.14    | Records Control Schedule for Tax Exempt and Government Entities      |
| 1.15.25 | 01-2006 | 30994F | 1.15.2 CH 18; 1(15)59.17    | Records Control Schedule for Statistics Division                     |
| 1.15.27 | 11-2002 | 30996B | 1.15.2 CH 20; 1(15)59.1(20) | Records Control Schedule for Compliance Research                     |
| 1.15.32 | 01-2004 | 31002U | 1.15.2 CH 26                | Records Control Schedule for Electronic Tax Administration           |
| 1.15.35 | 02-2004 | 37920H | 1.15.2 CH 29; 1(15)59.2(10) | Records Control Schedule for Tax Administration Systems (Electronic) |
| 1.15.36 | 03-2009 | 31006M | 1.15.2 CH 30; 1(15)59.2(14) | Record Control Schedule for Permanent Records                        |

### **1.17 Publishing**

|        |         |        |                         |   |
|--------|---------|--------|-------------------------|---|
| 1.17.1 | 10-2015 | 31851X | 1(17)5(22), 1(17)78     | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure |
| 1.17.2 | 09-2015 | 31852I | 1(17)5(22), 1(17)78     | Publishing Systems and Programs   |
| 1.17.3 | 10-2015 | 31853T | 1(17)5(22), 1(17)78     | Tax Products Program  |
| 1.17.7 | 10-2015 | 53478W |                         | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos                  |
| 1.17.8 | 10-2015 | 59701K | 1.17.2, 1.17.4 portions | Internal and Public Use Non-Tax Products  |
| 1.17.9 | 10-2015 | 59991C |                         | User Guide for Requesting a Published Product   |

### **1.18 Distribution**

|        |         |        |                             |                                 |
|--------|---------|--------|-----------------------------|---------------------------------|
| 1.18.2 | 07-2014 | 38314H | 1.17.5; 1(17)5(22), 1(17)78 | Forecasting Requirements        |
| 1.18.3 | 03-2014 | 38315S |                             | Tax Forms Distribution Programs |
| 1.18.4 | 07-2014 | 48239X |                             | Knowledge Services              |
| 1.18.5 | 07-2014 | 48240Y | 1.17.6                      | National Distribution Center    |

### **1.20 Equal Employment Opportunity and Diversity**

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 1.20.2 | 06-2013 | 49442G |  | Providing Reasonable Accommodation for Individuals with Disabilities |
|--------|---------|--------|--|--|

### **1.22 Mail and Transportation Management**



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|-------------------|----------------------|-----------------------|-----------------------|--|
| 1.22.1            | 10-2015              | 31771O                | 1.15.8 CH 1; 1(15)89  | Mail and Transportation Management Overview                              |
| 1.22.2            | 10-2015              | 31772Z                | 1.15.8 CH 2; 1(15)89  | Classes of Mail and United States Postal Service (USPS) Special Services |
| 1.22.3            | 10-2015              | 31773K                | 1.15.8 CH 3; 1(15)89  | Addressing and Packaging   |
| 1.22.4            | 10-2015              | 31774V                | 1.15.8 CH 4; 1(15)89  | Postage Accountability and Reporting Requirements                        |
| 1.22.5            | 10-2015              | 31775G                | 1.15.8 CH 5; 1(15)89  | Mail Operations  |
| 1.22.6            | 10-2015              | 31776R                | 1.15.8 CH 6; 1(15)89  | Transportation Management  |
| 1.22.7            | 10-2015              | 31777C                | 1.15.8 CH 7; 1(15)89  | Household Goods  |
| 1.22.8            | 10-2015              | 59044U                |                       | Mailing and Shipping Equipment   |

### **1.25 Practice Before the Service**

|        |         |        |         |   |
|--------|---------|--------|---------|---|
| 1.25.1 | 08-2015 | 48365U | 12(16)0 | Rules Governing Practice Before the IRS |
| 1.25.2 | 06-2010 | 52482U |         | Practitioner Enrollment                 |

### **1.31 CFO Internal Policy and Procedures**

|        |         |        |       |  |
|--------|---------|--------|-------|--|
| 1.31.3 | 02-2015 | 50906D | 1.8.4 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits                 |
| 1.31.7 | 07-2011 | 35660U |       | Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office |

### **1.32 Servicewide Financial Policies and Procedures**

|         |         |        |                 |  |
|---------|---------|--------|-----------------|--|
| 1.32.1  | 02-2012 | 39947S | 1763            | Official IRS Travel Guide                    |
| 1.32.4  | 10-2014 | 48041H |                 | Travel Card Program Handbook                 |
| 1.32.7  | 02-2012 | 54559A |                 | Estimating Unemployment Trust Fund Costs     |
| 1.32.8  | 01-2011 | 48073R | 1724            | Investigative Imprest Funds                  |
| 1.32.10 | 11-2014 | 38880S |                 | Event Related Spending                       |
| 1.32.11 | 09-2011 | 55730Z |                 | Official IRS City-to-City Travel Guide       |
| 1.32.13 | 11-2013 | 35266E | 1764            | Relocation Services Program                  |
| 1.32.14 | 08-2014 | 55731K |                 | Gainshairing Travel Savings Program          |
| 1.32.15 | 04-2013 | 37449P |                 | Public Transportation Subsidy Program (PTSP) |
| 1.32.19 | 11-2012 | 51377Q | Document 10038  | User Fee Policies and Procedures             |
| 1.32.20 | 07-2015 | 53762P | 1.32.1 portions | Using Appropriated Funds                     |

### **1.33 Strategic Planning, Budgeting and Performance Management Process**

|        |         |        |                    |                                   |
|--------|---------|--------|--------------------|-----------------------------------|
| 1.33.3 | 04-2015 | 50383K |                    | Reimbursable Operating Guidelines |
| 1.33.4 | 12-2014 | 48604K | 1.6.1 CH 1-6; 1263 | Financial Operating Guidelines    |

### **1.34 Revenue Accounting**

|        |         |        |                         |   |
|--------|---------|--------|-------------------------|---|
| 1.34.1 | 06-2009 | 53163U | Exhibit 1.31.2-2; 1.8.2 | Revenue Accounting Definitions and Acronyms |
| 1.34.4 | 08-2015 | 53135C | 1.31.2 portions; 1.8.2  | Unpaid Assessments                          |

### **1.35 Administrative Accounting**

|        |         |        |        |  |
|--------|---------|--------|--------|--|
| 1.35.3 | 07-2015 | 47416Q |        | Receipt and Acceptance Guidelines            |
| 1.35.4 | 09-2014 | 43166F | 1.32.6 | Disbursements                                |
| 1.35.5 | 08-2012 | 47417B |        | Advances, Prepaid Expenses, and Other Assets |

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| 1.35.6            | 05-2014              | 43194X                |                       | Property and Equipment Accounting            |
| 1.35.7            | 09-2013              | 47418M                |                       | Debt Collection                              |
| 1.35.13           | 01-2012              | 57075Z                |                       | Administrative Waiver                        |
| 1.35.14           | 01-2015              | 67071D                | 1.34.3                | IRS Annual Financial Statement Audit         |
| 1.35.15           | 07-2015              | 52979C                |                       | Annual Close Guidelines                      |
| 1.35.16           | 09-2014              | 62653P                | 1.32.3                | Managerial Cost Accounting                   |
| <b>1.35.18</b>    | <b>12-2015</b>       | <b>62656W</b>         |                       | <b>Imprest Funds</b>                         |
| 1.35.24           | 08-2015              | 66160N                |                       | Establishing IRS Commitments and Obligations |

### **1.36 Administrative Accounting Financial Management Reports**

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 1.36.2 | 04-2015 | 50695F |  | Treasury Information Executive Repository |
|--------|---------|--------|--|---|

### **1.53 Small Business/Self-Employed**

|        |         |        |  |                                |
|--------|---------|--------|--|--------------------------------|
| 1.53.1 | 08-2007 | 37013J |  | Managing Organizational Change |
|--------|---------|--------|--|--------------------------------|

### **1.54 TE/GE Division Organization and Management**

|        |         |        |  |                                  |
|--------|---------|--------|--|----------------------------------|
| 1.54.1 | 12-2013 | 32219B |  | TE/GE Roles and Responsibilities |
|--------|---------|--------|--|----------------------------------|

### **1.55 Wage and Investment**

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 1.55.2 | 06-2015 | 37989E |  | Organizational Changes  |
| 1.55.6 | 09-2015 | 48309K |  | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process |
| 1.55.7 | 08-2012 | 51772R |  | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines  |

## **Part 2 Information Technology**

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

### **2.2 Partnership Control System**

|        |         |        |                                    |   |
|--------|---------|--------|------------------------------------|---|
| 2.2.1* | 12-2013 | 28245J | LEM 2.2.1; 102.2 CH 1; 3(25)(184)0 | Partnership Control System Chapter Overview |
| 2.2.2  | 12-2014 | 28574P | 102.2 CH 2; 3(25)(184)0            | PCS Command Code TSLOD                      |
| 2.2.3  | 12-2014 | 28575A | 102.2 CH 3; 3(25)(184)0            | PCS Command Code TSCHG                      |
| 2.2.4  | 12-2014 | 28577W | 102.2 CH 4; 3(25)(184)0            | PCS Command Code TSINQ                      |
| 2.2.5  | 12-2014 | 28578H | 102.2 CH 5; 3(25)(184)0            | PCS Command Code TSDEL                      |
| 2.2.6  | 12-2014 | 28579S | 102.2 CH 6; 3(25)(184)0            | PCS Command Code TSNOT                      |
| 2.2.7  | 12-2014 | 28580T | 102.2 CH 7; 3(25)(184)0            | PCS Command Code TSCLS                      |
| 2.2.8  | 12-2014 | 28581E | 102.2 CH 8; 3(25)(184)0            | PCS Command Code MSCHG                      |
| 2.2.9  | 12-2014 | 28582P | LEM 2.3.9; 102.2 CH 9; 3(25)(184)0 | PCS Command Code TSUMY                      |

### **2.3 IDRS Terminal Responses**

|        |         |        |                        |  |
|--------|---------|--------|------------------------|--|
| 2.3.1  | 12-2012 | 28113Y | 102.3 CH 1             | Section Titles and Command Codes for IDRS Terminal Responses |
| 2.3.2* | 03-2010 | 28115U | LEM 2.3.2; 102.3 CH 2  | Introduction to IDRS Terminal Responses                      |
| 2.3.8* | 10-2015 | 28121Y | 102.3 CH 8; 3(25)(77)0 | Standard Validity Criteria                                   |

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| 2.3.9*            | 05-2014              | 28122J                | LEM 2.3.9; 2.3.9; 102.3 CH 9; 3(25)(77)8 | Security Command for IDRS Users               |
| 2.3.10            | 12-2014              | 28123U                | 102.3 CH 10; 3(25)(77)9                  | Command Codes MFREQ and RECON                 |
| 2.3.11*           | 10-2015              | 28124F                | LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10)   | Command Codes TXMOD and SUMRY                 |
| 2.3.12            | 12-2013              | 28125Q                | 102.3 CH 12; 3(25)(77)(11)               | Comman Code ACTON                             |
| 2.3.13*           | 06-2015              | 28126B                | LEM 2.3.13; 102.3 CH 13; 3(25)(77)(12)   | Command Codes FFINQ, REINF, and REMFE         |
| 2.3.15*           | 11-2015              | 28128X                | LEM 2.3.15; 102.3 CH 15; 3(25)(77)(14)   | Command Code ENMOD                            |
| 2.3.16            | 12-2011              | 28129I                | 102.3 CH 16; 3(25)(77)(15)               | Command Code RFINK and RAFRQ                  |
| 2.3.17            | 06-2013              | 28130J                | 102.3 CH 17; 3(25)(77)(16)               | Command Code ESTABD                           |
| 2.3.18            | 01-2010              | 28131U                | 102.3 CH 18; 3(25)(77)(17)               | Command Code ESTABM                           |
| 2.3.20            | 12-2014              | 28133Q                | 102.3 CH 20; 3(25)(77)(20)               | Command Code URINQ (URF)                      |
| 2.3.25            | 01-2011              | 28138T                | 102.3 CH 25                              | Command Codes DM1DT and DTVUE                 |
| 2.3.26            | 11-2012              | 28139E                | 102.3 CH 26; 3(25)(77)(26)               | Command Code TDINQ                            |
| 2.3.27            | 06-2012              | 28140F                | 102.3 CH 27; 3(25)(77)(27)               | Command Code ECREQ                            |
| 2.3.28            | 10-2015              | 28141Q                | 102.3 CH 28; 3(25)(77)(28)               | Command Code FTDPN                            |
| 2.3.29            | 06-2015              | 28142B                | 2.3.39; 102.3 CH 29; 3(25)(77)(29)       | Command Codes INTST, ICOMP, and COMPA         |
| 2.3.30            | 12-2012              | 28143M                | 102.3 CH 30; 3(25)(77)(31)               | Command Code DAILY                            |
| 2.3.31            | 10-2015              | 28144X                | 102.3 CH 31; 3(25)(77)(31)               | Command Codes CFINK and RPINK for CAF Inquiry |
| 2.3.32*           | 11-2015              | 28145I                | LEM 2.3.32; 102.3 CH 32; 3(25)(77)(33)   | Command Code MFTRA                            |
| 2.3.34            | 01-2011              | 28147E                | 102.3 CH 34; 3(25)(77)(35)               | Command Code PATRA                            |
| 2.3.35            | 11-2015              | 28102R                | LEM 2.3.35; 102.3 CH 35; 3(25)(77)0      | Command Code IRPTR                            |
| 2.3.36            | 12-2011              | 28148P                | 102.3 CH 36; 3(25)(77)(39)               | Command Code SCFTR                            |
| 2.3.37            | 12-2012              | 28149A                | 102.3 CH 37                              | Command Code UPTIN for the GUF System         |
| 2.3.38            | 11-2015              | 28150B                | 102.3 CH 38; 3(25)(77)(40)               | Command Code TXCMP                            |
| 2.3.40            | 01-2009              | 28152X                | 102.3 CH 40; 3(25)(77)0, 3(25)(77)(44)   | Command Code PICRD                            |
| 2.3.41            | 01-2009              | 28153I                | 102.3 CH 41; 3(25)(77)0, 3(25)(77)(45)   | Command Code PIEST                            |
| 2.3.43            | 11-2015              | 28155E                | 102.3 CH 43; 3(25)(77)(47)               | Command Code PIFTF                            |
| 2.3.44*           | 07-2009              | 28156P                | LEM 2.3.44; 102.3 CH 44; 3(25)(77)(48)   | Command Code PIVAR                            |
| 2.3.45            | 12-2014              | 28157A                | 102.3 CH 45; 3(25)(77)(49)               | Command Code XSINQ                            |
| 2.3.47*           | 10-2015              | 28159W                | 102.3 CH 47; 3(25)(77)(50)               | Command Codes INOLE, EOGEN and SPARQ          |
| 2.3.48            | 12-2012              | 28160X                | 102.3 CH 48; 3(25)(77)(52)               | Command Code UPDIS for the GUF System         |
| 2.3.49            | 10-2015              | 28161I                | 102.3 CH 49; 3(25)(77)(53)               | Command Code EICMP                            |
| 2.3.50            | 01-2007              | 28162T                | 102.3 CH 50; 3(25)(77)(55)               | Command Code LVREQ                            |
| 2.3.51            | 11-2015              | 28163E                | 102.3 CH 51; 3(25)(77)(55)               | Command Code IMFOL                            |
| 2.3.52            | 06-2015              | 57904Z                |  | Command Codes RTVUE, RTFTP                    |
| 2.3.53            | 06-2015              | 28165A                | 102.3 CH 53; 3(25)(77)(58)               | Command Code PMFOL                            |
| 2.3.54*           | 08-2009              | 30809R                | LEM 2.3.54                               | Command Code DDBOL                            |

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| 2.3.55            | 11-2015              | 28167W                | 102.3 CH 55; 3(25)(77)(60)                 | Command Codes ELFUP and ELFRQ                                     |
| 2.3.56            | 01-2010              | 28168H                | 102.3 CH 56; 3(25)(77)(61)                 | Command Code ESTABR   |
| 2.3.57            | 09-2015              | 58088M                |  | Command Code BRTVU  |
| 2.3.59*           | 11-2015              | 28171E                | LEM 2.3.59; 102.3 CH 59; 3(25)(77)(65)     | Command Codes BMFOL and BMFOR                                     |
| 2.3.60            | 11-2015              | 28172P                | 102.3 CH 60; 3(25)(77)(68)                 | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP |
| 2.3.62            | 10-2015              | 28174L                | 102.3 CH 62; 3(25)(77)(70)                 | Command Code ESTAB  |
| 2.3.63            | 06-2015              | 28175W                | 102.3 CH 63                                | Command Codes RPVUE, RPVCU and RPPRT                              |
| 2.3.64            | 01-2015              | 28177S                | 102.3 CH 64; 3(25)(77)(72)                 | Command Code EMFOL  |
| 2.3.65            | 11-2015              | 53389C                | LEM 2.3.65; LEM 102.3 CH 65; 3(25)(77)(72) | EPMF Return Transaction File On-Line (ERTV) Research              |
| 2.3.66            | 03-2013              | 28178D                | 102.3 CH 66; 3(25)(77)(74)                 | Command Codes PLINF and PLINQ                                     |
| 2.3.68            | 10-2015              | 28112N                | 102.3 CH 68; 3(25)(77)(76)                 | Command Code DUPOL  |
| 2.3.69            | 08-2009              | 28181A                | 102.3 CH 69; 3(25)(77)(77)                 | Command Code VPARS  |
| 2.3.70            | 08-2013              | 28182L                | 102.3 CH 70; 3(25)(77)(78)                 | Command Code EFTPS  |
| 2.3.71            | 12-2014              | 28183W                | 102.3 CH 71; 3(25)(77)(79)                 | Command Code ATINQ  |
| 2.3.73            | 10-2015              | 28185S                | 102.3 CH 73; 3(25)(77)(81)                 | Command Codes TRDBV, TRERS, TRPRT and R8453                       |
| 2.3.74            | 10-2015              | 28186D                | 102.3 CH 74; 3(25)(77)(82)                 | Command Code DDPOL  |
| 2.3.76            | 01-2010              | 32675P                |  | Command Code ISTSD  |
| 2.3.77            | 11-2013              | 32676A                |  | Command Code ISTSE  |
| 2.3.78            | 12-2011              | 32689D                |  | Command Code LOCAT  |
| 2.3.79            | 06-2015              | 33046Q                |  | Command Code CDPWEB (CDPTA, CDPTE)                                |
| 2.3.80            | 01-2015              | 37170F                |  | Command Code DDBKD  |
| 2.3.81            | 01-2011              | 55093B                |  | Command Code ESTAB A  |
| 2.3.82            | 01-2011              | 55095X                |  | Command Code ESTABH   |
| 2.3.85*           | 06-2015              | 61664M                |  | Command Code DFAST  |
| 2.3.86            | 10-2015              | 67908N                |  | Command Code IRPOL  |

## 2.4 IDRS Terminal Input

|        |         |        |                                     |  |
|--------|---------|--------|-------------------------------------|--|
| 2.4.1  | 12-2012 | 28189K | 102.4.1; 3(25)(78)(2), 3(25)(78)(1) | Section Titles and Command Codes for IDRS Terminal Input   |
| 2.4.2* | 05-2014 | 28190L | LEM 2.4.2; 102.4 CH 2               | IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOI, and RMODE for IDRS Terminal Input |
| 2.4.4  | 01-2010 | 28192H | 102.4 CH 4; 3(25)(78)0              | Command Code MESSG   |
| 2.4.5  | 11-2015 | 28193S | 102.4 CH 5; 3(25)(78)7              | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System             |
| 2.4.6  | 12-2014 | 28194D | 102.4 CH 6; 3(25)(78)9              | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV  |
| 2.4.7  | 12-2013 | 28196Z | 102.4 CH 7; 3(25)(78)(10)           | Command Codes KAIFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update                      |
| 2.4.8  | 11-2012 | 28197K | 102.4 CH 8; 3(25)(78)(11)           | Command Codes ESIGN and BSIGN  |

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| 2.4.9             | 11-2015              | 28198V                | 102.4 CH 9; 3(25)(78)(12)               | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG   |
| 2.4.10            | 11-2015              | 28199G                | 102.4 CH 10; 3(25)(78)(13)              | Command Codes EOREQ and EOCHG  |
| 2.4.11            | 01-2009              | 28200W                | 102.4 CH 11; 3(25)(78)(14)              | Command Code NMFTM   |
| 2.4.12            | 12-2011              | 28201H                | 102.4 CH 12; 3(25)(78)(15)              | Command Codes DELET and CCPYT  |
| 2.4.13            | 11-2015              | 28202S                | 102.4 CH 13; 3(25)(78)(16)              | Command Code TERUP   |
| 2.4.14            | 01-2011              | 28203D                | 102.4 CH 14; 3(25)(78)(17)              | Command Code NMFST   |
| 2.4.15            | 10-2015              | 28205Z                | 102.4 CH 15; 3(25)(78)(18)              | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing |
| 2.4.16*           | 10-2015              | 28206K                | LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20)  | Command Codes REQ54 and ADJ54  |
| 2.4.17            | 10-2015              | 28207V                | 102.4 CH 17; 3(25)(78)(21)              | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48   |
| 2.4.19            | 11-2015              | 28209R                | 102.4 CH 19; 3(25)(78)(24)              | Command Codes REQ77, FRM77 and FRM7A   |
| 2.4.20*           | 11-2015              | 28210S                | LEM 2.4.20; 102.4 CH 20; 3(25)(78)(25)  | Command Codes RFUND and REFAP  |
| 2.4.21            | 01-2010              | 28211D                | 102.4 CH 21; 3(25)(78)(26)              | Command Code CHK64 and CHK64R  |
| 2.4.22*           | 01-2010              | 28213Z                | LEM 2.4.22; 102.4 CH. 22; 3(25)(78)(27) | Command Code CRMNL   |
| 2.4.23            | 10-2015              | 28214K                | 102.4 CH 23; 3(25)(78)(28)              | Command Code CHKCLR and CHKCL  |
| 2.4.24            | 11-2015              | 28215V                | 102.4 CH 24; 3(25)(78)(29)              | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT                             |
| 2.4.25            | 11-2015              | 28216G                | 102.4 CH 25; 3(25)(78)(30)              | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ                                 |
| 2.4.26            | 12-2014              | 28217R                | 102.4 CH 26; 3(25)(78)(31)              | Command Codes FRM14, FRM49 and TDIRQ   |
| 2.4.27            | 12-2011              | 28218C                | 102.4 CH 27; 3(25)(78)(33)              | Command Code ASGNI/ASGNB formerly TSIGN  |
| 2.4.28*           | 11-2015              | 28219N                | LEM 2.4.28; 102.4 CH 28; 3(25)(78)0     | Command Code STAUP, STATI, STATB   |
| 2.4.29            | 01-2010              | 28221Z                | 102.4 CH 29; 3(25)(78)(35)              | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing                                       |
| 2.4.30*           | 11-2015              | 28222K                | LEM 2.4.30; 102.4 CH. 30; 3(25)(78)(36) | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS  |
| 2.4.31*           | 12-2011              | 28223V                | LEM 2.4.31; 102.4 CH. 31; 3(25)(78)(37) | Command Code LEVY  |
| 2.4.32*           | 01-2010              | 28224G                | LEM 2.4.32; 102.4 CH. 32; 3(25)(78)(38) | Command Code PDTUP   |
| 2.4.33            | 11-2012              | 28225R                | 102.4 CH 33; 3(25)(78)(39)              | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer   |
| 2.4.34            | 06-2015              | 28226C                | 102.4 CH 34; 3(25)(78)(41)              | Command Code DOALL   |
| 2.4.35            | 01-2010              | 28227N                | 102.4 CH 35; 3(25)(78)(42)              | Command Code STN90   |
| 2.4.37            | 12-2011              | 28229J                | 102.4 CH 37; 3(25)(78)(45)              | Command Code NOREF Overview  |
| 2.4.38            | 06-2014              | 28230K                | 102.4 CH 38; 3(25)(78)(46)              | Command Code CSEDR   |
| 2.4.39            | 07-2010              | 28231V                | 102.4 CH 39; 3(25)(78)(47)              | Command Codes ASEDD and ASEDR  |
| 2.4.40            | 11-2012              | 28232G                | 102.4 CH 40; 3(25)(78)(49)              | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG  |
| 2.4.41            | 06-2014              | 28233R                | 102.4 CH 41; 3(25)(78)(50)              | Command Code UNLCE   |
| 2.4.42            | 01-2012              | 28234C                | 102.4 CH 42; 3(25)(78)(51)              | Command Code CCASG for Case Control Activity System  |

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| 2.4.43            | 12-2014              | 28235N                | 102.4 CH 43; 3(25)(78)0             | Command Code PINEX                                 |
| 2.4.44            | 11-2015              | 28236Y                | 102.4 CH 44; 3(25)(78)(53)          | Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT |
| 2.4.45*           | 10-2015              | 28237J                | LEM 2.4.45; 102.4 CH 45; 3(25)(78)0 | Command Code NRP97                                 |
| 2.4.46            | 12-2011              | 28100V                | 102.4 CH 46; 3(25)(78)              | Command Code EPLAN                                 |
| 2.4.47            | 01-2010              | 28238U                | 102.4 CH 47; 3(25)(78)0             | Command Code VPMSG                                 |
| 2.4.48            | 01-2010              | 28239F                | 102.4 CH 48; 3(25)(78)0             | Command Code VPPIN                                 |
| 2.4.50            | 12-2014              | 28241R                | 102.4 CH 50; 3(25)(78)(60)          | Command Code ASIGN                                 |
| 2.4.52            | 01-2010              | 28243N                | 102.4 CH 52                         | Command Codes TPCIN and TPCOL                      |
| 2.4.53            | 01-2007              | 31276M                | 102.4 CH 53                         | Command Code DUPED                                 |
| 2.4.54*           | 11-2011              | 33288Y                | LEM 2.4.54                          | Command Codes CSPOD, CSPSP, CSSAD and CSZIP        |
| 2.4.55*           | 11-2011              | 53615P                | LEM 2.4.55; 2.4.55                  | Command Code CSORD                                 |
| 2.4.56            | 01-2011              | 32674E                |                                     | Command Code ISTSR                                 |
| 2.4.57            | 01-2009              | 35348J                |                                     | Command Code CDPTR                                 |
| 2.4.58            | 06-2015              | 38335K                |                                     | Command Code DDBCK/ DDBCV / DDBCS                  |
| 2.4.59            | 11-2012              | 54615Z                |                                     | Command Code TMSSN                                 |
| 2.4.60            | 11-2013              | 62856Y                |                                     | Command Code RAPID                                 |
| 2.4.61            | 10-2015              | 64077N                |                                     | Command Code IDTX8                                 |

## 2.5 Systems Development

|        |         |        |                                      |   |
|--------|---------|--------|--------------------------------------|---|
| 2.5.1  | 09-2006 | 33496A |                                      | Systems Development   |
| 2.5.3  | 03-2007 | 33498W | 2.2.5 CH 3; 2.5.1 (11/2001); 2553.40 | Programing Techniques and Source Code Standards               |
| 2.5.4  | 04-2005 | 30905A | 2.2.5 CH 4; 2553.31                  | Document Standards  |
| 2.5.5  | 04-2005 | 30743M | 2.2.5 CH 5                           | Guidelines for Preparing Program Requirements Packages (PRPs) |
| 2.5.7  | 04-2005 | 33499H | 2553.13                              | Data Name Standards   |
| 2.5.10 | 06-2010 | 73139M | 2.1.13                               | Function Point Standards                                      |
| 2.5.11 | 04-2005 | 36327Q | 2553.38                              | Analysis Techniques and Deliverables                          |
| 2.5.12 | 04-2005 | 35415P | 2553.39                              | Design Techniques and Deliverables                            |
| 2.5.13 | 04-2005 | 36192J | 2553.34-35                           | Database Design Techniques and Deliverables                   |
| 2.5.14 | 06-2010 | 35692E | 2553.11; 2553.12                     | Quality Assurance (QA)  |

## 2.7 Modernization and Information Technology Services (MITS) Operations

|        |         |        |  |                             |
|--------|---------|--------|--|-----------------------------|
| 2.7.1* | 05-2013 | 73141Y | LEM 2.7.1; 2.7.1; 2.2.7 CH 2           | Inter-Center                |
| 2.7.2* | 05-2013 | 73140N | LEM 2.7.2; 2.7.2; 2.2.7 CH 1; Doc 9312 | Computing Center            |
| 2.7.4* | 04-2013 | 73142J | LEM 2.7.4; 2.7.4; 2.2.8 CH 1; Doc 9399 | Magnetic Media Management   |
| 2.7.5* | 01-2011 | 73143U | LEM 2.7.5; 2.7.5; 2.2.8 CH 2; Doc 9399 | System Control Point (SCP)  |
| 2.7.6* | 01-2010 | 73144F | LEM 2.7.6; 2.7.6; 2.2.8 CH 3; Doc 9399 | Systems Scheduling          |
| 2.7.9  | 12-2015 | 32002E | 2.1.12                                 | Enterprise Computing Center |

## 2.8 Audit Information Management System (AIMS)



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|-------------------|----------------------|-----------------------|---|---|
| 2.8.1*            | 12-2012              | 28249B                | LEM 2.8.1; 102.8 CH 1; 3(25)(86)1-3       | Introduction to AIMS REALTIME Processing                    |
| 2.8.2             | 11-2015              | 28756V                | 102.8 CH 2; 3(25)(86)4                    | AIMS Command Code AM424                                     |
| 2.8.3             | 11-2015              | 28757G                | 102.8 CH 3; 3(25)(86)5                    | AIMS Command Code AMDIS                                     |
| 2.8.4             | 11-2015              | 28758R                | 102.8 CH 4; 3(25)(86)8                    | AIMS Command Code AMSTU                                     |
| 2.8.5             | 12-2014              | 28759C                | 102.8 CH 5; 3(25)(86)13                   | AIMS Command Code AMSOC                                     |
| 2.8.6*            | 11-2015              | 28760D                | LEM 2.8.6; 102.8 CH 6; 3(25)(86)14        | AIMS Command Code AMAXU                                     |
| 2.8.7*            | 11-2015              | 28762Z                | LEM 2.8.7; 102.8 CH 7; 3(25)(86)15        | AIMS Command Code AMCLS                                     |
| 2.8.8             | 11-2015              | 28763K                | 102.8 CH 8; 3(25)(86)6-7, 3(25)(86)9 -12, | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB |
| 2.8.9             | 12-2012              | 50448E                |   | AIMS Command Code AMRET                                     |

## 2.9 Integrated Data Retrieval System Procedures

|        |         |        |                                |                                  |
|--------|---------|--------|--------------------------------|----------------------------------|
| 2.9.1* | 10-2015 | 28250C | LEM 2.9.1; 102.9 CH 1; 30(33)0 | Integrated Data Retrieval System |
|--------|---------|--------|--------------------------------|----------------------------------|

## 2.11 IDRS Correspondence System

|        |         |        |                         |                     |
|--------|---------|--------|-------------------------|---------------------|
| 2.11.1 | 04-2013 | 28244Y | 102.11 CH 1; 3(25)(44)0 | IDRS Correspondence |
|--------|---------|--------|-------------------------|---------------------|

## 2.12 Security and Privacy

|         |         |        |                            |  |
|---------|---------|--------|----------------------------|--|
| 2.12.1* | 12-2011 | 53401Z | LEM 2.12.1; LEM 2.3.8 CH 8 | The Use of Integrated Data Retrieval System (IDRS) |
|---------|---------|--------|----------------------------|--|

## 2.13 Enterprise Networks

|          |         |        |                 |   |
|----------|---------|--------|-----------------|---|
| 2.13.1   | 04-2013 | 39516P |                 | Introduction  |
| 2.13.3   | 07-2013 | 36330N |                 | Voice Premise Communications                              |
| 2.13.4   | 07-2013 | 36331Y |                 | Voice Messaging System                                    |
| 2.13.5   | 07-2013 | 36332J | 2.13.4 portions | Federal Technology Service (Long Distance)                |
| 2.13.6   | 07-2013 | 32522B |                 | Wireless Communications                                   |
| 2.13.7   | 07-2013 | 40164F | 2.13.4 portions | Calling Card Ordering System                              |
| 2.13.8   | 07-2013 | 47359G |                 | Voice Systems Security                                    |
| 2.13.11  | 06-2013 | 47678Q |                 | Day-to-Day IT Security Procedures for Enterprise Networks |
| 2.13.13  | 03-2015 | 60518N |                 | Enterprise Electronic Fax (EEFax)                         |
| 2.13.15* | 07-2013 | 39517A | LEM 2.13.15     | Domain Name System (DNS)                                  |
| 2.13.25  | 07-2013 | 40187E | 2.13.4 portions | Video Conference Services                                 |

## 2.14 Asset Management

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 2.14.2 | 03-2010 | 47420Y |  | Enterprise Incident Management Standards |
|--------|---------|--------|--|--|

## 2.15 Enterprise Architecture (EA)

|        |         |        |                             |                                       |
|--------|---------|--------|-----------------------------|---------------------------------------|
| 2.15.1 | 02-2009 | 37206W | 2.1.11; 102.1 CH 1-10; 2340 | Enterprise Architecture (EA) Overview |
|--------|---------|--------|-----------------------------|---------------------------------------|

## 2.16 Enterprise Life Cycle (ELC)

|        |         |        |        |                          |
|--------|---------|--------|--------|--------------------------|
| 2.16.1 | 12-2015 | 49718J | 2.5.50 | Enterprise Life Guidance |
|--------|---------|--------|--------|--------------------------|

## 2.21 Requisition Processing for IT Acquisition Products and Services

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 2.21.1 | 02-2013 | 37317E |  | Introduction to Requisition Processing for Information Technology (IT) |
|--------|---------|--------|--|--|



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|-------------------|----------------------|-----------------------|-----------------------|--------------|

## **2.22 Requirements and Demand Management**

|        |         |        |  |                                       |
|--------|---------|--------|--|---------------------------------------|
| 2.22.1 | 09-2012 | 38167S |  | Unified Work Request (UWR) Processsss |
|--------|---------|--------|--|---------------------------------------|

## **2.25 Web Services**

|          |         |        |  |  |
|----------|---------|--------|--|--|
| 2.25.2   | 09-2014 | 37414Y |  | IRS Portal and Extranet Usage Standard               |
| 2.25.3   | 08-2009 | 36514P |  | Intranet Site and Web Server Registration Procedures |
| 2.25.5   | 04-2006 | 37014U |  | Accessibility Guidelines for the Web                 |
| 2.25.13  | 04-2006 | 37394R |  | IRS Domain Naming Standards                          |
| 2.25.14  | 04-2006 | 37395C |  | Portal Environment Usability Services                |
| 2.25.101 | 08-2006 | 38937M |  | IRS.gov Content Management Guidelines                |
| 2.25.102 | 06-2012 | 38938X |  | IRS.gov Website Help Desk Process                    |
| 2.25.104 | 08-2006 | 38941U |  | Lyris List Procedures                                |

## **2.100 Intergrated Process Management**

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 2.100.1 | 09-2013 | 48508B |  | Integrated Process Management Guidance and Procedures |
| 2.100.2 | 05-2014 | 59034Y |  | Integrated Process Management Standardization Process |
| 2.100.4 | 09-2013 | 60801V |  | Integrated Process Architecture                       |

## **2.110 Requirements Engineering**

|         |         |        |  |                                    |
|---------|---------|--------|--|------------------------------------|
| 2.110.1 | 09-2015 | 60046A |  | Requirements Engineering Directive |
| 2.110.2 | 02-2013 | 60078K |  | Requirements Engineering Process   |

## **2.120 Engineering**

|         |         |        |  |                         |
|---------|---------|--------|--|-------------------------|
| 2.120.1 | 09-2014 | 59976N |  | Engineering Policy      |
| 2.120.2 | 10-2015 | 59977Y |  | Technical Solution      |
| 2.120.3 | 10-2015 | 59978J |  | Product Integration     |
| 2.120.4 | 10-2014 | 61941Q |  | Design Coordination     |
| 2.120.5 | 09-2015 | 65262A |  | Performance Engineering |

## **2.126 Transition Management**

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

## **2.127 Software Testing Standards and Procedures**

|         |         |        |       |                                |
|---------|---------|--------|-------|--------------------------------|
| 2.127.1 | 03-2015 | 60807J | 2.5.2 | IT Test Policy                 |
| 2.127.2 | 03-2015 | 60808U | 2.6.1 | IT Software Testing Procedures |

## **2.144 Capacity Management**

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

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## **2.145 Availability Management**

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

## **2.149 IT Asset Management**

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

## **2.150 Configuration and Change Management**

|         |         |        |                        |   |
|---------|---------|--------|------------------------|---|
| 2.150.1 | 09-2013 | 60766Z | <i>2.27.1 portions</i> | Configuration and Change Management Directive |
| 2.150.2 | 09-2013 | 60767K | <i>2.27.1 portions</i> | Configuration Management                      |
| 2.150.3 | 11-2013 | 60768V | <i>2.27.1 portions</i> | Change Management (ChM) Policy                |

## **2.152 Data Engineering**

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

## **Part 3 Submission Processing**

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

### **3.0 General**

|          |         |        |                 |   |
|----------|---------|--------|-----------------|---|
| 3.0.101* | 11-2015 | 33347E |                 | Schedule K-1 Processing                                       |
| 3.0.167* | 09-2015 | 33178B | <i>30(167)0</i> | Losses and Shortages  |
| 3.0.230  | 11-2015 | 33181Y | <i>30(230)0</i> | Lockbox Processing Procedures                                 |
| 3.0.275  | 10-2015 | 32289Z |                 | Business Results Measures for Submission Processing Functions |

### **3.5 Accounts Services**

|         |         |        |                |   |
|---------|---------|--------|----------------|---|
| 3.5.10  | 10-2015 | 37354H |                | Remittance Transaction Research (RTR) System          |
| 3.5.20* | 11-2015 | 36983G |                | Processing Requests for Tax Return/Return Information |
| 3.5.61  | 11-2015 | 33260W | <i>35(61)0</i> | Files Management and Services                         |

### **3.8 Deposit Activity**

|         |         |        |                        |  |
|---------|---------|--------|------------------------|--|
| 3.8.44* | 10-2015 | 33386D |                        | Campus Deposit Activity                            |
| 3.8.45* | 12-2015 | 29994V |                        | Manual Deposit Process                             |
| 3.8.46  | 12-2015 | 33950H |                        | Discovered Remittance                              |
| 3.8.47* | 09-2015 | 33951S | <i>3.8.45 portions</i> | Manual Deposit for Field Office Payment Processing |

### **3.10 Campus Mail and Work Control**

|         |         |        |                |                                    |
|---------|---------|--------|----------------|------------------------------------|
| 3.10.5  | 11-2015 | 33393S | <i>3(10)50</i> | Batch/Block Tracking System (BBTS) |
| 3.10.8* | 11-2015 | 33395O | <i>3(10)80</i> | Information Returns Processing     |

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|-------------------|----------------------|-----------------------|-----------------------|------------------------------------|
| 3.10.72*          | 10-2015              | 33410S                | 3(10)(72)0            | Receiving, Extracting, and Sorting |
| 3.10.73*          | 10-2015              | 53717M                | 3.10.72 portions      | Batching and Numbering             |

### 3.11 Returns and Documents Analysis

|           |         |        |                  |   |
|-----------|---------|--------|------------------|---|
| 3.11.3*   | 11-2015 | 33440G | 3(11)30          | Individual Income Tax Returns   |
| 3.11.6*   | 10-2015 | 33455F | 3(11)60          | Data Processing (DP) Tax Adjustments  |
| 3.11.8    | 10-2015 | 33465B | 3(11)80          | Information Return Processing   |
| 3.11.10   | 11-2015 | 33470U | 3(11)(10)0       | Revenue Receipts  |
| 3.11.12*  | 12-2015 | 33480Q | 3(11)(12)0       | Exempt Organization Returns   |
| 3.11.13*  | 10-2015 | 33485T | 3(11)(13)0       | Employment Tax Returns  |
| 3.11.14*  | 10-2015 | 33490M | 3(11)(14)0       | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)      |
| 3.11.15*  | 10-2015 | 33495P | 3(11)15)0        | Return of Partnership Income  |
| 3.11.16*  | 10-2015 | 33500X | 3(11)(16)0       | Corporate Income Tax Returns  |
| 3.11.20*  | 12-2015 | 54308H |                  | Exempt Organization and Employee Plan Applications for Extension of Time to File  |
| 3.11.22*  | 11-2015 | 33510T | 3(11)(22)0       | Employee Plan Excise Tax Return   |
| 3.11.23*  | 10-2015 | 33515W | 3(11)(23)0       | Excise Tax Returns  |
| 3.11.25*  | 11-2015 | 33525S | 3(11)(25)0       | Miscellaneous Tax Returns   |
| 3.11.26*  | 12-2015 | 33527O | 3(11)(26)0       | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns              |
| 3.11.27*  | 12-2015 | 52570D |                  | EPMF Document Processing Form 5500-EZ   |
| 3.11.106* | 11-2015 | 33575Y | 3(11)(106)0      | Estate and Gift Tax Returns   |
| 3.11.154* | 11-2015 | 33581C | 3(11)(154)0      | Unemployment Tax Returns  |
| 3.11.180* | 10-2015 | 33583Y | 3(11)(180)0      | Allocated Tips  |
| 3.11.212* | 10-2015 | 33588B | 3(11)(212)0      | Applications for Extension of Time to File  |
| 3.11.213* | 10-2015 | 33587Q | 3(11)(213)0      | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return |
| 3.11.217* | 10-2015 | 51221V | 3.11.16 portions | Form 1120S Corporation Income Tax Returns   |
| 3.11.249* | 10-2015 | 33586F | 3(11)(249)0      | Processing Form 8752  |

### 3.12 Error Resolution

|          |         |        |                      |  |
|----------|---------|--------|----------------------|--|
| 3.12.2*  | 10-2015 | 67652C |                      | Individual Income Tax Returns  |
| 3.12.3*  | 10-2015 | 33590N | 3(12)30              | Individual Income Tax Returns  |
| 3.12.8   | 11-2015 | 33620Q | 3(12)80              | Information Returns Processing   |
| 3.12.10* | 11-2015 | 33630M | 3(12)(10)0           | Revenue Receipts   |
| 3.12.12* | 11-2015 | 33640I | 3.12.246; 3(12)(12)0 | Exempt Organization Returns  |
| 3.12.13* | 10-2015 | 33645L | 3(12)(13)0           | Employment Tax Returns   |
| 3.12.14* | 10-2015 | 33650E | 3(12)(14)0           | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) |
| 3.12.15* | 10-2015 | 33655H | 3(12)(15)0           | Return of Partnership Income   |
| 3.12.16* | 10-2015 | 33660A | 3(12)(16)0           | Corporate Income Tax Returns   |
| 3.12.21  | 11-2015 | 33670W | 3(12)(21)0           | Credit and Account Transfers   |
| 3.12.22* | 11-2015 | 33673D | 3(12)(22)0           | Employee Plan Excise Tax Returns   |

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|-------------------|----------------------|-----------------------|-----------------------|--|
| 3.12.23*          | 11-2015              | 33675Z                | 3(12)(23)0            | Excise Tax Returns                                     |
| 3.12.26*          | 11-2015              | 57692Q                |                       | Tax Exempt Bond Error Resolution Procedures            |
| 3.12.32*          | 10-2015              | 33695R                |                       | General Unpostables                                    |
| 3.12.37*          | 11-2015              | 33710V                | 3(12)(37)0            | IMF General Instructions                               |
| 3.12.38*          | 10-2015              | 32384X                | 3.12.37               | BMF General Instructions                               |
| 3.12.106*         | 10-2015              | 33740J                | 3(12)(106)0           | Estate Tax Returns                                     |
| 3.12.154*         | 10-2015              | 33743Q                | 3(12)(154)0           | Unemployment Tax Returns                               |
| 3.12.166          | 06-2015              | 33744B                | 3(12)(166)0           | EPMF Unpostables                                       |
| 3.12.179*         | 10-2015              | 33742F                | 3(12)(179)0           | Individual Master File (IMF) Unpostable Resolution     |
| 3.12.212*         | 10-2015              | 33751Q                | 3(12)(212)0           | Applications for Extension of Time to File Tax Returns |
| 3.12.213*         | 11-2015              | 33752B                | 3(12)(213)0           | Form 1066, U.S. REMIC Income Tax Return                |
| 3.12.217*         | 10-2015              | 33753M                | 3(12)(217)0           | Error Resolution Instructions for Form 1120-S          |
| 3.12.220*         | 10-2015              | 33756T                | 3(12)(220)0           | Error Resolution System for Excise Tax Returns         |
| 3.12.249*         | 10-2015              | 33755I                | 3(12)(249)0           | Processing Form 8752                                   |
| 3.12.251*         | 10-2015              | 33761M                | 3(12)(251)0           | Corporation Income Tax Returns                         |
| 3.12.263*         | 10-2015              | 33741U                | 3(12)(263)0           | Estate and Gift Tax Returns                            |
| 3.12.278*         | 11-2015              | 33770X                | 3(12)(278)0           | Exempt Organization Unpostable Resolution              |
| 3.12.279*         | 10-2015              | 31656Y                | 3.12.179              | BMF/CAWR/PMF Unpostable Resolution                     |

### 3.13 Campus Document Services

|           |         |        |                           |   |
|-----------|---------|--------|---------------------------|---|
| 3.13.2*   | 10-2015 | 33746X | 3.11.17 portions; 3(13)20 | BMF Account Numbers   |
| 3.13.5    | 10-2015 | 33759A | 3(13)50                   | Individual Master File (IMF) Account Numbers                              |
| 3.13.6    | 11-2015 | 66285J |                           | Submission Processing Image Control Team (ICT) Correspondence Screening   |
| 3.13.12   | 11-2015 | 33760B | 3(13)(12)0                | Exempt Organization Account Numbers                                       |
| 3.13.36   | 06-2015 | 33775A | 3(13)(36)0                | EPMF Account Numbers  |
| 3.13.40   | 11-2015 | 52088E | 3.21.259                  | Application for Taxpayer Identification Number for Pending U.S. Adoptions |
| 3.13.62   | 10-2015 | 33780T | 3(13)(62)0                | Media Transport and Control   |
| 3.13.122* | 11-2015 | 31657J | 3(13)(222)0               | IMF Entity Control Unpostables  |
| 3.13.222* | 10-2015 | 33790P | 3(13)(222)0               | BMF Entity Unpostable Correction Procedures                               |

### 3.14 Notice Review

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 3.14.1* | 11-2015 | 31974X | 21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0             | IMF Notice Review                        |
| 3.14.2* | 10-2015 | 32201V | 21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500 | Business Master File (BMF) Notice Review |

### 3.17 Accounting and Data Control

|          |         |        |            |  |
|----------|---------|--------|------------|--|
| 3.17.5*  | 08-2015 | 49225T |            | Hardcore Payment Tracers   |
| 3.17.10* | 11-2015 | 33875B | 3(17)(10)0 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) |
| 3.17.15* | 09-2015 | 52621J |            | Accounting Reports Analyst   |
| 3.17.20* | 11-2015 | 47866A |            | Refund Intercept Program   |

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|-------------------|----------------------|-----------------------|-----------------------|--|
| 3.17.21*          | 08-2015              | 33880U                |                       | Credit and Account Transfers   |
| 3.17.30           | 11-2015              | 33885X                | 3(17)(30)0            | SC Data Controls   |
| 3.17.41           | 09-2009              | 33890Q                | 3(17)(41)0            | Accounting and Operating Reports   |
| 3.17.46*          | 11-2015              | 33900B                | 3(17)(46)0            | Automated Non-Master File Accounting   |
| 3.17.50           | 02-2015              | 33003Z                |                       | Submission Processing RRACS Procedures   |
| 3.17.63           | 04-2014              | 33910X                | 3(17)(63)0            | Redesign Revenue Accounting Control System   |
| 3.17.64*          | 09-2015              | 57118F                |                       | Accounting Control General Ledger Policies and Procedures                          |
| 3.17.79*          | 11-2015              | 33915A                | 3(17)(179)0           | Accounting Refund Transactions   |
| 3.17.80*          | 11-2015              | 47865P                | 3.17.79 portions      | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations |
| 3.17.220*         | 11-2015              | 33917W                | 3(17)(220)0           | Excess Collections File  |
| 3.17.221          | 11-2015              | 33919S                | 3(17)(221)0           | Enterprise Computing Center Data Controls  |
| 3.17.243*         | 08-2015              | 33916L                | 3.5.17; 3(17)(243)0   | Miscellaneous Accounting   |
| 3.17.244*         | 09-2015              | 57188D                | 3.17.243              | Manual Assessments   |
| 3.17.277          | 11-2015              | 33928D                | 3.0.258; 3(17)(277)0  | Electronic Payments  |
| 3.17.278          | 09-2015              | 48070K                |                       | Paper Check Conversion (PCC) System  |

### 3.20 Exempt Organizations Returns Processing

|          |         |        |            |   |
|----------|---------|--------|------------|---|
| 3.20.12* | 12-2015 | 33965G | 3(20)(12)0 | Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing |
| 3.20.13* | 11-2015 | 38871H | 3.20.12.4  | Exempt Organization Photocopy Procedures  |

### 3.21 International Returns and Documents Analysis

|           |         |        |                  |   |
|-----------|---------|--------|------------------|---|
| 3.21.3*   | 11-2015 | 34010Y | 3(21)30          | Individual Income Tax Returns   |
| 3.21.15*  | 11-2015 | 37648G | 3.21.25 portions | Foreign Partnership Withholding   |
| 3.21.19*  | 11-2015 | 34014Q | 3(21)(19)0       | Foreign Trust System  |
| 3.21.25*  | 11-2015 | 34020U | 3(21)(25)0       | Miscellaneous Tax Returns   |
| 3.21.110* | 10-2015 | 34025X | 3(21)(110)0      | Chapter Three Withholding Returns Form 1042                                   |
| 3.21.111* | 11-2015 | 38622K |                  | Chapter Three Withholding Returns   |
| 3.21.112  | 11-2015 | 60501S |                  | Foreign Account Tax Compliance Act (FATCA) Registration                       |
| 3.21.261* | 11-2015 | 39746F |                  | Foreign Investment in Real Property Tax Act (FIRPTA)                          |
| 3.21.263* | 11-2015 | 47942R | 3.21.260         | IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)   |
| 3.21.264* | 10-2015 | 54684M |                  | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program |

### 3.22 International Error Resolution

|           |         |        |             |  |
|-----------|---------|--------|-------------|--|
| 3.22.3*   | 10-2015 | 34030Q | 3(22)30     | Individual Income Tax Returns            |
| 3.22.15*  | 11-2015 | 37643D |             | Foreign Partnership Withholding          |
| 3.22.19*  | 10-2015 | 34033X | 3(22)(19)0  | Foreign Trust System                     |
| 3.22.110* | 10-2015 | 34040M | 3(22)(110)0 | Chapter Three Withholding (CTW) Returns  |
| 3.22.111* | 11-2015 | 38623V |             | Chapter Three Withholding (CTW) Database |

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| 3.22.261*               | 11-2015              | 39747Q                |                             | Foreign Investment in Real Property Tax Act (FIRPTA)                                       |
| <b>3.24 ISRP System</b> |                      |                       |                             |  |
| 3.24.3                  | 10-2015              | 34298E                | <i>3.24.3</i>               | Individual Income Tax Returns  |
| 3.24.7                  | 11-2015              | 34318L                | <i>3.24.7</i>               | Delinquent Accounts  |
| 3.24.8                  | 11-2015              | 34323E                | <i>3.24.8</i>               | Information Returns Processing   |
| 3.24.10                 | 10-2015              | 34328H                | <i>3.37.10; 3.24.10</i>     | Revenue Receipts   |
| <b>3.24.12</b>          | <b>12-2015</b>       | <b>34337S</b>         | <b><i>3.24.12</i></b>       | <b>Exempt Organization Returns</b>   |
| 3.24.13                 | 10-2015              | 34343W                | <i>3.37.13; 3.24.13</i>     | Employment Tax Returns   |
| 3.24.14                 | 11-2015              | 34347O                | <i>3.24.14</i>              | Fiduciary Income Tax Returns   |
| 3.24.15                 | 11-2015              | 34352H                | <i>3.24.15</i>              | Partnership Return of Income   |
| 3.24.16                 | 10-2015              | 34357K                | <i>3.24.16</i>              | Corporation Income Tax Returns   |
| 3.24.20                 | 11-2015              | 54309S                | <i>3.24.212</i>             | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns |
| 3.24.21                 | 10-2015              | 34373K                | <i>3.24.21</i>              | Credit and Account Transfers   |
| 3.24.22*                | 11-2015              | 34378N                | <i>3.24.22</i>              | Employee Plan Returns  |
| 3.24.23                 | 11-2015              | 34385C                | <i>3.37.3; 3.24.23</i>      | Excise Tax Returns   |
| 3.24.25                 | 11-2015              | 34384R                | <i>3.24.25</i>              | BMF International Miscellaneous Tax Returns  |
| <b>3.24.26</b>          | <b>12-2015</b>       | <b>34837X</b>         | <b><i>3.24.25</i></b>       | <b>Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns</b>                    |
| 3.24.27*                | 11-2015              | 52572Z                |                             | EPMF Return Processing Form 5500-EZ  |
| 3.24.28                 | 11-2015              | 34570F                | <i>3.29.28; 3.29(28)0</i>   | Campus Quality Assurance Program   |
| 3.24.29                 | 10-2015              | 34555Q                | <i>3.29.29; 3.29(29)0</i>   | SCRS Error Resolution  |
| 3.24.30                 | 11-2015              | 34566X                | <i>3.29.30; 3.29(30)0</i>   | Data Controls  |
| 3.24.37                 | 10-2015              | 34412Y                | <i>3.24.37</i>              | General Instructions   |
| 3.24.38                 | 10-2015              | 39345Q                |                             | BMF General Instructions   |
| 3.24.40                 | 11-2015              | 52544H                | <i>3.24.259</i>             | Application for Taxpayer Identification Number for Pending U.S. Adoptions                  |
| 3.24.50                 | 10-2015              | 34590X                | <i>3.29.50; 3.29(50)0</i>   | Campus Performance Evaluation Reporting System   |
| 3.24.106                | 11-2015              | 34442M                | <i>3.24.106</i>             | Estate Tax Returns   |
| 3.24.133                | 10-2015              | 34452I                | <i>3.24.133</i>             | Residual Remittance Processing System  |
| 3.24.143                | 11-2015              | 34455P                | <i>3.24.143</i>             | Gift Tax Returns   |
| 3.24.154                | 10-2015              | 34464A                | <i>3.37.154; 3.24.154</i>   | Unemployment Tax Returns   |
| 3.24.159                | 10-2015              | 32933M                |                             | SCRS SC Edits  |
| 3.24.162                | 11-2015              | 34677F                | <i>3.29.162; 3.29(162)0</i> | BOB Transcription Instructions   |
| 3.24.173                | 10-2015              | 34697X                | <i>3.29.173; 3.29(173)0</i> | Centralized Files and Scheduling   |
| 3.24.176                | 10-2015              | 34709E                | <i>3.29.176; 3.29(176)0</i> | Audit Selection System   |
| 3.24.180                | 10-2015              | 34713M                | <i>3.29.180; 3.29(180)0</i> | Allocated Tips   |
| 3.24.183                | 11-2015              | 34712B                | <i>3.29.183; 3.29(183)0</i> | Planning and Control Data  |
| 3.24.202                | 10-2015              | 34456A                | <i>3.24.202</i>             | Supervisory Operator's Manual  |
| 3.24.212                | 10-2015              | 34467H                | <i>3.24.212</i>             | Applications for Extension of Time to File Tax Returns                                     |

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| 3.24.213  | 10-2015              | 34468S                | <i>3.24.213</i>              | Real Estate Mortgage Investment Conduit Income Tax Returns  |
| 3.24.226  | 11-2015              | 34734P                | <i>3.29.226; 3(29)(226)0</i> | Declaration for Electronic Filing   |
| 3.24.249  | 10-2015              | 34471P                | <i>3.24.249</i>              | Fiscal Year Required Payments/Form 8752   |
| <b>3.28 Special Processing Procedures</b>           |                      |                       |                              |   |
| 3.28.3  | 11-2015              | 34521K                | <i>3(28)30</i>               | Individual Income Tax Returns   |
| 3.28.4*   | 11-2015              | 60510D                |                              | Identity Theft Returns for Submission Processing  |
| <b>3.30 Work Planning and Control</b>               |                      |                       |                              |   |
| 3.30.10   | 11-2015              | 32204C                | <i>Doc. 6746</i>             | Cost Estimate Reference   |
| 3.30.19   | 03-2014              | 34720B                | <i>25.14.1; 3(30)(19)0</i>   | Work Planning and Control   |
| 3.30.20   | 03-2015              | 62236A                | <i>25.8.1</i>                | Organization Function and Program (OFP) Codes   |
| 3.30.28   | 03-2007              | 34740T                | <i>3(30)(28)0</i>            | Individual Review   |
| 3.30.30   | 01-2015              | 47307E                |                              | Embedded Quality for Submission Processing (EQSP) System  |
| 3.30.50   | 03-2014              | 34755S                | <i>3(30)(50)0</i>            | Project PCA Production Control Accounting   |
| 3.30.123*   | 11-2015              | 34760L                | <i>3.30.125; 3(30)(123)0</i> | Processing Timeliness: Cycles, Criteria, and Critical Dates   |
| 3.30.124*   | 12-2015              | 34770H                | <i>3(30)(124)0</i>           | Campus Monitoring Reports   |
| 3.30.126  | 03-2015              | 32161W                | <i>121.8 CH 1</i>            | Control Data Analysis   |
| 3.30.127  | 05-2015              | 33048M                | <i>121.8 CH 2</i>            | Workload Scheduling   |
| <b>3.34 National Research Program (NRP)</b>         |                      |                       |                              |   |
| 3.34.3  | 03-2010              | 40274C                |                              | Code and Edit, Transcription  |
| 3.34.4  | 12-2006              | 48398P                |                              | Corporate Tax Returns Document Analysis and Data Entry  |
| <b>3.37 International ISRP</b>                      |                      |                       |                              |   |
| 3.37.110  | 11-2015              | 34874A                | <i>3.37.110</i>              | Chapter 3 Withholding Returns   |
| <b>3.38 International Tax Returns and Documents</b> |                      |                       |                              |   |
| 3.38.147*   | 11-2015              | 34880E                | <i>3(38)(147)0</i>           | International Notices   |
| <b>3.40 Block Out of Balance Resolution</b>         |                      |                       |                              |   |
| 3.40.8  | 10-2015              | 34899V                | <i>3(40)80</i>               | Information Returns Processing  |
| 3.40.37   | 10-2015              | 34905O                | <i>3(40)(37)0</i>            | General Instructions  |
| <b>3.41 OCR Scanning Operations</b>                 |                      |                       |                              |   |
| 3.41.267*   | 10-2015              | 52522T                |                              | Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS) |
| 3.41.269*   | 11-2015              | 34927C                | <i>3(41)(269)0</i>           | Information Returns Processing on SCRIPS  |
| 3.41.274  | 11-2015              | 34916V                | <i>3(41)(274)0</i>           | General Instructions for Processing via SCRIPS  |
| 3.41.275  | 11-2015              | 34929Y                | <i>3(41)(275)0</i>           | Scanner Operations on SCRIPS  |
| 3.41.276  | 11-2015              | 39954H                |                              | Form 941  |
| 3.41.277  | 11-2015              | 48185K                |                              | Forms 940 SCRIPS Processing   |
| <b>3.42 Electronic Tax Administration</b>           |                      |                       |                              |   |



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| 3.42.4*           | 09-2015              | 30620M                | 12.3.1; 3.42.228, 3.42.255; 3.11.38         | IRS e-file for Business Tax Returns                |
| 3.42.5*           | 09-2015              | 28779U                | 12.2.1; 3.42.228, 3.42.255; 3.11.38; 3.42.3 | IRS e-file for Individual Income Tax Returns       |
| 3.42.7            | 09-2015              | 37145U                |   | e-help Desk  |
| 3.42.8            | 09-2015              | 32530B                |   | e-services Procedures for Help Desk Assistors      |
| 3.42.9*           | 12-2015              | 50233D                | 2.7.7                                       | Filing Information Returns Electronically (FIRE)   |
| 3.42.10*          | 09-2015              | 36617X                | Portion of 3.42.5                           | Authorized IRS e-file Providers                    |
| 3.42.20           | 09-2014              | 60081H                |   | Preparer e-file Hardship Waiver Request Processing |

### 3.43 Integrated Management System

|          |         |        |  |   |
|----------|---------|--------|--|---|
| 3.43.405 | 06-2011 | 56046M |  | Measured Employees Performance System (MEPS) for Managers |
|----------|---------|--------|--|---|

### 3.45 TE/GE Processing

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 3.45.1* | 11-2015 | 32507M |  | Processing Employee Plan and Exempt Organization Determination Applications and User Fees |
|---------|---------|--------|--|---|

### 3.49 Statistics of Income Processing

|        |         |        |        |  |
|--------|---------|--------|--------|--|
| 3.49.5 | 10-2015 | 51321W | 1.13.5 | Statistic 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; 4100; 41(10)0, 41(11)0, 41(12)0 | Planning, Monitoring, and Coordination                |
| 4.1.2   | 05-2013 | 27603X | 4.1 CH 2; 4100; 41(10)0, 41(11)0, 41(12)0 | Determining Return Need                               |
| 4.1.3   | 08-2012 | 27604I | 4.1 CH 3; 4100; 41(10)0, 41(11)0, 41(12)0 | Sources of Returns-Priority Programs-DIF and Ordering |
| 4.1.4*  | 09-2013 | 27606E | 4.1 CH 4; 4100; 41(10)0, 41(11)0, 41(12)0 | Other Source Workload                                 |
| 4.1.5   | 08-2012 | 27608A | 4.1 CH 5; 4100; 41(10)0, 41(11)0, 41(12)0 | Classification and Case Building                      |
| 4.1.6   | 02-2014 | 27609L | 4.1 CH 6; 4100; 41(10)0, 41(11)0, 41(12)0 | Storage of Selected Returns                           |
| 4.1.7   | 06-2014 | 27611X | 4.1 CH 7; 4100; 41(10)0, 41(11)0, 41(12)0 | Assignment of Selected Returns                        |
| 4.1.8   | 06-2014 | 27612I | 4.1 CH 8; 4100; 41(10)0, 41(11)0, 41(12)0 | Special Examination Features and Programs             |
| 4.1.9   | 06-2014 | 27613T | 4.1 CH 9; 4100; 41(10)0, 41(11)0, 41(12)0 | International Features                                |
| 4.1.10* | 01-2011 | 39167C | LEM 4.1.10                                | Return Preparer Program Coordinator                   |
| 4.1.20  | 07-2007 | 49265D |   | Hqtrs & Industry Offices Responsible for LMSB PSP     |
| 4.1.21  | 08-2007 | 49267Z |   | LMSB Planning and Monitoring                          |
| 4.1.22* | 03-2010 | 49268K | LEM 4.1.22                                | LMSB Workload Study                                   |
| 4.1.23  | 07-2007 | 49269V |   | Determining Return Needs for LMSB                     |
| 4.1.24* | 03-2010 | 49270W | LEM 4.1.24                                | LMSB Sources of Returns, Ordering and Classification  |

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| 4.1.25            | 07-2007              | 49272S                |                       | LMSB Inventory Ordering and Return Delivery Systems |

## 4.2 General Examining Procedures

|       |         |        |        |   |
|-------|---------|--------|--------|---|
| 4.2.1 | 04-2014 | 34440Q |        | General Examination Information                         |
| 4.2.2 | 10-2003 | 34443X |        | Miscellaneous Examination Procedures                    |
| 4.2.3 | 10-2003 | 34445T |        | Technical Advice to Taxpayers and Examination Personnel |
| 4.2.4 | 10-2003 | 34446E |        | Employee Conduct and Responsibilities                   |
| 4.2.5 | 07-2011 | 34447P |        | Disclosure of Official Information                      |
| 4.2.6 | 03-2013 | 34448A |        | Examination of Employee Returns                         |
| 4.2.7 | 10-2013 | 25690M | 4.70.2 | Ex Parte Communications                                 |

## 4.4 AIMS Procedures and Processing Instructions

|        |         |        |                                |  |
|--------|---------|--------|--------------------------------|--|
| 4.4.1  | 05-2009 | 30311Y | 104.3 CH 1; 48(13)1-3          | Introduction   |
| 4.4.3  | 09-2011 | 30313U | 4.4.8; 104.3 CH 3; 48(13)1-3   | Credit Transfers and Reprocessing Returns  |
| 4.4.4  | 12-2011 | 30314F | 104.3 CH 4; 48(13)1-3          | Claims   |
| 4.4.5  | 12-2012 | 30315Q | 104.3 CH 5; 48(13)1-3          | Closings to Appeals  |
| 4.4.6  | 12-2009 | 30316B | 104.3 CH 6; 48(13)1-3          | Conversion of Returns  |
| 4.4.7  | 09-2014 | 30317M | 104.3 CH 7; 48(13)1-3          | Correspondence   |
| 4.4.9  | 08-2012 | 30319I | 104.3 CH 9; 48(13)1-3          | Delinquent and Substitute for Return Processing  |
| 4.4.10 | 10-2011 | 30321U | 104.3 CH 10; 48(13)1-3         | Employment/Excise Tax Adjustments  |
| 4.4.11 | 06-2007 | 30322F | 104.3 CH 11; 48(13)1-3         | Entity Changes   |
| 4.4.12 | 09-2015 | 30323Q | 104.3 CH 12; 48(13)1-3         | Examined Closings, Surveyed Claims, and Partial Assessments  |
| 4.4.14 | 02-2015 | 30325M | 104.3 CH 14; 48(13)1-3         | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment |
| 4.4.16 | 12-2011 | 30327I | 104.3 CH 16; 48(13)1-3         | Inventory Control  |
| 4.4.17 | 07-2011 | 30328T | 104.3 CH 17; 48(13)1-3         | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments                         |
| 4.4.18 | 06-2010 | 30329E | 104.3 CH 18; 48(13)1-3         | Large Dollar Cases   |
| 4.4.19 | 07-2005 | 30343I | 104.3 CH 19; 48(13)1-3         | Manual Refunds   |
| 4.4.21 | 07-2012 | 30345E | 4.4.20; 104.3 CH 21; 48(13)1-3 | Non-Examined Closings/Deleting AIMS Records  |
| 4.4.22 | 11-2009 | 30346P | 104.3 CH 22; 48(13)1-3         | Non-Master File (NMF) Processing   |
| 4.4.23 | 10-2013 | 30347A | 104.3 CH 23; 48(13)1-3         | Openings   |
| 4.4.24 | 07-2014 | 30348L | 104.3 CH 24; 48(13)1-3         | Payments and Remittances   |
| 4.4.25 | 07-2012 | 30349W | 104.3 CH 25; 48(13)1-3         | Quick Assessments  |
| 4.4.26 | 02-2014 | 30359S | 104.3 CH 26; 48(13)1-3         | Reopening/Reclosing/Reinputting Records  |
| 4.4.27 | 12-2009 | 30361E | 104.3 CH 27; 48(13)1-3         | Reports  |
| 4.4.29 | 05-2011 | 30363A | 104.3 CH 29; 48(13)1-3         | Social Security Administration (SSA) Adjustments   |
| 4.4.32 | 12-2010 | 30372L | 4.4.13; 104.3 CH 32; 48(13)1-3 | AIMS, ERCS, and IDRS Data Processing   |
| 4.4.33 | 04-2010 | 30373W | 104.3 CH 33; 48(13)1-3         | Transfers  |
| 4.4.34 | 03-2011 | 30374H | 104.3 CH 34; 48(13)1-3         | Updating/Correcting AIMS Data Base   |

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| 4.4.35            | 12-2009              | 30375S                | 104.3 CH 35; 48(13)1-3 | Unpostable Resolution |

#### **4.5 TE/GE AIMS Manual**

|       |         |        |                                 |  |
|-------|---------|--------|---------------------------------|--|
| 4.5.1 | 09-2013 | 36157C | 7.3.1; 7.3.1 CH 1-2; 7300, 7530 | TE/GE AIMS Processing                    |
| 4.5.2 | 09-2014 | 36158N | 7.3.1 CH 3-4; 7300, 7530        | TE/GE Examined and Non-Examined Closures |
| 4.5.3 | 09-2015 | 36268K | 7.3.1 CH 5; 7300, 7530          | TE/GE AIMS Special Processing Procedures |
| 4.5.5 | 09-2006 | 36159Y | 7.3.2 CH 1-7; 7530              | TE/GE Reports                            |

#### **4.7 Examination Returns Control System (ERCS)**

|        |         |        |           |   |
|--------|---------|--------|-----------|---|
| 4.7.1  | 01-2010 | 30415R | 4.7 CH 1  | Overview  |
| 4.7.2  | 10-2015 | 30416C | 4.7 CH 2  | Security  |
| 4.7.3  | 01-2010 | 30417N | 4.7 CH 3  | Statute of Limitations                          |
| 4.7.4  | 04-2014 | 30418Y | 4.7 CH 4  | Planning and Special Programs (PSP)             |
| 4.7.5  | 09-2013 | 30419J | 4.7 CH 5  | Group   |
| 4.7.6  | 01-2015 | 30420K | 4.7 CH 6  | Reports   |
| 4.7.7  | 10-2011 | 30465X | 4.7 CH 7  | Technical Services                              |
| 4.7.8  | 05-2011 | 30467T | 4.7 CH 8  | Centralized Case Processing                     |
| 4.7.10 | 06-2012 | 30469P | 4.7 CH 10 | AIMS/ERCS Staff                                 |
| 4.7.11 | 10-2010 | 30470Q | 4.7 CH 11 | System Administrator and Database Administrator |

#### **4.8 Technical Services**

|        |         |        |                                      |  |
|--------|---------|--------|--------------------------------------|--|
| 4.8.1  | 11-2015 | 31455L | 4.8 CH 1; 4400 (4410-4419)           | Organization and Responsibilities                      |
| 4.8.2  | 04-2015 | 31456W | 4.8 CH 2; 4400 (4410-4419)           | Case Processing  |
| 4.8.3  | 03-2013 | 31432M | 4.8 CH 3; 4400 (4410-4419)           | Examination Quality Measurement Staff (EQMS)           |
| 4.8.4  | 03-2015 | 31433X | 4.8 CH 4; 4400 (4410-4419)           | Mandatory Review                                       |
| 4.8.5  | 06-2015 | 31422Q | 25.15.10: 4.8 CH 5; 4400 (4410-4419) | Post Examination Case Processing Requirements          |
| 4.8.6  | 08-2015 | 65519W |                                      | Criminal Restitution and Restitution-Based Assessments |
| 4.8.7  | 04-2014 | 31424M | 4.8 CH 7; 4400 (4410-4419)           | Technical Field Support                                |
| 4.8.8  | 12-2013 | 31428E | 4.8 CH 8; 4400 (4410-4419)           | Miscellaneous Responsibilities                         |
| 4.8.9  | 07-2015 | 50713Q | 4.15.6; 4.14.1; 4.3.19 CH 1; 4293    | Statutory Notices of Deficiency                        |
| 4.8.10 | 07-2012 | 50714B |                                      | Notice of Determination of Worker Classification       |

#### **4.9 Examination Technical Time Reporting System**

|       |         |        |                              |                   |
|-------|---------|--------|------------------------------|-------------------|
| 4.9.1 | 05-2014 | 27665V | 4.9.2; 4.9 CH 1; 4810:(13)00 | Outline of System |
|-------|---------|--------|------------------------------|-------------------|

#### **4.10 Examination of Returns**

|        |         |        |                            |  |
|--------|---------|--------|----------------------------|--|
| 4.10.1 | 02-2015 | 27634W | 4.2 CH 1; 4012, 4015, 4016 | Overview and Basic Examiner Responsibilities |
|--------|---------|--------|----------------------------|--|

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| 4.10.2*           | 01-2012              | 27635H                | LEM 4.10.2; 4.2 CH 2; 4022.64(1), 403(23), 4213.2, 4231.226-227, 4235.131-132, 4235-310, 320, 330, 360, 410, 422, 4237.210, 220, 4241, 4243.2, ex. 4250-1-2, 4253.1-2, 4-6, 4279, 42(10)2, 42(10)4, 42(11)6.5, 42(12)4, 42(13)0.1-0.9, 42(16)2, 42(16)2.1-6, 4315.2, 4514, 4591.1-2; 45(10)1.3, 4724.2, 4726, 47.44.4  | Pre-Contact Responsibilities |
| 4.10.3            | 03-2003              | 27636S                | 4.2 CH 3; 4015.3, 4022.64(1), 4024, 4024.2, 4025, 4055.22, 4230-231, 582, 621-623, 631, 710, 720-722, 730-731, 733, 740-747, 753-754, 763, 4231 ex 700-1, 4231(10)30, 4232.1-240, 242, 340, 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844, 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73, 4235-6(11)0-1, 4235 ex 600-1-4, 6-7, 4235-825.4, 4253.2, 4263.4, 4271 | Examination Techniques       |
| 4.10.4            | 08-2011              | 27637D                | 4.2 CH 4; 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844; 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, -643.6-7, 643.73; 4235-6(11)0-1, 4235 Ex 600-1-4, 6-7, 4235-825.4; 4253.2; 4263.4; 4271  | Examination of Income        |
| 4.10.5            | 06-2010              | 27639Z                | 4.2 CH 5; 42(11)7.3-.4, 4419.41(27), 4562.51, 4562.52, 4562.54, 4782.31, 34-36   | Required Filing Checks       |
| 4.10.6            | 07-2001              | 27641L                | 4.2 CH 6; 4231(11)59, 4231(11)35, 4231(11)58; 4233-233.7, 4235-762, 4235(10)20; 4237.(14)26, 4419.414, 4782, 4783, 4788-85, 4419.41(30), 4561, 4562.2, 4562.36, 4562.53, 4563, 4562.6  | Penalty Considerations       |
| 4.10.7            | 03-2015              | 27642W                | 4.2 CH 7; 4015.7, 403(25).1-2, 4226.34, 4231-255, 4232.1-260, 4244, 424(10), 424(12)1, 424(14).1-.6, 4254.1, .4, 42(14)2, 42(14)5.21, 4350.561-.564, 4419.320  | Issue Resolution             |
| 4.10.8            | 09-2014              | 27643H                | 4.2 CH 8; 4237.220, 240, 300, 310-312, 320, 322-323, 331-332, 340-342, 400, 410, 420, 430, 440, 450, 460, 470, 480, 500, 510-512, 520, 530-532, 550, 570, 590, 600, 610, 720-722, 900, 910, 920, 930, 940, 950, (11)00, (11)10, (12)00, (12)10, (14)21, (14)28; 4254.4-6, 4263.4, 4265, 4266, 4271, 4275, 4421.(10), 4430, 4431, 4433, 4433.1-3, 4434-4438   | Report Writing               |

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| 4.10.9            | 08-2014              | 27644S                | 4.2 CH 9; 403(21), 4231-228, 4231-227, 4237.(12)00, 4253.3, 4262.1-2; 4(11)10-13, 4(11)40-41, 4(11)41.1-2, 4(11)41.21-22, 4(11)42, 4(11)42.1-2, 4(11)42.21-23, 4(11)50-100, 210 | Workpapers  |
| 4.10.10           | 01-2011              | 34502D                | Exhibit 4.10.8-16; Exhibit 4.10.8-17  | Standard Paragraphs and Explanation of Adjustments              |
| 4.10.13           | 10-2015              | 35206C                |   | Certain Technical Issues  |
| 4.10.15           | 03-2015              | 38773C                |   | Report Generation Software                                      |
| 4.10.16           | 01-2013              | 37578T                | 4.4.28  | Examination Operational Automation Database (EOAD)              |
| 4.10.20           | 01-2005              | 38775Y                | 4024.4  | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers |
| 4.10.21           | 07-2008              | 51337G                |   | U.S. Withholding Agent Examinations                             |
| 4.10.26           | 08-2012              | 48619J                |   | Net Rate Netting Procedures for LB&I Cases                      |
| 4.10.27           | 12-2013              | 54356R                |   | Identity Theft - Field Examination Case Processing              |

#### **4.11 Examining Officers Guide (EOG)**

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 4.11.5  | 11-2004 | 36009R |  | Allocation of Income and Deductions           |
| 4.11.6  | 05-2005 | 36013Z |  | Change in Accounting Method                   |
| 4.11.7  | 12-2004 | 36014K |  | Corporate Liquidations/Dissolutions           |
| 4.11.11 | 02-2014 | 36099H |  | Net Operating Loss Cases                      |
| 4.11.17 | 11-2004 | 36380T |  | Electronically Filed Returns                  |
| 4.11.29 | 09-2010 | 36395S |  | Transfer of Returns Open for Examination      |
| 4.11.34 | 12-2004 | 36419R |  | Innocent Spouse                               |
| 4.11.51 | 10-2004 | 36482Q |  | Return Preparer Program                       |
| 4.11.52 | 11-2004 | 36501M |  | Transferee Liability Cases                    |
| 4.11.55 | 04-2010 | 36505E |  | Power of Attorney Rights and Responsibilities |
| 4.11.57 | 01-2014 | 36507A |  | Third Party Contacts                          |

#### **4.12 Nonfiled Returns**

|        |         |        |                      |                  |
|--------|---------|--------|----------------------|------------------|
| 4.12.1 | 10-2010 | 27548J | 4.3.14 CH 1; 4(12)00 | Nonfiled Returns |
|--------|---------|--------|----------------------|------------------|

#### **4.13 Audit Reconsideration**

|        |         |        |                          |  |
|--------|---------|--------|--------------------------|--|
| 4.13.1 | 12-2015 | 31048S | 104.12 CH 1; 4.3.6 CH 1; | Introduction                           |
| 4.13.2 | 12-2015 | 31049D | 104.12 CH 2              | Contact Employees                      |
| 4.13.3 | 12-2015 | 31050E | 104.12 CH 3              | Central Reconsideration Unit           |
| 4.13.4 | 10-2006 | 31051P | 104.12 CH 4              | Area Office Examination                |
| 4.13.5 | 12-2015 | 31052A | 104.12 CH 5              | Automated Substitute for Return (ASFR) |
| 4.13.6 | 12-2015 | 31054W | 104.12 CH 6              | Appeals                                |
| 4.13.7 | 12-2015 | 31055H | 104.12 CH 7              | Exhibits                               |

#### **4.15 Jeopardy/Termination Assessments**

|        |         |        |                                       |                           |
|--------|---------|--------|---------------------------------------|---------------------------|
| 4.15.1 | 05-2014 | 28044W | 4.3.9 CH 1; 4293.56, 4580, 4787, 4872 | Jeopardy and Terminations |
|--------|---------|--------|---------------------------------------|---------------------------|

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| 4.15.2            | 06-2014              | 28045H                | 4.3.9 CH 2; 4293.56, 4580, 4787, 4872 | Examination Procedures                              |
| 4.15.3            | 09-2011              | 28046S                | 4.3.9 CH 3; 4293.56, 4580, 4787, 4872 | Assessment Procedures (Centralized Case Processing) |
| 4.15.4            | 01-2012              | 28047D                | 4.3.9 CH 4; 4293.56, 4580, 4787, 4872 | Administrative and Judicial Review                  |
| 4.15.5            | 10-2014              | 28049Z                | 4.3.9 CH 5; 4293.56, 4580, 4787, 4872 | Post-Assessment Procedures                          |
| 4.15.7            | 01-2012              | 28051L                | 4.3.9 CH 7; 4293.56, 4580, 4787, 4872 | Planning & Special Programs Procedures              |

#### **4.16 Special Enforcement Program (SEP)**

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 4.16.1 | 06-2011 | 34426M |  | SEP Responsibilities and Case Development |
|--------|---------|--------|--|---|

#### **4.17 Compliance Initiative Projects**

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 4.17.1 | 02-2010 | 34366V |  | Overview of Compliance Initiative Projects |
| 4.17.2 | 02-2010 | 34367G |  | Responsibilities                           |
| 4.17.3 | 02-2010 | 34368R |  | Requirements                               |
| 4.17.4 | 02-2010 | 34369C |  | Procedures                                 |

#### **4.18 Exam Offer-In-Compromise**

|        |         |        |   |  |
|--------|---------|--------|---|--|
| 4.18.1 | 01-2011 | 28827T | 4.3.21 CH 1; 4162.(10), 4931, 4177, 4810(16)40  | Offers in Compromise Received in Exam      |
| 4.18.2 | 12-2008 | 28828E | 4.3.21 CH 2; 4162.(10), 4931, 4177, 4810(16)40  | Doubt as to Liability Offers               |
| 4.18.3 | 12-2010 | 28829P | 4.3.21 CH 3; 4162.(10), 4931, 4177, 4810(16)40  | Effective Tax Administration Offers        |
| 4.18.4 | 01-2011 | 28830Q | 4.3.21 CH 4; 4162.(10), 4931, 4177, 4810(16)40  | Combination Offers                         |
| 4.18.5 | 12-2010 | 28831B | 4.3.21 CH 5; 4162.(10), 4931, 4177, 4810(16)40  | Review, Closing and Reporting Requirements |
| 4.18.6 | 12-2010 | 28832M | 4.3.21 CH 6; 4162.(10), 4931, 4177, 4810(16)40  | Case Processing and Controls               |
| 4.18.7 | 01-2011 | 28833X | 4.3.21 CH 7; 4162.(10), 4931, 4177, 4810(16)404 | Special Case Processing                    |

#### **4.19 Liability Determination**

|          |         |        |  |  |
|----------|---------|--------|--|--|
| 4.19.2*  | 08-2015 | 36856Y | LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0 | IMF Automated Underreporter (AUR) Control  |
| 4.19.3*  | 09-2015 | 36857J | LEM 4.19.3; 21.8.5, 21.28; 5480                                    | IMF Automated Underreporter Program  |
| 4.19.4*  | 04-2015 | 36858U | LEM 4.19.4; 21.8.6, 21.31; 30(153)0                                | CAWR Reconciliation Balancing  |
| 4.19.5*  | 09-2015 | 36859F | LEM 4.19.5; 21.8.7, 21.32; 30(24)0                                 | Certification of State Federal Unemployment Tax Act (FUTA) Credits                                   |
| 4.19.6*  | 06-2015 | 34131C | LEM 4.19.6   | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare |
| 4.19.7*  | 09-2015 | 36334F | Training 3570-150  | IMF Automated Underreporter (AUR) Technical System Procedures  |
| 4.19.8   | 04-2014 | 40897H |  | CAP (CAWR Automated Program) Technical System Procedures   |
| 4.19.9   | 12-2013 | 50704F |  | FCP (FUTA Case Processing) Technical System Procedures   |
| 4.19.10* | 12-2015 | 48148H | 4.19.1 portions  | Examination General Overview   |
| 4.19.11* | 05-2010 | 48149S | LEM 4.19.1; 4.19.1 portions  | Examination Classification of Work   |

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| 4.19.12           | 12-2011              | 48150T                | 4.19.1 portions             | Centralized Files and Scheduling                        |
| 4.19.13*          | 12-2015              | 48151E                | LEM 4.19.1; 4.19.1 portions | General Case Development and Resolution                 |
| 4.19.14*          | 11-2015              | 48152P                | LEM 4.19.1; 4.19.1 portions | EITC/Revenue Protection Strategy                        |
| 4.19.15*          | 12-2015              | 48153A                | LEM 4.19.1; 4.19.1 portions | Discretionary Programs                                  |
| 4.19.16           | 11-2011              | 48155W                | 4.19.1 portions             | Claims  |
| 4.19.17*          | 10-2015              | 48156H                | 4.19.1 portions             | Non-Filer Program                                       |
| 4.19.18           | 12-2015              | 48157S                | 4.19.1 portions             | Quality Review Program                                  |
| 4.19.19*          | 11-2015              | 48158D                | 4.19.1 portions             | Campus Examination Telephone Contacts                   |
| 4.19.20*          | 11-2015              | 48160P                | LEM 4.19.1; 4.19.1 portions | Automated Correspondence Exam (ACE) Processing Overview |
| 4.19.21           | 11-2015              | 48161A                | 4.19.1 portions             | Clerical  |
| 4.19.22           | 04-2015              | 50661Z                |                             | CAWR Control  |
| 4.19.23           | 12-2014              | 50662K                |                             | FUTA Control  |
| 4.19.24*          | 04-2013              | 59847J                |                             | Compliance Identity Theft                               |
| 4.19.27           | 03-2015              | 54955M                |                             | Campus Exam Return Selection and Delivery               |

#### **4.20 Examination Collectibility**

|        |         |        |  |                                   |
|--------|---------|--------|--|-----------------------------------|
| 4.20.1 | 02-2013 | 29628M | 4.3.2 CH 1; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | General Collectibility Procedures |
| 4.20.2 | 03-2013 | 29632U | 4.3.2 CH 2; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | Scope Consideration               |
| 4.20.3 | 12-2010 | 29633F | 4.3.2 CH 3; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | Soliciting Payment                |
| 4.20.4 | 02-2013 | 29634Q | 4.3.2 CH 4; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | Installment Agreements            |

#### **4.21 Electronic Filing Program**

|         |         |        |                               |                                   |
|---------|---------|--------|-------------------------------|-----------------------------------|
| 4.21.1* | 08-2011 | 28517U | 104.11 CH 1; LEM 12(14)0; 400 | Monitoring the IRS e-file Program |
|---------|---------|--------|-------------------------------|-----------------------------------|

#### **4.22 National Research Program (NRP)**

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

#### **4.23 Employment Tax**

|        |         |        |                           |              |
|--------|---------|--------|---------------------------|--------------|
| 4.23.1 | 03-2013 | 35221R | 104.6 CH 1; 4600; 5(10)00 | Introduction |
|--------|---------|--------|---------------------------|--------------|



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| 4.23.2            | 09-2015              | 35222C                | 104.6 CH 2; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                                | Employment Tax Examination Objectives  |
| 4.23.3*           | 07-2013              | 35223N                | 104.6 CH 3; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                                | Classification, Selection and Assignment of Employment Tax Cases                 |
| 4.23.4            | 08-2015              | 35224Y                | 104.6 CH 4; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                                | Workpapers   |
| 4.23.5*           | 05-2015              | 35225J                | LEM 4.23.5; 104.6 CH 5; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Technical Guidelines for Employment Tax Issues                                   |
| 4.23.6            | 04-2014              | 35226U                | 104.6 CH 6; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                                | Classification Settlement Program (CSP)  |
| 4.23.7            | 01-2014              | 35227F                | 104.6 CH 7; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                                | Employment Tax on Tip Income   |
| 4.23.8            | 10-2015              | 35228Q                | 104.6 CH 8; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1             | Determining Employment Tax Liability   |
| 4.23.9            | 04-2011              | 35229B                | 104.6 CH 9; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                                | Employment Tax Penalty and Fraud Procedures                                      |
| 4.23.10           | 09-2015              | 35231N                | 104.6 CH 10; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                               | Report Writing Guide for Employment Tax Examinations                             |
| 4.23.11           | 11-2014              | 35232Y                | 104.6 CH 11; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                               | Prompt Action in Deficiency and Overassessment Cases                             |
| 4.23.12           | 02-2015              | 35233J                | 104.6 CH 12; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                               | Delinquent Return Procedures   |
| 4.23.13           | 03-2014              | 35234U                | 104.6 CH 13; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                               | Employment Tax Refund or Abatement Claims  |
| 4.23.14           | 09-2015              | 35235F                | 104.6 CH 14; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                               | Statute Control and Extension  |
| 4.23.15           | 05-2012              | 35236Q                | 104.6 CH 15; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1                               | Technical Advice From the Office of Chief Counsel                                |
| 4.23.17           | 09-2013              | 52847R                |   | Preparer Penalty Procedures for SB/SE Employment Tax                             |
| 4.23.18           | 10-2012              | 59702V                |   | Coordinating Worker Classification Determinations Between SS-8 Program and Exam. |
| 4.23.19           | 03-2014              | 66111S                |   | Employment Tax Case Assignment and Grading Criteria                              |
| 4.23.21           | 10-2014              | 66694Y                |   | Employment Tax - Tax Compliance Officer Employment Tax Procedures                |

#### 4.24 Excise Tax

|         |         |        |   |   |
|---------|---------|--------|---|---|
| 4.24.1  | 09-2012 | 28302T | 4.3.3 CH 1; 4700                            | Introduction to Excise Taxes  |
| 4.24.2  | 08-2012 | 28303E | 4.3.3 CH 2; 4700                            | Form 637 Excise Tax Registrations   |
| 4.24.4  | 09-2013 | 28305A | 4.3.3 CH 4; 4700                            | Excise Fuel Taxes Workload, Policies and Procedures   |
| 4.24.5  | 10-2012 | 28306L | 4.3.3 CH 5; 4700                            | Large Business and International (LB&I) Examination Procedures for Excise Employees           |
| 4.24.6  | 08-2014 | 28307W | 4.24.11 portions, 4.24.12; 4.3.3 CH 6; 4700 | Excise Tax Examiner Responsibilities  |
| 4.24.7  | 08-2008 | 28308H | 4.3.3 CH 7; 4700                            | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) |
| 4.24.8  | 08-2014 | 28309S | 4.24.11 portions; 4.3.3 CH 8; 4700          | Examination Guidance for Excise Claims for Refund or Abatement                                |
| 4.24.9* | 10-2012 | 28310T | 4.3.3 CH 9; 4700                            | Excise Tax Penalty Procedures   |
| 4.24.10 | 10-2011 | 35213R | 4.24.11 portions                            | Excise Tax Examination Reports, Case Closing, and Appeals Procedures                          |

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| 4.24.13           | 11-2015              | 38334Z                |                       | Overview of Excise Fuel Compliance Program  |
| 4.24.14           | 12-2013              | 54956X                |                       | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements                        |
| 4.24.15*          | 10-2014              | 57469Z                | 4.24.13 portions      | Excise Fuel Compliance Inspection, Sampling, and Shipping                                     |
| 4.24.16           | 09-2013              | 58891R                | 4.24.13 portions      | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures                 |
| 4.24.17           | 09-2013              | 58892C                | 4.24.9 portions       | Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures |
| 4.24.18           | 04-2014              | 59137G                | 4.24.3 portions       | Excise Operations Support   |

#### **4.25 Estate and Gift Tax**

|          |         |        |                    |   |
|----------|---------|--------|--------------------|---|
| 4.25.1   | 08-2015 | 35011T | 4.3.8 CH 1-5; 4300 | Estate and Gift Tax Examinations  |
| 4.25.2*  | 09-2009 | 34469D | LEM 4.25.2         | Campus Procedures for Estate Tax  |
| 4.25.3   | 08-2015 | 58876C | 4.25.1 portions    | Planning, Classification, and Selection   |
| 4.25.4   | 08-2015 | 58877N | 4.25.1 portions    | International Estate and Gift Tax Examinations  |
| 4.25.5   | 08-2015 | 58878Y | 4.25.10 portions   | Technical Guidelines for Estate and Gift Tax Issues   |
| 4.25.6   | 08-2015 | 58879J | 4.25.1 portions    | Report Writing Guide for Estate and Gift Tax Examinations   |
| 4.25.7   | 08-2015 | 58880K | 4.25.1 portions    | Estate and Gift Tax Penalty and Fraud Procedures  |
| 4.25.8*  | 08-2015 | 58881V |                    | Delinquent Returns and SFR Procedures   |
| 4.25.9*  | 08-2015 | 58882G | 4.25.1 portions    | Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases |
| 4.25.10  | 08-2015 | 58883R |                    | Case Closing Procedures   |
| 4.25.11  | 08-2015 | 58884C | 4.25.1 portions    | Special Examination Procedures  |
| 4.25.12  | 08-2015 | 58885N | 4.25.1 portions    | Valuation Assistance  |
| 4.25.13  | 08-2015 | 58886Y | 4.25.1 portions    | Appeals, Mediation, and Settlement Procedures   |
| 4.25.14* | 08-2015 | 58887J | 4.25.1 portions    | Miscellaneous Procedures  |

#### **4.26 Bank Secrecy Act**

|         |         |        |                   |  |
|---------|---------|--------|-------------------|--|
| 4.26.1  | 05-2014 | 27699B | 4.3.4 CH 1; 4234  | Introduction   |
| 4.26.2  | 05-2014 | 27701C | 4.3.4 CH 2; 4234  | Program Structure  |
| 4.26.3  | 03-2013 | 27702N | 4.3.4 CH 3; 4234  | Role of WISDM  |
| 4.26.4  | 11-2006 | 35434W |                   | Currency and Banking Retrieval System                          |
| 4.26.5  | 10-2012 | 27703Y | 4.3.4 CH 5; 4234  | Bank Secrecy Act History and Law                               |
| 4.26.6  | 11-2006 | 27704J | 4.3.4 CH 6; 4234  | Bank Secrecy Act Examiner Responsibilities                     |
| 4.26.7  | 06-2012 | 27706F | 4.3.4 CH 7; 4234  | Bank Secrecy Act Penalties                                     |
| 4.26.8  | 06-2006 | 27707Q | 4.3.4 CH 8; 4234  | Bank Secrecy Act Special Procedures                            |
| 4.26.9  | 06-2006 | 35436S |                   | Examination Techniques for Bank Secrecy Act Industries         |
| 4.26.10 | 07-2012 | 27708B | 4.3.4 CH 10; 4234 | Form 8300 History and Law                                      |
| 4.26.11 | 11-2006 | 27709M | 4.3.4 CH 11; 4234 | BSA Examiner Responsibilities for Form 8300/6050I Examinations |
| 4.26.12 | 06-2006 | 35437D |                   | Examination Techniques for Form 8300 Industries                |
| 4.26.13 | 06-2006 | 35439Z |                   | Structuring  |

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| 4.26.14           | 07-2012              | 27711Y                | 4.24.13 portions; 4.3.4 CH 14; 4234 | Disclosure  |
| 4.26.15           | 11-2015              | 35442W                |                                     | General Program   |
| 4.26.16           | 11-2015              | 39110X                |                                     | Report of Foreign Bank and Financial Accounts (FBAR)            |
| 4.26.17           | 05-2008              | 48401B                |                                     | Report of Foreign Bank and Financial Accounts (FBAR) Procedures |
| 4.26.18           | 02-2013              | 50149M                |                                     | Embedded Quality  |

## 4.27 Bankruptcy

|         |         |        |                          |                                       |
|---------|---------|--------|--------------------------|---------------------------------------|
| 4.27.1  | 08-2009 | 27750X | 4.3.10 CH 1; 4583 [4500] | Bankruptcy Petitions                  |
| 4.27.2  | 08-2009 | 27751I | 4.3.10 CH 2; 4583 [4500] | Examiner Responsibilities             |
| 4.27.3* | 08-2009 | 27752T | 4.3.10 CH 3; 4583 [4500] | Review and Processing Procedures      |
| 4.27.4  | 08-2009 | 27753E | 4.3.10 CH 4; 4583 [4500] | Statute of Limitations Considerations |
| 4.27.5  | 12-2010 | 27754P | 4.3.10 CH 5; 4583 [4500] | Miscellaneous Provisions              |

## 4.28 Examination Specialization

|        |         |        |            |  |
|--------|---------|--------|------------|--|
| 4.28.1 | 03-2008 | 27547Y | 4.3.7 CH 1 | Examination Specialization (ES) Program and Procedures |
|--------|---------|--------|------------|--|

## 4.29 Partnership Control System (PCS)

|        |         |        |                     |  |
|--------|---------|--------|---------------------|--|
| 4.29.1 | 09-2008 | 36921I | 121.4 CH 1; 48(11)0 | Overview of the PCS                          |
| 4.29.2 | 09-2008 | 36922T | 121.4 CH 2; 48(11)0 | Maintaining the PCS Database                 |
| 4.29.3 | 09-2008 | 36923E | 121.4 CH 3; 48(11)0 | PCS Database Elements                        |
| 4.29.4 | 09-2008 | 36924P | 121.4 CH 4; 48(11)0 | PCS Reports                                  |
| 4.29.5 | 09-2008 | 36925A | 121.4 CH 5; 48(11)0 | PCS TEFRA/NonTEFRA Notices and Cover Letters |

## 4.30 LMSB General Procedures

|        |         |        |  |                              |
|--------|---------|--------|--|------------------------------|
| 4.30.1 | 01-2002 | 32528P |  | Pre-Filing Agreement Program |
| 4.30.3 | 10-2010 | 32504F |  | Overseas Posts               |

## 4.31 Pass-Through Entity Handbook

|         |         |        |   |  |
|---------|---------|--------|---|--|
| 4.31.1  | 06-2013 | 36873J | 4.4.31 portions; 121.5 CH 1; 4222, 4223, 4226, 4227 | Introduction   |
| 4.31.2* | 06-2013 | 36874U | 121.5 CH 2; 4222, 4223, 4226, 4227                  | TEFRA Examinations - Field Office Procedures                             |
| 4.31.3* | 06-2013 | 36879X | 4.4.31 portions; 121.5 CH 3; 4222, 4223, 4226, 4227 | TEFRA Examinations - CTF Procedures                                      |
| 4.31.4* | 02-2010 | 35419H | LEM 4.31.4; 4.31.3                                  | Administrative Adjustment Request (AAR)                                  |
| 4.31.5* | 06-2013 | 35421T | 4.4.31 portions; 4.31.1, 4.31.3                     | NonTEFRA Examinations - Field Office Procedures                          |
| 4.31.6* | 06-2013 | 35422E | 4.4.31 portions; 4.31.1, 4.31.3                     | Non-TEFRA Examinations-CTF Procedures                                    |
| 4.31.7  | 10-2010 | 50160J |   | TEFRA Bankruptcy   |
| 4.31.8* | 11-2014 | 66796V |   | TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures |

## 4.32 Abusive Transactions

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 4.32.1 | 06-2014 | 38329G |  | Process Guide for Combating Abusive Tax Avoidance Transactions |
| 4.32.2 | 06-2012 | 38330H |  | The Abusive Transactions (AT) Process                          |

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| 4.32.3            | 06-2012              | 38331S                |                       | Coordination and Roles of Cross Functional Units  |
| 4.32.4            | 12-2013              | 38332D                |                       | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return |

#### **4.35 Partnership and S Corporations**

|        |         |        |                            |                                       |
|--------|---------|--------|----------------------------|---------------------------------------|
| 4.35.1 | 05-2006 | 27742X | 4.3.1.5 CH 1; 4233:100-200 | Tax Audit Guidelines                  |
| 4.35.2 | 05-2006 | 27743I | 4.3.1.5 CH 1; 4234:100-200 | Audit Techniques for Business Returns |

#### **4.36 Joint Committee Procedures**

|        |         |        |                       |   |
|--------|---------|--------|-----------------------|---|
| 4.36.1 | 09-2015 | 32505Q | 4.3.5 CH 1-8; 4570    | Joint Committee Process Overview        |
| 4.36.2 | 09-2015 | 32891R | 4.3.5 CH 1; 4570      | Identification of Joint Committee Cases |
| 4.36.3 | 09-2015 | 32892C | 4.3.5 CH 3-4, 7; 4570 | Examiner's Responsibilities             |
| 4.36.4 | 09-2015 | 32893N | 4.3.5 CH 3-4, 7; 4570 | Joint Committee Specialist Procedures   |
| 4.36.5 | 09-2015 | 32894Y | 4.3.5 CH 1-8; 4570    | Reports                                 |

#### **4.37 Financial Products and Transactions**

|        |         |        |                        |                              |
|--------|---------|--------|------------------------|------------------------------|
| 4.37.1 | 10-2010 | 27674G | 104.7 CH 1-6; 4236:700 | Financial Products Specialty |
|--------|---------|--------|------------------------|------------------------------|

#### **4.40 Technical Advisor Program**

|        |         |        |                              |                                     |
|--------|---------|--------|------------------------------|-------------------------------------|
| 4.40.1 | 03-2002 | 27628S | 4.4 CH 1; 42(14)0, 42(15)0   | Technical Advisor Program           |
| 4.40.2 | 03-2002 | 27629D | 4.4 CH 2-3; 42(14)0, 42(15)0 | Program Responsibilities and Duties |
| 4.40.4 | 05-2006 | 27633L | 4.4 CH 5; 42(14)0, 42(15)0   | Petroleum Industry Program          |

#### **4.41 Oil and Gas Industry**

|        |         |        |                      |                      |
|--------|---------|--------|----------------------|----------------------|
| 4.41.1 | 12-2013 | 35071V | 4.4.1 CH 1-8; 4232.8 | Oil and Gas Handbook |
|--------|---------|--------|----------------------|----------------------|

#### **4.42 Insurance Industry**

|        |         |        |                    |   |
|--------|---------|--------|--------------------|---|
| 4.42.1 | 05-2002 | 27667R | 4.4.2 CH 1; 4232.1 | Introduction  |
| 4.42.2 | 05-2002 | 27668C | 4.4.2 CH 2; 4232.1 | Life Insurance Companies                                  |
| 4.42.3 | 05-2002 | 27669N | 4.4.2 CH 3; 4232.1 | Examination Methods and Techniques                        |
| 4.42.4 | 05-2002 | 27671Z | 4.4.2 CH 4; 4232.1 | Audit Techniques for Specific Areas/Potential Adjustments |
| 4.42.5 | 05-2002 | 27672K | 4.4.2 CH 5; 4232.1 | Miscellaneous   |
| 4.42.6 | 05-2002 | 27673V | 4.4.2 CH 6; 4232.1 | Glossary  |

#### **4.43 Retail Industry**

|        |         |        |                      |                 |
|--------|---------|--------|----------------------|-----------------|
| 4.43.1 | 07-2009 | 27595I | 4.4.3 CH 1; 4232(13) | Retail Industry |
|--------|---------|--------|----------------------|-----------------|

#### **4.44 Subchapter T Cooperatives**

|        |         |        |                             |  |
|--------|---------|--------|-----------------------------|--|
| 4.44.1 | 01-2002 | 36078E | 7.8.2 CH 44-45; 7751:(44)00 | IRC Section 521 Exempt Farmers' Cooperatives |
|--------|---------|--------|-----------------------------|--|

#### **4.46 LB&I Guide for Quality Examinations**

|        |         |        |   |   |
|--------|---------|--------|---|---|
| 4.46.1 | 07-2011 | 38191S | 4.45.1  | Overview  |
| 4.46.2 | 07-2011 | 38192D | 4.45.2, 4.45.4 portions   | Administrative Matters and Annual Compliance Plan |
| 4.46.3 | 09-2013 | 38194Z | 4.45.3, 4.45.6, 4.45.7, 4.45.8, 4.45.9, 4.45.10, 4.45.11, 4.45.12, 4.45.14, 4.45.16 | Planning The Examination                          |
| 4.46.4 | 11-2011 | 38195K | 4.45.4 portions   | Inspection and Fact Finding                       |

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| 4.46.5                                   | 07-2011              | 38196V                | 4.45.4 portions, 4.45.13,                    | Issue Development, Proposal and Resolution.                            |
| 4.46.6                                   | 04-2014              | 38197G                |  | Workpapers and Reports Resources                                       |
| 4.46.7                                   | 07-2011              | 38198R                | 4.45.17                                      | Post Examination Activities  |
| <b>4.47 Computer Audit Specialist</b>    |                      |                       |  |  |
| 4.47.1                                   | 08-2002              | 27549U                | 4.3.13 CH 1; 42(13)0                         | Computer Audit Specialist Program (CAS)                                |
| 4.47.2                                   | 08-2002              | 27550V                | 4.3.13 CH 2; 42(13)0                         | CAS Technical and Procedural Information                               |
| 4.47.3                                   | 07-2011              | 34154B                |  | Statistical Sampling Auditing Techniques                               |
| <b>4.48 Engineering Program</b>          |                      |                       |  |  |
| 4.48.1                                   | 05-2006              | 28459Z                | 4.3.16 CH 1; 42(16)0                         | Overview of Engineering Program  |
| 4.48.2                                   | 10-2012              | 31715E                | 42(16)4                                      | Valuation Assistance for Cases Involving Works of Art                  |
| 4.48.3                                   | 07-2006              | 39439N                |  | Tangible Personal Property Valuation Guidelines                        |
| 4.48.4                                   | 07-2006              | 39441Z                |  | Business Valuation Guidelines  |
| 4.48.5                                   | 07-2006              | 39442K                |  | Intangible Property Valuation Guidelines                               |
| 4.48.6                                   | 07-2006              | 39443V                |  | Real Property Valuation Guidelines                                     |
| <b>4.49 Economist Program</b>            |                      |                       |  |  |
| 4.49.1                                   | 11-2006              | 35060O                | 4.3.17 CH 1; 42(12)0 - 42(12)7.3             | Overview   |
| <b>4.51 LB&amp;I Case Management</b>     |                      |                       |  |  |
| 4.51.1                                   | 04-2007              | 32526T                |  | Rules of Engagement  |
| 4.51.2                                   | 12-2005              | 33207T                |  | LMSB Administrative Guidance   |
| 4.51.4                                   | 09-2015              | 37347S                |  | LMSB/APPEALS Fast Track Settlement Program (FTS)                       |
| 4.51.6                                   | 08-2007              | 37346H                |  | Issue Management Process Guide   |
| 4.51.8                                   | 09-2015              | 57674U                |  | Compliance Assurance Process (CAP) Examinations                        |
| <b>4.52 Global High Wealth Industry</b>  |                      |                       |  |  |
| 4.52.1                                   | 08-2013              | 64023P                |  | Global High Wealth Industry Processes and Procedures                   |
| <b>4.53 SBSE Administrative Programs</b> |                      |                       |  |  |
| 4.53.1                                   | 01-2008              | 48570P                |  | Revenue Agent Student Career Experience Program (SCEP) for Examination |
| <b>4.60 International Procedures</b>     |                      |                       |  |  |
| 4.60.1                                   | 09-2014              | 35009H                | 4.3.1.1 CH 9; 42(10)9 - (10)(10).(15) [4200] | Exchange of Information  |
| 4.60.2                                   | 01-2002              | 35007L                | 4.3.1.1 CH 7; 42(10)(11).5 [4200]            | Mutual Agreement Procedures and Report Guidelines                      |
| 4.60.3                                   | 01-2002              | 35008W                | 4.3.1.1 CH 8; 42(10)(11) - .(11) [4200]      | Tax Treaty Related Matters   |
| 4.60.4                                   | 02-2015              | 35001X                | 4.3.1.1 CH 1; 42(10)0-42(10)1.5 [4200]       | LMSB International Programs  |
| 4.60.5                                   | 09-2004              | 35002I                | 4.3.1.1 CH 2; 42(10)2 - 42(10)3 [4200]       | Classification of International-Feature Returns                        |
| 4.60.6                                   | 12-2015              | 35003T                | 4.3.1.1 CH 3; 42(10)4-42 -                   | International Referral Criteria and Procedures                         |

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| 4.60.7            | 12-2015              | 35004E                | 4.3.1.1 CH 4; 42(10)5 [4200]                | Guidelines for Evaluating International Referrals   |
| 4.60.8            | 06-2014              | 35005P                | 4.3.1.1 CH 5; 42(10)6 - 42(10)6.2 [4200]    | International Examination and Processing Procedures |
| 4.60.9            | 09-2015              | 35006A                | 4.3.1.1 CH 6; 42(10)7 - 42(10)7.(10) [4200] | International Examiner's Report                     |

#### **4.61 International Program Audit Guidelines**

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 4.61.1  | 05-2006 | 27726X | 4.3.1.2 CH 1; 4233:500                         | Overview of Guidelines                               |
| 4.61.2  | 05-2006 | 27727I | 4.3.1.2 CH 2; 4233:510-512                     | Foreign Based Books and Records                      |
| 4.61.3  | 05-2006 | 27728T | 4.3.1.2 CH 3; 4233:520-528                     | Development of IRC 482 Cases                         |
| 4.61.4  | 05-2006 | 27729E | 4.3.1.2 CH 4; 4233:530-539                     | Information Gathering                                |
| 4.61.5  | 05-2006 | 27731Q | 4.3.1.2 CH 7; 4233:5(10)0-5(10)4               | Entity Classification                                |
| 4.61.6  | 05-2006 | 27732B | 4.3.1.2 CH 9; 4233:580-586.3                   | Boycotts   |
| 4.61.7  | 05-2006 | 27733M | 4.3.1.2 CH 13; 4233:540-549                    | Controlled Foreign Corporations                      |
| 4.61.8  | 05-2013 | 27734X | 4.3.1.2 CH 15; 4233:570-577                    | ETI (Extraterritorial income), IC-DISCs and FSCs     |
| 4.61.9  | 05-2006 | 27736T | 4.3.1.2 CH 16; 4233:593.2                      | Possessing Corporation                               |
| 4.61.10 | 05-2006 | 27737E | 4.3.1.2 CH 18; 4233:590-593.2 & 593.3 - 59(10) | Foreign Tax Credit                                   |
| 4.61.11 | 05-2006 | 27738P | 4.3.1.2 CH 19; 4233:5(11)0-5(11)2              | Transfers of Property by and to Foreign Corporations |
| 4.61.12 | 05-2006 | 27739A | 4.3.1.2 CH 29; 4233:5(13)0-5(13)2              | Foreign Investment in Real Property Tax Act          |
| 4.61.13 | 09-2015 | 50701Y |  | Dual Consolidated Losses                             |

#### **4.62 Tax Administration Advisory Services Procedural Manual**

|        |         |        |                            |   |
|--------|---------|--------|----------------------------|---|
| 4.62.1 | 03-2014 | 33000S | 14.1 CH 1 - CH 10; 1(21)00 | General Information   |
| 4.62.3 | 06-2002 | 33167U |                            | Requests for Representation Funds and Gifts for Foreign Officials |

#### **4.71 Employee Plans Examination of Returns**

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 4.71.1  | 08-2015 | 35855D | 7.6.1 CH 1; 7.6.2; 7.6.3                           | Overview of Form 5500 Examination Procedures   |
| 4.71.2  | 10-2015 | 33831Z |  | Overview of IDRS   |
| 4.71.3  | 09-2015 | 36272S | 7.6.1 CH 3; 7(10)90                                | Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements |
| 4.71.4  | 11-2015 | 35909Q | 7.6.4; 7(11)10-20                                  | Discrepancy Adjustments  |
| 4.71.5  | 07-2015 | 35239X | LEM 4.71.5; 7.6.1 CH 6                             | Form 5330 Examinations   |
| 4.71.6  | 07-2014 | 37345W | 7.6.1 CH 2; 7.6.1 CH 5                             | Employee Plans Referrals   |
| 4.71.7  | 10-2015 | 33832K | 7.6.3.4  | Survey Returns   |
| 4.71.8  | 07-2014 | 33833V |  | EP Claims  |
| 4.71.9  | 09-2015 | 33834G |  | Statute Control Procedures   |
| 4.71.10 | 08-2015 | 33837N | 4.72.20; 4.72.1 portions                           | Form 990-T Processing  |
| 4.71.11 | 11-2015 | 35915U | 7.6.5; 7(10)(30)0; 7(10)(13)1-6; Exh. 7(10)(13)0-1 | Office/Correspondence Examination Program (OCEP)                                     |
| 4.71.12 | 08-2015 | 33838Y |  | Case File Assembly Guidelines  |
| 4.71.13 | 08-2015 | 33840K |  | Technical Assistance and Technical Advice Requests                                   |



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| 4.71.14           | 09-2015              | 35241J                | 7.6.6, 7.6.1 CH 6; 7(10)00, 7(11)00 | EP Mandatory Review                                      |
| 4.71.15           | 07-2014              | 35242U                |                                     | EP Special Review  |
| 4.71.16           | 08-2015              | 55224Q                |                                     | Employee Plans Team Audit (EPTA) Program                 |
| 4.71.17           | 07-2014              | 57900H                |                                     | Non-Return Unit Examinations                             |
| 4.71.18           | 08-2015              | 57901S                |                                     | EP Penalties   |
| 4.71.19           | 07-2014              | 57902D                |                                     | Fast Track Settlement Procedures                         |
| 4.71.20           | 10-2015              | 58195C                |                                     | Employee Plans Large Case Examination Support Procedures |
| 4.71.22           | 10-2015              | 61728V                |                                     | Employee Plans Compliance Unit Procedures                |
| 4.71.23           | 01-2015              | 61730H                |                                     | Bankruptcy Procedures                                    |
| 4.71.24           | 08-2015              | 61731S                |                                     | Whistle Blower Claims                                    |
| 4.71.25           | 03-2014              | 65117W                | 25.1.9 portions                     | EP Exam Fraud Procedures                                 |
| 4.71.26           | 02-2015              | 67325S                |                                     | Case Selection Criteria                                  |

#### **4.72 Employee Plans Technical Guidelines**

|         |         |        |                               |   |
|---------|---------|--------|-------------------------------|---|
| 4.72.2  | 06-2015 | 35951M | 7.7.1 CH 2; 7(10)54:440       | Cash or Deferred Arrangements   |
| 4.72.3  | 03-2015 | 35952X | 7.7.1 CH 3; 7(10)54:450       | Employee Contributions and Matching Contributions   |
| 4.72.4  | 09-2014 | 35953I | 7.7.1 CH 4; 7(10)54:500       | Employee Stock Ownership Plans (ESOPs)  |
| 4.72.5  | 04-2014 | 35954T | 7.7.1 CH 5; 7(10)54:640       | Top-Heavy Plans   |
| 4.72.6  | 10-2015 | 35955E | 7.7.1 CH 6                    | Section 415(b)  |
| 4.72.7  | 10-2015 | 35956P | 7.7.1 CH 7; 7(10)54:327       | Examination Guidelines for IRC 415(c)   |
| 4.72.8  | 07-2014 | 35957A | 7.7.1 CH 8; 7(10)54:350       | Valuation of Assets   |
| 4.72.9  | 02-2015 | 35958L | 7.7.1 CH 9; 7(10)54:614.1     | Qualified Joint & Survivor Annuity Requirements   |
| 4.72.10 | 09-2014 | 35959W | 7.7.1 CH 10; 7(10)54:360      | Single Sum Distributions  |
| 4.72.11 | 12-2015 | 35960X | 7.7.1 CH 11; 7(10)54:710-720, | Prohibited Transactions   |
| 4.72.13 | 11-2014 | 27872M | 7.7.1 CH 13                   | 403(b) Plans  |
| 4.72.14 | 04-2015 | 32023H |                               | Multiemployer Plan Examination Guidelines   |
| 4.72.15 | 09-2015 | 33534D |                               | IRC 404 Examination Guidelines  |
| 4.72.16 | 09-2015 | 33536Z |                               | IRC 430 Examination Guidelines  |
| 4.72.17 | 03-2014 | 32409H |                               | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) |
| 4.72.18 | 10-2014 | 35924F | 7.6.1 CH 4; 7(10)79           | Nonbank Trustee Investigation Procedures  |
| 4.72.19 | 09-2014 | 55470G |                               | IRC 457 Examination Guidelines  |

#### **4.75 Exempt Organizations Examination Procedures**

|         |         |        |                                   |  |
|---------|---------|--------|-----------------------------------|--|
| 4.75.4  | 07-2012 | 33208E | 7900                              | Planning, Classifying, and Selecting Returns and Processing Claims |
| 4.75.5* | 08-2013 | 33209P | 7900 (7917, 7918)                 | Information Items  |
| 4.75.7  | 05-2010 | 35904N | 7.5.3; 7552; Exhs. 7550–1, 2, 3   | EO Case Assignment Guide   |
| 4.75.10 | 08-2014 | 33212M | 7.8.1 CH 1, 7.6.1, 7.6.2; 7(10)00 | EO Pre-Examination Guidelines and Procedures                       |
| 4.75.11 | 08-2010 | 33213X | 7.6.2; 7.8.1                      | On Site Examination Guidelines                                     |



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| 4.75.12*          | 07-2010              | 33215T                | 7.6.3 CH 2   | Required Filing Checks   |
| 4.75.13           | 07-2014              | 33216E                | 7.6.2.3.3; 7(10)26, 7(10)26, 7(10)28, 7(10)41.3, 7(10)52.2, 7(12)(12), 7(12)(13), 7(12)(14), 7(12)(16), 7(10)(17)5.3 | Issue Development  |
| 4.75.15           | 03-2014              | 33218A                | 7.6.3 (subsection 7.6.3.6)   | Closing Letters and Reports of Examination                         |
| 4.75.16           | 02-2013              | 33220M                | 7.6.2; 7(10)00, 7(11)00  | Case Closing Procedures  |
| 4.75.17           | 01-2015              | 33221X                | 4.75.18, 4.75.19; 7.6.6  | EO Examinations Review Responsibilities and Procedures             |
| 4.75.18           | 09-2014              | 33223T                | 7.6.6  | Case Review  |
| 4.75.20           | 10-2014              | 33225P                | 7.6.4, 7.6.6; 7(10)13.1, 7(11)00   | Final Case Processing  |
| 4.75.21           | 05-2012              | 33226A                | 4.75.23; 7.6.2 CH 2  | EO Special Examination Procedures                                  |
| 4.75.22*          | 11-2012              | 33228W                | 7.6.2 CH 6; 7(10)90  | EO Delinquent, Amended and Substitute for Return Procedures        |
| 4.75.24           | 02-2015              | 27552R                | 7.6.2 CH 2; 7(10)60, 7(10)70   | Organizations Covered by a Group Ruling                            |
| 4.75.25*          | 02-2013              | 33232E                | 7.9.5; 7.9 CH 3  | Exempt Organizations Examinations Closing Agreements               |
| 4.75.26           | 09-2014              | 33233P                |  | Tax Exempt Quality Measurement System (TEQMS)                      |
| 4.75.27           | 06-2010              | 33236W                | 7.6.5  | Office/Correspondence Examination Program (OCEP)                   |
| 4.75.28           | 07-2013              | 33237H                | 7.6.4  | Discrepancy Adjustments  |
| 4.75.29           | 05-2012              | 33231T                |  | Exempt Organization Team Examination Program Procedures            |
| 4.75.30           | 06-2010              | 36082M                | 7.8.2 CH 48; 7751:(48)00   | Returns and Reports Filed by Exempt Organizations                  |
| 4.75.31*          | 02-2012              | 54706P                |  | Conversion of Returns Upon Revocation of Exempt Status             |
| 4.75.32           | 01-2012              | 33238S                | 7(11)(10)0   | Declaratory Judgment Cases and the Administrative Record           |
| 4.75.34           | 04-2006              | 48088Q                | 7(10)26  | Procedures for Disposition of IRC 501(p) Cases                     |
| 4.75.35           | 01-2007              | 49383A                |  | EO ATAT Committee Operating Procedures                             |
| 4.75.36           | 06-2010              | 54705E                |  | Procedures for Processing Technical Advice Cases                   |
| 4.75.37           | 08-2014              | 55996R                | 4.75.15.17   | EO Claims Examination Procedures                                   |
| 4.75.38*          | 07-2015              | 67328Z                |  | Examination of Small Employer Health Care Credit under Section 45R |

#### 4.76 Exempt Organizations Examination Guidelines

|        |         |        |                            |  |
|--------|---------|--------|----------------------------|--|
| 4.76.1 | 11-2014 | 35990L | 7.8.1 CH 2; 7(10)69:200    | Single Parent Title Holding Corporations IRC 501(c)(2) |
| 4.76.2 | 11-2014 | 27781W | 7.8.1 CH 3; 7(10)69:300    | Special Features of IRC 501(c)(3) Organizations        |
| 4.76.3 | 06-2010 | 33239D | 7.8.1 CH 3                 | Public Charities                                       |
| 4.76.4 | 10-2014 | 33241P | 7.6.2, 7.8.1               | Private Foundation Examination Guidelines              |
| 4.76.5 | 04-2015 | 33242A | 7(10)13.5                  | Non-Exempt Charitable and Split Interest Trust         |
| 4.76.6 | 10-2014 | 33244W | 7.8.1 CH 3                 | Religious Organizations                                |
| 4.76.7 | 08-2010 | 33247D | 7(10)70                    | Church Tax Inquiries and Examinations                  |
| 4.76.8 | 07-2003 | 33249Z | 7.8.1 CH 5, 7.6.2; 7(10)72 | Private and Charter Schools                            |
| 4.76.9 | 04-2003 | 33252W |                            | Public Interest Law Firms                              |

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| 4.76.11           | 01-2015              | 33253H                |                                      | Educational Organizations Other Than Schools  |
| 4.76.12           | 04-2003              | 33254S                | 7.8.1 CH 3                           | All Other 501(c)(3) Organizations   |
| 4.76.13           | 03-2003              | 35991W                | 7.8.1 CH 4; 7(10)69:400              | 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; 7(10)69:500              | Labor, Agricultural, and Horticultural Organizations  |
| 4.76.15           | 03-2003              | 35992H                | 7.8.1 CH 6; 7(10)69:600              | Business Leagues IRC 501(c)(6)  |
| 4.76.16           | 04-2003              | 35930J                | 7.8.1 CH 7; 7(10)69:700              | Social and Recreational Clubs   |
| 4.76.17           | 03-2003              | 35928X                | 7.8.1 CH 8, 7.8.1 CH 10; 7(10)69:800 | Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10)            |
| 4.76.18           | 11-2002              | 35966L                | 7.8.1 CH 9; 7(10)69:900              | Voluntary Employees' Beneficiary Associations IRC 501(c)(9)                                       |
| 4.76.19           | 01-2003              | 35995O                | 7.8.1 CH 11; 7(10)69:(11)00          | Teachers' Retirement Fund Associations IRC 501(c)(11)   |
| 4.76.20           | 12-2006              | 31453P                | 7.8.1 CH 12; 7(10)69:(12)00          | Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... |
| 4.76.21           | 08-2006              | 35987O                | 7.8.1 CH 13; 7(10)69:(13)00          | Cemetery Companies  |
| 4.76.22           | 04-2003              | 35865Z                | 7.8.1 CH 14; 7(10)69:(11)00          | Credit Unions / IRC 501(C)(14)  |
| 4.76.23           | 04-2011              | 35974L                | 7.8.1 CH 15; 7(10)69:(15)00          | Small Insurance Companies or Associations, IRC 501(c)(15)   |
| 4.76.24           | 01-2015              | 35967W                | 7.8.1 CH 16; 7(10)69:(16)00          | Corporations Organized to Finance Crop Operations IRC 501(c)(16)                                  |
| 4.76.25           | 02-2015              | 35968H                | 7.8.1 CH 17; 7(10)69:(17)00          | Supplemental Unemployment Benefit Trusts IRC 501(c)(17)   |
| 4.76.26           | 09-2014              | 35994D                | 7.8.1 CH 19; 7(10)69:(19)00          | Veterans' Organizations   |
| 4.76.27           | 02-2015              | 35933Q                | 7.8.1 CH 21; 7(10)69:(21)00          | Black Lung Benefit Trusts (IRC 501(c)(21))  |
| 4.76.28           | 05-2010              | 35937I                | 7.8.1 CH 25                          | Multiple Parent Title Holding Companies   |
| 4.76.29           | 06-2010              | 33259V                |                                      | Apostolic Associations  |
| 4.76.30           | 01-2015              | 33262S                |                                      | EO Examination Guidelines for IRC section 527 Political Organizations.                            |
| 4.76.31           | 08-2008              | 27782H                | 7.8.1 CH 27                          | Health Maintenance Organizations  |
| 4.76.50           | 09-2010              | 35822I                | 7(10)69:(22)00                       | Examinations of Organizations Conducting Gaming Activities  |
| 4.76.51           | 12-2013              | 33266K                |                                      | Fund-raising Activities   |

#### **4.81 Tax Exempt Bonds (TEB)**

|          |         |        |                      |   |
|----------|---------|--------|----------------------|---|
| 4.81.1   | 09-2015 | 35428S | 7.6.2 CH 5           | TEB Program                             |
| 4.81.2   | 09-2015 | 52554D | 4.81.1.5             | Examination Selection                   |
| 4.81.3   | 04-2012 | 51854W |                      | Questionnaire Compliance Check Projects |
| 4.81.5   | 11-2009 | 51852A | 4.81.1.14            | Tax Exempt Bonds Exam Process           |
| 4.81.6   | 08-2011 | 54530N |                      | Closing Agreements                      |
| 4.81.7   | 11-2008 | 51851P | 4.81.1.18, 4.81.1.19 | Tax Exempt Bonds Bondholder Referrals   |
| 4.81.9   | 09-2015 | 68186N |                      | Technical Advice Requests               |
| 4.81.10  | 09-2012 | 51850E |                      | Quality Review                          |
| 4.81.11  | 11-2015 | 51849D |                      | Referral Program                        |
| 4.81.12* | 10-2015 | 55322V |                      | Focus Group Meetings                    |

#### **4.82 Tax Exempt Bonds Examination Guidelines**

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| 4.82.1  | 01-2003              | 35429D                | 7.6.2 CH 5            | Examining Qualified Small Issue Bonds                    |
| 4.82.2  | 12-2015              | 68189U                |                       | Arbitrage Payment Refund Claim Procedures                |
| <b>4.86 Indian Tribal Governments Administrative Guidance</b>           |                      |                       |                       |  |
| 4.86.1  | 02-2015              | 34422U                |                       | Indian Tribal Governments Administration                 |
| 4.86.2  | 06-2015              | 67780V                | 4.87.1 portion        | Classification, Case Selection and Referral Procedures   |
| 4.86.3  | 06-2015              | 67781G                | 4.87.1 portion        | Compliance Checks  |
| 4.86.5  | 09-2015              | 67969A                |                       | Conducting Indian Tribal Government Examinations         |
| 4.86.10   | 09-2015              | 68028G                |                       | Compliance and Program Management (CPM) Responsibilities |
| <b>4.87 Indian Tribal Governments Inventory Management</b>              |                      |                       |                       |  |
| 4.87.1  | 09-2015              | 34423F                |                       | Inventory Management                                     |
| <b>4.88 Indian Tribal Governments Examination Issues and Procedures</b> |                      |                       |                       |  |
| 4.88.1  | 10-2015              | 34424Q                |                       | Examination Issues Pertaining to ITG Cases               |
| <b>4.90 Federal, State and Local Governments (FSLG)</b>                 |                      |                       |                       |  |
| 4.90.1  | 06-2014              | 33026Y                |                       | FSLG Mission and Policy                                  |
| 4.90.2  | 06-2014              | 33028U                |                       | Customer Assistance                                      |
| 4.90.3  | 02-2013              | 33029F                |                       | Compliance Checks  |
| 4.90.4  | 12-2013              | 33032C                |                       | Penalties  |
| 4.90.5  | 11-2013              | 33033N                |                       | Case Selection Procedures                                |
| 4.90.6  | 08-2013              | 33034Y                |                       | Referrals  |
| 4.90.7  | 05-2013              | 33037F                |                       | Claims   |
| 4.90.8  | 06-2015              | 33039B                |                       | Examination Quality Measurement Standards                |
| 4.90.9  | 09-2014              | 33041N                |                       | Workpapers and Report Writing                            |
| 4.90.10   | 12-2013              | 33042Y                |                       | Statute Control Procedures                               |
| 4.90.11   | 11-2013              | 33043J                |                       | Technical Review   |
| 4.90.12   | 10-2014              | 33044U                |                       | Case Closing and Special Handling Procedures             |
| 4.90.13   | 06-2014              | 36147G                |                       | FSLG Large Case Examination Program                      |
| 4.90.14   | 07-2015              | 40953G                |                       | Counsel Contact and Technical Guidance                   |
| 4.90.15   | 06-2013              | 62638A                | 25.1.9.7              | FSLG Fraud Procedures                                    |
| <b>4.103 Compliance Data Environment (CDE)</b>                          |                      |                       |                       |  |
| 4.103.1   | 05-2011              | 55116P                | 4.3.1 - 4.3.6         | CDE Application and Use                                  |
| 4.103.2   | 05-2011              | 55246E                | 4.3.1 - 4.3.6         | CDE Procedures   |
| 4.103.3   | 05-2011              | 55247P                | 4.3.1 - 4.3.6         | CDE Roles and Reports                                    |
| <b>4.119 BMF Liability Determination</b>                                |                      |                       |                       |  |
| 4.119.1*  | 09-2015              | 55352J                |                       | BMF Underreporter (BMF AUR) Control                      |
| 4.119.4*  | 09-2015              | 55355Q                |                       | BMF Underreporter (BMF-AUR) Program                      |

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## Part 5 Collecting Process

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

### 5.1 Field Collecting Procedures

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 5.1.1   | 11-2014 | 27899D | 5.1 CH 1; 5121, 512(11), 5164, 5183, 5184, 5186, 5188, 5189, 518(10), 518(11), 518(14), 518(16), 518(17), 518(20), 5810, 5832  | Miscellaneous Collection Procedures                 |
| 5.1.2*  | 11-2014 | 27784D | LEM 5.1.2; 5.1 CH 2; 5820-5830   | Remittances, Form 809 and Designated Payments       |
| 5.1.3   | 11-2014 | 27755A | 5.1 CH 3; 5141-5143, 5145, 5148  | Safety, Security and Control                        |
| 5.1.4   | 07-2014 | 27786Z | 5.1 CH 4; 5313-5315 [5300], 563(12).23-.24 [5300], 5790 [5700]   | Jeopardy, Termination, Quick and Prompt Assessments |
| 5.1.5*  | 12-2014 | 27787K | LEM 5.1.5; LEM 5.5 portions; 5.1 CH 5; 5780 [5700]   | Balancing Civil and Criminal Cases                  |
| 5.1.7   | 10-2015 | 27788V | 5.1 CH 7; 5150, 5173, 53(10)6  | Government Agencies, Federal Employees/Retirees     |
| 5.1.8*  | 11-2015 | 27789G | LEM 5.1.8; 5.1 CH 8; 5690 [5600], 518(22) [5100]   | Courtesy Investigations                             |
| 5.1.9   | 11-2014 | 35409L | 5.1 CH 9; 5181.31  | Collection Appeal Rights                            |
| 5.1.10  | 04-2015 | 27790H | 5.1 CH 10; 5181 [5100]   | Taxpayer Contacts                                   |
| 5.1.11* | 08-2014 | 27791S | LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200]  | Delinquent Return Accounts                          |
| 5.1.12* | 12-2014 | 27992F | LEM 5.1.12; 5.1 CH 12; 518(21); 52(12)(16); 53(10)1-2, 53(10)4-5, 53(10)9-(10), 53(10)(12)-(16), 53(10)(18)-(22)   | Cases Requiring Special Handling                    |
| 5.1.14  | 03-2011 | 27794Z | 5.1 CH 14; 5158 [5100]   | Field Collection Techniques and Other Assignments   |
| 5.1.15* | 08-2015 | 28316H | 5.1 CH 15; 5341, 5347, 5348, 5390, 53(10)8, 53(10)(17) [5300]  | Abatements, Reconsiderations, and Adjustments       |
| 5.1.18* | 06-2015 | 27558F | LEM 5.1.18; 105.3 CH 2; 105.3 CH 3; 5161, 5161.1-.2, 5162.2, .21-.22, 5162.4, .743-.745, 750-.754, .76-77, .8, .(10), .(12), .(12)2, .(13), .(15), .(17), .(17)1-2, .(17)5-6, .(18)-(19), 5163, 5919:210, 211, 214-216, 242, 242.1-3, 248-9, 24(13)3-4 | Locating Taxpayers and their Assets                 |
| 5.1.19  | 11-2013 | 37576X |  | Collection Statute Expiration                       |
| 5.1.20* | 10-2014 | 50396N | LEM 5.1.20   | Collection Inventory                                |
| 5.1.21  | 01-2015 | 50718T |  | Collecting From Limited Liability Companies         |
| 5.1.22  | 10-2014 | 52164V | 5.1.1 portions, LEM 5.3  | Disclosure  |
| 5.1.23  | 10-2014 | 52165G | 5.1.1 portions   | Taxpayer Representation                             |
| 5.1.24* | 11-2015 | 58417H |  | Third-Party Payer Arrangements for Employment Taxes |
| 5.1.25* | 12-2014 | 54431X |  | IDRS and Data Security for Field Collection         |
| 5.1.28* | 05-2014 | 61662Q |  | Identity Theft for Collection Employees             |
| 5.1.29* | 01-2015 | 67152X |  | Petition for Remission Program                      |
| 5.1.30  | 10-2014 | 49413D |  | Resolution-directed Approach to Casework            |

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| 5.1.31                                     | 10-2014              | 49810A                |   | Workload Management                                  |
| <b>5.2 Reports</b>                         |                      |                       |   |  |
| 5.2.1                                      | 08-2015              | 35459R                | 5.2 CH 1; 5890 [5800]   | Collection Time Reporting                            |
| 5.2.4                                      | 08-2015              | 35464K                | 5.2.2; 5.2 CH 4; 5890 [5800]  | Collection Reports                                   |
| <b>5.3 Entity Case Management Systems</b>  |                      |                       |   |  |
| 5.3.1                                      | 08-2013              | 35466G                | 5.3 CH 1  | ENTITY Case Management System (ENTITY)               |
| <b>5.4 Case Processing</b>                 |                      |                       |   |  |
| 5.4.10                                     | 12-2013              | 49238W                |   | GENERAL CASE PROCESSING                              |
| 5.4.11                                     | 12-2014              | 49239H                |   | CCP Installment Agreements                           |
| 5.4.12                                     | 01-2013              | 49241T                |   | Field Office Resource Team                           |
| 5.4.13                                     | 06-2014              | 49242E                |   | Clerical Procedures in Centralized Case Process      |
| <b>5.5 Decedent Estates and Estate Tax</b> |                      |                       |   |  |
| 5.5.1                                      | 03-2010              | 35478Y                | 5.5.3.2; 5.5 CH 1; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Decedent and Estate Tax Accounts                     |
| 5.5.2                                      | 04-2012              | 35479J                | 5.5 CH 2; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9          | Probate Proceedings                                  |
| 5.5.3                                      | 03-2010              | 35481V                | 5.5 CH 3; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9          | Working Decedent Cases                               |
| 5.5.4                                      | 12-2011              | 35483R                | 5.5.3.7; 5.5 CH 4; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Proof of Claim Procedures in Decedent Cases          |
| 5.5.5                                      | 10-2012              | 35485N                | 5.5 CH 5; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9          | Processing Estate Tax Extensions                     |
| 5.5.6                                      | 06-2013              | 35486Y                | 5.5 CH 6; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9          | Estate Tax Installments                              |
| 5.5.7                                      | 09-2013              | 35487J                | 5.5 CH 7; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9          | Collecting Delinquent Estate Tax Accounts            |
| 5.5.8                                      | 06-2010              | 35488U                | 5.5 CH 8; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9          | Estate Tax Liens                                     |
| 5.5.9                                      | 09-2013              | 61777Q                |   | Administrative and Judicial Actions for Estate Taxes |
| <b>5.6 Collateral Agreements</b>           |                      |                       |   |  |

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| 5.6.1             | 10-2014              | 35489F                | 5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12 | Collateral Agreements and Security Type Collateral |
| 5.6.2             | 09-2011              | 35491R                | 5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12 | Maintenance  |

## 5.7 Trust Fund Compliance

|        |         |        |                               |  |
|--------|---------|--------|-------------------------------|--|
| 5.7.1  | 11-2012 | 35495J | LEM 5.7; 5.7 CH 1; 5600, 5700 | FTD Alerts   |
| 5.7.2  | 03-2015 | 35496U | LEM 5.7; 5.7 CH 2; 5600, 5700 | Letter 903 Process   |
| 5.7.3* | 08-2015 | 35497F | LEM 5.7; 5.7 CH 3; 5600, 5700 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TRFP) |
| 5.7.4  | 11-2015 | 35498Q | 5.7 CH 4; 5600, 5700          | Investigation and Recommendation of TRFP   |
| 5.7.5  | 11-2014 | 35499B | 5.7 CH 5; 5600, 5700          | Collectibility Determination   |
| 5.7.6  | 07-2015 | 35501C | 5.7 CH 6; 5600, 5700          | Trust Fund Penalty Assessment Action   |
| 5.7.7  | 08-2015 | 35502N | 5.7 CH 7; 5600, 5700          | Payment Application and Refund Claims  |
| 5.7.8  | 05-2012 | 31077V | 5.7 CH 8                      | In-Business Repeater or Pyramiding Taxpayers   |
| 5.7.9  | 06-2014 | 47908V |                               | Federal Contractors  |
| 5.7.10 | 05-2015 | 53316X | Portion of 5.7.6              | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TRFP) Case                 |

## 5.8 Offer in Compromise

|        |         |        |   |  |
|--------|---------|--------|---|--|
| 5.8.1  | 12-2015 | 27839B | 5.8 CH 1; 57(10)00 Exh. 5700-                     | Overview   |
| 5.8.2  | 12-2015 | 27841N | 5.8 CH 2; 57(10)00 Exh. 5700-                     | Centralized Offer in Compromise Initial Processing and Processability    |
| 5.8.3  | 12-2015 | 27842Y | 5.8 CH 3; 57(10)00 Exh. 5700-                     | Centralized Offer in Compromise Transfers, Perfection, and Case Building |
| 5.8.4  | 04-2015 | 27843J | 5.8 CH 4; 57(10)00 Exh. 5700-17, 19-27,29, 36-38  | Investigation  |
| 5.8.5  | 09-2013 | 27844U | 5.8 CH 5; 57(10)00 Exh. 5700-17, 19-27,29, 36-38  | Financial Analysis   |
| 5.8.6  | 07-2014 | 27846Q | 5.8 CH 6; 57(10)00 Exh. 5700-17, 19-27,29, 36-38  | Collateral Agreements  |
| 5.8.7  | 12-2015 | 27847B | 5.8 CH 7; 57(10)00 Exh. 5700-                     | Return, Terminate, Withdraw and Reject Processing                        |
| 5.8.8  | 12-2015 | 27848M | 5.8 CH 8; 57(10)00 Exh. 5700-                     | Acceptance Processing  |
| 5.8.9  | 12-2015 | 27849X | 5.8 CH 9; 57(10)00 Exh. 5700-                     | Actions on Post-Accepted Offers  |
| 5.8.10 | 09-2011 | 27853F | 5.8 CH 10; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Special Case Processing  |
| 5.8.11 | 08-2015 | 28904V | 5.8 CH 11; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Effective Tax Administration   |
| 5.8.12 | 10-2014 | 33096W |   | Independent Administrative Review  |

## 5.9 Bankruptcy and Other Insolvencies

|        |         |        |  |                                    |
|--------|---------|--------|--|------------------------------------|
| 5.9.1* | 11-2015 | 39955S | 25.17.1; 5.9 Ch 1; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Overview of Bankruptcy             |
| 5.9.2  | 08-2014 | 39956D | 25.17.2; 5.9 Ch 2; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | The Bankruptcy Code and Collection |
| 5.9.3* | 08-2014 | 39958Z | 25.17.3; 5.9 Ch 3; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Debtors' Delinquent Accounts       |



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| 5.9.4*            | 09-2015              | 39959K                | LEM 5.9.4; 25.17.4; 5.9 Ch 4; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                    | Common Bankruptcy Issues                                 |
| 5.9.5*            | 09-2014              | 39961W                | LEM 5.9.5; 25.17.5; 5.9 Ch 5; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                    | Opening a Bankruptcy Case                                |
| 5.9.6             | 03-2015              | 39962H                | 25.17.7; 5.9 Ch 7; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                               | Processing Chapter 7 Bankruptcy Cases                    |
| 5.9.7*            | 07-2015              | 39963S                | 25.17.9; 5.9 Ch 9; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                               | Processing Chapter 9 and Chapter 15 Bankruptcy Cases     |
| 5.9.8*            | 09-2015              | 39964D                | 25.17.11; 5.9 Ch 11; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                             | Processing Chapter 11 Bankruptcy Cases                   |
| 5.9.9*            | 09-2015              | 39966Z                | 25.17.12; 5.9 Ch 12; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                             | Processing Chapter 12 Bankruptcy Cases                   |
| 5.9.10            | 10-2015              | 39967K                | 25.17.13; 5.9 Ch 13; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                             | Processing Chapter 13 Bankruptcy Cases                   |
| 5.9.11            | 10-2010              | 39968V                |  | Insolvency Mail Processing                               |
| 5.9.12            | 05-2008              | 39969G                |  | Insolvency Automated Processes                           |
| 5.9.13*           | 05-2015              | 39970H                | LEM 5.9.13; LEM 5.5 portions; 25.17.6; 5.9 Ch 6; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Manual Proofs of Claim and Common Claim Issues           |
| 5.9.14*           | 08-2015              | 39971S                | Portions to 5.9.21   | Electronic Proofs of Claim and Automated Proofs of Claim |
| 5.9.15            | 08-2015              | 39972D                | 25.17.10; 5.9 Ch 10; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129                             | Payments in Bankruptcy                                   |
| 5.9.16            | 02-2011              | 39974Z                |  | Insolvency Case Monitoring                               |
| 5.9.17*           | 08-2014              | 39975K                | LEM 5.9.17; 25.17.14; 5.9 Ch 12; 57(13)4   | Closing A Bankruptcy Case                                |
| 5.9.18            | 05-2008              | 39976V                |  | Automated Discharge System (ADS)                         |
| 5.9.19            | 11-2011              | 39977G                |  | Insolvency Disclosure and Telephone Procedures           |
| 5.9.20            | 03-2015              | 51069N                | 5.5.1.3; 5.5.2   | Non-Bankruptcy Insolvencies                              |
| 5.9.21            | 03-2014              | 62327Q                | 5.9.14   | Electronic Proofs of Claim (EPOC)                        |

## 5.10 Seizure and Sale

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 5.10.1 | 08-2014 | 35401B | 5.10 CH 1; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700  | Pre-Seizure Considerations                                      |
| 5.10.2 | 08-2014 | 35402M | 5.10 CH 2; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700  | Securing Approval for Seizure Actions and Post-Approval Actions |
| 5.10.3 | 10-2014 | 35403X | 5.10 CH 3; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700  | Conducting the Seizure  |
| 5.10.4 | 10-2014 | 35404I | 5.10 CH 4; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Actions Prior to Sale   |



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|-------------------|----------------------|-----------------------|--|---|
| 5.10.5            | 10-2014              | 35405T                | 5.10 CH 5; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Sale Procedures   |
| 5.10.6            | 10-2014              | 35406E                | 5.10 CH 6; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Post Sale Actions and Responsibilities of Advisory                                    |
| 5.10.7            | 10-2014              | 35407P                | 5.10 CH 7; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Acquired Property and Property Redeemed by the United States                          |
| 5.10.8            | 06-2014              | 34277B                |  | Judicial Sales  |
| 5.10.9            | 06-2014              | 53036M                |  | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines |

### 5.11 Notice of Levy

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 5.11.1  | 12-2015 | 35743K | 5360, Exhs. 5300-1-4, 14-17,           | Background, Pre-Levy Actions, Restrictions on Levy      |
| 5.11.2  | 12-2015 | 35744V | 5360,,Exhs. 5300-1-4, 14-17,           | Serving Levies, Releasing Levies and Returning Property |
| 5.11.3  | 04-2013 | 35746R | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Jeopardy Levy without a Jeopardy Assessment             |
| 5.11.4  | 09-2014 | 35747C | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Bank Levies   |
| 5.11.5  | 12-2015 | 35748N | 5360, Exhs. 5300-1-4, 14-17,           | Levy on Wages, Salary, and Other Income                 |
| 5.11.6  | 07-2015 | 35749Y | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Notice of Levy in Special Cases                         |
| 5.11.7* | 08-2012 | 30480M | 5.1 CH 13                              | Automated Levy Programs                                 |

### 5.12 Federal Tax Liens

|         |         |        |                                   |  |
|---------|---------|--------|-----------------------------------|--|
| 5.12.1  | 10-2013 | 35750Z | 5.12 CH 1; 5350, 5710             | Lien Appeals   |
| 5.12.2  | 11-2015 | 35751K | 5.12 CH 2; 5350, 5710             | Lien Filing Requirements   |
| 5.12.3* | 07-2015 | 35752V | LEM 5.12.3; 5.12 CH 3; 5350, 5710 | Certificates Relating to Liens and Claims for Damages Under IRC § 7432 |
| 5.12.4  | 06-2010 | 35753G | LEM 5.12.4; 5.12 CH 4; 5350, 5710 | Judicial/Nonjudicial Foreclosures                                      |
| 5.12.5* | 06-2010 | 35754R | LEM 5.12.5; 5.12 CH 5; 5350, 5710 | Redemptions  |
| 5.12.6  | 10-2013 | 36255H |                                   | Procedures for Lien Processing   |
| 5.12.7  | 11-2014 | 58946P | 5.12.1, 5.12.2, 5.12.3, 5.12.6    | Notice of Lien Preparation and Filing                                  |
| 5.12.8  | 10-2013 | 58947A |                                   | Notice of Lien Refiling  |
| 5.12.9  | 12-2015 | 58949W |                                   | Notice of Lien Withdrawal  |
| 5.12.10 | 09-2015 | 58950X |                                   | Lien Certificates  |
| 5.12.11 | 10-2013 | 58952T |                                   | Lien Special Topics  |

### 5.13 Collection Quality Measurement

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 5.13.1 | 10-2014 | 35467R | 5.13.7; 5.13.5 portions; 5.13.3; 5.13 CH 1; 5190 | Embedded Quality Administrative Guidelines              |
| 5.13.6 | 10-2009 | 47937Y |  | Field Insolvency/Embedded Quality Attribute Definitions |

### 5.14 Installment Agreements

|         |         |        |                                    |  |
|---------|---------|--------|------------------------------------|--|
| 5.14.1* | 12-2014 | 28331W | 5.14.6; 5.14 CH 6; 5.14 CH 1; 5300 | Securing Installment Agreements  |
| 5.14.2* | 12-2015 | 28504R | 5.14 CH 2; 5300                    | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) |

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|-------------------|----------------------|-----------------------|-------------------------|--|
| 5.14.3            | 06-2009              | 28505C                | 5.14 CH 3; 5300         | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection  |
| 5.14.4*           | 03-2011              | 28506N                | 5.14 CH 4; 5300         | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities |
| 5.14.5            | 12-2015              | 28507Y                | 5.14 CH 5; 5300         | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements  |
| 5.14.7*           | 03-2011              | 28509U                | 5.14 CH 7; 5300         | BMF Installment Agreements   |
| 5.14.9            | 03-2011              | 28511G                | 5.14.8; 5.14 CH 9; 5300 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals  |
| 5.14.10           | 01-2015              | 33077P                | 5.14.7                  | Payroll Deduction Agreements and Direct Debit Installment Agreements   |
| 5.14.11           | 12-2014              | 33078A                | 5.14.12; 5.14.8         | 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; 105.1 CH 3 | Financial Analysis Handbook |
|--------|---------|--------|-----------------------|-----------------------------|

## 5.16 Currently Not Collectible

|         |         |        |                       |                           |
|---------|---------|--------|-----------------------|---------------------------|
| 5.16.1* | 12-2015 | 29751C | 5.16 CH 1; 105.1 CH 8 | Currently Not Collectible |
|---------|---------|--------|-----------------------|---------------------------|

## 5.17 Legal Reference Guide for Revenue Officers

|         |         |        |                            |   |
|---------|---------|--------|----------------------------|---|
| 5.17.1  | 04-2010 | 30793S | 5.17 CH 1; 57(15)0:12(00)  | General Information   |
| 5.17.2  | 12-2014 | 57343S | 5.17 CH 2; 57(16)0         | Federal Tax Liens   |
| 5.17.3  | 11-2014 | 57344D | 5.17 CH 3; 57(16)0         | Levy and Sale   |
| 5.17.4  | 03-2015 | 30752X | 5.17 CH 4; 57(15)0:12(00)  | Suits by the United States  |
| 5.17.5  | 08-2010 | 57346Z | 5.17 CH 5; 57(16)0         | Suits Against the United States                                     |
| 5.17.6  | 09-2014 | 30754T | 5.17 CH 6; 57(15)0:12(00)  | Summonses   |
| 5.17.7  | 07-2012 | 30755E | 5.17 CH 7; 57(15)0:12(00)  | Liability of Third Parties for Unpaid Employment Taxes              |
| 5.17.8  | 04-2015 | 57347K | 5.17 CH 8; 57(16)0         | General Provisions of Bankruptcy                                    |
| 5.17.9  | 04-2015 | 57348V | 5.17 CH 9; 57(16)0         | Chapter 7 Bankruptcy (Liquidation)                                  |
| 5.17.10 | 06-2015 | 57349G | 5.17 CH 10; 57(16)0        | Chapter 11 Bankruptcy (Reorganization)                              |
| 5.17.11 | 06-2015 | 57350H | 5.17 CH 11; 57(16)0        | Chapter 13 Bankruptcy (Individuals with Regular Income)             |
| 5.17.12 | 03-2015 | 30756P | 5.17 CH 12; 57(15)0:12(00) | Investigations and Reports  |
| 5.17.13 | 07-2012 | 57351S | 5.17 CH 13; 57(16)0        | Insolvency and Decedents' Estates                                   |
| 5.17.14 | 01-2012 | 57352D | 5.17 CH 14; 57(16)0        | Fraudulent Transfers and Transferee and Other Third Party Liability |
| 5.17.15 | 10-2014 | 49712V |                            | Termination and Jeopardy Assessments and Jeopardy Collection        |

## 5.18 Liability Determination

|         |         |        |                    |  |
|---------|---------|--------|--------------------|--|
| 5.18.1* | 12-2014 | 36854C | LEM 5.18.1; 21.8.2 | Automated Substitute for Return (ASFR) Program |
| 5.18.2* | 06-2013 | 36855N | 21.8.3             | Business Returns IRC 6020(b) Processing        |

## 5.19 Liability Collection

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|-------------------|----------------------|-----------------------|---|--|
| 5.19.1*           | 12-2015              | 36860G                | 5.19.20 portions; LEM 5.19.1; 5.5.3.5; LEM 5.3; 21.9.1; 21.20, 21.22; (21)500, (21)700; 5400, | Balance Due  |
| 5.19.2*           | 01-2015              | 36861R                | 5.19.2 portions; LEM 5.19.2; 21.9.2, 21.21, (21)600; 5500, 5(11)00                            | Return Delinquency   |
| 5.19.3*           | 11-2015              | 36862C                | LEM 5.19.3; 3.24.201; 21.9.3, 21.27, (21)900; 5400  | Backup Withholding Program   |
| 5.19.4*           | 12-2015              | 36863N                | LEM 5.19.4; 21.9.4, 21.23,  | Enforcement Action   |
| 5.19.5*           | 11-2014              | 36864Y                | 5.19.20 portions; LEM 5.19.9; LEM 5.19.5; 21.9.5, 21.24, (21)(10)00; 5500                     | ACS Inventory  |
| 5.19.6*           | 12-2014              | 36865J                | 21.9.6, 21.25, 5500   | ACS Support  |
| 5.19.7            | 12-2015              | 36866U                | 5.5.3.4; 21.9.7, 21.26; 5400,   | Campus Collection Programs   |
| 5.19.8            | 12-2014              | 28018A                | 21.9.8, 21.9.1.31   | Collection Appeal Rights   |
| 5.19.9*           | 06-2014              | 30604M                | portion of LEM 5.19.9; 21.9.9   | Automated Levy Programs  |
| 5.19.10*          | 01-2014              | 34453T                | LEM 5.19.10; 5.19.7   | Collection Operations Transcript Processing                          |
| 5.19.11*          | 10-2015              | 39978R                | LEM 5.19.11; 5.19.10.2  | Withholding Compliance Program                                       |
| 5.19.12           | 04-2015              | 47931K                |   | Centralized Case Processing  |
| 5.19.13*          | 11-2014              | 26077X                | 5.19.1 portions   | Securing Financial Information for Campus Collection Employees       |
| 5.19.14*          | 01-2014              | 49610Y                | LEM 5.19.14   | Trust Fund Recovery Penalty (TFRP)                                   |
| 5.19.15*          | 08-2015              | 50362H                |   | Federal Agency Delinquency (FAD)                                     |
| 5.19.16*          | 09-2015              | 55752N                |   | Compliance Services Collection Operations (CSCO) Clerical Procedures |
| 5.19.17*          | 12-2015              | 51133M                | 5.19.1 portions   | Referral Unit Case Processing - Private Debt Collection              |
| 5.19.18*          | 12-2014              | 51815X                | 5.19.20 portions; LEM 5.1; 5.19.1.4.6   | Federal Employee/ Retiree Delinquency Initiative (FERDI)             |
| 5.19.19           | 09-2014              | 52390T                |   | Campus Compliance International Case Processing (CCICP)              |
| 5.19.21           | 11-2014              | 57474S                | 5.19.1 portions   | Collection Statute Expiration Date Verification and Correction       |
| 5.19.22*          | 01-2015              | 59241P                | 5.19.2.1  | Business Master File (BMF) Return Delinquency                        |
| 5.19.23*          | 07-2015              | 60934R                |   | Criminal Restitution   |

## 5.20 Abusive Tax Avoidance Transactions (ATAT)

|         |         |        |                 |   |
|---------|---------|--------|-----------------|---|
| 5.20.1  | 06-2013 | 38109M |                 | Abusive Tax Avoidance Transactions Program Overview |
| 5.20.2  | 10-2012 | 38110N | 5.20.5 portions | Abusive Tax Avoidance Transactions Time Reporting   |
| 5.20.3  | 07-2010 | 38111Y |                 | Third Party Contacts                                |
| 5.20.4  | 12-2013 | 38112J |                 | Summons Procedures                                  |
| 5.20.6  | 02-2014 | 38118X |                 | Whipsaw Assessments                                 |
| 5.20.7  | 09-2014 | 38120J |                 | Monitoring of IRC 7407 and 7408 Injunctions         |
| 5.20.8  | 09-2014 | 38121U |                 | Promoter/Preparer Investigations                    |
| 5.20.10 | 05-2014 | 51672Q |                 | Frivolous Submissions Subject to a 6702 Penalty     |
| 5.20.11 | 08-2011 | 51673B |                 | Examination Reconsiderations and Referrals          |

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 5.20.12*          | 03-2015              | 51674M                |                       | Initial Contact and Research Actions Related to Abusive Tax |

## **5.21 International and Insular Issues**

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

## **5.24 Central Withholding Agreement (CWA) Program**

|        |         |        |  |                            |
|--------|---------|--------|--|----------------------------|
| 5.24.1 | 07-2009 | 51865D |  | Overview                   |
| 5.24.2 | 07-2009 | 51867Z |  | Case Development           |
| 5.24.3 | 07-2009 | 51868K |  | 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 |  | Personnel Staffing Accountability |
|--------|---------|--------|--|-----------------------------------|

## **6.213 Excepted Service**

|         |         |        |                                 |                                    |
|---------|---------|--------|---------------------------------|------------------------------------|
| 6.213.1 | 11-2009 | 53379G | 6.300.2 portions; 0.300.23; 340 | Employment in the Excepted Service |
|---------|---------|--------|---------------------------------|------------------------------------|

## **6.250 Strategic Human Capital Management**

|         |         |        |                |   |
|---------|---------|--------|----------------|---|
| 6.250.1 | 06-2002 | 34093Z | 0250           | Policies, Requirements, Responsibilities and Strategies |
| 6.250.3 | 12-2012 | 53381S | 6.331.1; 0.331 | Delegated Examining Authority                           |

## **6.300 Employment**

|         |         |        |                        |                      |
|---------|---------|--------|------------------------|----------------------|
| 6.300.1 | 11-2009 | 34636K | 6.300.4; 0.300.23; 340 | Employment (General) |
|---------|---------|--------|------------------------|----------------------|

## **6.304 Expert and Consultant Appointments**

|         |         |        |                                 |                                    |
|---------|---------|--------|---------------------------------|------------------------------------|
| 6.304.1 | 11-2009 | 53380H | 6.300.2 portions; 0.300.23; 340 | Expert and Consultant Appointments |
|---------|---------|--------|---------------------------------|------------------------------------|

## **6.307 Veterans' Recruitment Appointments**

|         |         |        |                        |  |
|---------|---------|--------|------------------------|--|
| 6.307.1 | 11-2009 | 20269R | 6.300.3; 0.300.23; 340 | Veterans Employment Programs and Restoration to Duty |
|---------|---------|--------|------------------------|--|

## **6.308 Volunteer Service**

|         |         |        |                                 |                           |
|---------|---------|--------|---------------------------------|---------------------------|
| 6.308.1 | 11-2009 | 53369K | 6.300.2 portions; 0.300.23; 340 | Student Volunteer Service |
|---------|---------|--------|---------------------------------|---------------------------|

## **6.315 Career and Career Conditional Employment**

|         |         |        |                                 |  |
|---------|---------|--------|---------------------------------|--|
| 6.315.1 | 11-2009 | 52705K | 6.300.1 portions; 0.300.23; 340 | Career and Career Conditional Employment |
|---------|---------|--------|---------------------------------|--|

## **6.330 Recruitment, Selection and Placement**

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|--|----------------------|-----------------------|--|---|
| 6.330.1  | 12-2009              | 53382D                | 6.300.4                                  | Recruitment, Selection and Placement  |
| <b>6.332 Strategic Recruitment</b>   |                      |                       |  |   |
| 6.332.1  | 02-2010              | 33013V                |  | Workforce Recruitment Strategies  |
| <b>6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)</b> |                      |                       |  |   |
| 6.334.1  | 11-2009              | 53371W                | 6.300.2.1; 0.300.23; 340                 | Temporary Assignments Under the Intergovernmental Personnel Act (IPA)   |
| <b>6.335 Promotion and Internal Placement</b>                                      |                      |                       |  |   |
| 6.335.1  | 03-2013              | 34640S                | 300.235                                  | IRS Merit Promotion and Internal Placement  |
| <b>6.337 Examining System</b>  |                      |                       |  |   |
| 6.337.1  | 11-2009              | 53384Z                |  | Alternative Rating and Selection  |
| <b>6.338 Qualification Requirements</b>  |                      |                       |  |   |
| 6.338.1  | 12-2009              | 53385K                | 6.300.1 portions, 6.300.2; 0.300.23; 340 | Qualification Requirements  |
| <b>6.339 Medical Qualification Determinations</b>                                  |                      |                       |  |   |
| 6.339.1  | 12-2015              | 53386V                | 6.300.1 portions; 0.300.23; 340          | Medical Qualification Determination Requirements  |
| <b>6.340 Other Than Full-Time Career Employment</b>                                |                      |                       |  |   |
| 6.340.1  | 11-2009              | 53387G                | 6.300.1 portions; 0.300.23; 340          | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)   |
| <b>6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)</b>             |                      |                       |  |   |
| 6.350.1  | 08-2013              | 54011B                |  | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures  |
| <b>6.410 Learning and Education</b>  |                      |                       |  |   |
| 6.410.1  | 08-2014              | 32678W                | 6.410.2; 0.410.1-0.410.4                 | Learning and Education Policy   |
| 6.410.8  | 10-2012              | 56035F                | 6.410.4                                  | Learning Technology Office Standards  |
| 6.410.9  | 08-2013              | 57678M                |  | Training Evaluation Policy  |
| <b>6.430 Performance Management</b>  |                      |                       |  |   |
| 6.430.1  | 06-2011              | 37671V                |  | Introduction to Performance Management  |
| 6.430.2  | 10-2011              | 37672G                |  | 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 Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts               |
| 6.430.4  | 05-2011              | 37674C                |  | Performance and Reduction in Force  |
| 6.430.5  | 06-2009              | 37675N                |  | Performance Appraisals for Temporary Assignments  |
| <b>6.432 Performance Base Reduction in Grade and Removal Actions</b>               |                      |                       |  |   |
| 6.432.1  | 01-2009              | 33014G                | 0432                                     | Reduction in Grade, Band and Removal Based on Unacceptable Performance  |
| <b>6.451 Employee Performance and Utilization</b>                                  |                      |                       |  |   |
| 6.451.1  | 10-2011              | 30095H                | 450.0; 0.4.5                             | Policies, Authorities, Categories, and Approvals  |
| <b>6.511 Position Classification</b>   |                      |                       |  |   |

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|---|----------------------|-----------------------|-----------------------|--|
| 6.511.1   | 03-2010              | 49822S                |                       | Position Management and Classification Policy and Operational Guidance     |
| <b>6.530 Aggregate Limitations on Pay and Special Rate Schedules</b>                |                      |                       |                       |  |
| 6.530.1   | 01-2010              | 20194B                | 6.500.1 portions      | Aggregate Limitations on Pay and Special Rate Schedules                    |
| <b>6.531 Pay Under the General Schedule</b>   |                      |                       |                       |  |
| 6.531.1   | 03-2010              | 54090K                | 6.500.1 portions      | IRS Pay Under the General Schedule   |
| <b>6.536 Grade and Pay Retention</b>  |                      |                       |                       |  |
| 6.536.1   | 10-2010              | 54089J                | 6.500.1 portions      | IRS Grade and Pay Retention  |
| <b>6.550 Pay Administration</b>   |                      |                       |                       |  |
| 6.550.1   | 12-2009              | 53304F                | 6.500.1 portions      | Pay Administration   |
| <b>6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</b> |                      |                       |                       |  |
| 6.575.1   | 09-2013              | 55210C                | 6.500.1 portions      | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives |
| <b>6.576 Voluntary Separation Incentive Payments (VSIP)</b>                         |                      |                       |                       |  |
| 6.576.1   | 01-2010              | 54012M                |                       | Use of Direct Buyouts (VSIP) and Job Swaps                                 |
| <b>6.610 Hours of Duty</b>  |                      |                       |                       |  |
| 6.610.1   | 07-2015              | 20195M                | 6.600.1 portions      | IRS Hours of Duty  |
| <b>6.630 Absence and Leave</b>  |                      |                       |                       |  |
| 6.630.1   | 01-2014              | 54211D                | 6.600.1 portions      | IRS Absence and Leave  |
| <b>6.711 Labor-Management Relations</b>   |                      |                       |                       |  |
| 6.711.1   | 10-2010              | 33015R                | 0711                  | Authorities, Responsibilities, and Processes                               |
| 6.711.2   | 03-2011              | 57117U                |                       | Processing Information Requests  |
| <b>6.715 Voluntary Separations and Reductions in Grade or Pay</b>                   |                      |                       |                       |  |
| 6.715.1   | 07-2002              | 33016C                | 0715                  | Policies, Responsibilities, Requirements, and Procedures                   |
| <b>6.731 Suitability Determinations for Employment</b>                              |                      |                       |                       |  |
| 6.731.1   | 11-2009              | 33017N                | 0731, 0732            | Suitability Determinations for Employment                                  |
| <b>6.735 Ethics and Conduct Matters</b>   |                      |                       |                       |  |
| 6.735.1   | 08-2015              | 48406E                | 0735                  | Ethics and Conduct Matters: Guidance                                       |
| <b>6.751 Discipline and Disciplinary Actions</b>                                    |                      |                       |                       |  |
| 6.751.1   | 11-2008              | 33018Y                | 6.500.1; 0751         | Policies, Responsibilities, Authorities, and Guidance                      |
| <b>6.752 Disciplinary Suspensions and Adverse Actions</b>                           |                      |                       |                       |  |
| 6.752.1   | 11-2008              | 33019J                | 0752                  | Disciplinary Suspensions of 14 Days or Less                                |
| 6.752.2   | 10-2010              | 33020K                | 0752                  | Adverse Actions  |
| <b>6.771 Agency Grievance System</b>  |                      |                       |                       |  |
| 6.771.1   | 10-2012              | 33021V                | 0771.1                | Agency Grievance System (AGS)  |
| 6.771.2   | 02-2013              | 33022G                | 0771.2                | Grievance Examiner Handbook  |

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## **6.800 Employee Benefits**

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 6.800.1 | 02-2011 | 37476W |  | Workers' Compensation Program                     |
| 6.800.2 | 12-2010 | 54590P |  | Telework (Flexiplace) Program                     |
| 6.800.3 | 05-2013 | 57548X |  | Employee Assistance & Worklife Referral Program   |
| 6.800.4 | 07-2015 | 66284Y |  | IRS Nursing Mothers in Federal Employment Program |

## **Part 7 Rulings and Agreements**

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

### **7.1 TE/GE Administrative Procedures and Programs**

|       |         |        |       |   |
|-------|---------|--------|-------|---|
| 7.1.1 | 09-2015 | 36111E | 7.9.1 | Employee Plans                                      |
| 7.1.2 | 09-2014 | 32513Q |       | EO Administrative Procedures (Introduction)         |
| 7.1.4 | 12-2002 | 32503U | 7.9.4 | Exempt Organizations Technical Advice Procedures    |
| 7.1.5 | 09-2015 | 32589C | 7.9.4 | Employee Plans Technical Advice Procedures          |
| 7.1.6 | 09-2015 | 62625X |       | Employee Plans Technical Case Processing Procedures |

### **7.2 TE/GE Closing Agreements**

|       |         |        |   |  |
|-------|---------|--------|---|--|
| 7.2.1 | 08-2015 | 28391Y | 7.9.5; 7200   | Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements |
| 7.2.2 | 09-2015 | 36112P | 7.9.2; 7(10)54:660, 7(10)54:(11)0 & Exhs. 7(10)54:(11)0-21, 22.26 | Employee Plans Compliance Resolution System (EPCRS)  |
| 7.2.3 | 09-2015 | 35363Y |   | Tax Exempt Bonds Voluntary Closing Agreement Program   |

### **7.11 Employee Plans Determination Letter Program**

|         |         |        |   |   |
|---------|---------|--------|---|---|
| 7.11.1  | 09-2014 | 36161K | 7.4.1 CH 1-4; 7610, 7620                              | Employee Plans Determination Letter Program   |
| 7.11.2  | 03-2014 | 35903C | 7551, Exhs 7550-5 & 6; MS 76G-34 dated 11/3/94; 7.5.2 | EP Case Assignment Guide                      |
| 7.11.3  | 07-2015 | 33049X |   | Tax Exempt Quality Measurement System (TEQMS) |
| 7.11.4  | 01-2015 | 55915M |   | IRS Section 401(a) Pre-Approved Plans Program |
| 7.11.5  | 08-2015 | 57219R |   | Proper Use of Determination Letter Caveats    |
| 7.11.6  | 09-2015 | 57220S |   | Multiemployer Plans                           |
| 7.11.7  | 09-2015 | 57221D |   | Multiple Employer Plans                       |
| 7.11.8  | 08-2015 | 56036Q |   | EP Determinations Closing Agreement Program   |
| 7.11.9  | 02-2015 | 57223Z |   | Quality Assurance Staff (QAS)                 |
| 7.11.10 | 03-2014 | 66157Q | 7.11.1 portions                                       | EP Examination and Fraud Referral Procedures  |
| 7.11.11 | 03-2014 | 62968R | 7.11.1 portions                                       | Proposed Adverse Cases                        |
| 7.11.12 | 09-2015 | 64076C | 7.11.1 portions                                       | Preparing a Technical Advice Request          |

### **7.12 Employee Plans Guidelines**

|        |         |        |             |                   |
|--------|---------|--------|-------------|-------------------|
| 7.12.1 | 09-2015 | 27562N | 7.7.2; 7753 | Plan Terminations |
|--------|---------|--------|-------------|-------------------|

### **7.13 Employee Plans Automated Processing Procedures**



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|-------------------|----------------------|-----------------------|-----------------------|--|
| 7.13.1            | 08-2015              | 36027N                | 7.4.3 CH 1; 7690      | Determination Letter Applications                    |
| 7.13.5            | 09-2015              | 36152Z                | 7.4.3 CH 5; 7690:300  | Letter Generation                                    |
| 7.13.6            | 06-2013              | 36153K                | 7.4.3 CH 6; 7690:400  | Inventory Control Subsystem                          |
| 7.13.7            | 08-2015              | 36154V                | 7.4.3 CH 7; 7690:500  | Moving Cases Through the Inventory Control Subsystem |
| 7.13.8            | 09-2015              | 36155G                | 7.4.3 CH 8; 7690:600  | EDS Unpostables                                      |

#### **7.14 Employee Plans Determination System (EDS) User Manual**

|        |         |        |            |                                     |
|--------|---------|--------|------------|-------------------------------------|
| 7.14.1 | 08-2015 | 27761E | 7.4.5 CH 1 | Introduction                        |
| 7.14.2 | 09-2015 | 27762P | 7.4.5 CH 2 | Data Entry                          |
| 7.14.4 | 09-2015 | 27764L | 7.4.5 CH 5 | Letter Generation                   |
| 7.14.5 | 09-2015 | 27766H | 7.4.5 CH 6 | Inventory Control System (ICS)      |
| 7.14.6 | 09-2015 | 27767S | 7.4.5 CH 7 | Management Information System (MIS) |

#### **7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures**

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

#### **7.20 Exempt Organizations Determination Letter Program**

|         |         |        |                       |   |
|---------|---------|--------|-----------------------|---|
| 7.20.1  | 10-2015 | 37433F | 7.4.1; 7660           | Exempt Organizations Determination Letter Overview      |
| 7.20.2* | 10-2015 | 36935W | 7660, 7670            | Determination Letter Processing of Exempt Organizations |
| 7.20.3* | 10-2015 | 36937S | 7.20.7 portions; 7660 | Processing Private Foundations and Other Types of Cases |
| 7.20.4  | 10-2015 | 36938D | LEM 7.20.4; 7660      | Special Determination Issues                            |
| 7.20.5  | 10-2015 | 36940P | 7680                  | Review Procedures for EO Determinations                 |
| 7.20.6* | 07-2014 | 49353M |                       | EO Touch-and-Go Determination Case Procedures           |
| 7.20.8  | 08-2008 | 51787Q |                       | Donor-Advised Funds Guide Sheet                         |

#### **7.21 Exempt Organizations Automated Processing Procedures**

|        |         |        |                         |  |
|--------|---------|--------|-------------------------|--|
| 7.21.1 | 09-2015 | 27614E | 7.4.4 CH 1; 7690:100    | Determination Letter Applications                    |
| 7.21.2 | 09-2015 | 27615P | 7.4.4 CH 2; 7340 [7300] | Processing User Fees                                 |
| 7.21.3 | 08-2003 | 27616A | 7.4.4 CH 3; 7350 [7300] | Screening, Controlling and Case Closing              |
| 7.21.4 | 01-2003 | 27617L | 7.4.4 CH 4; 7690:200    | Transcription and Case Establishment                 |
| 7.21.5 | 10-2015 | 27618W | 7.4.4 CH 5; 7690:300    | Letter Generation                                    |
| 7.21.6 | 01-2003 | 27619H | 7.4.4 CH 6; 7690:500    | Inventory Control Subsystem                          |
| 7.21.7 | 01-2003 | 27620I | 7.4.4 CH 7; 7690:500    | Moving Cases Through the Inventory Control Subsystem |
| 7.21.8 | 09-2015 | 27621T | 7.4.4 CH 8; 7690:600    | EDS Unpostables                                      |
| 7.21.9 | 01-2003 | 27622E | 7.4.4 CH 9; 7690:700    | Exempt Organizations Management Information System   |

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## **7.22 Exempt Organizations EDS User Manual**

|        |         |        |            |  |
|--------|---------|--------|------------|--|
| 7.22.1 | 09-2015 | 27951K | 7.4.6 CH 1 | Introduction   |
| 7.22.2 | 01-2003 | 27952V | 7.4.6 CH 2 | Data Entry   |
| 7.22.3 | 01-2003 | 27953G | 7.4.6 CH 3 | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options |
| 7.22.4 | 09-2015 | 66705U |            | Tax Exempt Determination System (TEDS) User Manual                             |
| 7.22.5 | 01-2003 | 27954R | 7.4.6 CH 5 | Letter Generation  |
| 7.22.6 | 01-2003 | 27955C | 7.4.6 CH 6 | Inventory Control System (ICS)   |
| 7.22.7 | 01-2003 | 27956N | 7.4.6 CH 7 | Management Information System  |
| 7.22.8 | 09-2015 | 66706F |            | EP/EO Determination System (EDS) User Manual                                   |

## **7.25 Exempt Organizations Determinations Manual**

|         |         |        |   |   |
|---------|---------|--------|---|---|
| 7.25.1  | 09-2014 | 27756L | 7.8.2 CH 1; 7751:100                      | Introduction  |
| 7.25.2  | 12-2014 | 35979O | 7.8.2 CH 2; 7751:200                      | Single Parent Title Holding Corporations  |
| 7.25.3  | 07-2001 | 36070U | 7.8.2 CH 3; 7751:300                      | Religious, Charitable, Educational, Etc., Organizations                         |
| 7.25.4  | 06-2001 | 35941Q | 7.8.2 CH 4; 7751:400                      | Civic Leagues, Social Welfare Organizations and Local Associations of Employees |
| 7.25.5  | 05-2014 | 35969S | 7.8.2 CH 5; 7751:500                      | Labor, Agricultural and Horticultural Organizations                             |
| 7.25.6  | 06-2001 | 35975W | 7.8.2 CH 6; 7751:600                      | Business Leagues  |
| 7.25.7  | 05-2004 | 36088A | 7.8.2 CH 7; 7751:700                      | Social and Recreational Clubs   |
| 7.25.8  | 05-2002 | 35973A | 7.8.2 CH 8; 7751:800-890                  | Fraternal Beneficiary Societies   |
| 7.25.9  | 09-2014 | 35942B | 7.8.2 CH 9                                | Voluntary Employees' Beneficiary Associations                                   |
| 7.25.11 | 05-2014 | 35943M | 7.8.2 CH 11; 7751:(11)00                  | Teachers' Retirement Fund Associations  |
| 7.25.12 | 08-2006 | 36071F | 7.8.2 CH 12; 7751:(12)00                  | Organizations Exempt Under IRC 501 (c)(12)                                      |
| 7.25.13 | 01-2009 | 35983W | 7.8.2 CH 13; 7751:(13)00                  | Cemetery Companies  |
| 7.25.14 | 12-2004 | 35984H | 7.8.2 CH 14; 7751:(14)00                  | Credit Unions and Mutual Reserve Funds  |
| 7.25.15 | 09-2013 | 35944X | 7.8.2 CH 15; 7751:(15)00                  | Small Insurance Companies or Associations                                       |
| 7.25.16 | 12-2013 | 35945I | 7.8.2 CH 16; 7751:(16)00                  | Corporations Organized to Finance Crop Operations                               |
| 7.25.17 | 06-2001 | 35971E | 7.8.2 CH 17; 7751:(17)00                  | Supplemental Unemployment Benefit Trusts  |
| 7.25.19 | 09-2005 | 35982L | 7.8.2 CH 19; 7751:(19)00                  | Veterans' Organizations   |
| 7.25.20 | 06-2001 | 35972P | 7.8.2 CH 20; 7751:(20)00                  | Qualified Group Legal   |
| 7.25.21 | 06-2001 | 35981A | 7.8.2 CH 25; 7751:(25)00                  | Multiple Parent Title Holding Companies   |
| 7.25.22 | 09-2014 | 36072Q | 7.8.2 CH 21; 7751:(21)00                  | Black Lung Benefit Trusts   |
| 7.25.23 | 05-2002 | 36073B | 7.8.2 CH 27; 7751:(27)00                  | Religious and Apostolic Associations  |
| 7.25.24 | 05-2002 | 35980P | 7.8.2 CH 28; 7751:(28)00, (28)10 - (28)18 | Cooperative Hospital Service Organizations                                      |
| 7.25.25 | 06-2001 | 35946T | 7.8.2 CH 32; 7751:(32)00                  | Feeder Organizations  |
| 7.25.26 | 05-2002 | 36093T | 7.8.2 CH 30; 7751:(30)00                  | Amateur Sports Organizations  |
| 7.25.28 | 08-2006 | 34255N |   | The National Railroad Retirement Investment Trust                               |
| 7.25.41 | 03-2006 | 35947E | 7.8.2 CH 51; 7751:3(12)3                  | Insurance Activities  |

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| 7.25.42           | 06-2001              | 36085T                | 7.8.2 CH 52, 7751     | Qualified State-Sponsored High Risk Insurance Organizations   |
| 7.25.43           | 06-2001              | 36086E                | 7.8.2 CH 53; 7751     | Qualified State-Sponsored Workers' Compensation Organizations |
| 7.25.44           | 10-2005              | 36087P                | 7.8.2 CH 54, 7751     | Qualified State Tuition Programs                              |
| 7.25.45           | 04-2009              | 48237B                |                       | Suspension of Exempt Status Under IRC 501(p)                  |

## 7.26 Private Foundations Manual

|         |         |        |                          |   |
|---------|---------|--------|--------------------------|---|
| 7.26.1  | 08-2001 | 35985S | 7.8.3 CH 1; 7752:100     | Introduction to Private Foundations and Special Rules Under IRC 508 |
| 7.26.2  | 08-2001 | 36015V | 7.8.3 CH 2; 7752:200     | Private Foundation Defined  |
| 7.26.3  | 08-2001 | 73145Q | 7.8.3 CH 3; 7752:300     | Private Foundations Defined   |
| 7.26.4  | 08-2001 | 35854S | 7.8.3 CH 4; 7752:400     | Private Foundations Defined by IRC 509(a)(2) Exclusion              |
| 7.26.5  | 08-2001 | 36016G | 7.8.3 CH 5; 7752:500     | Private Foundations Defined   |
| 7.26.6  | 05-2002 | 35926B | 7.8.3 CH 6; 7752:600     | Private Operating Foundations                                       |
| 7.26.7  | 04-2003 | 35989K | 7.8.3 CH 7; 7752:700     | Termination of Private Foundation Status                            |
| 7.26.15 | 08-2001 | 36098W | 7.8.3 CH 18; 7752:(18)00 | IRC 4947 Trusts   |

## 7.27 Exempt Organizations Tax Manual

|         |         |        |                          |   |
|---------|---------|--------|--------------------------|---|
| 7.27.3  | 06-2001 | 36074M | 7.8.2 CH 33; 7751:(33)00 | Prohibited Transactions and Income Accumulations                              |
| 7.27.4  | 08-2001 | 36075X | 7.8.2 CH 35; 7751:(35)00 | Taxation of Unrelated Business Income   |
| 7.27.5  | 06-2001 | 36076I | 7.8.2 CH 36; 7751:(36)00 | Unrelated Trade or Business   |
| 7.27.6  | 05-2002 | 36077T | 7.8.2 CH 37; 7751:(37)00 | Computation of Unrelated Business Tax Income                                  |
| 7.27.7  | 08-2001 | 35986D | 7.8.2 CH 38; 7751:(38)00 | Computation of Unrelated Business Taxable Income for Social Clubs             |
| 7.27.8  | 06-2001 | 36089L | 7.8.2 CH 39; 7751:(39)00 | Unrelated Debt Financed Income  |
| 7.27.9  | 06-2001 | 36090M | 7.8.2 CH 40; 7751:(40)00 | Debt-Financed Property  |
| 7.27.10 | 06-2001 | 36091X | 7.8.2 CH 41; 7751:(41)00 | Acquisition Indebtedness  |
| 7.27.11 | 06-2001 | 36080Q | 7.8.2 CH 46; 7751:(45)00 | Political Organizations   |
| 7.27.12 | 05-2003 | 33267V |                          | IRC 6033(e)(2)  |
| 7.27.14 | 05-2002 | 35927M | 7.8.3 CH 12; 7752:(12)00 | Tax on Net Investment Income of Private Foundations                           |
| 7.27.15 | 08-2001 | 27564J | 7.8.3 CH 13; 7752:(13)00 | Taxes on Self-Dealing   |
| 7.27.16 | 08-2001 | 35830I | 7.8.3 CH 14; 7752:(14)00 | Taxes on Foundation Failure to Distribute Income                              |
| 7.27.17 | 11-2013 | 35963E | 7.8.3 CH 15; 7752:(15)00 | Taxes on Excess Business Holdings   |
| 7.27.18 | 05-2002 | 35988Z | 7.8.3 CH 16; 7752:(16)00 | Taxes on Investments Which Jeopardize Charitable Purposes                     |
| 7.27.19 | 06-2001 | 35964P | 7.8.3 CH 17; 7752:(17)00 | Taxable Expenditures of Private Foundations                                   |
| 7.27.20 | 08-2001 | 35935M | 7.8.3 CH 20; 7752:(11)00 | Disqualified Persons as Defined in IRC 4946                                   |
| 7.27.27 | 11-2013 | 35949A | 7.8.3 CH 19; 7752:(19)00 | Application of Taxes and Denial of Exemption to Certain Foreign Organizations |
| 7.27.30 | 11-2009 | 39745U | 7.8.1 CH 28              | Taxes on Excess Benefit Transactions  |

## 7.28 EO Disclosure Procedures

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|-------------------|----------------------|-----------------------|-----------------------|---|
| 7.28.2            | 09-2015              | 37474A                |                       | Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) |
| 7.28.4            | 09-2015              | 52441Z                | 7.20.5 portions       | Public Inspection of Written Determinations under IRC 6110  |

## 7.29 Exempt Organizations Technical Rulings and Guidance

|        |         |        |      |   |
|--------|---------|--------|------|---|
| 7.29.1 | 02-2008 | 51150X |      | Overview                                  |
| 7.29.3 | 07-2008 | 51153E | 7700 | Exempt Organizations Technical Procedures |

## 7.40 LB&I Initiatives with Other Business Units

|        |         |        |  |             |
|--------|---------|--------|--|-------------|
| 7.40.1 | 11-2004 | 37894W |  | IIR Program |
|--------|---------|--------|--|-------------|

## 7.50 Form SS-8 Worker Classification Determinations

|         |         |        |  |                               |
|---------|---------|--------|--|-------------------------------|
| 7.50.1* | 11-2014 | 62288C |  | Form SS-8 Processing Handbook |
|---------|---------|--------|--|-------------------------------|

## Part 8 Appeals

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

### 8.1 Appeals Function

|        |         |        |                                 |   |
|--------|---------|--------|---------------------------------|---|
| 8.1.1  | 04-2014 | 36182N | 8100                            | Appeals Operating Directives and Guidelines         |
| 8.1.3  | 01-2015 | 36184J | 8.17.1, 8.20.1 portions; 8100   | Working Cases in Appeals                            |
| 8.1.6  | 01-2015 | 50774D | 8.1.1 portions, 8.6.1           | Disclosure, Security and Outside Contacts           |
| 8.1.7  | 04-2013 | 50777K | 8.10.1 portions, 8.20.3, 8.20.9 | AQMS Purpose and Guidelines                         |
| 8.1.8  | 10-2014 | 50781S |                                 | Employee Tax Compliance                             |
| 8.1.9  | 03-2015 | 57550J |                                 | Closed Case Referrals and Customer Service Contacts |
| 8.1.10 | 11-2014 | 59405Z | 8.1.6.3                         | Ex Parte Communications                             |

### 8.2 Pre 90-Day and 90-Day Cases

|       |         |        |  |   |
|-------|---------|--------|--|---|
| 8.2.1 | 08-2015 | 36187Q | 8.20.8; 8200                                       | Agreed Pre-90-Day Income Tax Cases            |
| 8.2.2 | 05-2014 | 50782D | 8.4.1, 8.2.1 portions, 8.5.1, 8.20.6, 8.20.7; 8400 | Processing 90-Day Cases and Defaulted Notices |
| 8.2.3 | 08-2015 | 50784Z | 8.2.1 portions, 8.6.1                              | Related, Whipsaw and Inactive Cases           |

### 8.4 Appeals Docketed Cases

|       |         |        |                |   |
|-------|---------|--------|----------------|---|
| 8.4.1 | 03-2014 | 36052Y | 8.4.3; 8400    | Procedures for Processing and Settling Docketed Cases |
| 8.4.2 | 10-2012 | 50785K | 8.4.1 portions | Campus Appeals Docketed Cases                         |

### 8.6 Conference and Settlement Practices

|       |         |        |                             |  |
|-------|---------|--------|-----------------------------|--|
| 8.6.1 | 06-2015 | 36054U | 8600                        | Conference and Issue Resolution                            |
| 8.6.2 | 03-2015 | 50786V | 8.12.1; 8(12)00             | Appeals Case Memo Procedures                               |
| 8.6.3 | 08-2012 | 50787G | 8.14.1; 8(14)00             | Appeals Rulings  |
| 8.6.4 | 03-2015 | 50788R | 8.8.1, 8.6.1 portions; 8800 | Reaching Settlement and Securing an Appeals Agreement Form |
| 8.6.5 | 01-2015 | 58307K |                             | Identity Theft Procedures                                  |

### 8.7 Technical and Procedural Guidelines

| <b>IRM Number</b> | <b>Revision Date</b> | <b>Catalog Number</b> | <b>Old IRM Number</b>                            | <b>Title</b>  |
|-------------------|----------------------|-----------------------|--|---|
| 8.7.1             | 09-2012              | 36060Y                | 8700   | Guidelines for Cases with Special Issues                      |
| 8.7.3             | 09-2012              | 33162R                | 8.7.1  | Domestic and International Operations Programs                |
| 8.7.4             | 08-2014              | 50789C                | 8.17.2 portions, 8.17.4, 8.20.5, 8.20.7          | Appeals Estate and Gift Tax Cases                             |
| 8.7.5             | 05-2015              | 50790D                | 8.7.1 portions, 8.8.1, 8.17.2, 8.17.4, 8.17.5    | Transferee and Transferor Liabilities                         |
| 8.7.6             | 05-2014              | 50792Z                | 8.15.1, 8.17.2 portions, 8.17.4, 8.20.7; 8(15)00 | Appeals Bankruptcy Cases                                      |
| 8.7.7             | 06-2015              | 50793K                | 8.5.1; 8500                                      | Claims and Overassessment Cases                               |
| 8.7.8             | 09-2012              | 50794V                | 8.16.1; 8(16)00                                  | Tax Exempt and Government Entities (TE/GE) Cases              |
| 8.7.9             | 06-2015              | 50795G                | 8.9.1; 8900                                      | Joint Committee (JC) Cases                                    |
| 8.7.10            | 10-2014              | 50796R                | 8.2.1 portions, 8.17.2, 8.20.7                   | Excise Tax Cases and IRA Adjustments                          |
| 8.7.11            | 03-2015              | 50797C                | 8.1.4 portions                                   | Working Appeals Team Cases                                    |
| 8.7.13            | 09-2013              | 50857T                |  | e-file Cases  |
| 8.7.14            | 08-2014              | 57392N                |  | Freedom of information Act (FOIA) Administrative Appeal Cases |
| 8.7.15            | 09-2012              | 59921E                |  | Administrative Cost and Qualified Offer Cases                 |
| 8.7.16            | 10-2015              | 59972V                | 4.23.16; 8116:352                                | Appeals Employment Tax Procedures                             |
| 8.7.17            | 10-2013              | 63101S                | 8.6.2 portions                                   | Appeals Remittance Procedures                                 |
| 8.7.19            | 12-2015              | 68283H                |  | Net Rate Netting Procedures for Appeals                       |

## 8.10 Appeals Reports and Projects

|        |         |        |                 |                                      |
|--------|---------|--------|-----------------|--------------------------------------|
| 8.10.1 | 07-2015 | 36055F | 8(10)00         | Internal Reports                     |
| 8.10.2 | 09-2012 | 50798N | 8.10.1 portions | Reports to Outside Officials         |
| 8.10.3 | 08-2015 | 52445R | 8.20.9 portions | Appeals Inventory Validation Process |

## 8.11 Penalties Worked in Appeals

|        |         |        |                 |   |
|--------|---------|--------|-----------------|---|
| 8.11.1 | 10-2014 | 36059X | 8.11.1, 8(11)00 | Return Related Penalties in Appeals         |
| 8.11.3 | 02-2015 | 50868A | 8.11.1          | Return Preparer Penalty Cases               |
| 8.11.4 | 11-2014 | 55125A |                 | Coordinated Issue Penalties                 |
| 8.11.5 | 12-2015 | 55127W |                 | International Penalties                     |
| 8.11.6 | 02-2015 | 55128H |                 | Penalties Worked in Appeals- FBAR Penalties |
| 8.11.7 | 11-2014 | 55129S |                 | Abusive Transaction Penalties               |
| 8.11.8 | 10-2014 | 59756T |                 | Miscellaneous Penalties                     |

## 8.13 Closing Agreements

|        |         |        |         |  |
|--------|---------|--------|---------|--|
| 8.13.1 | 08-2012 | 36039F | 8(13)00 | Processing Closing Agreements in Appeals |
|--------|---------|--------|---------|--|

## 8.17 Settlement Computations and Statutory Notices of Deficiency

|        |         |        |                 |   |
|--------|---------|--------|-----------------|---|
| 8.17.2 | 02-2014 | 31908R | 8116:300        | General Settlement and Rule 155 Computations      |
| 8.17.3 | 09-2013 | 31909C | 8116:400        | Preparing a Statement of Account                  |
| 8.17.4 | 07-2015 | 31912Z | 8116:500        | Notices of Deficiency                             |
| 8.17.5 | 03-2014 | 31913K | 8116:600        | Special Computation Formats, Forms and Worksheets |
| 8.17.6 | 09-2013 | 50799Y | 8.17.2 portions | Interest Issues in Settlement Computations        |

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| 8.17.7   | 03-2014              | 50801Z                | 8.17.2 portions  | Penalties/Additions to Tax in Computations                        |
| <b>8.18 Valuation Assistance</b>                 |                      |                       |  |   |
| 8.18.1   | 08-2012              | 31885D                | 8112   | Valuation Assistance Procedures                                   |
| <b>8.19 Appeals Pass-Through Entity Handbook</b> |                      |                       |  |   |
| 8.19.1   | 11-2014              | 36945S                |  | Procedures and Authorities  |
| 8.19.2   | 10-2013              | 36946D                |  | Managers/TEFRA Coordinators                                       |
| 8.19.6   | 10-2013              | 36952H                |  | Investor Cases  |
| 8.19.7   | 03-2015              | 41804U                |  | Administrative Adjustment Request                                 |
| 8.19.8   | 09-2013              | 48402M                |  | Collection Cases  |
| 8.19.9   | 10-2012              | 38688A                |  | Non-TEFRA Procedures  |
| 8.19.10  | 10-2013              | 52410A                | 8.19.3, 8.19.4, 8.19.5 portions  | Receipt, Assignment, and Consideration of TEFRA Partnership Cases |
| 8.19.11  | 10-2013              | 52412W                | 8.19.3, 8.19.4, 8.19.5 portions  | Agreed TEFRA Partnership Cases                                    |
| 8.19.12  | 10-2013              | 52413H                | 8.19.3, 8.19.4, 8.19.5 portions  | Final Partnership Administrative Adjustment                       |
| 8.19.13  | 10-2013              | 52414S                | 8.19.3, 8.19.4, 8.19.5 portions  | Docketed and Department of Justice Cases                          |
| <b>8.20 Appeals Case Processing Manual</b>       |                      |                       |  |   |
| 8.20.2   | 10-2014              | 33441R                | 8.1.1 CH 2   | IDRS Transcripts and Automated Systems                            |
| 8.20.3   | 10-2014              | 33442C                | 8.1.1 CH 2   | Appeals Centralized Database System (ACDS)                        |
| 8.20.5   | 10-2014              | 36043N                | 8.25.3 portions; 8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 2; 8114 | Processing and Establishing New Receipts                          |
| 8.20.6   | 09-2014              | 36044Y                | 8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 3; 8114                  | Interim Actions   |
| 8.20.7   | 10-2014              | 36045J                | 8.25.3 portions; 8.22.3 portions; 8.1.1 CH 4; 8114                     | General Closing Procedures  |
| 8.20.10  | 09-2015              | 40991U                |  | Appeals Processing Employee Automated System (PEAs)               |
| <b>8.21 Appeals Statute Responsibility</b>       |                      |                       |  |   |
| 8.21.1   | 10-2013              | 39926P                |  | General Statute Responsibility                                    |
| 8.21.2   | 10-2014              | 39927A                |  | Appeals Processing Support (APS) Statute Responsibility           |
| 8.21.3   | 08-2014              | 39929W                |  | Appeals Technical Employees Statute Responsibility                |
| 8.21.4   | 12-2013              | 39930X                |  | Appeals Management Statute Responsibility                         |
| 8.21.5   | 11-2015              | 39932T                |  | Collection Statutes   |
| 8.21.6   | 10-2013              | 39933E                |  | Statute Information on TEFRA Cases                                |
| 8.21.7   | 11-2013              | 39934P                |  | Barred Statute Procedures   |
| <b>8.22 Collection Due Process</b>               |                      |                       |  |   |
| 8.22.4   | 09-2014              | 49156R                | 8.22.2 portions  | Collection Due Process Appeals Program                            |
| 8.22.5   | 09-2014              | 49157C                | 8.22.2 portions  | Receipt, Control and Pre-Conference Considerations                |
| 8.22.6   | 09-2014              | 58569K                | 8.22.2 portions  | Cases Requiring Special Handling                                  |
| 8.22.7   | 09-2014              | 58571W                | 8.22.2 portions  | Alternatives to Collection Action                                 |
| 8.22.8   | 09-2014              | 58572H                | 8.22.2 portions  | Liability Issues and Relief from Liability                        |



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| 8.22.9                          | 09-2014              | 58573S                | 8.22.2 portions          | Closing and Post Closing Actions  |
| <b>8.23 Offer in Compromise</b> |                      |                       |                          |   |
| 8.23.1                          | 10-2014              | 50802K                | 8.13.2 portions; 8(13)00 | Offer in Compromise Overview  |
| 8.23.2                          | 10-2014              | 50803V                | 8.13.2 portions          | Receipt and Control of Non-Collection Due Process (CDP) offers  |
| 8.23.3                          | 10-2014              | 50804G                | 8.13.2 portions          | Evaluation of Offers in Compromise  |
| 8.23.4                          | 10-2014              | 50805R                | 8.13.2 portions          | Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers |

## 8.24 Collection Appeals Program and Jeopardy Levy Appeals

|        |         |        |  |                                  |
|--------|---------|--------|--|----------------------------------|
| 8.24.1 | 12-2014 | 50808Y | 8.7.1 portions, 8.7.2, 8.20.5, 8.20.7; 8.7.1.1.9, 8.7.1.1.1.10 | Collection Appeals Program (CAP) |
| 8.24.2 | 05-2014 | 59045F |  | Jeopardy Levy Appeals            |

## 8.25 Trust Fund Recovery Penalty (TFRP)

|        |         |        |                           |   |
|--------|---------|--------|---------------------------|---|
| 8.25.1 | 10-2014 | 50809J | 8.11.2 portions; 8.11.1.8 | Trust Fund Recovery Penalty (TFRP) Overview and Authority |
| 8.25.2 | 10-2014 | 50810K | 8.11.2 portions           | Trust Fund Recovery Cases Worked in Appeals               |

## 8.26 Alternative Dispute Resolution (ADR) Program

|         |         |        |                  |   |
|---------|---------|--------|------------------|---|
| 8.26.1  | 09-2013 | 50812G |                  | Fast Track Settlement for Large Business and International (LB&I) Taxpayers |
| 8.26.2  | 09-2012 | 50813R |                  | Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers    |
| 8.26.3  | 12-2014 | 50814C | 8.26.10 portions | Small Business Self-Employed (SB/SE) Fast Track Mediation                   |
| 8.26.4  | 09-2013 | 50815N | 8.6.1 portions   | Early Referral Procedures   |
| 8.26.5  | 08-2015 | 50909K |                  | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases            |
| 8.26.7  | 03-2014 | 51838W |                  | Fast Track Settlement for Tax Exempt & Government Entities                  |
| 8.26.8  | 09-2012 | 52580Z |                  | Compliance Assurance Process  |
| 8.26.9  | 03-2015 | 59866Q | 8.26.10 portions | Offer in Compromise Mediation Procedures                                    |
| 8.26.11 | 05-2014 | 64006E |                  | Rapid Appeals Process (RAP)   |

## Part 9 Criminal Investigation

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

### 9.1 Criminal Investigation Mission and Strategies

|       |         |        |   |           |
|-------|---------|--------|---|-----------|
| 9.1.1 | 10-2013 | 36200Y | 9.1 CH 1; 9141, 9141.1, 9151-9153, 9811, 9812.4, 9816.1   | Mission   |
| 9.1.2 | 09-2013 | 36201J | 9.1 CH 2; 9122, 9122.1-5, 9361, 9781-346.2, 356.4, 361-362, 368.1, 369.1, 369.3, 373.481, 383.2, 383.22, 384.2, 392.1, (11)61, 392.11-12, 392.2, 571, 57(11), 740; (11)(10)0-1, (11)31-31.1, (11)31.3, (11)41, (11)74; 9441, 9451.1, 9452.1-2, 9454.1, 9628.3 | Authority |



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| 9.1.3                               | 02-2010              | 36229L                | 9216, 9781-221.1-(13), 9781-222.1-(16), .(19), .(25)-(27), .(29)-(40); 9781-241-244.2, 322.1-3, 411(3), 412, 413.2, 414.12, 414.22, 415.21, 417.22, 418.22, 418.3, 418.42, 418.52., 418.62, 419.1, 419.21, 419.3-4; 41(10).2, .3, .41-46, .5; 511.6                                  | Criminal Statutory Provisions and Common Law |
| 9.1.4                               | 09-2013              | 36202U                | 9.1 CH 4; 9141   | Criminal Investigation Directives            |
| <b>9.2 Skills and Training</b>      |                      |                       |  |  |
| 9.2.1                               | 06-2015              | 36231X                | 9.2 CH 1; 9760-976(13)   | Training                                     |
| 9.2.2                               | 06-2015              | 36226E                | 9.2 CH 2; 9141.24(4), 9141.26  | Physical Fitness Program                     |
| 9.2.3                               | 06-2015              | 36228A                | 9.4.10 portions; 9.2 CH 3; 9781:373.485, 9781:375  | Use of Force Procedures                      |
| <b>9.3 Disclosure and Publicity</b> |                      |                       |  |  |
| 9.3.1                               | 06-2015              | 36250E                | 9.3 CH 1; 9123.4, 9142.55(3), 9211, 9265.(11)8(1), 9267.1, 9388.5, 9391.31(4), 9391.6, 9537.2(8), 9712, 9781-348.3-7, 9781-367.6, 9267.6; 61(2), 63, 9, (11), 9353(3)-(5)9373.31(5), 41(2), 43, 9, 9379(12)(1)-(2); 9387.1, 22-23, 4, 51, 53, 6-8, 9713.1, 9723.2, 9741, 9814.3, 981 | Disclosure                                   |
| 9.3.2                               | 02-2012              | 36251P                | 9.3 CH 2; 9265.(11)8(4), 9448, 9448.1, 9448.2, 9448.21, 9448.22, 9448.23, 9448.24, 9448.3, 9448.4  | Publicity and Internal Communications        |
| <b>9.4 Investigative Techniques</b> |                      |                       |  |  |
| 9.4.1                               | 12-2013              | 36203F                | 9.4 CH 1; 9391.331-333, 9391.41-.42, 9391.5, 9391.7, 9781-3(10)2, 3(10)3.22, 9782-120(1), 120(2), 120(4), 120(6)-(10), 120(13), 130(1), 130(6), 9832.2, 9784-311.3, 9833.1, 9833.2   | Investigation Initiation                     |
| 9.4.2                               | 03-2012              | 36205B                | 9.13.1 and 9.13.2 portions; 9.4 CH 2; 9781-332.23-25, 9781-810, 9781-312, 9781-332.21, 9781.334.62, 9373, 9374, 9781-336.1, 9781.338.11, 9781-333.3-333.7, 9781-333.(13)-334.(31)  | Sources of Information                       |
| 9.4.4                               | 07-2011              | 36207X                | 9.4.3, 9.10.2, and 9.13.1 and 9.13.2 portions; 9.4 CH 4; 9781:333-338.(36)   | Requests for Information                     |
| 9.4.5                               | 07-2015              | 36208I                | 9.6.1; 9.4 CH 5  | Interviews                                   |
| 9.4.6                               | 07-2013              | 36209T                | 9.4 CH 6; 9383.11-13, 9381, 9388.1-5, 9389.61-64, (10).2, 9757.2, 9758, Exhs. 9380-1-2, 9389.64, .(10.1), 9757.1, .3, 9388, 9389.(10), 9781:341.324, 445.3, 381.2  | Surveillance and Non-Consensual Monitoring   |
| 9.4.7                               | 09-2013              | 36210U                | 9.4 CH 7; 9358, 9389.1-4, .61, 9781:341.322  | Consensual Monitoring                        |
| 9.4.8                               | 11-2012              | 36211F                | 9.4 CH 8   | Undercover Operations                        |

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|-------------------|----------------------|-----------------------|--|--|
| 9.4.9             | 03-2013              | 36212Q                | 9.4 CH 9; 9781:383.1, .21 - .8, .82, .91-.93, .(11)(10)1, .(10), Exh. 300-40, 600-8, 9410, 9451.1-.3, 9452.1-2, .31, .4, 9453, 9823.(11), 9837.2 | Search Warrants, Evidence and Chain of Custody |
| 9.4.11            | 09-2011              | 36214M                | 9.4 CH 11; 9781:349, 356, 370-372, 751.52, 371.2   | Investigative Services                         |
| 9.4.12            | 12-2010              | 36215X                | 9.4 CH 12; 9781:335.73, .390, 9440, 9452.1, 9837.2; Exh. 9440-4  | Arrests  |
| 9.4.13            | 08-2015              | 36232I                | 9.4 CH 13; 9781:593.3  | Financial Investigative Task Force             |

## 9.5 Investigative Process

|        |         |        |   |  |
|--------|---------|--------|---|--|
| 9.5.1  | 09-2015 | 36216I | 9.5 CH 1; 9781, 9321-28   | Administrative Investigations and General Investigative Procedures |
| 9.5.2  | 09-2015 | 36462Y | 9.5 CH 2; 9266, 9267.1-(11), Exh. 9260-5-6  | Grand Jury Investigations  |
| 9.5.3  | 04-2006 | 36218E | 9.5.4; 9.5 CH 3, 9344, 9392, 9862.1-3, 9862.5-6, 9867, 9781:342.142, 41(11).33, 441-444, 445.2-3, 451, 52.1-2 452.4, 453.1-2, 461.11  | Criminal Investigation Strategies                                  |
| 9.5.5  | 02-2015 | 36233T | 9.5 CH 5; 9781:560-566, 570-578, 57(10), 57(11), 580-588, 591-597, Exh. 9781:500-1  | Money Laundering and Currency Crimes                               |
| 9.5.8  | 09-2015 | 36222M | 9.5 CH 8; 9781:610-680, 9328.2, 9328.22-23, 9328.4, 9355, Exhs. 9781:600-1, 4-6, 10-14, 16  | Investigative Reports  |
| 9.5.9  | 03-2012 | 36223X | 9.5 CH 9; 9781:420, Exhs. 9781:400-1-6  | Methods of Proof   |
| 9.5.11 | 11-2011 | 36463J | 9.5 CH 11; 9781:450-452.4, 453.2, 455-457.2, 460-466, 510-511.4, 512-512.2, 520-524, 550-551.6, 9784-480, 9123.1, .3, 9142.2, .541, .52, 9262-9262.4, 9264-9264.1, 9267(10), 9554, 9634.2, 9835.2-983(11) | Other Investigations   |
| 9.5.12 | 04-2008 | 49908P | 9.5.10; 9.5 CH 12; 9267.(11), 9355, 9356.1-2, 9357, 9328.1, 9622.1-2, 9624, 9625.11, .13-.14, 9628.2, .4, .5, 9627, 9621.1, 9631.2-5, 9631.8, 9642.1-3, 9651, 9652, 9662, 9665, 9781-635.2, 9838          | Processing Completed Criminal Investigation Reports                |
| 9.5.13 | 01-2009 | 36234E | 9.5 CH 13; 9220.67, 9636, 9329, 9634, 9537  | Civil Considerations   |
| 9.5.14 | 09-2005 | 36235P | 9.5 CH 14; 9784, 9267, 9324, 9631, 9536   | Closing Procedures   |

## 9.6 Trial and Court Related Activities

|       |         |        |   |  |
|-------|---------|--------|---|--|
| 9.6.2 | 08-2008 | 36464U | 9.6 CH 2; 9628, 9781:754; 73(13).4; 348.9                                 | Plea Agreements and Sentencing Process |
| 9.6.3 | 11-2013 | 36465F | 9.6 CH 3; 9781:700-751.537  | Pre-Trial Procedures                   |
| 9.6.4 | 05-2012 | 36225T | 9.6 CH 4; 9300-932(10), 9781:323, 325-355, 730-740, 752.1-2, 753-754, 762 | Trial                                  |

## 9.7 Asset Seizure and Forfeiture

|       |         |        |   |  |
|-------|---------|--------|---|--|
| 9.7.1 | 03-2015 | 36428C | 9.7 CH 1; 9781:(11)21; 31.3, 4-6; (12), (13)1-3, 5-8, 42, 61, 80, (20); (27)4, (21)1-3, (61)-(63); Exh. 9781:(11)00-1 | Roles, Responsibilities, and Authorities |
|-------|---------|--------|---|--|

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| 9.7.2             | 07-2015              | 35087F                | 9.7 CH 3; 9781:(11)00          | Civil Seizure and Forfeiture                 |
| 9.7.3             | 03-2015              | 36431Z                | 9.7 CH 4; 9781:(11)00          | Criminal Forfeiture                          |
| 9.7.4             | 11-2013              | 36433V                | 9.7 CH 6; 9781:(11)00          | Pre-seizure Planning                         |
| 9.7.5             | 05-2012              | 36432K                | 9.7 CH 5; 9781:(11)00          | Forms, Processing, and Documentation         |
| 9.7.6             | 03-2013              | 36435R                | 9.7 CH 8; 9781:(11)00          | Custody and Storage of Seized Assets         |
| 9.7.7             | 08-2015              | 36436C                | 9.7 CH 9; 9781:(11)00          | Claims and Petitions                         |
| 9.7.8             | 07-2014              | 36437N                | 9.7.10; 9.7 CH 10; 9781:(11)00 | Disposition of Seized and Forfeited Property |
| 9.7.9             | 07-2015              | 37396N                |                                | Equitable Sharing and Reverse Asset Sharing  |
| 9.7.10            | 10-2013              | 37219Z                |                                | International Seizures and Forfeitures       |
| 9.7.11            | 11-2014              | 36438Y                | 9.7 CH 11; 9781:(11)00         | Abandoned Property                           |
| 9.7.12            | 04-2013              | 36439J                | 9.7 CH 12; 9781:(11)00         | Evidence Seizures                            |
| 9.7.13            | 05-2012              | 36440K                | 9.7 CH 13; 9781:(11)00         | Title 26 Seizures for Forfeiture             |

## 9.8 Scheme Development

|       |         |        |  |                           |
|-------|---------|--------|--|---------------------------|
| 9.8.1 | 05-2012 | 36442G | 9.8 CH 1; 9784:110 - 480, Exhs. 9784-19 -21, 23-27 | Scheme Development Center |
|-------|---------|--------|--|---------------------------|

## 9.9 Criminal Investigation Management Information System (CIMIS)

|       |         |        |   |  |
|-------|---------|--------|---|--|
| 9.9.1 | 03-2011 | 36446Y | 9.9 CH 1; 9782  | Employee CIMIS Responsibilities and Procedures                   |
| 9.9.4 | 08-2015 | 36449F | 9.9.13; 9.9.5, 9.9.6, 9.9.7, 9.9.8, 9.9.9, 9.9.10, 9.9.11, 9.9.12; 9.9 CH 4, 9782 | Criminal Investigation Management Information System Data Fields |

## 9.10 Administrative Databases and Software

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 9.10.1 | 06-2010 | 36425V | 9.10 CH 1; 9752.2, 9752.34, 9752.35-36, 9754.3, 9757.3(2), 9781-(11)(45)(1)(b), (1)(e), & (1)(g) | Criminal Investigation Management Information System Equipment |
|--------|---------|--------|--|--|

## 9.11 Fiscal and Personnel Matters

|        |         |        |  |                              |
|--------|---------|--------|--|------------------------------|
| 9.11.1 | 01-2012 | 36461N | 9.11 CH 1; 9781:373, Exh. 9740-1, Exh. 9750-1 & 2, 9141.24, 9389.2, 9741, 9750:58, 9776  | Fiscal and Budgetary Matters |
| 9.11.2 | 08-2015 | 36466Q | 9.11 CH 2; 9781, 9265  | Domestic and Foreign Travel  |
| 9.11.3 | 08-2015 | 36459B | 10.2.7; 9.11 CH 3; 9141.24, 9459.22, 9741, 9751, 9752.1, .2, .31, .34, .36, 9753, 9754.1, 9757.1, .2, 9758, 9776.1-3, 9781:373.2, 373.47, 373.483, 373.484, 373.487, Exhs. 9740-1, 9750-1, 2 | Investigative Property       |
| 9.11.4 | 11-2012 | 36460C | 9.11 CH 4  | Personnel Matters            |

## 9.12 Administrative and Recordkeeping Matters

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 9.12.1 | 07-2013 | 36416K | 9.12 CH 1; 9326, 9710-1, 9715, 9723, 9781-3(10)8.22, 9784-331.2-.5, 9714, 9716 | 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   |
| 10.2.3  | 09-2008 | 51713A | 1.16.3           | Safeguard Reviews   |
| 10.2.4  | 09-2014 | 51715W | 1.16.4           | Overview of ID Media  |
| 10.2.5  | 09-2014 | 51716H | 1.16.5           | Identification Cards  |
| 10.2.6  | 09-2014 | 51717S | 1.16.6           | Pocket Commissions  |
| 10.2.8  | 09-2008 | 51720P | 1.16.8           | Emergency Planning and Incident Reporting                       |
| 10.2.9  | 09-2009 | 51721A | 1.16.9           | Occupant Emergency Plan   |
| 10.2.11 | 09-2009 | 51724H | 1.16.11          | Basic Security Concepts   |
| 10.2.12 | 11-2011 | 51725S | 1.16.12          | Security Guard and Explosive Detector Dog Services and Programs |
| 10.2.13 | 08-2012 | 51726D | 1.16.13          | Information Protection  |
| 10.2.14 | 09-2009 | 51728Z | 10.2.16; 1.16.14 | Methods of Providing Protection                                 |
| 10.2.15 | 09-2008 | 51729K | 1.16.15          | Minimum Protection Standards (MPS)                              |

### 10.4 Physical Security Information for Managers

|        |         |        |       |                            |
|--------|---------|--------|-------|----------------------------|
| 10.4.1 | 10-2008 | 51731W | 1.4.6 | Managers Security Handbook |
|--------|---------|--------|-------|----------------------------|

### 10.5 Privacy, Information Protection & Data Security (PIPDS)

|         |         |        |                |   |
|---------|---------|--------|----------------|---|
| 10.5.1  | 05-2010 | 49876Q | 11.2.1; 2.1.10 | Policy, Roles and Responsibilities  |
| 10.5.2  | 12-2015 | 49877B |                | Privacy Compliance and Assurance (PCA) Program  |
| 10.5.4* | 10-2015 | 49879X |                | Incident Management Program   |
| 10.5.5  | 08-2013 | 49880Y |                | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements |
| 10.5.7  | 07-2015 | 49882U | 1.2.4          | Use of Pseudonyms by IRS Employees  |
| 10.5.8* | 09-2015 | 49883F |                | Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments                               |

### 10.6 Continuity Operations

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

### 10.8 Information Technology (IT) Security

|         |         |        |                         |   |
|---------|---------|--------|-------------------------|---|
| 10.8.1* | 07-2015 | 49446Y | 25.10.1                 | Policy and Guidance   |
| 10.8.2  | 05-2014 | 49072Q | 25.10.23                | IT Security Roles and Responsibilities                          |
| 10.8.3* | 07-2015 | 49374P | LEM 10.8.3; LEM 25.10.3 | Audit Logging Security Standards                                |
| 10.8.5* | 05-2014 | 53312F |                         | Domain Name System Security Extensions (DNSSEC) Security Policy |
| 10.8.6  | 09-2014 | 50384V |                         | Secure Application Development                                  |
| 10.8.7  | 04-2013 | 53313Q |                         | MAC OS X Security Policy  |
| 10.8.9* | 08-2014 | 53314B |                         | Virtualization Security Policy                                  |

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| 10.8.10*          | 07-2015              | 50850U                | LEM 10.8.10; 25.10.5  | Basic UNIX Security Requirements (BUSR)   |
| 10.8.20*          | 03-2015              | 50853B                |                       | Windows Security Policy   |
| 10.8.21*          | 04-2015              | 54962B                |                       | Database Security Policy  |
| 10.8.22*          | 04-2015              | 55175G                | 10.8.42               | Web Server Security Policy  |
| 10.8.26           | 08-2014              | 49826K                | 25.10.20              | Laptop Computer Security Policy   |
| 10.8.27           | 09-2014              | 50851F                |                       | Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources              |
| 10.8.30*          | 09-2015              | 50509G                |                       | Unisys Operating Systems Security Standards   |
| 10.8.32*          | 04-2015              | 50510H                | LEM 25.10.4           | IBM Mainframe System Security Requirements  |
| 10.8.34*          | 04-2014              | 50208S                | LEM 25.10.3           | Integrated Data Retrieval System (IDRS) Security Handbook   |
| 10.8.40*          | 08-2014              | 50854M                |                       | Wireless Security Policy  |
| 10.8.50           | 04-2014              | 49074M                |                       | Service-wide Security Patch Management  |
| 10.8.52           | 02-2015              | 51042W                |                       | PKI Security Policy   |
| 10.8.54*          | 02-2014              | 51043H                | LEM 10.8.54           | Minimum Firewall Administration Requirements  |
| 10.8.55*          | 02-2015              | 66020C                |                       | Network Security Policy   |
| 10.8.60           | 09-2015              | 51228U                |                       | Information Technology Disaster Recovery Policy and Guidance  |
| 10.8.62           | 09-2015              | 51230G                |                       | 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, 1.9.2, 1.9.3, 1.9.4 | National Security Information (NSI) |
|--------|---------|--------|----------------------------|-------------------------------------|

## 10.23 Personnel Security

|         |         |        |                                    |  |
|---------|---------|--------|------------------------------------|--|
| 10.23.1 | 10-2014 | 51141M | 1.23.1; 10.3.1 CH 11, CH 12, CH 13 | Personnel Security                     |
| 10.23.2 | 05-2015 | 51142X | 1.23.2                             | Contractor Investigations              |
| 10.23.3 | 11-2011 | 51144T | 1.23.3                             | Personnel Security/Suitability Program |

## Part 11 Communications and Liaison

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

### 11.1 Communications

|        |         |        |                          |   |
|--------|---------|--------|--------------------------|---|
| 11.1.1 | 07-2015 | 31861T | 1.19 CH 1; 1(19)00; 6300 | Introduction                                      |
| 11.1.2 | 10-2014 | 33001D | 1.19 CH 2                | News Coverage of Tax Prosecutions                 |
| 11.1.3 | 10-2014 | 31863P | 1.19 CH 3; 1(19)00; 6300 | Contact With the Public and the Media             |
| 11.1.4 | 02-2015 | 37584X | 2.25.9                   | Content Policies and Standards for Intranet Sites |

### 11.3 Disclosure of Official Information

|        |         |        |                |  |
|--------|---------|--------|----------------|--|
| 11.3.1 | 03-2011 | 30423R | 1.3 CH 1; 1272 | Introduction to Disclosure                     |
| 11.3.2 | 08-2008 | 30424C | 1.3 CH 2; 1272 | Disclosure to Persons with a Material Interest |
| 11.3.3 | 03-2008 | 30425N | 1.3 CH 3; 1272 | Disclosure to Designees and Practitioners      |
| 11.3.4 | 09-2013 | 30426Y | 1.3 CH 4; 1272 | Congressional Inquiries                        |

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| 11.3.5            | 12-2007              | 30427J                | 1.3 CH 5; 1272        | Fees   |
| 11.3.6            | 06-2014              | 30428U                | 1.3 CH 6; 1272        | Seals and Certifications   |
| 11.3.7            | 03-2015              | 30429F                | 1.3 CH 7; 1272        | Freedom of Information Reading Room Operations                               |
| 11.3.8            | 04-2011              | 30431R                | 1.3 CH 8; 1272        | Disclosure of Written Determinations   |
| 11.3.9            | 06-2012              | 30432C                | 1.3 CH 9; 1272        | Exempt Organizations   |
| 11.3.10           | 06-2015              | 30433N                | 1.3 CH 10; 1272       | Employee Plans Information   |
| 11.3.11           | 09-2015              | 30434Y                | 1.3 CH 11; 1272       | Other Information Available to the Public                                    |
| 11.3.12           | 10-2009              | 30435J                | 1.3 CH 12; 1272       | Designation of Documents   |
| 11.3.13           | 08-2013              | 30436U                | 1.3 CH 13; 1272       | Freedom of Information Act   |
| 11.3.14           | 09-2013              | 30437F                | 1.3 CH 14; 1272       | Privacy Act General Provisions   |
| 11.3.15           | 09-2013              | 30438Q                | 1.3 CH 15; 1272       | Privacy Act Publication and Reporting Requirements                           |
| 11.3.16           | 08-2013              | 30439B                | 1.3 CH 16; 1272       | Privacy Act Notification Programs  |
| 11.3.17           | 09-2013              | 30440C                | 1.3 CH 17; 1272       | Privacy Act Recordkeeping Restrictions                                       |
| 11.3.18           | 09-2013              | 30441N                | 1.3 CH 18; 1272       | Privacy Act Access and Amendment of Records                                  |
| 11.3.19           | 09-2013              | 30442Y                | 1.3 CH 19; 1272       | Privacy Act Accounting for Disclosure  |
| 11.3.20           | 09-2013              | 30443J                | 1.3 CH 20; 1272       | Personnel Records  |
| 11.3.21           | 03-2008              | 30444U                | 1.3 CH 21; 1272       | Investigative Disclosure   |
| 11.3.22           | 04-2009              | 30445F                | 1.3 CH 22; 1272       | Disclosure to Federal Officers and Employees for Tax Administration Purposes |
| 11.3.23           | 10-2013              | 30446Q                | 1.3 CH 23; 1272       | Disclosure to the General Accounting Office (GAO)                            |
| 11.3.24           | 07-2008              | 30447B                | 1.3 CH 24; 1272       | Disclosures to Contractors   |
| 11.3.25           | 07-2015              | 30448M                | 1.3 CH 25; 1272       | Disclosure to Foreign Countries Pursuant to Tax Treaties                     |
| 11.3.26           | 09-2013              | 30449X                | 1.3 CH 26; 1272       | Wagering Tax Information   |
| 11.3.27           | 10-2013              | 30450Y                | 1.3 CH 27; 1272       | Disclosure of Returns and Return Information to Grand Juries                 |
| 11.3.28           | 08-2014              | 30451J                | 1.3 CH 28; 1272       | Disclosure to Federal Agencies for Administration of Nontax Criminal Laws    |
| 11.3.29           | 09-2009              | 30452U                | 1.3 CH 29; 1272       | Disclosure to Federal Agencies for Administration of Nontax Laws             |
| 11.3.30           | 10-2013              | 30453F                | 1.3 CH 30; 1272       | Disclosure to the President  |
| 11.3.31           | 05-2015              | 30454Q                | 1.3 CH 31; 1272       | Tax Check Reports on Federal Appointees                                      |
| 11.3.32           | 10-2010              | 30455B                | 1.3 CH 32; 1272       | Disclosure to States for Tax Administration Purposes                         |
| 11.3.33           | 10-2013              | 30456M                | 1.3 CH 33; 1272       | Other Disclosures to State and Local Governments                             |
| 11.3.34           | 09-2013              | 30457X                | 1.3 CH 34; 1272       | Disclosure for Nontax Criminal Violations                                    |
| 11.3.35           | 12-2015              | 30458I                | 1.3 CH 35; 1272       | Requests and Demands for Testimony and Production of Documents               |
| 11.3.36           | 07-2015              | 30459T                | 1.3 CH 36; 1272       | Safeguard Review Program   |
| 11.3.37           | 10-2010              | 30461F                | 1.3 CH 37; 1272       | Recordkeeping and Accounting for Disclosures                                 |
| 11.3.38           | 12-2014              | 30462Q                | 1.3 CH 38; 1272       | Roles and Responsibilities of Disclosure Managers                            |
| 11.3.39           | 09-2013              | 30463B                | 1.3 CH 39; 1272,      | Computer Matching and Privacy Protection Act                                 |
| 11.3.40           | 06-2010              | 30464M                | 1.3 CH 40; 1272       | Disclosures Involving Trust Fund Recovery Penalty Assessments                |

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#### **11.4 Office of Governmental Liaison**

|        |         |        |                              |                                 |
|--------|---------|--------|------------------------------|---------------------------------|
| 11.4.1 | 09-2015 | 33481B | 11.4.3; 104.1 CH 1-3; 7.12.2 | Governmental Liaison Operations |
| 11.4.2 | 05-2014 | 33482M | 104.1 CH 4-5                 | Data Exchange Program           |

#### **11.5 Legislative Affairs**

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

#### **11.51 Large Business and International Communications**

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 11.51.1 | 06-2008 | 49775E |  | TIGTA and GAO Audit Program Process at the LMSB Division |
|---------|---------|--------|--|--|

#### **11.53 Small Business/Self-Employed**

|         |         |        |         |                                      |
|---------|---------|--------|---------|--------------------------------------|
| 11.53.2 | 04-2015 | 48691T |         | SB/SE CSO Communications             |
| 11.53.3 | 04-2015 | 48692E | 11.53.4 | Policy and Strategic Planning        |
| 11.53.4 | 04-2015 | 48693P |         | GAO/TIGTA/Legislative Implementation |
| 11.53.5 | 01-2015 | 48694A |         | Stakeholder Liaison Activities       |

#### **11.55 Wage and Investment**

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 11.55.1 | 01-2009 | 35857Z |  | Internet Content Publishing Process (ICPP) Management Document |
| 11.55.2 | 09-2008 | 49223X |  | Wage and Investment Communications and Liaison                 |

### **Part 13 Taxpayer Advocate Service**

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

#### **13.1 Taxpayer Advocate Case Procedures**

|         |         |        |                                   |   |
|---------|---------|--------|-----------------------------------|---|
| 13.1.1  | 12-2014 | 30650A | 13.1 CH 1; 1.2.7.9 CH 1; 1279:100 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure |
| 13.1.2  | 03-2012 | 30652W | 13.1 CH 2; 1.2.7.9                | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)               |
| 13.1.3  | 12-2008 | 30653H | 13.1 CH 3; 1.2.7.9; 1279          | Definition of Terms / Use of Abbreviations  |
| 13.1.4  | 10-2004 | 35723S |                                   | TAS Authorities   |
| 13.1.5  | 02-2011 | 30655D | 13.1 CH 5; 1.2.7.9; 1279          | TAS Confidentiality   |
| 13.1.6  | 10-2014 | 30657Z | 13.1 CH 6; 1.2.7.9; 1279          | Casework Communications   |
| 13.1.7  | 02-2015 | 30658K | 13.1 CH 7; 1.2.7.9; 1279          | Taxpayer Advocate Service (TAS) Case Criteria                                       |
| 13.1.8  | 02-2012 | 30659V | 13.1 CH 8; 1.2.7.9                | Congressional Affairs Program   |
| 13.1.9  | 10-2004 | 30660W | 13.2.3; 13.1 CH 9; 1.2.7.9        | Executive Correspondence Case Procedures  |
| 13.1.10 | 05-2012 | 30661H | 13.1 CH 10; 1.2.7.9; 1279         | Special Processes   |
| 13.1.11 | 06-2015 | 30662S | 13.1 CH 11; 1.2.7.9               | Case and Inventory Management   |
| 13.1.12 | 03-2012 | 30663D | 13.1 CH 12; 1.2.7.9               | Technical Advisors and the Virtual Team Process                                     |
| 13.1.14 | 10-2004 | 35726Z |                                   | Suspension of the Statutes of Limitation under IRC 7811(d)                          |



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| 13.1.15           | 09-2010              | 35727K                |                       | Customer Complaints/RRA98 1203 Procedures       |
| 13.1.16           | 06-2012              | 35728V                |                       | Receipt and Assignment of TAS Cases             |
| 13.1.17           | 08-2013              | 47430U                | 13.1.7.4              | TAS Case Transfer Process                       |
| 13.1.18           | 02-2012              | 47431F                | 13.1.7.5, 13.1.7.6    | Processing TAS Cases                            |
| 13.1.19           | 11-2014              | 47432Q                | 13.1.7.7              | TAS Operations Assistance Request (OAR) Process |
| 13.1.20           | 12-2015              | 47433B                | 13.1.7.8              | TAS Taxpayer Assistance Order (TAO) Process     |
| 13.1.21           | 12-2015              | 47434M                |                       | TAS Case Closing and Reopen Case Procedures     |

### 13.2 Systemic Advocacy

|        |         |        |         |   |
|--------|---------|--------|---------|---|
| 13.2.1 | 07-2009 | 30665Z | 1.2.7.9 | Processing Advocacy Issues                  |
| 13.2.2 | 07-2009 | 30666K | 1.2.7.9 | Inventory Control and Working an Assignment |

### 13.3 National Taxpayer Advocate (NTA) Toll-Free Program

|        |         |        |         |                          |
|--------|---------|--------|---------|--------------------------|
| 13.3.1 | 03-2012 | 30667V | 1.2.7.9 | NTA Toll-Free Procedures |
|--------|---------|--------|---------|--------------------------|

### 13.4 TAS TAMIS Guide

|        |         |        |  |                                      |
|--------|---------|--------|--|--------------------------------------|
| 13.4.1 | 03-2009 | 32655X |  | General TAMIS Information            |
| 13.4.2 | 02-2013 | 35620K |  | Administration and Security          |
| 13.4.3 | 05-2009 | 35621V |  | TAMIS Training                       |
| 13.4.4 | 05-2009 | 35622G |  | Navigation/Querying                  |
| 13.4.5 | 06-2015 | 35623R |  | Creating and Working a Case on TAMIS |
| 13.4.6 | 05-2009 | 35624C |  | Management Inventory Screens         |
| 13.4.7 | 04-2011 | 35625N |  | Administrative Reports               |
| 13.4.8 | 03-2011 | 35626Y |  | Report Writing                       |

### 13.5 TAS Balanced Measures

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

### 13.6 Taxpayer Advocate Service Communications

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

### 13.7 Taxpayer Advocacy Panel Program

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

## 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; 120.1 CH 1; (20)100          | Introduction and Penalty Relief          |
| 20.1.2* | 07-2013 | 33068E | LEM 5.1; LEM 20.1.2; 120.1 CH 2; (20)200 | Failure to File/Failure to Pay Penalties |
| 20.1.3* | 12-2013 | 33071B | LEM 20.1.3; 120.1 CH 3; (20)300          | Estimated Tax Penalties                  |
| 20.1.4* | 07-2015 | 36750J | LEM 5.1; LEM 20.1.4; 120.1 CH 4; (20)400 | Failure to Deposit Penalty               |
| 20.1.5  | 01-2012 | 33073X | LEM 5.1; 120.1 CH 5; (20)500             | Return Related Penalties                 |

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| 20.1.6            | 09-2013              | 33072M                | LEM 5.1; 120.1 CH 6; (20)600         | Preparer, Promoter, Material Advisor Penalties                           |
| 20.1.7*           | 07-2011              | 33064M                | LEM 20.1.7; 120.1 CH, 7; (20)700     | Information Return Penalties   |
| 20.1.8*           | 08-2011              | 33063B                | 120.1 CH 8; (20)800                  | Employee Plans and Exempt Organizations<br>Miscellaneous Civil Penalties |
| 20.1.9            | 11-2015              | 33061F                | 120.1 CH 9; (20)900                  | International Penalties  |
| 20.1.10*          | 02-2013              | 33062Q                | LEM 20.1.10; 120.1 CH 10; (20)(10)00 | Miscellaneous Penalties  |
| 20.1.11*          | 05-2010              | 50742T                | LEM 20.1.11                          | Excise Tax and Estate and Gift Tax Penalties                             |
| 20.1.12           | 08-2010              | 52679Z                |                                      | Penalties Applicable to Incorrect Appraisals                             |

## 20.2 Interest

|          |         |        |  |  |
|----------|---------|--------|--|--|
| 20.2.1*  | 10-2011 | 32961E | 20.2.2; 104.8 CH 1; 121.1 CH 1; (21)(20)00; 31(59)           | General and Legal Authorizations                   |
| 20.2.3   | 02-2012 | 32963A | 104.8 CH 3; 121.1 CH 3; (21)(20)00; 31(59)                   | PINEX and Related Command Codes                    |
| 20.2.4*  | 03-2015 | 32965W | LEM 20.2; 121.1 CH 4; (21)(20)00; 31(59)                     | Overpayment Interest                               |
| 20.2.5*  | 02-2015 | 32966H | LEM 20.2; 20.2.13; 121.1 CH 5; (21)(20)00; 31(59)            | Interest on Underpayment                           |
| 20.2.6*  | 10-2011 | 32967S | LEM 20.2; 121.1 CH 6; (21)(20)00; 31(59)                     | Methods of Computing Interest                      |
| 20.2.7*  | 07-2015 | 32968D | LEM 20.2; 104.8 CH 7; 121.1 CH 7; (21)(20)00; 31(59)         | Abatement and Suspension of Interest               |
| 20.2.8   | 04-2014 | 32970P | 104.8 CH 9; 121.1 CH 9; (21)(20)00; 31(59)                   | Restrict Interest                                  |
| 20.2.9   | 08-2013 | 32971A | 104.8 CH 10; 121.1 CH 10; (21)(20)00; 31(59)                 | Interest on Carryback of Net Operating Loss        |
| 20.2.10  | 03-2013 | 32973W | 104.8 CH 20; 121.1 CHs. 11, 20; (21)(20)00; 31(59)           | Interest on Estate Tax, Foreign Tax and Excise Tax |
| 20.2.11* | 04-2013 | 32974H | 104.8 CHs. 8, 12-18; 121.1 CHs. 8, 12-18; (21)(20)00; 31(59) | Miscellaneous Interest Provisions                  |
| 20.2.12  | 04-2015 | 32975S | LEM 20.2.12; 104.8 CH 19; 121.1 CH 19; (21)(20)00; 31(59)    | Employment Taxes                                   |
| 20.2.14  | 06-2011 | 32978Z | 121.1 CH 23  | Netting of Overpayment and Underpayment Interest   |

## 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  | 09-2015 | 36800E | 21.1; (21)100 | Accounts Management & Compliance Services Overview |
| 21.1.2  | 09-2015 | 36801P | 21.2          | Reference Materials Overview                       |
| 21.1.3  | 09-2015 | 36802A | 21.2          | Operational Guidelines Overview                    |
| 21.1.7* | 09-2015 | 38746V |               | Campus Support                                     |

### 21.2 Systems and Research Programs

|         |         |        |                        |             |
|---------|---------|--------|------------------------|-------------|
| 21.2.1* | 09-2015 | 36806S | 21.3; (21)300; 36(66)0 | Systems     |
| 21.2.2  | 09-2015 | 36807D | 21.3; (21)300; 36(66)0 | Research    |
| 21.2.3* | 09-2015 | 36808O | 21.2.4; 21.18; 35(65)0 | Transcripts |

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| 21.2.4*           | 09-2015              | 36809Z                | 21.2.5; 21.7; 36(64)0   | Master File Accounts Maintenance   |
| 21.2.5            | 09-2015              | 36810A                | 21.3.4; 21.19; 35(264)0 | Miscellaneous Forms and Processing |

### 21.3 Taxpayer Contacts

|          |         |        |                                   |  |
|----------|---------|--------|-----------------------------------|--|
| 21.3.1*  | 09-2015 | 36811L | 21.6; 21(400)                     | Taxpayer Contacts Resulting from Notice Issuance   |
| 21.3.3   | 08-2015 | 36813H | 21.3.2; 21.7; 35(44)0             | Incoming and Outgoing Correspondence/Letters   |
| 21.3.4*  | 09-2015 | 36814S | 21.1.6; 21.4; (21)(24)00          | Field Assistance   |
| 21.3.5   | 09-2015 | 28016E | 21.5.11; 21.17; (21)(23)00        | Taxpayer Inquiry Referrals Form 4442   |
| 21.3.6   | 09-2015 | 28017P | 21.3.321.15; (21)(22)00; 35(264)0 | Forms and Information Requests   |
| 21.3.7   | 09-2015 | 28789Q | 121.3 CH 1-7                      | Processing Third Party Authorizations onto the Centralized Authorization File (CAF)        |
| 21.3.8   | 09-2015 | 32596R |                                   | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations |
| 21.3.9*  | 08-2015 | 33093P |                                   | Processing Reporting Agents File Authorizations  |
| 21.3.10  | 09-2015 | 33204M |                                   | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)               |
| 21.3.11  | 12-2015 | 54528B | 3.42.7 portions                   | Information Returns Reporting Procedures   |
| 21.3.12* | 09-2015 | 55809H |                                   | Accounts Management Balance Due Telephone Contacts   |
| 21.3.13  | 12-2015 | 66360P |                                   | Department of Education (ED) Procedures  |

### 21.4 Refund Inquiries

|         |         |        |  |                                     |
|---------|---------|--------|--|-------------------------------------|
| 21.4.1* | 09-2015 | 36815D | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Refund Research                     |
| 21.4.2* | 09-2015 | 36816O | 21.8; (21)(11); 3(17)(42)0; (21)(13)0  | Refund Trace and Limited Payability |
| 21.4.3* | 09-2015 | 36817Z | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Returned Refunds/Releases           |
| 21.4.4* | 09-2015 | 36818K | 21.8; (21)(11); 3(17)(42)0; (21)(13)0  | Manual Refunds                      |
| 21.4.5* | 09-2015 | 36819V | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Erroneous Refunds                   |
| 21.4.6* | 09-2015 | 36820W | 21.8; (21)(11); 3(17)(42)0; (21)(13)0  | Refund Offset                       |

### 21.5 Account Resolution

|         |         |        |  |                               |
|---------|---------|--------|--|-------------------------------|
| 21.5.1* | 09-2015 | 36821H | 21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0  | General Adjustments           |
| 21.5.2* | 09-2015 | 36822S | 21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0  | Adjustment Guidelines         |
| 21.5.3* | 09-2015 | 36823D | 21.5.9; 21.13; 21.41; (21)(15)00; (21)(18)00; (21)(21)00; 3(15)(129)0; 3(15)(148)0       | General Claims Procedures     |
| 21.5.4* | 09-2015 | 36824O | 21.5.10; 21.12; (21)(15)00; (21)(18)00; 3(15)(129)0; (21)(15)00; (21)(18)00; 3(15)(129)0 | General Math Error Procedures |
| 21.5.5  | 09-2015 | 36825Z | 21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0                      | Unpostables                   |
| 21.5.6* | 09-2015 | 36826K | 21.5.6; 21.9; (21)(12)00   | Freeze Codes                  |
| 21.5.7* | 09-2015 | 36827V | 21.5.3; 21.1; (21)(16)0; (21)(17)00  | Payment Tracers               |

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|-------------------|----------------------|-----------------------|---|------------------------|
| 21.5.8*           | 09-2015              | 36828G                | 21.5.4; 21.1; (21)(16)0;<br>(21)(17)00; 35(70)0,      | Credit Transfers       |
| 21.5.9*           | 08-2015              | 36829R                | 21.5.2; 21.16; 3(15)(209)0                            | Carrybacks             |
| 21.5.10           | 09-2015              | 36830S                | 21.6.8; 21.13; (21)(15)00;<br>(21)(18)00; 3(15)(129)0 | Examination Issues     |
| 21.5.11*          | 06-2015              | 36831D                | 3.15.259  | Employee Plan Accounts |

## 21.6 Individual Tax Returns

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 21.6.1* | 09-2015 | 36832O | 21.13; (21)(15)00; (21)(18)00;<br>3(15)(129)0                    | Filing Status and Exemption Adjustments  |
| 21.6.2* | 09-2015 | 36833Z | 21.6.7; 21.13; (21)(15)00;<br>(21)(18)00; 3(15)(129)0            | Adjusting TIN-Related Prob s   |
| 21.6.3* | 09-2015 | 36834K | 21.6.2   | Credits  |
| 21.6.4* | 09-2015 | 36835V | 21.6.3   | Tax Computation/Tax Period Changes   |
| 21.6.5* | 09-2015 | 36836G | 21.6.9; 21.13; (21)(15)00;<br>(21)(18)00; 3(15)(129)0            | Individual Retirement Arrangements (IRA),<br>Coverdell Education Savings Accounts (ESA),<br>Archer Medical Savings Accounts (MSA) and<br>Health Savings Accounts (HSA) |
| 21.6.6* | 09-2015 | 36837R | 21.6.6; 21.6.5; 21.13;<br>(21)(15)00; (21)(18)00;<br>3(15)(129)0 | Specific Claims and Other Issues   |
| 21.6.7* | 09-2015 | 36838C | 21.6.4; 21.13; (21)(15)00;<br>(21)(18)00; 3(15)(129)0            | Adjusting Individual Tax Accounts  |
| 21.6.8  | 09-2015 | 36839N | 25.15.13   | Split Spousal Assessments (MFT 31)   |

## 21.7 Business Tax Returns and Non-Master File Accounts

|          |         |        |               |  |
|----------|---------|--------|---------------|--|
| 21.7.1*  | 08-2015 | 36841Z | 21.14         | BMF/NMF Miscellaneous Information                                  |
| 21.7.2*  | 09-2015 | 36842K | 21.7.6; 21.14 | Employment and Railroad Tax Returns                                |
| 21.7.3*  | 08-2015 | 36843V | 21.14         | Unemployment Taxes   |
| 21.7.4*  | 09-2015 | 36844G | 21.14         | Income Taxes/Information Returns                                   |
| 21.7.5*  | 08-2015 | 36845R | 21.14         | Estate and Gift Tax Returns  |
| 21.7.7*  | 11-2015 | 36847N | 3.24.6; 21.14 | Exempt Organizations and Tax Exempt Bonds                          |
| 21.7.8*  | 08-2015 | 36848Y | 21.14         | Excise Taxes   |
| 21.7.9*  | 08-2015 | 36849J | 21.14         | BMF Duplicate Filing Conditions                                    |
| 21.7.10  | 08-2015 | 36850K | 21.14         | No-Merge Cases   |
| 21.7.11* | 09-2015 | 36851V | 21.14         | Additional Computer Paragraph Notices and<br>Transcripts           |
| 21.7.12* | 08-2015 | 36852G | 21.8.3; 21.14 | Non-Master File (NMF) Adjustments                                  |
| 21.7.13* | 09-2015 | 32186R |               | Assigning Employer Identification Numbers (EINs)                   |
| 21.7.14* | 10-2015 | 67900D |               | BMF Identity Theft Procedures for Accounts<br>Management Employees |

## 21.8 International

|         |         |        |                                |  |
|---------|---------|--------|--------------------------------|--|
| 21.8.1* | 09-2015 | 49813H | 3.15.128 and 3.15.129 portions | IMF International Adjustments  |
| 21.8.2* | 09-2015 | 49814S | 3.15.129 portions              | BMF International Adjustments  |
| 21.8.4  | 09-2015 | 49817Z | 3.38.128 and 3.15.129 portions | United States Certification for Reduced Tax Rates<br>in Tax Treaty Countries |
| 21.8.5* | 09-2015 | 50502H | 3.21.25 portions               | Miscellaneous FIRPTA Related Issues  |
| 21.8.6  | 08-2015 | 49818K | 3.21.25 portions               | Exemptions from US Withholding (Form 8233)                                   |

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|------------|---------------|----------------|----------------|-------|

## 21.10 Quality Assurance

|         |         |        |   |  |
|---------|---------|--------|---|--|
| 21.10.1 | 09-2015 | 36867F | 21.10.2; 21.38; 21.39; 3(44)(237)0; 3(44)(231)0; 6541; 6542 | Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, and Electronic Products and Services Support |
|---------|---------|--------|---|--|

## Part 22 Taxpayer Education and Assistance

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

### 22.24 Office of Taxpayer Burden Reduction

|         |         |        |  |                             |
|---------|---------|--------|--|-----------------------------|
| 22.24.1 | 02-2015 | 37489Z |  | Burden Reduction Activities |
|---------|---------|--------|--|-----------------------------|

### 22.30 Wage and Investment Outreach Procedures

|         |         |        |                               |   |
|---------|---------|--------|-------------------------------|---|
| 22.30.1 | 09-2015 | 36870C | 21.10.4, 21.10.6; 21.41; 6570 | Stakeholder Partnerships, Education and Communication |
|---------|---------|--------|-------------------------------|---|

### 22.31 Multilingual Initiatives

|         |         |        |  |                       |
|---------|---------|--------|--|-----------------------|
| 22.31.1 | 11-2012 | 39864C |  | IRS Language Services |
|---------|---------|--------|--|-----------------------|

### 22.40 Federal, State and Local Governments

|         |         |        |  |          |
|---------|---------|--------|--|----------|
| 22.40.1 | 04-2014 | 38104J |  | Outreach |
|---------|---------|--------|--|----------|

### 22.41 Indian Tribal Governments

|         |         |        |  |                                    |
|---------|---------|--------|--|------------------------------------|
| 22.41.1 | 08-2015 | 35210K |  | Indian Tribal Governments Outreach |
|---------|---------|--------|--|------------------------------------|

### 22.42 TEB Taxpayer Education and Assistance

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 22.42.1 | 08-2015 | 35364J |  | Tax Exempt Bonds Customer Education and Outreach |
|---------|---------|--------|--|--|

## Part 25 Special Topics

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

### 25.1 Fraud Handbook

|         |         |        |  |                                     |
|---------|---------|--------|--|-------------------------------------|
| 25.1.1  | 01-2014 | 27681V | 104.2 CH 1; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Overview/Definitions                |
| 25.1.2  | 06-2015 | 27682G | 104.2 CH 2; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Recognizing and Developing Fraud    |
| 25.1.3* | 08-2015 | 27683R | 104.2 CH 3; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Criminal Referrals                  |
| 25.1.4  | 10-2015 | 27684C | 104.2 CH 4; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Administrative Joint Investigations |

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|-------------------|----------------------|-----------------------|--|--|
| 25.1.5            | 03-2015              | 27685N                | 104.2 CH 5; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Grand Jury Investigations                              |
| 25.1.6            | 11-2014              | 27686Y                | 104.2 CH 6; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Civil Fraud  |
| 25.1.7            | 11-2015              | 27687J                | 104.2 CH 7; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Failure to File  |
| 25.1.8*           | 04-2015              | 27688U                | 104.2 CH 8; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Collection Field Function                              |
| 25.1.9*           | 09-2014              | 27689F                | 104.2 CH 9; 4231:900; 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Tax Exempt and Government Entities (TEGE)              |
| 25.1.10           | 03-2015              | 34951C                |  | LB&I Fraud Referral Procedures                         |
| 25.1.11           | 12-2014              | 49714R                |  | Campus Collection Fraud Procedures                     |
| 25.1.12           | 12-2013              | 50016Q                |  | Bank Secrecy Act (BSA) Willfulness Referral Procedures |
| 25.1.14           | 06-2013              | 54034A                |  | Campus Examination Fraud Procedures                    |

## 25.2 Information and Whistleblower Awards

|        |         |        |   |  |
|--------|---------|--------|---|--|
| 25.2.1 | 12-2008 | 27541K | 104.4 CH 1; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3 | Receiving Information                                  |
| 25.2.2 | 08-2015 | 27544R | 104.4 CH 2; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3 | Whistleblower Awards                                   |
| 25.2.3 | 08-2001 | 27546N | 104.4 CH 3; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3 | Reimbursements to State/Local Law Enforcement Agencies |

## 25.3 Litigation and Judgments

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 25.3.1  | 08-2013 | 30351I | 105.2 CH 1; 5730                               | General Guidelines  |
| 25.3.2* | 03-2015 | 30397G | LEM 25.3.2; LEM 5.5 portions; 105.2 CH 2; 5730 | Suits by the United States  |
| 25.3.3  | 12-2010 | 30398R | 105.2 CH 3; 5730                               | Suits Against the United States and Claims for Damages under IRC 7433 |
| 25.3.4  | 07-2010 | 30399C | 105.2 CH 4; 5730                               | Suits Against IRS Employees   |
| 25.3.5  | 03-2012 | 30400S | 105.2 CH 5; 5730                               | Judgment Follow-up  |
| 25.3.6  | 09-2013 | 52749M | 25.3.1 portions                                | Open Litigation Control, Monitoring, Closing action                   |
| 25.3.7  | 12-2011 | 55406W |  | Reconciling Non-Insolvency LAMS Reports                               |

## 25.4 Employee Protection

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|-------------------|----------------------|-----------------------|-----------------------|---------------------------------|
| 25.4.1            | 08-2014              | 32998R                | LEM 25.4              | Potentially Dangerous Taxpayer  |
| 25.4.2            | 08-2014              | 36337M                | LEM 25.4              | "Caution Upon Contact" Taxpayer |

## 25.5 Summons

|         |         |        |  |  |
|---------|---------|--------|--|--|
| 25.5.1  | 09-2014 | 27528R | 109.1 CH 1; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Introduction                               |
| 25.5.2  | 07-2015 | 27529C | 109.1 CH 2; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Preparation                                |
| 25.5.3  | 07-2013 | 27530D | 109.1 CH 3; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Procedures                                 |
| 25.5.4  | 07-2015 | 27532Z | 109.1 CH 4; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Examination of Books and Witnesses         |
| 25.5.5  | 12-2015 | 27533K | 109.1 CH 5; 52(12)0 -                                  | Summons for Taxpayer Records and Testimony |
| 25.5.6  | 09-2014 | 27534V | 109.1 CH 6; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Summonses on Third-Party Witnesses         |
| 25.5.7  | 11-2011 | 27536R | 109.1 CH 7; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Special Procedures for John Doe Summonses  |
| 25.5.8  | 06-2011 | 27537C | 109.1 CH 8; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Use of Summons Special Applications        |
| 25.5.9  | 10-2014 | 27538N | 109.1 CH 9; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4   | Fees and Costs for Summoned Witnesses      |
| 25.5.10 | 01-2012 | 27539Y | 109.1 CH 10; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4  | Enforcement of Summons                     |
| 25.5.11 | 06-2015 | 27540Z | 109.1 CH 11; 52(12)0 - 52(12)(17), 5771- 5774, 57(14)4 | Title 31 Bank Secrecy Act Investigations   |

## 25.6 Statute of Limitations

|         |         |        |  |   |
|---------|---------|--------|--|---|
| 25.6.1* | 09-2015 | 36881J | LEM 25.6; 121.2.1; 121.2 CH 1; 3(15)(58) | Statue of Limitations Processes and Procedures            |
| 25.6.22 | 08-2011 | 28778J | 121.2.22; 121.2 CH 22                    | Extension of Assessment Statute of Limitations by Consent |
| 25.6.23 | 03-2015 | 29221J | 121.2.23; 121.2 CH 23                    | Examination Process                                       |

## 25.7 Exempt Organizations Business Master File

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 25.7.1 | 11-2015 | 27768D | 25.7.2; 7.3.4 CH 1; 7820:100, 200, 400 | Exempt Organizations/Business Master File and Support Processing |
| 25.7.3 | 11-2015 | 27772L | 7.3.4 CH 3; 7820:700                   | Group Exemption Procedures                                       |
| 25.7.5 | 11-2015 | 27774H | 7.3.4 CH 5; 7820:(10)00                | Exempt Organizations Extracts and On-line Programs               |
| 25.7.6 | 12-2015 | 27776D | 7.3.4 CH 6; 7820:(13)00                | Cumulative List (Publication 78)                                 |
| 25.7.7 | 12-2015 | 35833P | 7.3.2 CH 3; 7820:600                   | EO/BMF Reports   |

## 25.12 Delinquent Return Refund Hold Program

|          |         |        |   |  |
|----------|---------|--------|---|--|
| 25.12.1* | 07-2015 | 36795W | LEM 25.12.1; 25.12.2, 25.12.3, 25.12.4; 121.7 CH 1; (MS) 5G-388 | Processing Refund Hold Program Inventory |
|----------|---------|--------|---|--|

## 25.13 Taxpayer Correspondence

|         |         |        |  |                                  |
|---------|---------|--------|--|----------------------------------|
| 25.13.1 | 10-2015 | 57125U |  | Taxpayer Correspondence Services |
|---------|---------|--------|--|----------------------------------|

## 25.15 Relief from Joint and Several Liability

|         |         |        |                                     |  |
|---------|---------|--------|-------------------------------------|--|
| 25.15.1 | 07-2014 | 30263Z | LEM 25.15.1; 104.5 CH 1; 45(11)(20) | Introduction   |
| 25.15.2 | 07-2014 | 30264K | 104.5 CH 2; 45(11)(20)              | General Procedures / Employees with Taxpayer Contact |



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| 25.15.3*          | 07-2014              | 30266G                | 104.5 CH 3; 45(11)(20)  | Technical Provisions of IRC 6015   |
| 25.15.5           | 07-2014              | 32027Z                | 104.5 CH 4; 45(11)(20)  | Relief from Community Property Laws / Community Property States            |
| 25.15.6           | 03-2008              | 30268C                | 104.5 CH 6; 45(11)(20)  | Field Examination Procedures   |
| 25.15.7*          | 07-2014              | 30269N                | 104.5 CH 7; 45(11)(20)  | Compliance Campus Functions  |
| 25.15.8           | 11-2014              | 30272K                | 104.5 CH 8; 45(11)(20)  | Procedures for Working Innocent Spouse Relief Cases                        |
| 25.15.9           | 08-2014              | 30273V                | 104.5 CH 9; 45(11)(20)  | Account Processing of Requests for Relief from Joint and Several Liability |
| 25.15.11          | 07-2014              | 30275R                | 104.5 CH 11; 45(11)(20) | Taxpayer Advocate Service Contacts and Processing of Innocent Spouse Cases |
| 25.15.12          | 10-2014              | 30276C                | 104.5 CH 12; 45(11)(20) | Appeals Procedures   |
| 25.15.14          | 07-2014              | 32938P                | 4.4.15; 45(11)(20)      | Innocent Spouse Tracking System Inventory Validation Instructions          |
| 25.15.15          | 07-2014              | 39700H                |                         | Mirror Modules for Requests for Relief from Joint and Several Liability    |
| 25.15.16          | 07-2014              | 49557G                |                         | Telephone Contacts   |
| 25.15.17*         | 07-2014              | 50494S                |                         | Reconsiderations   |

## **25.16 Disaster Assistance and Emergency Relief**

|         |         |        |   |
|---------|---------|--------|---|
| 25.16.1 | 12-2014 | 36901Q | 25.16.2 - 25.16.13; 121.6 CH 1; Program Guidelines<br>12(10)4 |
|---------|---------|--------|---|

## **25.18 Community Property**

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

## **25.19 Health Coverage Tax Credit (HCTC)**

|         |         |        |                                    |
|---------|---------|--------|------------------------------------|
| 25.19.1 | 09-2008 | 39701S | General Information                |
| 25.19.2 | 09-2008 | 39702D | Customer Service                   |
| 25.19.3 | 09-2008 | 39704Z | Eligibility                        |
| 25.19.4 | 09-2008 | 39705K | Registration                       |
| 25.19.5 | 09-2008 | 39706V | Payments                           |
| 25.19.6 | 09-2008 | 39707G | Additional HCTC Guidelines         |
| 25.19.7 | 09-2008 | 50495D | Systems Operation (SO)             |
| 25.19.8 | 09-2008 | 50497Z | Campus Management Operations (CMO) |

## **25.21 Affordable Care Act Fees**

|         |         |        |                               |
|---------|---------|--------|-------------------------------|
| 25.21.1 | 08-2015 | 59067T | Branded Prescription Drug Fee |
| 25.21.2 | 12-2015 | 66328P | Insurance Provider Fee        |

## **25.23 Identity Protection and Victim Assistance**

|         |         |        |   |
|---------|---------|--------|---|
| 25.23.1 | 09-2015 | 67661N | Identity Protection and Victim Assistance Program |
|---------|---------|--------|---|

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| 25.23.2*          | 09-2015              | 67662Y                |                       | Identity Protection and Victim Assistance - General Case Processing                |
| 25.23.3*          | 09-2015              | 67663J                |                       | IMF Identity Theft Toll-Free and Identity Protection Specialized Unit (IPSU) Paper |
| 25.23.4*          | 09-2015              | 67664U                |                       | Accounts Paper Process   |
| 25.23.5*          | 09-2015              | 67665F                |                       | Collection - ACSS  |
| 25.23.6*          | 09-2015              | 67666Q                |                       | Campus Collection Identity Theft Processing  |
| 25.23.7*          | 08-2015              | 67667B                |                       | AUR Identity Theft Processing  |
| 25.23.8*          | 09-2015              | 67668M                |                       | Exam Identity Theft Case Processing  |
| 25.23.9*          | 09-2015              | 67669X                |                       | BMF Identity Theft Processing  |
| 25.23.10*         | 09-2015              | 67725W                |                       | Compliance Identity Theft Case Processing  |

|          |         |        |  |   |
|----------|---------|--------|--|---|
| 25.24.2* | 12-2015 | 67654Y |  | Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing |
|----------|---------|--------|--|---|

## **25.25 Refund Tax Compliance Program**

|           |         |        |                 |  |
|-----------|---------|--------|-----------------|--|
| 25.25.1   | 08-2015 | 57561Q | 21.9.1 portions | Return Integrity and Verification Revenue Protection Programs              |
| 25.25.2*  | 08-2015 | 59003Z | 21.9.1 portions | Revenue Protection Screening Procedures for Individual Master File Returns |
| 25.25.3*  | 08-2015 | 61686A | 21.9.1 portions | Verification of Income   |
| 25.25.4*  | 08-2015 | 61688W | 21.9.1 portions | Integrity and Verification Identity Theft Return Procedures                |
| 25.25.5*  | 08-2015 | 61689H | 21.9.1 portions | Special Handling Procedures  |
| 25.25.6*  | 08-2015 | 61691T | 21.9.1 portions | Taxpayer Protection Program  |
| 25.25.7*  | 08-2015 | 61692E |                 | Automated Questionable Credit Program                                      |
| 25.25.8*  | 08-2015 | 61693P | 21.9.1 portions | Revenue Protection External Lead Procedures                                |
| 25.25.9   | 08-2015 | 61694A |                 | External Leads Prisoners   |
| 25.25.10* | 08-2015 | 61697H |                 | Frivolous Return Program   |

## **25.26 Criminal Restitution**

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

## **25.27 Third Party Contacts**

|         |         |        |        |                                |
|---------|---------|--------|--------|--------------------------------|
| 25.27.1 | 01-2014 | 64747G | 5.1.17 | Third Party Contact Procedures |
|---------|---------|--------|--------|--------------------------------|

## **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 | 30.7.5, 30.7.6, 39.0.1, 39.0.2; Part (30) | Mission Statement, and the Strategic and Program Plan |
|--------|---------|--------|---|---|

### **30.2 Chief Counsel Directives**

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

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|-------------------|----------------------|-----------------------|-----------------------|--------------|

### **30.3 Organizations, Functions, Designations, and Delegations of Authority**

|        |         |        |        |   |
|--------|---------|--------|--------|---|
| 30.3.1 | 11-2011 | 29598J | 30.3.3 | Chief Counsel Delegations, Organization, and Succession |
| 30.3.2 | 06-2012 | 29599U | 30.3.2 | Delegations of Authority and Designations               |

### **30.4 Personnel Administration, Training, and Equal Employment Opportunity**

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 30.4.1 | 06-2014 | 29708V | 30.4.1, 30.4.2, 30.4.4, 30.4.9, 30.4.12, 30.5.1, 30.5.3-30.5.7, 30.6.3 | Employment  |
| 30.4.2 | 11-2011 | 29812E | 30.4.2, 30.4.3   | Personnel Guidance  |
| 30.4.3 | 03-2011 | 29601V | 30.4.5   | Training and Communication                                |
| 30.4.4 | 01-2008 | 29709G | 30.4.7   | Equal Employment Opportunity                              |
| 30.4.5 | 05-2006 | 29602G | 30.4.8   | Labor and Employee Relations                              |
| 30.4.6 | 03-2009 | 29603R | 30.6.1   | Leave Administration                                      |
| 30.4.7 | 12-2012 | 29604C | 30.6.1   | Work Schedules  |
| 30.4.8 | 12-2010 | 38030E | 30.11.1, 30.11.2, 30.11.3  | Public Information (Speeches, Publications, and Teaching) |

### **30.5 Resources, Services, and Financial Management**

|        |         |        |                                |   |
|--------|---------|--------|--------------------------------|---|
| 30.5.1 | 10-2007 | 29063N | 30.8.1, 30.8.2, 30.8.3, 30.8.4 | Resources, Services, and Financial Management |
| 30.5.2 | 02-2014 | 29123E | Part (30)                      | Travel Guidelines                             |
| 30.5.3 | 07-2005 | 29608U | Reserved                       | Financial Management                          |

### **30.6 Security and Emergency Preparedness**

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 30.6.1 | 04-2009 | 29269D | 30.9.1, 30.9.2, 30.9.3, 30.9.5, 32.2.3 | Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property |
| 30.6.2 | 01-2014 | 29610G | 30.10.1                                | Emergency Preparedness  |

### **30.7 Management Systems**

|        |         |        |   |                                     |
|--------|---------|--------|---|-------------------------------------|
| 30.7.1 | 12-2010 | 41428A | 34.15.1, 39.5.1, 39.5.5, 30.7.3, 30.7.7, 30.7.9, 30.7.14, 30.7.16 | Information Systems                 |
| 30.7.2 | 11-2012 | 29271P | 30.7.8, 30.7.13, 30.16.1, 30.16.2, 30.16.3 - 30.16.10             | Research and Management Information |
| 30.7.3 | 12-2009 | 29611R |   | Technology Services                 |
| 30.7.4 | 01-2014 | 41695T |   | Programs and Special Topics         |

### **30.8 Library Services**

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

### **30.9 File Management**

|        |         |        |   |  |
|--------|---------|--------|---|--|
| 30.9.1 | 07-2005 | 29712D | 30.7.7.2, 30.7.10, 35.14.11   | Case File Management                             |
| 30.9.2 | 12-2010 | 29714Z | 31.2.1 - 31.2.4, 31.4.19, 33.6.1, 34.3.1 - 35.3.5, 35.17.6, 35.19.4, 39.7.1.8, 39.7.1.9, 39.7.4 | Guidelines for Specific Categories of Case Files |

### **30.10 Standards for Correspondence**

|         |         |        |                     |                           |
|---------|---------|--------|---------------------|---------------------------|
| 30.10.1 | 07-2005 | 29183G | 30.7.11; (30)7(10)0 | Correspondence Guidelines |
|---------|---------|--------|---------------------|---------------------------|

### **30.11 Freedom of Information Act Requests for Chief Counsel Records**

|         |         |        |                          |   |
|---------|---------|--------|--------------------------|---|
| 30.11.1 | 05-2009 | 29184R | 32.5.1, 30.14.1, 30.14.2 | FOIA Requests for Chief Counsel Records |
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## Part 31 Guiding Principles

### 31.1 Guiding Principles

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 31.1.1 | 06-2014 | 29647T | 34.6.1, 35.3.1, 35.3.12, 35.3.22, 35.8.12, 39.1.5, 39.3.3  | Legal Work                                  |
| 31.1.2 | 08-2004 | 29648E | 31.4.20, 39.8.8, 39.11.1   | Dealing with Taxpayers and Practitioners    |
| 31.1.3 | 08-2004 | 29649P | 35.14.13, 39.1.3   | Signature Principles                        |
| 31.1.4 | 10-2010 | 29650Q | 32.6.1, 34.2.1, 35.3.12, 36.3.16, 35.3.18, 35.3.21, 39.1.4, 39.1.7, 39.8.1, 39.8.3 – 39.8.7, 39.11.2 | Coordination and Reconciliation of Disputes |

### 31.2 Significant Case Coordination

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

## Part 32 Published Guidance and Other Guidance to Taxpayers

### 32.1 Chief Counsel Regulation Handbook

|        |         |        |   |  |
|--------|---------|--------|---|--|
| 32.1.1 | 09-2011 | 29172Z | (30)(15)20:110, 140, 211, 212, 410, 533                                       | Overview of the Regulations Process                |
| 32.1.2 | 09-2011 | 38994H | (30)(15)20:120, 521, 522, 531   | Procedural Requirements for Regulation Projects    |
| 32.1.3 | 08-2004 | 38995S | (30)(15)20:130, 233, 234  | Substantive Development of a Regulation Project    |
| 32.1.4 | 10-2011 | 38996D | (30)(15)20: 310, 320 - 325, 330 - 336, 340, 455 - 458, 541                    | Outlining and Drafting Substantive Regulatory Text |
| 32.1.5 | 10-2015 | 38998Z | (30)(15)20: 420, 430 - 437, 440, 450, 452 - 454, 459, 460, 531, 532, 534, 550 | Required Format for Regulations                    |
| 32.1.6 | 09-2011 | 38999K | (30)(15)20: 170, 180, 542, 561 - 565, 571 - 577                               | Review, Approval and Publication of Regulations    |
| 32.1.7 | 08-2011 | 39002W | (30)(15)20: 581, 582  | Inquiries, Comments and Public Hearings            |
| 32.1.8 | 08-2004 | 39003H | (30)(15)20: 190   | Publishing the Final Regulation                    |
| 32.1.9 | 08-2004 | 39004S | (30)(15)20: 523   | Closing a Regulation Project                       |

### 32.2 Chief Counsel Publication Handbook

|        |         |        |   |   |
|--------|---------|--------|---|---|
| 32.2.1 | 08-2004 | 29173K | (30)(15)10: 100, 110, 130   | Introduction to the Chief Counsel Publication Handbook              |
| 32.2.2 | 09-2011 | 29174V | 39.11.3.1, 39.11.4.1, (30)(15)10: 211 - 216, 221, 223, 224, 231, 232, 240 - 243, 251 - 253, 261 - 266, 315, 320 | Summary of the Published Guidance Process                           |
| 32.2.3 | 10-2011 | 29175G | (30)(15)10: 311 - 314, 316, 331, 332, 410, 421, 422, 432, 441, 451, 461, 610, 621 - 624, 640                    | Drafting Published Guidance   |
| 32.2.4 | 08-2004 | 29176R | (30)(15)10: 631, 632, 634   | Background Information Note (BIN) and Legal Memorandum (Legal Memo) |
| 32.2.5 | 01-2013 | 39005D | (30)(15)10: 731, 732  | Coordination and Clearance  |
| 32.2.6 | 10-2011 | 39007Z | (30)(15)10: 712, 721, 723, 724, 727, 728  | Circulating Draft Publication Items                                 |
| 32.2.7 | 10-2011 | 39008K | (30)(15)10: 625, 711, 713 - 717, 720, 75, 726   | Formal Clearance of Publication Items                               |
| 32.2.8 | 09-2011 | 39009V | (30)(15)10: 740, 750, 760, 770, 780, 790  | Publication   |

### 32.3 Letter Rulings, Information Letters, and Closing Agreements

|        |         |        |                |                 |
|--------|---------|--------|----------------|-----------------|
| 32.3.1 | 10-2011 | 29177C | 39.6.1, 39.6.2 | Forms of Advice |
|--------|---------|--------|----------------|-----------------|

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| 32.3.2            | 07-2014              | 39010W                | 39.1.10, 39.1.12, 39.6.3, 39.6.7 | Letter Rulings                               |
| 32.3.3            | 08-2004              | 39011H                |                                  | Information Letters                          |
| 32.3.4            | 08-2004              | 39012S                | 35.18.20, 39.6.4                 | Closing Agreements Covering Specific Matters |

### **32.4 Special Pre-Filing Agreement Programs**

|        |         |        |                 |                           |
|--------|---------|--------|-----------------|---------------------------|
| 32.4.2 | 06-2005 | 29179Y | <i>Reserved</i> | Pre-Filing Agreements     |
| 32.4.3 | 10-2010 | 29180Z |                 | Industry Issue Resolution |

## **Part 33 Legal Advice**

### **33.1 Legal Advice**

|        |         |        |  |   |
|--------|---------|--------|--|---|
| 33.1.1 | 08-2004 | 39430S | 34.11.4, 35.2.1, 35.2.13, 35.8.12, 35.19.4, 39.8.2, 39.8.3 | Roles and Responsibilities for Providing Legal Advice |
| 33.1.2 | 06-2014 | 39431D | 35.2.2 thru 35.2.4, 35.2.7, 35.2.9, 35.2.10, 35.3.4        | Chief Counsel's Legal Advice Program                  |
| 33.1.3 | 07-2011 | 39433Z |  | Releasing Legal Advice to the Public                  |

### **33.2 Technical Advice and Technical Expedited Advice**

|        |         |        |                 |  |
|--------|---------|--------|-----------------|--|
| 33.2.1 | 08-2004 | 29146D | 39.7.1 - 39.7.3 | Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda |
| 33.2.2 | 10-2010 | 29148Z | 39.7.4          | Requests for Technical Advice and Technical Expedited Advice                 |

### **33.3 Other Legal Advice**

|        |         |        |                                |   |
|--------|---------|--------|--------------------------------|---|
| 33.3.1 | 08-2004 | 29159G | 39.3.1, 39.3.2, 39.3.4, 39.3.5 | Legislation and Miscellaneous Matters                 |
| 33.3.2 | 10-2015 | 29160H | 34.5.1 thru 34.5.3, 34.5.5     | Offers in Compromise                                  |
| 33.3.3 | 11-2010 | 29161S |                                | Appeals Settlement Guidelines                         |
| 33.3.4 | 12-2010 | 29162D | 35.3.15                        | Division Counsel (LB&I) Industry Program              |
| 33.3.5 | 08-2004 | 29164Z | 39.2.6                         | Congressional and Other IRS Controlled Correspondence |
| 33.3.6 | 12-2010 | 39523E | 35.3.14, 35.5.5                | Designating a Case for Litigation                     |
| 33.3.7 | 08-2010 | 29165K | 39.4.1 - 39.4.4                | Tax Forms, Tax Publications, and Public Use Forms     |

## **Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court**

### **34.1 Jurisdiction of the District Courts**

|        |         |        |   |                                     |
|--------|---------|--------|---|-------------------------------------|
| 34.1.1 | 08-2004 | 29128H | 34.7.4-34.7.12, 34.12.6, 34.12.7, 34.12.9, 34.7.13, 35.18.7.1 | Jurisdiction of the District Courts |
|--------|---------|--------|---|-------------------------------------|

### **34.2 Jurisdiction of the Court of Federal Claims**

|        |         |        |           |   |
|--------|---------|--------|-----------|---|
| 34.2.1 | 08-2004 | 29129S | 35.18.7.2 | Jurisdiction of the Court of Federal Claims |
|--------|---------|--------|-----------|---|

### **34.3 Procedures in Bankruptcy Cases**

|        |         |        |                 |                                |
|--------|---------|--------|-----------------|--------------------------------|
| 34.3.1 | 01-2015 | 29130T | 34.10.1-34.10.3 | Procedures in Bankruptcy Cases |
|--------|---------|--------|-----------------|--------------------------------|

### **34.4 Insolvencies**

|        |         |        |                |              |
|--------|---------|--------|----------------|--------------|
| 34.4.1 | 08-2004 | 39024K | 34.9.1, 34.9.4 | Insolvencies |
|--------|---------|--------|----------------|--------------|

### **34.5 Suits Brought Against the United States**

|        |         |        |  |                 |
|--------|---------|--------|--|-----------------|
| 34.5.1 | 08-2004 | 29661X | 34.12.1, 35.16.3, 35.17.7, 35.17.9, 35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18 | Defense Letters |
|--------|---------|--------|--|-----------------|

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|-------------------|----------------------|-----------------------|---|---|
| 34.5.2            | 12-2012              | 29663T                | 35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7 | Refund Litigation                       |
| 34.5.3            | 08-2004              | 29664E                | 34.12.4, 34.12.7  | Suits Brought Against the United States |
| 34.5.5            | 08-2004              | 29665P                | 34.12.2, 34.12.10   | Injunctions                             |
| 34.5.6            | 02-2013              | 39026G                | 34.7.8, 34.11.5   | Procedures in 28 U.S.C 2410 Actions     |
| 34.5.7            | 08-2004              | 39027R                |   | Damages Litigation                      |

### **34.6 Suits Brought by the United States**

|        |         |        |  |                             |
|--------|---------|--------|--|-----------------------------|
| 34.6.1 | 10-2015 | 38021T | 34.7.1-34.7.3, 34.11.1, 34.11.2        | Affirmative Litigation      |
| 34.6.2 | 07-2014 | 39028C | 34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5 | Types of Suits              |
| 34.6.3 | 08-2014 | 39029N | 34.12.3, 42.9.1                        | Summons Enforcement Actions |

### **34.7 Pre-Trial Procedures**

|        |         |        |                          |                      |
|--------|---------|--------|--------------------------|----------------------|
| 34.7.1 | 08-2004 | 29666A | 35.19.1-35.19.4, 35.19.6 | Pre-Trial Procedures |
|--------|---------|--------|--------------------------|----------------------|

### **34.8 Settlement Procedures**

|        |         |        |                                      |                                |
|--------|---------|--------|--------------------------------------|--------------------------------|
| 34.8.1 | 08-2004 | 38022E | 34.8.1, 35.8.12.2                    | Settlement Procedures Overview |
| 34.8.2 | 08-2014 | 39031Z | 35.8.11, 35.16.3.2, 35.20.1-35.20.10 | Settlement Procedures          |

### **34.9 Disclosure, Testimony, and Production of Documents**

|        |         |        |                   |  |
|--------|---------|--------|-------------------|--|
| 34.9.1 | 05-2013 | 38026W | 32.2.4, 34.11.5.2 | Disclosure, Testimony, and Production of Documents |
|--------|---------|--------|-------------------|--|

### **34.10 Post-Trial Procedures**

|         |         |        |                  |                    |
|---------|---------|--------|------------------|--------------------|
| 34.10.1 | 06-2015 | 27624A | 35.21.5, 35.22.1 | General Procedures |
|---------|---------|--------|------------------|--------------------|

### **34.11 Special Assistant U.S. Attorney (SAUSA) Program**

|         |         |        |          |                   |
|---------|---------|--------|----------|-------------------|
| 34.11.1 | 05-2013 | 29682A | 34.14.14 | The SAUSA Program |
|---------|---------|--------|----------|-------------------|

### **34.12 Litigation Exhibits**

|         |         |        |  |                     |
|---------|---------|--------|--|---------------------|
| 34.12.1 | 10-2015 | 29689Z |  | Litigation Exhibits |
|---------|---------|--------|--|---------------------|

## **Part 35 Tax Court Litigation**

### **35.1 Tax Court Jurisdiction**

|        |         |        |  |  |
|--------|---------|--------|--|--|
| 35.1.1 | 08-2004 | 29814A | 35.1.2, 35.2.15, 35.23.6, 35.24.4  | Tax Court Jurisdiction and Proceedings |
| 35.1.2 | 08-2004 | 29816W | 35.1.3   | Tax Court Terms and Definitions        |
| 35.1.3 | 07-2012 | 29817H | 35.1.4 – 35.1.7, 35.8.5.1, 35.1.8 – 35.1.11, 35.14.14, 35.14.15, 35.1.8 – 35.1.11, 35.14.14 – 35.14.15 | Tax Court Procedures                   |

### **35.2 Petition and Answer**

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|-------------------|----------------------|-----------------------|--|---------------------|
| 35.2.1            | 04-2012              | 29833H                | 35.2.5, 35.2.6, 35.2.11, 35.2.12, 35.3.2, 35.3.3, 35.3.5, 35.4.1, 35.4.2, 35.4.3, 35.4.5.1, 35.4.6, 35.4.8, 35.8.5.2, 35.14.16, 35.23.1 – 35.23.4, 35.24.7, 35.24.8, 35.25.1 – 35.25.3, 35.25.5, 35.25.7, 35.25.8, 35.25.10, 35.2.12, 35.3.4 | Tax Court Petitions |
| 35.2.2            | 04-2015              | 29783M                | 35.4.4, 35.4.18, 35.4.19 – 35.4.22, 35.4.23 – 35.4.25, 35.4.27, 35.5.8.1, 35.8.5.5.4, 35.14.17, 35.23.3 – 35.23.5, 35.25.4   | Answers             |

### 35.3 Motions

|         |         |        |   |  |
|---------|---------|--------|---|--|
| 35.3.1  | 08-2004 | 29842S | 35.1.12, 35.4.9, 35.4.10, 35.8.6, 35.11.5 | Motions Practice   |
| 35.3.2  | 09-2012 | 29843D | 35.4.11                                   | Jurisdictional Defects   |
| 35.3.3  | 08-2004 | 29845Z | 35.1.12, 35.1.13                          | Motions Pertaining to Pleadings  |
| 35.3.4  | 08-2004 | 29846K | 35.4.14                                   | Motions Pertaining to Calendared Cases   |
| 35.3.5  | 08-2004 | 29847V | 35.4.17, 35.23.3                          | Motions for Disposition without Trial  |
| 35.3.6  | 08-2004 | 29848G | 35.4.15                                   | Motions Pertaining to Opinions and Decisions                                       |
| 35.3.7  | 08-2004 | 38354R | 35.24.1, 35.24.2                          | Motions in TEFRA Cases   |
| 35.3.8  | 08-2004 | 29849R | 35.23.3, 35.1.7                           | Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases |
| 35.3.9  | 08-2004 | 29850S | 35.4.16, 35.4.26                          | Miscellaneous Motions  |
| 35.3.23 | 03-2015 | 38348N |   | Motions in Collection Due Process Cases  |

### 35.4 Pre-Trial Activities

|        |         |        |   |   |
|--------|---------|--------|---|---|
| 35.4.1 | 02-2013 | 29878U | 35.1.10, 35.3.6, 35.3.9, 35.3.10, 35.5.1, 35.5.8, 35.5.11, 35.5.16, 35.8.9, 35.8.10 | Trial Planning  |
| 35.4.2 | 12-2010 | 29879F | 35.5.3, 35.5.4  | Gathering Information from Government Sources   |
| 35.4.3 | 07-2012 | 29880G | 35.5.12, 35.5.13.3, 35.5.14, 35.5.18, 35.5.20, 35.5.21, 35.5.14                     | Gathering Information from the Petitioner   |
| 35.4.4 | 08-2014 | 29881R | 35.2.14.2, 35.5.7, 35.5.10, 35.6.1 – 35.6.3, 35.6.5, 35.8.5.5.5, 35.14.10           | Gathering Information from Third Parties  |
| 35.4.5 | 01-2013 | 29882C | 35.5.4.13, 42.1.1 – 42.8.3  | Evidence and Information from Abroad  |
| 35.4.6 | 06-2011 | 29883N | 35.3.6, 35.5.13, 35.5.19  | Responding to Petitioner's Information Gathering Attempts                             |
| 35.4.7 | 07-2012 | 29884Y | 35.5.6, 35.7.1 – 35.7.5, 35.23.3, 35.23.4   | Stipulating Facts and Documents   |
| 35.4.8 | 08-2004 | 29885J | 35.5.1.8, 35.5.9  | Preparing for Examination and Cross-Examination of Witnesses                          |
| 35.4.9 | 06-2013 | 29886U | 35.5.1, 35.8.5.5.4, 35.15.1   | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution |

### 35.5 Settlement Procedures

|        |         |        |   |                      |
|--------|---------|--------|---|----------------------|
| 35.5.1 | 08-2004 | 38053D | 35.8.1 – 35.8.3   | Introduction         |
| 35.5.2 | 12-2012 | 38054O | 35.8.4, 35.8.5.5.3, 35.8.7, 35.8.8, 35.8.12.8-10, 35.14.18.5, 35.15.2, 35.23.3, 35.23.4 | Sett ents by Counsel |



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| 35.5.3  | 08-2004              | 38055Z                | 35.3.9, 35.3.10, 35.8.12.11  | Coordination of Settlements with Other Related Matters                    |
| 35.5.4  | 12-2015              | 38056K                | 35.8.11  | Settlement of Joint Committee Cases                                       |
| 35.5.5  | 12-2010              | 38057V                | 35.3.17, 35.3.20   | Arbitration and Mediation   |
| <b>35.6 Trial</b>   |                      |                       |  |   |
| 35.6.1  | 08-2004              | 29863V                | 35.9.1   | Calendar Calls  |
| 35.6.2  | 09-2012              | 29864G                | 35.8.5.6, 35.9.2, 35.15.1, 35.15.3   | Trial of the Case   |
| 35.6.3  | 08-2004              | 29865R                | 35.5.22, 35.9.3  | Tax Court Procedures for Reporting Potentially Dangerous Persons          |
| <b>35.7 Tax Court Briefs</b>  |                      |                       |  |   |
| 35.7.1  | 08-2004              | 30003V                | 35.8.5.7-8, 35.11.1, 35.11.2, 35.11.4, 35.11.6   | Filing Tax Court Briefs   |
| 35.7.2  | 08-2004              | 30004G                | 35.11.3  | Preparation of Briefs   |
| 35.7.3  | 08-2004              | 30005R                | 35.11.7, 35.11.8   | Review of Briefs  |
| <b>35.8 Decisions, Orders of Dismissal, and Other Final Judgments</b>         |                      |                       |  |   |
| 35.8.1  | 07-2014              | 29867N                | 35.10.1, 35.10.2   | General Requirements for Tax Court Decisions and Other Final Dispositions |
| 35.8.2  | 08-2004              | 29868Y                | 35.10.7, 35.10.9   | Settlement Documents  |
| 35.8.3  | 08-2004              | 29869J                | 35.10.4  | Overpayments  |
| 35.8.4  | 08-2004              | 29870K                | 35.10.3, 35.10.5   | Special Problems of Assessment and Payment                                |
| 35.8.5  | 05-2012              | 29871V                | 35.10.6, 35.10.13, 35.23.4   | Miscellaneous Problems  |
| 35.8.6  | 07-2012              | 30009J                | 35.10.8, 35.10.10 – 35.10.12, 35.24.3, 35.24.6   | Decision Documents  |
| <b>35.9 Post Opinion Activities</b>   |                      |                       |  |   |
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| 35.10.2   | 08-2004              | 30014C                | 35.4.18.5, 35.4.21.7, 35.5.20.7, 35.8.5.5.9, 35.5.21   | Penalties and Sanctions   |
| <b>35.11 Litigation Exhibits</b>  |                      |                       |  |   |
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| 36.2.3            | 08-2004              | 39017V                | 34.11.3.1.7, 35.13.8.3, 35.13.8.5, 35.21.7                | Conflicts in Appeals or Certiorari Recommendations and Sett ent Offers                 |
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| 36.2.5            | 05-2012              | 39019R                | 35.13.2, 35.13.5, 35.13.6, 35.13.9, 35.14.18.7            | Appeals of Tax Court Cases   |
| 36.2.6            | 05-2012              | 39020S                | 35.10.5, 35.13.3 – 35.13.5, 35.13.10 – 35.13.11, 35.14.18 | Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal |

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| 37.1.1 | 08-2004 | 39102X | 35.2.8, 35.4.7, 35.5.2, 39.2.4, 39.2.9 | Written Determinations Under Section 6110         |
| 37.1.2 | 08-2004 | 39104T | 32.2.1, 32.3.1, 39.2.9                 | Disclosure of Information                         |
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| 39.2.2   | 03-2011              | 29453V                | 33.2.2 - 33.2.10        | Handling Cases  |
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| 39.3.1   | 06-2009              | 29462G                | 33.3.1 - 33.3.5, 33.3.9 | Claims, Suits, and Related Matters                    |
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## **Part 1: Organization, Finance and Management**

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

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| 1.4.28 | 11/2014 | Appeals Managers Procedures | Irene Trimback- | Appeals |
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| 4.48.2 | 10/2012 | Valuation Assistance for Cases Involving Works of Art | Ruth Vriend | LBI, SB/SE, Appeals, Chief Counsel |
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| 8.1.3  | 01/2015 | Working Cases in Appeals                            | David Zito      | Appeals |
| 8.1.6  | 01/2015 | Disclosure, Security and Outside Contacts           | Irene Trimback- | Appeals |
| 8.1.7  | 04/2013 | AQMS Purpose and Guidelines                         | Diane Kopanski  | Appeals |
| 8.1.8  | 10/2014 | Employee Tax Compliance                             | Peggy Smith     | Appeals |
| 8.1.9  | 03/2015 | Closed Case Referrals and Customer Service Contacts | Timothy Sample  | Appeals |
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| 8.2.2 | 05/2014 | Processing 90-Day Cases and Defaulted Notices | Gary Easley    | Appeals |
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| 8.4.1 | 03/2014 | Procedures for Processing and Settling Docketed Cases | Julie Ferenci | Appeals |
| 8.4.2 | 10/2012 | Campus Appeals Docketed Cases                         | Julie Ferenci | Appeals |

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| 8.6.2  | 03/2015     | Appeals Case Memo Procedures                                  | Sharon Evans      | Appeals         |
| 8.6.3  | 08/2012     | Appeals Rulings   | Sharon Evans      | Appeals         |
| 8.6.4  | 03/2015     | Reaching Settlement and Securing an Appeals Agreement Form    | Sharon Evans      | Appeals         |
| 8.6.5  | 01/2015     | Identity Theft Procedures                                     | Dale Veer         | Appeals         |
| <b>8.7 TECHNICAL AND PROCEDURAL GUIDELINES</b> |             |   |                   |                 |
| 8.7.1  | 09/2012     | Guidelines for Cases with Special Issues                      | Fabio Ambrosio    | Appeals         |
| 8.7.3  | 09/2012     | Domestic and International Operations Programs                | James Belcher     | Appeals         |
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| 8.7.5  | 05/2015     | Transferee and Transferor Liabilities                         | Nancy Talajkow    | Appeals         |
| 8.7.6  | 05/2014     | Appeals Bankruptcy Cases                                      | Irene Trimback-   | Appeals         |
| 8.7.7  | 06/2015     | Claims and Overassessment Cases                               | Sharon Evans      | Appeals         |
| 8.7.8  | 09/2012     | Tax Exempt and Government Entities (TE/GE) Cases              | Andrew Waters     | Appeals         |
| 8.7.9  | 06/2015     | Joint Committee (JC) Cases                                    | Martin Mailloux   | Appeals         |
| 8.7.10   | 10/2014     | Excise Tax Cases and IRA Adjustments                          | Theda Koors       | Appeals         |
| 8.7.11   | 03/2015     | Working Appeals Team Cases                                    | Charmaine Osbi    | Appeals         |
| 8.7.13   | 09/2013     | e-file Cases  | David Zito        | Appeals         |
| 8.7.14   | 08/2014     | Freedom of information Act (FOIA) Administrative Appeal Cases | Irene Trimback-   | Appeals         |
| 8.7.15   | 09/2012     | Administrative Cost and Qualified Offer Cases                 | Sandy Burdsall    | Appeals         |
| 8.7.16   | 10/2015     | Appeals Employment Tax Procedures                             | Theda Koors       | Appeals         |
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| <b>8.11 PENALTIES WORKED IN APPEALS</b>        |             |   |                   |                 |
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| 8.11.3   | 02/2015     | Return Preparer Penalty Cases                                 | David Zito        | Appeals         |
| 8.11.4   | 11/2014     | Coordinated Issue Penalties                                   | Naomi Laub        | Appeals         |
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| 8.11.6  | 02/2015     | Penalties Worked in Appeals- FBAR Penalties                       | David Zito        | Appeals                          |
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| <b>8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY</b> |             |   |                   |                                  |
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| 8.17.5  | 03/2014     | Special Computation Formats, Forms and Worksheets                 | Linda Thall       | Appeals                          |
| 8.17.6  | 09/2013     | Interest Issues in Settlement Computations                        | Linda Thall       | Appeals                          |
| 8.17.7  | 03/2014     | Penalties/Additions to Tax in Computations                        | Linda Thall       | Appeals                          |
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| 8.19.7  | 03/2015     | Administrative Adjustment Request                                 | James Boulukos    | Appeals                          |
| 8.19.8  | 09/2013     | Collection Cases  | James Boulukos    | Appeals                          |
| 8.19.9  | 10/2012     | Non-TEFRA Procedures  | James Boulukos    | Appeals                          |
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| 8.19.11   | 10/2013     | Agreed TEFRA Partnership Cases                                    | James Boulukos    | Appeals                          |
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| <b>8.20 APPEALS CASE PROCESSING MANUAL</b>                              |             |   |                   |                                  |
| 8.20.2  | 10/2014     | IDRS Transcripts and Automated Systems                            | Peggy Smith       | Appeals                          |
| 8.20.3  | 10/2014     | Appeals Centralized Database System (ACDS)                        | Peggy Smith       | Appeals                          |
| 8.20.5  | 10/2014     | Processing and Establishing New Receipts                          | Peggy Smith       | Appeals                          |
| 8.20.6  | 09/2014     | Interim Actions   | Peggy Smith       | Appeals                          |
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| 8.21.2   | 10/2014     | Appeals Processing Support (APS) Statute Responsibility   | Peggy Smith       | Appeals         |
| 8.21.3   | 08/2014     | Appeals Technical Employees Statute Responsibility  | Sharon Evans      | Appeals         |
| 8.21.4   | 12/2013     | Appeals Management Statute Responsibility   | Sharon Evans      | Appeals         |
| 8.21.5   | 11/2015     | Collection Statutes   | Timothy Sample    | Appeals         |
| 8.21.6   | 10/2013     | Statute Information on TEFRA Cases  | James Boulukos    | Appeals         |
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| 8.22.5   | 09/2014     | Receipt, Control and Pre-Conference Considerations  | Monty Luhmann     | Appeals         |
| 8.22.6   | 09/2014     | Cases Requiring Special Handling  | Monty Luhmann     | Appeals         |
| 8.22.7   | 09/2014     | Alternatives to Collection Action   | Monty Luhmann     | Appeals         |
| 8.22.8   | 09/2014     | Liability Issues and Relief from Liability  | Monty Luhmann     | Appeals         |
| 8.22.9   | 09/2014     | Closing and Post Closing Actions  | Monty Luhmann     | Appeals         |
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| 8.26.11           | 05/2014     | Rapid Appeals Process (RAP)  | Charmaine Osbi | Appeals         |

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

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| 1.32.15   | 04/2013 | Public Transportation Subsidy Program (PTSP)               | Rochelle Chick  | All  |
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| 1.35.4  | 09/2014 | Disbursements  | Ginger Bardol   | All  |

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|--|-------------|---|------------------|-----------------|
| 10.2.6   | 09/2014     | Pocket Commissions  | Stephanie Trudo  | All             |
| 10.2.8   | 09/2008     | Emergency Planning and Incident Reporting                       | Ismael Pagan     | All             |
| 10.2.9   | 09/2009     | Occupant Emergency Plan   | Charles Bridesco | All             |
| 10.2.11  | 09/2009     | Basic Security Concepts   | Charles Bridesco | All             |
| 10.2.12  | 11/2011     | Security Guard and Explosive Detector Dog Services and Programs | Roberta Leach-J  | All             |
| 10.2.13  | 08/2012     | Information Protection  | Lois Stith       | All             |
| 10.2.14  | 09/2009     | Methods of Providing Protection                                 | Charles Bridesco | All             |
| 10.2.15  | 09/2008     | Minimum Protection Standards (MPS)                              | Paul Maher       | All             |
| <b>10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS</b> |             |   |                  |                 |
| 10.4.1   | 10/2008     | Managers Security Handbook                                      | Paul Maher       | All             |
| <b>10.6 CONTINUITY OPERATIONS</b>                      |             |   |                  |                 |
| 10.6.1   | 03/2014     | Continuity Planning Requirements                                | Wynn Fitzpatrick | All             |
| <b>10.9 NATIONAL SECURITY INFORMATION</b>              |             |   |                  |                 |
| 10.9.1   | 08/2012     | National Security Information (NSI)                             | Lois Stith       | 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**

|       |         |               |                |     |
|-------|---------|---------------|----------------|-----|
| 1.1.6 | 06/2015 | Chief Counsel | Michael Cochis | All |
|-------|---------|---------------|----------------|-----|

#### **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 | Mission Statement, and the Strategic and Program Plan | Cristina Aiken | Chief Counsel |
|--------|---------|---|----------------|---------------|

#### **30.2 CHIEF COUNSEL DIRECTIVES**

|        |         |   |              |               |
|--------|---------|---|--------------|---------------|
| 30.2.1 | 04/2014 | Office of Chief Counsel Directives System | Sandra Stine | Chief Counsel |
|--------|---------|---|--------------|---------------|

|        |         |                                       |              |               |
|--------|---------|---------------------------------------|--------------|---------------|
| 30.2.2 | 06/2013 | General Counsel Orders and Directives | Sandra Stine | Chief Counsel |
|--------|---------|---------------------------------------|--------------|---------------|

#### **30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY**

|        |         |   |                |               |
|--------|---------|---|----------------|---------------|
| 30.3.1 | 11/2011 | Chief Counsel Delegations, Organization, and Succession | Michael Cochis | Chief Counsel |
|--------|---------|---|----------------|---------------|

|        |         |   |               |               |
|--------|---------|---|---------------|---------------|
| 30.3.2 | 06/2012 | Delegations of Authority and Designations | Linda Galanis | Chief Counsel |
|--------|---------|---|---------------|---------------|

#### **30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY**

|        |         |            |                |               |
|--------|---------|------------|----------------|---------------|
| 30.4.1 | 06/2014 | Employment | Pamela Roberts | Chief Counsel |
|--------|---------|------------|----------------|---------------|

|        |         |                    |                |               |
|--------|---------|--------------------|----------------|---------------|
| 30.4.2 | 11/2011 | Personnel Guidance | Gregg Hoffmast | Chief Counsel |
|--------|---------|--------------------|----------------|---------------|

|        |         |                            |                 |               |
|--------|---------|----------------------------|-----------------|---------------|
| 30.4.3 | 03/2011 | Training and Communication | Pamela Sikowitz | Chief Counsel |
|--------|---------|----------------------------|-----------------|---------------|

|        |         |                              |             |               |
|--------|---------|------------------------------|-------------|---------------|
| 30.4.4 | 01/2008 | Equal Employment Opportunity | Susan Magee | Chief Counsel |
|--------|---------|------------------------------|-------------|---------------|

|        |         |                              |              |               |
|--------|---------|------------------------------|--------------|---------------|
| 30.4.5 | 05/2006 | Labor and Employee Relations | Susan Nieser | Chief Counsel |
|--------|---------|------------------------------|--------------|---------------|

|        |         |                      |              |               |
|--------|---------|----------------------|--------------|---------------|
| 30.4.6 | 03/2009 | Leave Administration | Konnie Melia | Chief Counsel |
|--------|---------|----------------------|--------------|---------------|

|        |         |                |              |               |
|--------|---------|----------------|--------------|---------------|
| 30.4.7 | 12/2012 | Work Schedules | Konnie Melia | Chief Counsel |
|--------|---------|----------------|--------------|---------------|

|        |         |   |                |               |
|--------|---------|---|----------------|---------------|
| 30.4.8 | 12/2010 | Public Information (Speeches, Publications, and Teaching) | Kirsten Witter | Chief Counsel |
|--------|---------|---|----------------|---------------|

#### **30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT**

|        |         |   |              |               |
|--------|---------|---|--------------|---------------|
| 30.5.1 | 10/2007 | Resources, Services, and Financial Management | Sandra Stine | Chief Counsel |
|--------|---------|---|--------------|---------------|

|        |         |                   |               |               |
|--------|---------|-------------------|---------------|---------------|
| 30.5.2 | 02/2014 | Travel Guidelines | Cassandra Bum | Chief Counsel |
|--------|---------|-------------------|---------------|---------------|

|        |         |                      |               |               |
|--------|---------|----------------------|---------------|---------------|
| 30.5.3 | 07/2005 | Financial Management | Cassandra Bum | Chief Counsel |
|--------|---------|----------------------|---------------|---------------|

#### **30.6 SECURITY AND EMERGENCY PREPAREDNESS**

|        |         |   |                |               |
|--------|---------|---|----------------|---------------|
| 30.6.1 | 04/2009 | Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property | Michael Cochis | Chief Counsel |
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|--|-------------|--|-----------------|-----------------|
| 30.6.2   | 01/2014     | Emergency Preparedness                           | Susan Nieser    | Chief Counsel   |
| <b>30.7 MANAGEMENT SYSTEMS</b>   |             |  |                 |                 |
| 30.7.1   | 12/2010     | Information Systems                              | Chris Grodecki  | Chief Counsel   |
| 30.7.2   | 11/2012     | Research and Management Information              | Gail Henderson- | Chief Counsel   |
| 30.7.3   | 12/2009     | Technology Services                              | Jeff Brown      | Chief Counsel   |
| 30.7.4   | 01/2014     | Programs and Special Topics                      | Sandra Stine    | Chief Counsel   |
| <b>30.8 LIBRARY SERVICES</b>   |             |  |                 |                 |
| 30.8.1   | 12/2013     | Counsel Library Services                         | Laura Carlson   | Chief Counsel   |
| <b>30.9 FILE MANAGEMENT</b>  |             |  |                 |                 |
| 30.9.1   | 07/2005     | Case File Management                             | George Bowden   | Chief Counsel   |
| 30.9.2   | 12/2010     | Guidelines for Specific Categories of Case Files | William Conroy  | Chief Counsel   |
| <b>30.10 STANDARDS FOR CORRESPONDENCE</b>                                  |             |  |                 |                 |
| 30.10.1  | 07/2005     | Correspondence Guidelines                        | Jim Benjamin    | Chief Counsel   |
| <b>30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS</b> |             |  |                 |                 |
| 30.11.1  | 05/2009     | FOIA Requests for Chief Counsel Records          | Pooja Lalwahi   | Chief Counsel   |

## **Part 31: Guiding Principles**

|   |         |   |                 |               |
|---|---------|---|-----------------|---------------|
| <b>31.1 GUIDING PRINCIPLES</b>            |         |   |                 |               |
| 31.1.1                                    | 06/2014 | Legal Work                                  | Barbara Pettoni | Chief Counsel |
| 31.1.2                                    | 08/2004 | Dealing with Taxpayers and Practitioners    | Kathryn Zuba    | Chief Counsel |
| 31.1.3                                    | 08/2004 | Signature Principles                        | Kathryn Zuba    | Chief Counsel |
| 31.1.4                                    | 10/2010 | Coordination and Reconciliation of Disputes | William Conroy  | Chief Counsel |
| <b>31.2 SIGNIFICANT CASE COORDINATION</b> |         |   |                 |               |
| 31.2.1                                    | 08/2004 | Significant Case Program                    | Kathryn Zuba    | Chief Counsel |

## **Part 32: Published Guidance and Other Guidance to Taxpayers**

|   |         |  |                 |               |
|---|---------|--|-----------------|---------------|
| <b>32.1 CHIEF COUNSEL REGULATION HANDBOOK</b> |         |  |                 |               |
| 32.1.1  | 09/2011 | Overview of the Regulations Process                | Matthew Lucey   | Chief Counsel |
| 32.1.2  | 09/2011 | Procedural Requirements for Regulation Projects    | Matthew Lucey   | Chief Counsel |
| 32.1.3  | 08/2004 | Substantive Development of a Regulation Project    | Henry Schneider | Chief Counsel |
| 32.1.4  | 10/2011 | Outlining and Drafting Substantive Regulatory Text | Matthew Lucey   | Chief Counsel |
| 32.1.5  | 10/2015 | Required Format for Regulations                    | Barbara Pettoni | Chief Counsel |
| 32.1.6  | 09/2011 | Review, Approval and Publication of Regulations    | Matthew Lucey   | Chief Counsel |
| 32.1.7  | 08/2011 | Inquiries, Comments and Public Hearings            | Matthew Lucey   | Chief Counsel |

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| 32.1.8  | 08/2004     | Publishing the Final Regulation                                     | Henry Schneider | Chief Counsel   |
| 32.1.9  | 08/2004     | Closing a Regulation Project  | Henry Schneider | Chief Counsel   |
| <b>32.2 CHIEF COUNSEL PUBLICATION HANDBOOK</b>                          |             |   |                 |                 |
| 32.2.1  | 08/2004     | Introduction to the Chief Counsel Publication Handbook              | Henry Schneider | Chief Counsel   |
| 32.2.2  | 09/2011     | Summary of the Published Guidance Process                           | Matthew Lucey   | Chief Counsel   |
| 32.2.3  | 10/2011     | Drafting Published Guidance   | Matthew Lucey   | Chief Counsel   |
| 32.2.4  | 08/2004     | Background Information Note (BIN) and Legal Memorandum (Legal Memo) | Henry Schneider | Chief Counsel   |
| 32.2.5  | 01/2013     | Coordination and Clearance  | Jason Bremer    | Chief Counsel   |
| 32.2.6  | 10/2011     | Circulating Draft Publication Items                                 | Matthew Lucey   | Chief Counsel   |
| 32.2.7  | 10/2011     | Formal Clearance of Publication Items                               | Matthew Lucey   | Chief Counsel   |
| 32.2.8  | 09/2011     | Publication   | Matthew Lucey   | Chief Counsel   |
| <b>32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS</b> |             |   |                 |                 |
| 32.3.1  | 10/2011     | Forms of Advice   | Matthew Lucey   | Chief Counsel   |
| 32.3.2  | 07/2014     | Letter Rulings  | Barbara Pettoni | Chief Counsel   |
| 32.3.3  | 08/2004     | Information Letters   | Henry Schneider | Chief Counsel   |
| 32.3.4  | 08/2004     | Closing Agreements Covering Specific Matters                        | Henry Schneider | Chief Counsel   |
| <b>32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS</b>                       |             |   |                 |                 |
| 32.4.2  | 06/2005     | Pre-Filing Agreements   | Henry Schneider | Chief Counsel   |
| 32.4.3  | 10/2010     | Industry Issue Resolution   | Williams Conroy | Chief Counsel   |

## **Part 33: Legal Advice**

|   |         |  |                 |               |
|---|---------|--|-----------------|---------------|
| <b>33.1 LEGAL ADVICE</b>                                    |         |  |                 |               |
| 33.1.1  | 08/2004 | Roles and Responsibilities for Providing Legal Advice                        | Kathryn Zuba    | Chief Counsel |
| 33.1.2  | 06/2014 | Chief Counsel's Legal Advice Program   | Barbara Pettoni | Chief Counsel |
| 33.1.3  | 07/2011 | Releasing Legal Advice to the Public   | William Conroy  | Chief Counsel |
| <b>33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE</b> |         |  |                 |               |
| 33.2.1  | 08/2004 | Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda | Kathryn Zuba    | Chief Counsel |
| 33.2.2  | 10/2010 | Requests for Technical Advice and Technical Expedited Advice                 | William Conroy  | Chief Counsel |
| <b>33.3 OTHER LEGAL ADVICE</b>                              |         |  |                 |               |
| 33.3.1  | 08/2004 | Legislation and Miscellaneous Matters  | Kathryn Zuba    | Chief Counsel |
| 33.3.2  | 10/2015 | Offers in Compromise   | William Conroy  | Chief Counsel |

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| 33.3.3            | 11/2010     | Appeals Settlement Guidelines                         | Kathryn Zuba   | Chief Counsel   |
| 33.3.4            | 12/2010     | Division Counsel (LB&I) Industry Program              | William Conroy | Chief Counsel   |
| 33.3.5            | 08/2004     | Congressional and Other IRS Controlled Correspondence | Kathryn Zuba   | Chief Counsel   |
| 33.3.6            | 12/2010     | Designating a Case for Litigation                     | William Conroy | Chief Counsel   |
| 33.3.7            | 08/2010     | Tax Forms, Tax Publications, and Public Use Forms     | Kathryn Zuba   | Chief Counsel   |

### **Part 34: Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and St**

|  |         |  |                  |               |
|--|---------|--|------------------|---------------|
| <b>34.1 JURISDICTION OF THE DISTRICT COURTS</b>                |         |  |                  |               |
| 34.1.1   | 08/2004 | Jurisdiction of the District Courts                | Gary Gray        | Chief Counsel |
| <b>34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS</b>        |         |  |                  |               |
| 34.2.1   | 08/2004 | Jurisdiction of the Court of Federal Claims        | Gary Gray        | Chief Counsel |
| <b>34.3 PROCEDURES IN BANKRUPTCY CASES</b>                     |         |  |                  |               |
| 34.3.1   | 01/2015 | Procedures in Bankruptcy Cases                     | Frederick Schin  | Chief Counsel |
| <b>34.4 INSOLVENCIES</b>                                       |         |  |                  |               |
| 34.4.1   | 08/2004 | Insolvencies                                       | Gary Gray        | Chief Counsel |
| <b>34.5 SUITS BROUGHT AGAINST THE UNITED STATES</b>            |         |  |                  |               |
| 34.5.1   | 08/2004 | Defense Letters                                    | Gary Gray        | Chief Counsel |
| 34.5.2   | 12/2012 | Refund Litigation                                  | Elizabeth Cowa   | Chief Counsel |
| 34.5.3   | 08/2004 | Suits Brought Against the United States            | Gary Gray        | Chief Counsel |
| 34.5.5   | 08/2004 | Injunctions  | Gary Gray        | Chief Counsel |
| 34.5.6   | 02/2013 | Procedures in 28 U.S.C 2410 Actions                | Deborah Grogan   | Chief Counsel |
| 34.5.7   | 08/2004 | Damages Litigation                                 | Gary Gray        | Chief Counsel |
| <b>34.6 SUITS BROUGHT BY THE UNITED STATES</b>                 |         |  |                  |               |
| 34.6.1   | 10/2015 | Affirmative Litigation                             | Gary Gray        | Chief Counsel |
| 34.6.2   | 07/2014 | Types of Suits                                     | Barbara Pettoni  | Chief Counsel |
| 34.6.3   | 08/2014 | Summons Enforcement Actions                        | Barbara Pettoni  | Chief Counsel |
| <b>34.7 PRE-TRIAL PROCEDURES</b>                               |         |  |                  |               |
| 34.7.1   | 08/2004 | Pre-Trial Procedures                               | Gary Gray        | Chief Counsel |
| <b>34.8 SETTLEMENT PROCEDURES</b>                              |         |  |                  |               |
| 34.8.1   | 08/2004 | Settlement Procedures Overview                     | Gary Gray        | Chief Counsel |
| 34.8.2   | 08/2014 | Settlement Procedures                              | Barbara Pettoni  | Chief Counsel |
| <b>34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS</b> |         |  |                  |               |
| 34.9.1   | 05/2013 | Disclosure, Testimony, and Production of Documents | Melissa Avrutine | Chief Counsel |



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| <b>34.10 POST-TRIAL PROCEDURES</b>                           |             |                     |                 |                 |
| 34.10.1  | 06/2015     | General Procedures  | Charles Hall    | Chief Counsel   |
| <b>34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM</b> |             |                     |                 |                 |
| 34.11.1  | 05/2013     | The SAUSA Program   | Barbara Pettoni | Chief Counsel   |
| <b>34.12 LITIGATION EXHIBITS</b>                             |             |                     |                 |                 |
| 34.12.1  | 10/2015     | Litigation Exhibits | Barbara Pettoni | Chief Counsel   |

## **Part 35: Tax Court Litigation**

|                                    |         |  |                 |               |
|------------------------------------|---------|--|-----------------|---------------|
| <b>35.1 TAX COURT JURISDICTION</b> |         |  |                 |               |
| 35.1.1                             | 08/2004 | Tax Court Jurisdiction and Proceedings   | Curtis Wilson   | Chief Counsel |
| 35.1.2                             | 08/2004 | Tax Court Terms and Definitions  | Curt Wilson     | Chief Counsel |
| 35.1.3                             | 07/2012 | Tax Court Procedures   | Robin Ferguson  | Chief Counsel |
| <b>35.2 PETITION AND ANSWER</b>    |         |  |                 |               |
| 35.2.1                             | 04/2012 | Tax Court Petitions  | Robin Ferguson  | Chief Counsel |
| 35.2.2                             | 04/2015 | Answers  | Barbara Pettoni | Chief Counsel |
| <b>35.3 MOTIONS</b>                |         |  |                 |               |
| 35.3.1                             | 08/2004 | Motions Practice   | Curt Wilson     | Chief Counsel |
| 35.3.2                             | 09/2012 | Jurisdictional Defects   | George Bowden   | Chief Counsel |
| 35.3.3                             | 08/2004 | Motions Pertaining to Pleadings  | Curt Wilson     | Chief Counsel |
| 35.3.4                             | 08/2004 | Motions Pertaining to Calendared Cases   | Curt Wilson     | Chief Counsel |
| 35.3.5                             | 08/2004 | Motions for Disposition without Trial  | Curt Wilson     | Chief Counsel |
| 35.3.6                             | 08/2004 | Motions Pertaining to Opinions and Decisions                                       | Curt Wilson     | Chief Counsel |
| 35.3.7                             | 08/2004 | Motions in TEFRA Cases   | Curt Wilson     | Chief Counsel |
| 35.3.8                             | 08/2004 | Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases | Curt Wilson     | Chief Counsel |
| 35.3.9                             | 08/2004 | Miscellaneous Motions  | Curt Wilson     | Chief Counsel |
| 35.3.23                            | 03/2015 | Motions in Collection Due Process Cases  | Barbara Pettoni | CC            |
| <b>35.4 PRE-TRIAL ACTIVITIES</b>   |         |  |                 |               |
| 35.4.1                             | 02/2013 | Trial Planning   | Blaise Dusenber | Chief Counsel |
| 35.4.2                             | 12/2010 | Gathering Information from Government Sources                                      | William Conroy  | Chief Counsel |
| 35.4.3                             | 07/2012 | Gathering Information from the Petitioner  | Robin Ferguson  | Chief Counsel |
| 35.4.4                             | 08/2014 | Gathering Information from Third Parties   | Barbara Pettoni | Chief Counsel |
| 35.4.5                             | 01/2013 | Evidence and Information from Abroad   | Carlton King    | Chief Counsel |
| 35.4.6                             | 06/2011 | Responding to Petitioner's Information Gathering Attempts                          | Thomas Kane     | Chief Counsel |

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| 35.4.7  | 07/2012     | Stipulating Facts and Documents   | Robin Ferguson  | Chief Counsel   |
| 35.4.8  | 08/2004     | Preparing for Examination and Cross-Examination of Witnesses                          | Curtis Wilson   | Chief Counsel   |
| 35.4.9  | 06/2013     | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution | Barbara Pettoni | Chief Counsel   |
| <b>35.5 SETTLEMENT PROCEDURES</b>   |             |   |                 |                 |
| 35.5.1  | 08/2004     | Introduction  | Curt Wilson     | Chief Counsel   |
| 35.5.2  | 12/2012     | Sett ents by Counsel  | Janet Kidd      | Chief Counsel   |
| 35.5.3  | 08/2004     | Coordination of Sett ents with Other Related Matters                                  | Curt Wilson     | Chief Counsel   |
| 35.5.4  | 12/2015     | Sett ent of Joint Committee Cases   | Curt Wilson     | Chief Counsel   |
| 35.5.5  | 12/2010     | Arbitration and Mediation   | William Conroy  | Chief Counsel   |
| <b>35.6 TRIAL</b>   |             |   |                 |                 |
| 35.6.1  | 08/2004     | Calendar Calls  | Curt Wilson     | Chief Counsel   |
| 35.6.2  | 09/2012     | Trial of the Case   | Robin Ferguson  | Chief Counsel   |
| 35.6.3  | 08/2004     | Tax Court Procedures for Reporting Potentially Dangerous Persons                      | Curt Wilson     | Chief Counsel   |
| <b>35.7 TAX COURT BRIEFS</b>  |             |   |                 |                 |
| 35.7.1  | 08/2004     | Filing Tax Court Briefs   | Curt Wilson     | Chief Counsel   |
| 35.7.2  | 08/2004     | Preparation of Briefs   | Curt Wilson     | Chief Counsel   |
| 35.7.3  | 08/2004     | Review of Briefs  | Curt Wilson     | Chief Counsel   |
| <b>35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS</b>         |             |   |                 |                 |
| 35.8.1  | 07/2014     | General Requirements for Tax Court Decisions and Other Final Dispositions             | Barbara Cc:pa:0 | Chief Counsel   |
| 35.8.2  | 08/2004     | Sett ent Documents  | Curtis Wilson   | Chief Counsel   |
| 35.8.3  | 08/2004     | Overpayments  | Curt Wilson     | Chief Counsel   |
| 35.8.4  | 08/2004     | Special Prob s of Assessment and Payment  | Curt Wilson     | Chief Counsel   |
| 35.8.5  | 05/2012     | Miscellaneous Prob s  | Robin Ferguson  | Chief Counsel   |
| 35.8.6  | 07/2012     | Decision Documents  | Robin Ferguson  | Chief Counsel   |
| <b>35.9 POST OPINION ACTIVITIES</b>   |             |   |                 |                 |
| 35.9.1  | 08/2004     | Tax Court Opinions and Decisions  | Curtis Wilson   | Chief Counsel   |
| 35.9.2  | 08/2004     | Procedures for Assessment of Tax  | Curtis Wilson   | Chief Counsel   |
| 35.9.3  | 06/2015     | Closing Procedures  | Charles Hall    | Chief Counsel   |
| <b>35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT</b> |             |   |                 |                 |
| 35.10.1   | 08/2004     | Awards of Litigation and Administration Costs and Fees                                | Curtis Wilson   | Chief Counsel   |

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| 35.10.2                          | 08/2004     | Penalties and Sanctions | Curtis Wilson   | Chief Counsel   |
| <b>35.11 LITIGATION EXHIBITS</b> |             |                         |                 |                 |
| 35.11.1                          | 06/2014     | Litigation Exhibits     | Barbara Pettoni | Chief Counsel   |

### **Part 36: Appellate Litigation and Actions on Decision**

|   |         |  |                   |               |
|---|---------|--|-------------------|---------------|
| <b>36.1 GUIDING PRINCIPLES FOR APPEALS</b>    |         |  |                   |               |
| 36.1.1  | 08/2004 | Guiding Principles for Appeals   | Dominic Paris     | Chief Counsel |
| <b>36.2 APPEAL/CERTIORARI RECOMMENDATIONS</b> |         |  |                   |               |
| 36.2.1  | 03/2012 | Appeal Recommendations in General  | Lowell Thomas     | Chief Counsel |
| 36.2.2  | 03/2012 | Petition for Writ of Certiorari  | Lowell Thomas     | Chief Counsel |
| 36.2.3  | 08/2004 | Conflicts in Appeals or Certiorari Recommendations and Settlement Offers               | Dominic Paris     | Chief Counsel |
| 36.2.4  | 04/2013 | Closing Appeals Cases  | Barbara Pettoni   | Chief Counsel |
| 36.2.5  | 05/2012 | Appeals of Tax Court Cases   | Robin Ferguson    | Chief Counsel |
| 36.2.6  | 05/2012 | Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal | Robin Ferguson    | Chief Counsel |
| <b>36.3 ACTIONS ON DECISION</b>               |         |  |                   |               |
| 36.3.1  | 03/2013 | Actions on Decision  | Richard Goldstein | Chief Counsel |
| <b>36.4 LITIGATION EXHIBITS</b>               |         |  |                   |               |
| 36.4.1  | 03/2013 | Litigation Exhibits  | Richard Goldstein | Chief Counsel |

### **Part 37: Disclosure**

|   |         |   |                   |               |
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| <b>37.1 SECTIONS 6110 AND 6103 OF TITLE 26</b>              |         |   |                   |               |
| 37.1.1  | 08/2004 | Written Determinations Under Section 6110         | Philip Lindenmuth | Chief Counsel |
| 37.1.2  | 08/2004 | Disclosure of Information                         | Philip Lindenmuth | Chief Counsel |
| 37.1.3  | 01/2013 | Counsel Governmental Liaison Coordination Program | A.m. Gulas        | CC            |
| <b>37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT</b> |         |   |                   |               |
| 37.2.1  | 08/2004 | Privacy Act Of 1974                               | Philip Lindenmuth | Chief Counsel |
| 37.2.2  | 08/2004 | Freedom of Information Act (FOIA) Litigation      | Philip Lindenmuth | Chief Counsel |

### **Part 38: Criminal Tax**

|   |         |  |               |               |
|---|---------|--|---------------|---------------|
| <b>38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE</b> |         |  |               |               |
| 38.1.1  | 06/2013 | Prereferral Assistance, Visitations and Investigative Tools  | Deborah Erwin | Chief Counsel |
| 38.1.2  | 10/2007 | Administrative Requests for Grants of Statutory Use Immunity | Marta Yanes   | Chief Counsel |

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| 38.1.3                                       | 10/2007     | Forfeitures           | Marta Yanes   | Chief Counsel   |
| <b>38.2 REVIEW OF CRIMINAL TAX CASES</b>     |             |                       |               |                 |
| 38.2.1                                       | 08/2008     | Administrative Cases  | Deborah Erwin | Chief Counsel   |
| 38.2.2                                       | 08/2008     | Grand Jury Procedures | Deborah Erwin | Chief Counsel   |
| <b>38.3 CRIMINAL TAX POLICY AND EXHIBITS</b> |             |                       |               |                 |
| 38.3.1                                       | 10/2007     | Miscellaneous Matters | Marta Yanes   | Chief Counsel   |

## **Part 39: General Legal Services**

|  |         |   |                  |               |
|--|---------|---|------------------|---------------|
| <b>39.1 PROFESSIONALISM AND GOVERNMENT ETHICS PROGRAMS</b> |         |   |                  |               |
| 39.1.1   | 06/2009 | Professionalism                                       | Neil Worden      | Chief Counsel |
| 39.1.2   | 08/2009 | Government Ethics Programs                            | Katherine Austin | Chief Counsel |
| <b>39.2 LABOR AND RELATED MATTERS</b>                      |         |   |                  |               |
| 39.2.1   | 01/2009 | Labor-Management Contract Negotiations                | Jennifer Grabel  | Chief Counsel |
| 39.2.2   | 03/2011 | Handling Cases  | William Conroy   | Chief Counsel |
| <b>39.3 CLAIMS AND SUITS</b>                               |         |   |                  |               |
| 39.3.1   | 06/2009 | Claims, Suits, and Related Matters                    | Patricia Gray    | Chief Counsel |
| <b>39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE</b>   |         |   |                  |               |
| 39.4.1   | 05/2009 | Matters Relating to Practice Before the IRS           | Bridgette Gibso  | Chief Counsel |
| <b>39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW</b>            |         |   |                  |               |
| 39.5.1   | 06/2009 | Public Contracts, Technology Law, and Related Matters | Beth Sturgess    | Chief Counsel |

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#### **Part 1: Organization, Finance and Management**

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

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| <b>1.1 ORGANIZATION AND STAFFING</b>   |         |   |                 |         |
| 1.1.21   | 08/2014 | Chief Financial Officer   | Cynthia Carver  | All     |
| <b>1.4 RESOURCE GUIDE FOR MANAGERS</b>                                       |         |   |                 |         |
| 1.4.2  | 02/2015 | Monitoring and Improving Internal Control   | Paul Gurzo      | All     |
| 1.4.3  | 06/2013 | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | Lakiesha Harris | All     |
| 1.4.30   | 10/2015 | Monitoring Internal Control Planned Corrective Actions  | Evelyn Sherrod  | All     |
| 1.4.31   | 08/2015 | IRS Quality Assurance Program   | Erika Mathis    | All     |
| <b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b>              |         |   |                 |         |
| 1.5.1  | 09/2014 | The IRS Balanced Performance Measurement System   | Stephanie Benti | All     |
| 1.5.2  | 01/2015 | Uses of Section 1204 Statistics   | Stephanie Benti | All     |
| 1.5.3  | 02/2015 | Manager's Self-Certification and the Independent Review Process   | Stephanie Benti | All     |
| <b>1.31 CFO INTERNAL POLICY AND PROCEDURES</b>                               |         |   |                 |         |
| 1.31.3   | 02/2015 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits  | Dean Overman    | All     |
| 1.31.7   | 07/2011 | Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office  | Lynette Lindy   | All     |
| <b>1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES</b>                    |         |   |                 |         |
| 1.32.1   | 02/2012 | Official IRS Travel Guide   | Janice Young    | All     |
| 1.32.7   | 02/2012 | Estimating Unemployment Trust Fund Costs  | Eva Williams    | All     |
| 1.32.8   | 01/2011 | Investigative Imprest Funds   | Joan Wyman      | CFO, CI |
| 1.32.10  | 11/2014 | Event Related Spending  | Chris Scott     | All     |
| 1.32.11  | 09/2011 | Official IRS City-to-City Travel Guide  | Janice Young    | All     |
| 1.32.13  | 11/2013 | Relocation Services Program   | Janice Young    | All     |
| 1.32.14  | 08/2014 | Gainshairing Travel Savings Program   | Betty Smith     | All     |
| 1.32.19  | 11/2012 | User Fee Policies and Procedures  | Eva Williams    | All     |
| 1.32.20  | 07/2015 | Using Appropriated Funds  | Chris Scott     | All     |
| <b>1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS</b> |         |   |                 |         |

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| 1.33.3   | 04/2015     | Reimbursable Operating Guidelines            | Andrea Pawley   | All             |
| 1.33.4   | 12/2014     | Financial Operating Guidelines               | Katie Fechko    | All             |
| <b>1.34 REVENUE ACCOUNTING</b>                                     |             |  |                 |                 |
| 1.34.1   | 06/2009     | Revenue Accounting Definitions and Acronyms  | Erika Mathis    | CFO             |
| 1.34.4   | 08/2015     | Unpaid Assessments                           | Sonja Coombes   | CFO             |
| <b>1.35 ADMINISTRATIVE ACCOUNTING</b>                              |             |  |                 |                 |
| 1.35.3   | 07/2015     | Receipt and Acceptance Guidelines            | Cynthia Carver  | All             |
| 1.35.5   | 08/2012     | Advances, Prepaid Expenses, and Other Assets | Cynthia Carver  | All             |
| 1.35.6   | 05/2014     | Property and Equipment Accounting            | Cynthia Carver  | CFO             |
| 1.35.7   | 09/2013     | Debt Collection                              | Joan Wyman      | All             |
| 1.35.13  | 01/2012     | Administrative Waiver                        | Joan Wyman      | All             |
| 1.35.14  | 01/2015     | IRS Annual Financial Statement Audit         | Theresa Grose   | All             |
| 1.35.15  | 07/2015     | Annual Close Guidelines                      | Cynthia Carver  | All             |
| 1.35.16  | 09/2014     | Managerial Cost Accounting                   | Angela Leroux   | All             |
| 1.35.18  | 12/2015     | Imprest Funds                                | Scott Deherrera | CFO, CI, SB/SE, |
| 1.35.24  | 08/2015     | Establishing IRS Commitments and Obligations | Scott Deherrera | All             |
| <b>1.36 ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS</b> |             |  |                 |                 |
| 1.36.2   | 04/2015     | Treasury Information Executive Repository    | B. Macdermid    | All             |

### **Part 3: Submission Processing**

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

|   |         |  |                |                |
|---|---------|--|----------------|----------------|
| <b>3.17 ACCOUNTING AND DATA CONTROL</b> |         |  |                |                |
| 3.17.41                                 | 09/2009 | Accounting and Operating Reports           | Joan Cannon    | CFO, WI, SB/SE |
| 3.17.50                                 | 02/2015 | Submission Processing RRACS Procedures     | Susan Orge     | CFO, WI, SB/SE |
| 3.17.63                                 | 04/2014 | Redesign Revenue Accounting Control System | Willa Williams | CFO, WI, SB/SE |

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#### **Part 1: Organization, Finance and Management**

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

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| <b>1.1 ORGANIZATION AND STAFFING</b>                            |         |  |                |     |
| 1.1.19  | 09/2008 | Criminal Investigation   | Marsha Matthew | All |
| <b>1.4 RESOURCE GUIDE FOR MANAGERS</b>                          |         |  |                |     |
| 1.4.9   | 12/2010 | Resource Guide for Management Officials                              | Marsha Matthew | All |
| <b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b> |         |  |                |     |
| 1.5.5   | 12/2010 | Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) | Marsha Matthew | CI  |

#### **Part 9: Criminal Investigation**

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

|  |         |  |                |    |
|--|---------|--|----------------|----|
| <b>9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES</b> |         |  |                |    |
| 9.1.1  | 10/2013 | Mission  | Judy Ladson    | CI |
| 9.1.2  | 09/2013 | Authority                                      | Judy Ladson    | CI |
| 9.1.3  | 02/2010 | Criminal Statutory Provisions and Common Law   | Marsha Matthew | CI |
| 9.1.4  | 09/2013 | Criminal Investigation Directives              | Judy Ladson    | CI |
| <b>9.2 SKILLS AND TRAINING</b>                           |         |  |                |    |
| 9.2.1  | 06/2015 | Training                                       | Judy Ladson    | CI |
| 9.2.2  | 06/2015 | Physical Fitness Program                       | Judy Ladson    | CI |
| 9.2.3  | 06/2015 | Use of Force Procedures                        | Judy Ladson    | CI |
| <b>9.3 DISCLOSURE AND PUBLICITY</b>                      |         |  |                |    |
| 9.3.1  | 06/2015 | Disclosure                                     | Judy Ladson    | CI |
| 9.3.2  | 02/2012 | Publicity and Internal Communications          | Judy Ladson    | CI |
| <b>9.4 INVESTIGATIVE TECHNIQUES</b>                      |         |  |                |    |
| 9.4.1  | 12/2013 | Investigation Initiation                       | Judy Ladson    | CI |
| 9.4.2  | 03/2012 | Sources of Information                         | Judy Ladson    | CI |
| 9.4.4  | 07/2011 | Requests for Information                       | Judy Ladson    | CI |
| 9.4.5  | 07/2015 | Interviews                                     | Judy Ladson    | CI |
| 9.4.6  | 07/2013 | Surveillance and Non-Consensual Monitoring     | Judy Ladson    | CI |
| 9.4.7  | 09/2013 | Consensual Monitoring                          | Judy Ladson    | CI |
| 9.4.8  | 11/2012 | Undercover Operations                          | Judy Ladson    | CI |
| 9.4.9  | 03/2013 | Search Warrants, Evidence and Chain of Custody | Judy Ladson    | CI |



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| 9.4.11  | 09/2011     | Investigative Services   | Judy Ladson    | CI              |
| 9.4.12  | 12/2010     | Arrests  | Marsha Matthew | CI              |
| 9.4.13  | 08/2015     | Financial Investigative Task Force                                 | Maura Fahy     | CI              |
| <b>9.5 INVESTIGATIVE PROCESS</b>              |             |  |                |                 |
| 9.5.1   | 09/2015     | Administrative Investigations and General Investigative Procedures | Judy Ladson    | CI              |
| 9.5.2   | 09/2015     | Grand Jury Investigations  | Judy Ladson    | CI              |
| 9.5.3   | 04/2006     | Criminal Investigation Strategies                                  | Marsha Matthew | CI              |
| 9.5.5   | 02/2015     | Money Laundering and Currency Crimes                               | Judy Ladson    | CI              |
| 9.5.8   | 09/2015     | Investigative Reports  | Marsha Matthew | CI              |
| 9.5.9   | 03/2012     | Methods of Proof   | Marsha Matthew | CI              |
| 9.5.11  | 11/2011     | Other Investigations   | Judy Ladson    | CI              |
| 9.5.12  | 04/2008     | Processing Completed Criminal Investigation Reports                | Marsha Matthew | CI              |
| 9.5.13  | 01/2009     | Civil Considerations   | Marsha Matthew | CI              |
| 9.5.14  | 09/2005     | Closing Procedures   | Marsha Matthew | CI              |
| <b>9.6 TRIAL AND COURT RELATED ACTIVITIES</b> |             |  |                |                 |
| 9.6.2   | 08/2008     | Plea Agreements and Sentencing Process                             | Marsha Matthew | CI              |
| 9.6.3   | 11/2013     | Pre-Trial Procedures   | Judy Ladson    | CI              |
| 9.6.4   | 05/2012     | Trial  | Marsha Matthew | CI              |
| <b>9.7 ASSET SEIZURE AND FORFEITURE</b>       |             |  |                |                 |
| 9.7.1   | 03/2015     | Roles, Responsibilities, and Authorities                           | Judy Ladson    | CI              |
| 9.7.2   | 07/2015     | Civil Seizure and Forfeiture                                       | Judy Ladson    | CI              |
| 9.7.3   | 03/2015     | Criminal Forfeiture  | Judy Ladson    | CI              |
| 9.7.4   | 11/2013     | Pre-seizure Planning   | Judy Ladson    | CI              |
| 9.7.5   | 05/2012     | Forms, Processing, and Documentation                               | Marsha Matthew | CI              |
| 9.7.6   | 03/2013     | Custody and Storage of Seized Assets                               | Judy Ladson    | CI              |
| 9.7.7   | 08/2015     | Claims and Petitions   | Marsha Matthew | CI              |
| 9.7.8   | 07/2014     | Disposition of Seized and Forfeited Property                       | Judy Ladson    | CI              |
| 9.7.9   | 07/2015     | Equitable Sharing and Reverse Asset Sharing                        | Judy Ladson    | CI              |
| 9.7.10  | 10/2013     | International Seizures and Forfeitures                             | Judy Ladson    | CI              |
| 9.7.11  | 11/2014     | Abandoned Property   | Judy Ladson    | CI              |
| 9.7.12  | 04/2013     | Evidence Seizures  | Judy Ladson    | CI              |
| 9.7.13  | 05/2012     | Title 26 Seizures for Forfeiture                                   | Marsha Matthew | CI              |

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| <b>9.8 SCHEME DEVELOPMENT</b>   |             |  |                 |                 |
| 9.8.1   | 05/2012     | Scheme Development Center  | Marsha Matthew  | CI              |
| <b>9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)</b> |             |  |                 |                 |
| 9.9.1   | 03/2011     | Employee CIMIS Responsibilities and Procedures                   | Marsha Matthew  | CI              |
| 9.9.4   | 08/2015     | Criminal Investigation Management Information System Data Fields | Marsha Matthews | CI              |
| <b>9.10 ADMINISTRATIVE DATABASES AND SOFTWARE</b>                       |             |  |                 |                 |
| 9.10.1  | 06/2010     | Criminal Investigation Management Information System Equipment   | Judy Ladson     | CI              |
| <b>9.11 FISCAL AND PERSONNEL MATTERS</b>                                |             |  |                 |                 |
| 9.11.1  | 01/2012     | Fiscal and Budgetary Matters                                     | Judy Ladson     | CI              |
| 9.11.2  | 08/2015     | Domestic and Foreign Travel                                      | Judy Ladson     | CI              |
| 9.11.3  | 08/2015     | Investigative Property   | Judy Ladson     | CI              |
| 9.11.4  | 11/2012     | Personnel Matters  | Marsha Matthew  | CI              |
| <b>9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS</b>                    |             |  |                 |                 |
| 9.12.1  | 07/2013     | Miscellaneous Administrative Procedures                          | Judy Ladson     | CI              |

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## Part 1: Organization, Finance and Management

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

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

## Part 11: Communications and Liaison

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

|                          |         |   |                |     |
|--------------------------|---------|---|----------------|-----|
| 11.1 COMMUNICATIONS      |         |   |                |     |
| 11.1.1                   | 07/2015 | Introduction  | Janene Howell  | CL  |
| 11.1.2                   | 10/2014 | News Coverage of Tax Prosecutions   | Janene Howell  | All |
| 11.1.3                   | 10/2014 | Contact With the Public and the Media                                     | Janene Howell  | CL  |
| 11.1.4                   | 02/2015 | Content Policies and Standards for Intranet Sites                         | Janene Howell  | CL  |
| 11.5 LEGISLATIVE AFFAIRS |         |   |                |     |
| 11.5.1                   | 08/2006 | Audit Process For General Accountability Office/TIGTA                     | James Southwel | All |
| 11.5.2                   | 08/2014 | Congressional Affairs Program   | Ross Kiser     | All |
| 11.5.4                   | 06/2015 | Legislative Analysis and Tracking Implementation Services (LATIS) Program | Ross Kiser     | All |

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##### **1.1 ORGANIZATION AND STAFFING**

|        |         |  |             |     |
|--------|---------|--|-------------|-----|
| 1.1.10 | 02/2015 | Equal Employment Opportunity and Diversity | Kevin Deane | All |
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##### **1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY**

|        |         |  |               |     |
|--------|---------|--|---------------|-----|
| 1.20.2 | 06/2013 | Providing Reasonable Accommodation for Individuals with Disabilities | Marcia Andrus | All |
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| <b>1.1 ORGANIZATION AND STAFFING</b>   |         |                                       |                 |     |
| 1.1.4                                  | 08/2013 | Organizational Planning               | Felicia King    | All |
| 1.1.22                                 | 07/2015 | Human Capital Office                  | Darlene Claibor | All |
| <b>1.4 RESOURCE GUIDE FOR MANAGERS</b> |         |                                       |                 |     |
| 1.4.1                                  | 01/2012 | Management Roles and Responsibilities | Darlene Claibor | All |

#### **Part 6: Human Resources Management**

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

|  |         |   |                 |     |
|--|---------|---|-----------------|-----|
| <b>6.10 AGENCY ACCOUNTABILITY SYSTEMS</b>  |         |   |                 |     |
| 6.10.1   | 09/2009 | Personnel Staffing Accountability                       | Brenda Walker   | All |
| <b>6.213 EXCEPTED SERVICE</b>  |         |   |                 |     |
| 6.213.1  | 11/2009 | Employment in the Excepted Service                      | Mary Bradley    | All |
| <b>6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT</b>                                    |         |   |                 |     |
| 6.250.1  | 06/2002 | Policies, Requirements, Responsibilities and Strategies | Roger Kriesch   | All |
| 6.250.3  | 12/2012 | Delegated Examining Authority                           | Nina Gresham    | All |
| <b>6.300 EMPLOYMENT</b>  |         |   |                 |     |
| 6.300.1  | 11/2009 | Employment (General)                                    | Leslie Frazier  | All |
| <b>6.304 EXPERT AND CONSULTANT APPOINTMENTS</b>                                    |         |   |                 |     |
| 6.304.1  | 11/2009 | Expert and Consultant Appointments                      | Mary Bradley    | All |
| <b>6.307 VETERANS' RECRUITMENT APPOINTMENTS</b>                                    |         |   |                 |     |
| 6.307.1  | 11/2009 | Veterans Employment Programs and Restoration to Duty    | Norman Shatz    | All |
| <b>6.308 VOLUNTEER SERVICE</b>   |         |   |                 |     |
| 6.308.1  | 11/2009 | Student Volunteer Service                               | Mary Bradley    | All |
| <b>6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT</b>                              |         |   |                 |     |
| 6.315.1  | 11/2009 | Career and Career Conditional Employment                | Leslie Frazier  | All |
| <b>6.330 RECRUITMENT, SELECTION AND PLACEMENT</b>                                  |         |   |                 |     |
| 6.330.1  | 12/2009 | Recruitment, Selection and Placement                    | Kathy Schaefer  | All |
| <b>6.332 STRATEGIC RECRUITMENT</b>   |         |   |                 |     |
| 6.332.1  | 02/2010 | Workforce Recruitment Strategies                        | Michele William | All |
| <b>6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)</b> |         |   |                 |     |

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| 6.334.1  | 11/2009     | Temporary Assignments Under the Intergovernmental Personnel Act (IPA)   | Mary Bradley     | All             |
| <b>6.335 PROMOTION AND INTERNAL PLACEMENT</b>                          |             |   |                  |                 |
| 6.335.1  | 03/2013     | IRS Merit Promotion and Internal Placement  | Leslie Frazier   | All             |
| <b>6.337 EXAMINING SYSTEM</b>  |             |   |                  |                 |
| 6.337.1  | 11/2009     | Alternative Rating and Selection  | Brenda Walker    | All             |
| <b>6.338 QUALIFICATION REQUIREMENTS</b>                                |             |   |                  |                 |
| 6.338.1  | 12/2009     | Qualification Requirements  | Melissa Towsley  | All             |
| <b>6.339 MEDICAL QUALIFICATION DETERMINATIONS</b>                      |             |   |                  |                 |
| 6.339.1  | 12/2015     | Medical Qualification Determination Requirements  | Kathy Schaefer   | All             |
| <b>6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT</b>                    |             |   |                  |                 |
| 6.340.1  | 11/2009     | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)   | Leslie Frazier   | All             |
| <b>6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)</b> |             |   |                  |                 |
| 6.350.1  | 08/2013     | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures  | Felicia King     | All             |
| <b>6.410 LEARNING AND EDUCATION</b>                                    |             |   |                  |                 |
| 6.410.1  | 08/2014     | Learning and Education Policy   | Edward Brilliant | All             |
| 6.410.8  | 10/2012     | Learning Technology Office Standards  | Lydia Comer      | All             |
| 6.410.9  | 08/2013     | Training Evaluation Policy  | Darlene Claibor  | HCO             |
| <b>6.430 PERFORMANCE MANAGEMENT</b>                                    |             |   |                  |                 |
| 6.430.1  | 06/2011     | Introduction to Performance Management  | John Czernek     | All             |
| 6.430.2  | 10/2011     | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE) | John Czernek     | All             |
| 6.430.3  | 10/2011     | Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts               | John Czernek     | All             |
| 6.430.4  | 05/2011     | Performance and Reduction in Force  | John Czernek     | All             |
| 6.430.5  | 06/2009     | Performance Appraisals for Temporary Assignments  | Steve Davis      | All             |
| <b>6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS</b>   |             |   |                  |                 |
| 6.432.1  | 01/2009     | Reduction in Grade, Band and Removal Based on Unacceptable Performance  | Fran Mahoney     | All             |
| <b>6.451 EMPLOYEE PERFORMANCE AND UTILIZATION</b>                      |             |   |                  |                 |
| 6.451.1  | 10/2011     | Policies, Authorities, Categories, and Approvals  | John Garufi      | All             |
| <b>6.511 POSITION CLASSIFICATION</b>                                   |             |   |                  |                 |
| 6.511.1  | 03/2010     | Position Management and Classification Policy and Operational Guidance  | M. Mirigian      | All             |
| <b>6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES</b>   |             |   |                  |                 |

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| 6.530.1   | 01/2010     | Aggregate Limitations on Pay and Special Rate Schedules                    | Laurie Pagan-O  | All             |
| <b>6.531 PAY UNDER THE GENERAL SCHEDULE</b>   |             |  |                 |                 |
| 6.531.1   | 03/2010     | IRS Pay Under the General Schedule   | Laurie Pagan-O  | All             |
| <b>6.536 GRADE AND PAY RETENTION</b>  |             |  |                 |                 |
| 6.536.1   | 10/2010     | IRS Grade and Pay Retention  | Laurie Pagan-O  | All             |
| <b>6.550 PAY ADMINISTRATION</b>   |             |  |                 |                 |
| 6.550.1   | 12/2009     | Pay Administration   | Vince Ackerman  | All             |
| <b>6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES</b> |             |  |                 |                 |
| 6.575.1   | 09/2013     | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | Quovadis Tumli  | All             |
| <b>6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)</b>                         |             |  |                 |                 |
| 6.576.1   | 01/2010     | Use of Direct Buyouts (VSIP) and Job Swaps                                 | Charles Gray    | All             |
| <b>6.610 HOURS OF DUTY</b>  |             |  |                 |                 |
| 6.610.1   | 07/2015     | IRS Hours of Duty  | Laurie Czechowi | All             |
| <b>6.630 ABSENCE AND LEAVE</b>  |             |  |                 |                 |
| 6.630.1   | 01/2014     | IRS Absence and Leave  | Nancy Hewitt    | All             |
| <b>6.711 LABOR-MANAGEMENT RELATIONS</b>   |             |  |                 |                 |
| 6.711.1   | 10/2010     | Authorities, Responsibilities, and Processes                               | Madeline Mendo  | All             |
| 6.711.2   | 03/2011     | Processing Information Requests  | Madeline Mendo  | All             |
| <b>6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY</b>                   |             |  |                 |                 |
| 6.715.1   | 07/2002     | Policies, Responsibilities, Requirements, and Procedures                   | Madeline Mendo  | All             |
| <b>6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT</b>                              |             |  |                 |                 |
| 6.731.1   | 11/2009     | Suitability Determinations for Employment                                  | Norman Shatz    | All             |
| <b>6.735 ETHICS AND CONDUCT MATTERS</b>   |             |  |                 |                 |
| 6.735.1   | 08/2015     | Ethics and Conduct Matters: Guidance                                       | Sharon Lee      | All             |
| <b>6.751 DISCIPLINE AND DISCIPLINARY ACTIONS</b>                                    |             |  |                 |                 |
| 6.751.1   | 11/2008     | Policies, Responsibilities, Authorities, and Guidance                      | Sharon Lee      | All             |
| <b>6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS</b>                           |             |  |                 |                 |
| 6.752.1   | 11/2008     | Disciplinary Suspensions of 14 Days or Less                                | Sharon Lee      | All             |
| 6.752.2   | 10/2010     | Adverse Actions  | Sharon Lee      | All             |
| <b>6.771 AGENCY GRIEVANCE SYSTEM</b>  |             |  |                 |                 |
| 6.771.1   | 10/2012     | Agency Grievance System (AGS)  | Madeline Mendo  | All             |
| 6.771.2   | 02/2013     | Grievance Examiner Handbook  | Madeline Mendo  | All             |
| <b>6.800 EMPLOYEE BENEFITS</b>  |             |  |                 |                 |
| 6.800.1   | 02/2011     | Workers' Compensation Program  | Deborah Corbin  | All             |



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|--------------------------|--------------------|---|----------------------|------------------------|
| 6.800.2                  | 12/2010            | Telework (Flexiplace) Program                     | Kim Deck             | All                    |
| 6.800.3                  | 05/2013            | Employee Assistance & Worklife Referral Program   | Earline Hill         | All                    |
| 6.800.4                  | 07/2015            | IRS Nursing Mothers in Federal Employment Program | Machelle Miles       | All                    |

### **Part 10: Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

| <b>10.23 PERSONNEL SECURITY</b> |         |  |              |     |
|---------------------------------|---------|--|--------------|-----|
| 10.23.1                         | 10/2014 | Personnel Security                     | Zeta Buck    | All |
| 10.23.2                         | 05/2015 | Contractor Investigations              | Zeta Buck    | All |
| 10.23.3                         | 11/2011 | Personnel Security/Suitability Program | James Huskey | All |

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#### **Part 1: Organization, Finance and Management**

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

|   |         |   |               |     |
|---|---------|---|---------------|-----|
| <b>1.1 ORGANIZATION AND STAFFING</b>            |         |   |               |     |
| 1.1.12  | 03/2015 | Technology Officer  | Ruth Shannon  | All |
| <b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b> |         |   |               |     |
| 1.2.62  | 12/2011 | Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) | Norah Stevens | All |

#### **Part 2: Information Technology**

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

|                                       |         |  |                 |                  |
|---------------------------------------|---------|--|-----------------|------------------|
| <b>2.2 PARTNERSHIP CONTROL SYSTEM</b> |         |  |                 |                  |
| 2.2.1*                                | 12/2013 | Partnership Control System Chapter Overview                  | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.2                                 | 12/2014 | PCS Command Code TSLOD                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.3                                 | 12/2014 | PCS Command Code TSCHG                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.4                                 | 12/2014 | PCS Command Code TSINQ                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.5                                 | 12/2014 | PCS Command Code TSDEL                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.6                                 | 12/2014 | PCS Command Code TSNOT                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.7                                 | 12/2014 | PCS Command Code TSCLS                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.8                                 | 12/2014 | PCS Command Code MSCHG                                       | Melissa Manchi  | IT, ODs, Appeals |
| 2.2.9                                 | 12/2014 | PCS Command Code TSUMY                                       | Melissa Manchi  | IT, ODs, Appeals |
| <b>2.3 IDRS TERMINAL RESPONSES</b>    |         |  |                 |                  |
| 2.3.1                                 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Responses | Randy Bartlett  | All              |
| 2.3.2*                                | 03/2010 | Introduction to IDRS Terminal Responses                      | Jeff Stambaugh  | All              |
| 2.3.8*                                | 10/2015 | Standard Validity Criteria                                   | Crettia Hunter  | All              |
| 2.3.9*                                | 05/2014 | Security Command for IDRS Users                              | Duncan Hays     | All              |
| 2.3.10                                | 12/2014 | Command Codes MFREQ and RECON                                | Luann Diroff    | All              |
| 2.3.11*                               | 10/2015 | Command Codes TXMOD and SUMRY                                | Harry Dillon    | All              |
| 2.3.12                                | 12/2013 | Comman Code ACTON  | Rudy Wantin     | All              |
| 2.3.13*                               | 06/2015 | Command Codes FFINQ, REINF, and REMFE                        | Roger Cabanilla | All              |
| 2.3.15*                               | 11/2015 | Command Code ENMOD   | Harry Dillon    | All              |
| 2.3.16                                | 12/2011 | Command Code RFINK and RAFRQ                                 | Hal Sill        | All              |

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|-------------------|-------------|---|-----------------|---------------------------|
| 2.3.17            | 06/2013     | Command Code ESTABD                           | Jessica Webb    | All                       |
| 2.3.18            | 01/2010     | Command Code ESTABM                           | Doyle Wiley     | All                       |
| 2.3.20            | 12/2014     | Command Code URINQ (URF)                      | Faye Elhajj     | All                       |
| 2.3.25            | 01/2011     | Command Codes DM1DT and DTVUE                 | Mark Trauernich | All                       |
| 2.3.26            | 11/2012     | Command Code TDINQ                            | Randy Bartlett  | All                       |
| 2.3.27            | 06/2012     | Command Code ECREQ                            | H. Brown        | All                       |
| 2.3.28            | 10/2015     | Command Code FTDPN                            | Christopher Lec | All                       |
| 2.3.29            | 06/2015     | Command Codes INTST, ICOMP, and COMPA         | Nick Majka      | All                       |
| 2.3.30            | 12/2012     | Command Code DAILY                            | Randy Bartlett  | All                       |
| 2.3.31            | 10/2015     | Command Codes CFINK and RPINK for CAF Inquiry | Jill Davis      | All                       |
| 2.3.32*           | 11/2015     | Command Code MFTRA                            | Gary Souci      | All                       |
| 2.3.34            | 01/2011     | Command Code PATRA                            | Gary Souci      | IT, ODs, Appeals, TAS, CI |
| 2.3.35            | 11/2015     | Command Code IRPTR                            | Anthony Blake   | IT, ODs, Appeals, TAS, CI |
| 2.3.36            | 12/2011     | Command Code SCFTR                            | Donnetta Warre  | IT, ODs, Appeals, TAS, CI |
| 2.3.37            | 12/2012     | Command Code UPTIN for the GUF System         | Donna Hanco     | IT, ODs, Appeals, TAS, CI |
| 2.3.38            | 11/2015     | Command Code TXCMP                            | Aaron Person    | IT, ODs, Appeals, TAS, CI |
| 2.3.40            | 01/2009     | Command Code PICRD                            | Richard Greco   | IT, ODs, Appeals, TAS, CI |
| 2.3.41            | 01/2009     | Command Code PIEST                            | Richard Greco   | IT, ODs, Appeals, TAS, CI |
| 2.3.43            | 11/2015     | Command Code PIFTF                            | Hien Du         | IT, ODs, Appeals, TAS, CI |
| 2.3.44*           | 07/2009     | Command Code PIVAR                            | Richard Greco   | IT, ODs, Appeals, TAS, CI |
| 2.3.45            | 12/2014     | Command Code XSINQ                            | Faye Elhajj     | IT, ODs, Appeals, TAS, CI |
| 2.3.47*           | 10/2015     | Command Codes INOLE, EOGEN and SPARQ          | Elaine Galayda  | IT, ODs, Appeals, TAS, CI |
| 2.3.48            | 12/2012     | Command Code UPDIS for the GUF System         | Donna Hanco     | IT, ODs, Appeals, TAS, CI |
| 2.3.49            | 10/2015     | Command Code EICMP                            | Stuart Boswell  | IT, ODs, Appeals, TAS, CI |

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|-------------------|-------------|---|------------------|---------------------------|
| 2.3.50            | 01/2007     | Command Code LVREQ  | Toi Tatum-Aitchi | IT, ODs, Appeals, TAS, CI |
| 2.3.51            | 11/2015     | Command Code IMFOL  | Cynthia Meyers   | IT, ODs, Appeals, TAS, CI |
| 2.3.52            | 06/2015     | Command Codes RTVUE, RTFTP  | Venu Kakulamar   | IT                        |
| 2.3.53            | 06/2015     | Command Code PMFOL  | Marvin Rice      | IT, ODs, Appeals, TAS, CI |
| 2.3.54*           | 08/2009     | Command Code DDBOL  | Tony Tropea      | IT, ODs, Appeals, TAS, CI |
| 2.3.55            | 11/2015     | Command Codes ELFUP and ELFRQ                                     | Stacy Givhan     | IT, ODs, Appeals, TAS, CI |
| 2.3.56            | 01/2010     | Command Code ESTABR   | Doyle Wiley      | IT, ODs, Appeals, TAS, CI |
| 2.3.57            | 09/2015     | Command Code BRTVU  | Jeff Stambaugh   | LB, SB/SE, TE/GE, WI      |
| 2.3.59*           | 11/2015     | Command Codes BMFOL and BMFOR                                     | Deborah Redfer   | CI, SB/SE, WI             |
| 2.3.60            | 11/2015     | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | Winnie Wilkinso  | IT, ODs, Appeals, TAS, CI |
| 2.3.62            | 10/2015     | Command Code ESTAB  | Doyle Wiley      | IT, ODs, Appeals, TAS, CI |
| 2.3.63            | 06/2015     | Command Codes RPVUE, RPVCU and RPPRT                              | Venu Kakulamar   | IT, ODs, Appeals, TAS, CI |
| 2.3.64            | 01/2015     | Command Code EMFOL  | Deborah Redfer   | IT, ODs, Appeals, TAS, CI |
| 2.3.65            | 11/2015     | EPMF Return Transaction File On-Line (ERTV) Research              | Deborah Redfer   | IT, TE/GE                 |
| 2.3.66            | 03/2013     | Command Codes PLINF and PLINQ                                     | Toby Brown       | IT, ODs, Appeals, TAS, CI |
| 2.3.68            | 10/2015     | Command Code DUPOL  | Mark Trauernich  | IT, ODs, Appeals, TAS, CI |
| 2.3.69            | 08/2009     | Command Code VPARS  | Don Moss         | IT, ODs, Appeals, TAS, CI |
| 2.3.70            | 08/2013     | Command Code EFTPS  | Pamela Plunkitt  | IT, ODs, Appeals, TAS, CI |
| 2.3.71            | 12/2014     | Command Code ATINQ  | Robert Kuhar     | IT, ODs, Appeals, TAS, CI |
| 2.3.73            | 10/2015     | Command Codes TRDBV, TRERS, TRPRT and R8453                       | Lysa Wilburn     | IT, ODs, Appeals, TAS, CI |
| 2.3.74            | 10/2015     | Command Code DDPOL  | Elaine Galayda   | IT, ODs, Appeals, TAS, CI |

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| 2.3.76                         | 01/2010     | Command Code ISTSD   | Gina Tutt        | IT, ODs, Appeals, TAS, CI |
| 2.3.77                         | 11/2013     | Command Code ISTSE   | Gina Tutt        | IT, ODs, Appeals, TAS, CI |
| 2.3.78                         | 12/2011     | Command Code LOCAT   | Valerie Bockaire | IT, ODs, Appeals, TAS, CI |
| 2.3.79                         | 06/2015     | Command Code CDPWEB (CDPTA, CDPTE)   | Richard Hicks    | IT, ODs, Appeals TAS, CI  |
| 2.3.80                         | 01/2015     | Command Code DDBKD   | Freda Lee        | IT, ODs, Appeals, TAS, CI |
| 2.3.81                         | 01/2011     | Command Code ESTAB A   | Doyle Wiley      | IT, ODs, Appeals, TAS, CI |
| 2.3.82                         | 01/2011     | Command Code ESTABH  | Doyle Wiley      | IT, ODs, Appeals, TAS, CI |
| 2.3.85*                        | 06/2015     | Command Code DFAST   | Keith Haley      | IT                        |
| 2.3.86                         | 10/2015     | Command Code IRPOL   | Anthony B. Blak  | LBI, SBSE, TEGE, WI       |
| <b>2.4 IDRS TERMINAL INPUT</b> |             |  |                  |                           |
| 2.4.1                          | 12/2012     | Section Titles and Command Codes for IDRS Terminal Input   | Randy Bartlett   | All                       |
| 2.4.2*                         | 05/2014     | IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOI, and RMODE for IDRS Terminal Input | Duncan Hays      | All                       |
| 2.4.4                          | 01/2010     | Command Code MESSG   | Greg Larson      | All                       |
| 2.4.5                          | 11/2015     | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System             | Myra Chapman     | All                       |
| 2.4.6                          | 12/2014     | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV  | David Le         | All                       |
| 2.4.7                          | 12/2013     | Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update                       | Jill Davis       | All                       |
| 2.4.8                          | 11/2012     | Command Codes ESIGN and BSIGN  | D. Allen         | All                       |
| 2.4.9                          | 11/2015     | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG   | Rudolph Wantin   | All                       |
| 2.4.10                         | 11/2015     | Command Codes EOREQ and EOCHG  | Rudolph Wantin   | All                       |
| 2.4.11                         | 01/2009     | Command Code NMFTM   | Aaron Person     | IT, LBI, SB/SE, TE/GE, WI |
| 2.4.12                         | 12/2011     | Command Codes DELET and CCPYT  | Fern Overbaugh   | All                       |
| 2.4.13                         | 11/2015     | Command Code TERUP   | Myra Chapman     | All                       |
| 2.4.14                         | 01/2011     | Command Code NMFST   | Aaron Person     | All                       |

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| 2.4.15            | 10/2015     | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing | Stuart Boswell   | All             |
| 2.4.16*           | 10/2015     | Command Codes REQ54 and ADJ54  | Eddie Walker     | All             |
| 2.4.17            | 10/2015     | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48   | Jill Davis       | All             |
| 2.4.19            | 11/2015     | Command Codes REQ77, FRM77 and FRM7A   | Matthew Cline    | All             |
| 2.4.20*           | 11/2015     | Command Codes RFUND and REFAP  | Amy Crowe        | All             |
| 2.4.21            | 01/2010     | Command Code CHK64 and CHK64R  | Stuart Boswell   | All             |
| 2.4.22*           | 01/2010     | Command Code CRMNL   | Aaron Person     | All             |
| 2.4.23            | 10/2015     | Command Code CHKCLR and CHKCL  | Stuart Boswell   | All             |
| 2.4.24            | 11/2015     | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT                             | Faye Elhajj      | All             |
| 2.4.25            | 11/2015     | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUR, BDENT and BDINQ                                 | Charla Long      | All             |
| 2.4.26            | 12/2014     | Command Codes FRM14, FRM49 and TDIRQ   | Randy Bartlett   | All             |
| 2.4.27            | 12/2011     | Command Code ASGNI/ASGNB formerly TSIGN  | Valerie Bockarie | All             |
| 2.4.28*           | 11/2015     | Command Code STAUP, STATI, STATB   | John Troutman    | All             |
| 2.4.29            | 01/2010     | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing                                       | Fritz Brown      | All             |
| 2.4.30*           | 11/2015     | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS  | John Corbett     | All             |
| 2.4.31*           | 12/2011     | Command Code LEVY  | Fritz Brown      | All             |
| 2.4.32*           | 01/2010     | Command Code PDTUP   | Aaron Person     | All             |
| 2.4.33            | 11/2012     | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer   | Matthew Cline    | All             |
| 2.4.34            | 06/2015     | Command Code DOALL   | Paul Williams    | All             |
| 2.4.35            | 01/2010     | Command Code STN90   | Doyle Wiley      | All             |
| 2.4.37            | 12/2011     | Command Code NOREF Overview  | Fritz Brown      | All             |
| 2.4.38            | 06/2014     | Command Code CSEDR   | John Troutman    | All             |
| 2.4.39            | 07/2010     | Command Codes ASEDD and ASEDR  | Franciea Young   | All             |
| 2.4.40            | 11/2012     | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG  | Hal Sill         | All             |
| 2.4.41            | 06/2014     | Command Code UNLCE   | John Troutman    | All             |
| 2.4.42            | 01/2012     | Command Code CCASG for Case Control Activity System  | Roger Cabanilla  | All             |

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| 2.4.43   | 12/2014     | Command Code PINEX  | Christopher Lec | All                       |
| 2.4.44   | 11/2015     | Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT            | Faye Elhajj     | All                       |
| 2.4.45*  | 10/2015     | Command Code NRP97  | Joseph Haynes   | All                       |
| 2.4.46   | 12/2011     | Command Code EPLAN  | Tammy Costa     | All                       |
| 2.4.47   | 01/2010     | Command Code VPMSG  | Don Moss        | All                       |
| 2.4.48   | 01/2010     | Command Code VPPIN  | Don Moss        | All                       |
| 2.4.50   | 12/2014     | Command Code ASIGN  | Robert Kuhar    | All                       |
| 2.4.52   | 01/2010     | Command Codes TPCIN and TPCOL                                 | Elaine Galayda  | All                       |
| 2.4.53   | 01/2007     | Command Code DUPED  | James Chou      | All                       |
| 2.4.54*  | 11/2011     | Command Codes CSPOD, CSPSP, CSSAD and CSZIP                   | Marion Solomon  | All                       |
| 2.4.55*  | 11/2011     | Command Code CSORD  | Marion Solomon  | All                       |
| 2.4.56   | 01/2011     | Command Code ISTSR  | Gina Tutt       | All                       |
| 2.4.57   | 01/2009     | Command Code CDPTR  | Richard Hicks   | All                       |
| 2.4.58   | 06/2015     | Command Code DDBCK/ DDBCV / DDBCS                             | James Chou      | All                       |
| 2.4.59   | 11/2012     | Command Code TMSSN  | Crettia Hunter  | All                       |
| 2.4.60   | 11/2013     | Command Code RAPID  | Matthew Cline   | IT, LBI, SB/SE, TE/GE, WI |
| 2.4.61   | 10/2015     | Command Code IDTX8  | Crettia Hunter  | WI                        |
| <b>2.5 SYSTEMS DEVELOPMENT</b>   |             |   |                 |                           |
| 2.5.1  | 09/2006     | Systems Development   | Catrina Edwards | IT                        |
| 2.5.3  | 03/2007     | Programing Techniques and Source Code Standards               | Joe Holmes      | IT                        |
| 2.5.4  | 04/2005     | Document Standards  | Deborah Falling | IT                        |
| 2.5.5  | 04/2005     | Guidelines for Preparing Program Requirements Packages (PRPs) | Deborah Falling | IT                        |
| 2.5.7  | 04/2005     | Data Name Standards   | Terri Johnson   | IT                        |
| 2.5.10   | 06/2010     | Function Point Standards                                      | Joe Holmes      | IT                        |
| 2.5.11   | 04/2005     | Analysis Techniques and Deliverables                          | Catrina Edwards | IT                        |
| 2.5.12   | 04/2005     | Design Techniques and Deliverables                            | Terri Johnson   | IT                        |
| 2.5.13   | 04/2005     | Database Design Techniques and Deliverables                   | Terri Johnson   | IT                        |
| 2.5.14   | 06/2010     | Quality Assurance (QA)  | Denise Patterso | IT                        |
| <b>2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS</b> |             |   |                 |                           |
| 2.7.1*   | 05/2013     | Inter-Center  | Scott Rockwell  | IT                        |



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| 2.7.2*   | 05/2013     | Computing Center  | Scott Rockwell  | IT               |
| 2.7.4*   | 04/2013     | Magnetic Media Management                                   | Jodi Robair     | IT               |
| 2.7.5*   | 01/2011     | System Control Point (SCP)                                  | Theresa Brown   | IT               |
| 2.7.6*   | 01/2010     | Systems Scheduling  | Theresa Brown   | IT               |
| 2.7.9  | 12/2015     | Enterprise Computing Center                                 | Laura Kendrick  | IT               |
| <b>2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)</b>  |             |   |                 |                  |
| 2.8.1*   | 12/2012     | Introduction to AIMS REALTIME Processing                    | Sherry Little   | IT, ODs, Appeals |
| 2.8.2  | 11/2015     | AIMS Command Code AM424                                     | Michelle Sol    | IT, ODs, Appeals |
| 2.8.3  | 11/2015     | AIMS Command Code AMDIS                                     | Michelle Sol    | IT, ODs, Appeals |
| 2.8.4  | 11/2015     | AIMS Command Code AMSTU                                     | Michelle Sol    | IT, ODs, Appeals |
| 2.8.5  | 12/2014     | AIMS Command Code AMSOC                                     | Michelle Sol    | IT, ODs, Appeals |
| 2.8.6*   | 11/2015     | AIMS Command Code AMAXU                                     | Michelle Sol    | IT, ODs, Appeals |
| 2.8.7*   | 11/2015     | AIMS Command Code AMCLS                                     | Michelle Sol    | IT, ODs, Appeals |
| 2.8.8  | 11/2015     | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB | Michelle Sol    | IT, ODs, Appeals |
| 2.8.9  | 12/2012     | AIMS Command Code AMRET                                     | Sherry Little   | IT               |
| <b>2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES</b> |             |   |                 |                  |
| 2.9.1*   | 10/2015     | Integrated Data Retrieval System                            | Charlene Mathis | IT               |
| <b>2.11 IDRS CORRESPONDENCE SYSTEM</b>                 |             |   |                 |                  |
| 2.11.1   | 04/2013     | IDRS Correspondence   | David Le        | IT               |
| <b>2.12 SECURITY AND PRIVACY</b>                       |             |   |                 |                  |
| 2.12.1*  | 12/2011     | The Use of Integrated Data Retrieval System (IDRS)          | Theresa Brown   | All              |
| <b>2.13 ENTERPRISE NETWORKS</b>                        |             |   |                 |                  |
| 2.13.1   | 04/2013     | Introduction  | Nathaniel Obey  | All              |
| 2.13.3   | 07/2013     | Voice Premise Communications                                | Sabrina Branch  | All              |
| 2.13.4   | 07/2013     | Voice Messaging System                                      | Sabrina Branch  | All              |
| 2.13.5   | 07/2013     | Federal Technology Service (Long Distance)                  | Sabrina Branch  | All              |
| 2.13.6   | 07/2013     | Wireless Communications                                     | Sabrina Branch  | All              |
| 2.13.7   | 07/2013     | Calling Card Ordering System                                | Sabrina Branch  | All              |
| 2.13.8   | 07/2013     | Voice Systems Security                                      | Sabrina Branch  | IT               |
| 2.13.11  | 06/2013     | Day-to-Day IT Security Procedures for Enterprise Networks   | Nathaniel Obey  | All              |
| 2.13.13  | 03/2015     | Enterprise Electronic Fax (EEFax)                           | Kim Do          | IT               |
| 2.13.15*   | 07/2013     | Domain Name System (DNS)                                    | Nathaniel Obey  | All              |

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| 2.13.25   | 07/2013     | Video Conference Services  | Sabrina Branch   | All             |
| <b>2.14 ASSET MANAGEMENT</b>  |             |  |                  |                 |
| 2.14.2  | 03/2010     | Enterprise Incident Management Standards                               | Kristin Thiel    | IT              |
| <b>2.15 ENTERPRISE ARCHITECTURE (EA)</b>                                    |             |  |                  |                 |
| 2.15.1  | 02/2009     | Enterprise Architecture (EA) Overview                                  | Li-ming Huang    | All             |
| <b>2.16 ENTERPRISE LIFE CYCLE (ELC)</b>                                     |             |  |                  |                 |
| 2.16.1  | 12/2015     | Enterprise Life Guidance   | Thomas Garrett   | IT              |
| <b>2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES</b> |             |  |                  |                 |
| 2.21.1  | 02/2013     | Introduction to Requisition Processing for Information Technology (IT) | Julie Devaughn   | All             |
| <b>2.22 REQUIREMENTS AND DEMAND MANAGEMENT</b>                              |             |  |                  |                 |
| 2.22.1  | 09/2012     | Unified Work Request (UWR) Process                                     | Jeffery Smith    | All             |
| <b>2.25 WEB SERVICES</b>  |             |  |                  |                 |
| 2.25.2  | 09/2014     | IRS Portal and Extranet Usage Standard                                 | Paula Ray        | All             |
| 2.25.3  | 08/2009     | Intranet Site and Web Server Registration Procedures                   | Nicole Dickason  | All             |
| 2.25.5  | 04/2006     | Accessibility Guidelines for the Web                                   | Kevin Acoven     | All             |
| 2.25.13   | 04/2006     | IRS Domain Naming Standards  | Kevin Acoven     | All             |
| 2.25.14   | 04/2006     | Portal Environment Usability Services                                  | Kevin Acoven     | All             |
| <b>2.100 INTEGRATED PROCESS MANAGEMENT</b>                                  |             |  |                  |                 |
| 2.100.1   | 09/2013     | Integrated Process Management Guidance and Procedures                  | Edith Henry      | IT              |
| 2.100.2   | 05/2014     | Integrated Process Management Standardization Process                  | Edith Henry      | IT              |
| 2.100.4   | 09/2013     | Integrated Process Architecture  | Yalonda Beverly  | IT              |
| <b>2.110 REQUIREMENTS ENGINEERING</b>                                       |             |  |                  |                 |
| 2.110.1   | 09/2015     | Requirements Engineering Directive                                     | Ron Bellante     | IT              |
| 2.110.2   | 02/2013     | Requirements Engineering Process                                       | Ron Bellante     | IT              |
| <b>2.120 ENGINEERING</b>  |             |  |                  |                 |
| 2.120.1   | 09/2014     | Engineering Policy   | Neil Kim         | IT              |
| 2.120.2   | 10/2015     | Technical Solution   | Neil Kim         | IT              |
| 2.120.3   | 10/2015     | Product Integration  | Darren Toyer     | IT              |
| 2.120.4   | 10/2014     | Design Coordination  | Rodney Dubose    | IT              |
| 2.120.5   | 09/2015     | Performance Engineering  | Robert Ridgewell | IT              |
| <b>2.126 TRANSITION MANAGEMENT</b>  |             |  |                  |                 |
| 2.126.1   | 07/2015     | Transition Management Directive  | Monique Taylor   | IT              |
| 2.126.2   | 07/2015     | Transition Management Process  | Monique Taylor   | IT              |

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| <b>2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES</b> |         |   |                 |          |
| 2.127.1  | 03/2015 | IT Test Policy                                | Donna Spivey    | IT       |
| 2.127.2  | 03/2015 | IT Software Testing Procedures                | Donna Spivey    | IT       |
| <b>2.144 CAPACITY MANAGEMENT</b>                       |         |   |                 |          |
| 2.144.1  | 07/2015 | Capacity Management Policy                    | Robert Ridgewel | IT       |
| 2.144.2  | 09/2015 | Business Capacity Management                  | Rob Ridgewell   | IT       |
| 2.144.3  | 11/2015 | Component Capacity Management                 | Robert Ridgewel | IT       |
| 2.144.4  | 09/2015 | Service Capacity Management                   | Robert Ridgewel | IT       |
| 2.144.5  | 07/2015 | Enterprise Demand Forecast                    | Jenchung Wang   | IT       |
| <b>2.145 AVAILABILITY MANAGEMENT</b>                   |         |   |                 |          |
| 2.145.1  | 06/2014 | Availability Management Policy                | Jorge Cruz      | IT       |
| 2.145.2  | 09/2014 | Availability Management Process               | Jorge Cruz      | IT       |
| <b>2.149 IT ASSET MANAGEMENT</b>                       |         |   |                 |          |
| 2.149.1  | 09/2015 | Asset Management Policy                       | Kevin Dee       | IT       |
| 2.149.2  | 10/2015 | Asset Management Process Description          | Kevin Dee       | IT       |
| 2.149.3  | 10/2015 | Asset Management Hardware Procedures          | Kevin Dee       | IT       |
| 2.149.4  | 09/2015 | Asset Management Software Procedures          | Kevin Dee       | IT       |
| <b>2.150 CONFIGURATION AND CHANGE MANAGEMENT</b>       |         |   |                 |          |
| 2.150.1  | 09/2013 | Configuration and Change Management Directive | Darryl Owens    | IT       |
| 2.150.2  | 09/2013 | Configuration Management                      | Darryl Owens    | IT       |
| 2.150.3  | 11/2013 | Change Management (ChM) Policy                | Darryl Owens    | IT       |
| <b>2.152 DATA ENGINEERING</b>                          |         |   |                 |          |
| 2.152.1  | 10/2015 | Data Engineering Directives                   | Jenchung Wang   | IT       |
| 2.152.2  | 07/2015 | Data Management                               | Jenchung Wang   | IT       |
| 2.152.3  | 09/2015 | Naming Data Elements                          | Jenchung Jacob  | IT       |

### Part 10: Security, Privacy and Assurance

*(Security, safeguard, assurances and privacy information.)*

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|--|---------|---|-----------------|-----|
| <b>10.8 INFORMATION TECHNOLOGY (IT) SECURITY</b> |         |   |                 |     |
| 10.8.1*  | 07/2015 | Policy and Guidance   | Olga Plotkin    | All |
| 10.8.2   | 05/2014 | IT Security Roles and Responsibilities                          | Kim Cole-Tarver | All |
| 10.8.3*  | 07/2015 | Audit Logging Security Standards                                | Randi Fountain  | IT  |
| 10.8.5*  | 05/2014 | Domain Name System Security Extensions (DNSSEC) Security Policy | Denise Crisco   | All |

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| 10.8.6            | 09/2014     | Secure Application Development  | Sandra Johnson  | IT              |
| 10.8.7            | 04/2013     | MAC OS X Security Policy  | Denise Crisco   | All             |
| 10.8.10*          | 07/2015     | Basic UNIX Security Requirements (BUSR)   | April Dash      | IT              |
| 10.8.20*          | 03/2015     | Windows Security Policy   | Denise Crisco   | All             |
| 10.8.21*          | 04/2015     | Database Security Policy  | Kim Cole-Tarver | All             |
| 10.8.22*          | 04/2015     | Web Server Security Policy  | Kim Cole-Tarver | All             |
| 10.8.26           | 08/2014     | Laptop Computer Security Policy   | Randi Fountain  | All             |
| 10.8.27           | 09/2014     | Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources              | Randi Fountian  | IT              |
| 10.8.30*          | 09/2015     | Unisys Operating Systems Security Standards   | Olga Plotkin    | IT              |
| 10.8.32*          | 04/2015     | IBM Mainframe System Security Requirements  | Olga Plotkin    | IT              |
| 10.8.34*          | 04/2014     | Integrated Data Retrieval System (IDRS) Security Handbook   | Olga Plotkin    | IT              |
| 10.8.40*          | 08/2014     | Wireless Security Policy  | Joseph Nolan    | All             |
| 10.8.50           | 04/2014     | Service-wide Security Patch Management  | Joseph Nolan    | All             |
| 10.8.52           | 02/2015     | PKI Security Policy   | Joseph Nolan    | All             |
| 10.8.54*          | 02/2014     | Minimum Firewall Administration Requirements  | Joseph Nolan    | All             |
| 10.8.55*          | 02/2015     | Network Security Policy   | Joseph Nolan    | IT              |
| 10.8.60           | 09/2015     | Information Technology Disaster Recovery Policy and Guidance  | Sandra Johnson  | All             |
| 10.8.62           | 09/2015     | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process | Sandra Johnson  | All             |

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### **Part 10: Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

#### 10.8 INFORMATION TECHNOLOGY (IT) SECURITY

|         |         |                                |                |    |
|---------|---------|--------------------------------|----------------|----|
| 10.8.9* | 08/2014 | Virtualization Security Policy | Sandra Johnson | 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 | Large Business & International (LB&I) Division | Keith Fowler | All |
|--------|---------|--|--------------|-----|

##### 1.4 RESOURCE GUIDE FOR MANAGERS

|         |         |  |               |     |
|---------|---------|--|---------------|-----|
| 1.4.24* | 01/2014 | Central Withholding Agreement Program Group Manager Handbook | Casey Kamiyam | LBI |
|---------|---------|--|---------------|-----|

#### 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 | Hqtrs & Industry Offices Responsible for LMSB PSP    | Terri Honchaurk | LBI |
| 4.1.21  | 08/2007 | LMSB Planning and Monitoring                         | Terri Honchaurk | LBI |
| 4.1.22* | 03/2010 | LMSB Workload Study                                  | Terri Honchaurk | LBI |
| 4.1.23  | 07/2007 | Determining Return Needs for LMSB                    | Terri Honchaurk | LBI |
| 4.1.24* | 03/2010 | LMSB Sources of Returns, Ordering and Classification | Terri Honchaurk | LBI |
| 4.1.25  | 07/2007 | LMSB Inventory Ordering and Return Delivery Systems  | Terri Honchaurk | LBI |

##### 4.10 EXAMINATION OF RETURNS

|         |         |   |                 |                            |
|---------|---------|---|-----------------|----------------------------|
| 4.10.20 | 01/2005 | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers | Michael Boccaro | LBI, SB/SE, TE/GE, Appeals |
| 4.10.21 | 07/2008 | U.S. Withholding Agent Examinations                             | Linh Vu         | LBI                        |
| 4.10.26 | 08/2012 | Net Rate Netting Procedures for LB&I Cases                      | Sherry Holderby | LBI, SB/SE                 |

##### 4.11 EXAMINING OFFICERS GUIDE (EOG)

|        |         |                             |                  |            |
|--------|---------|-----------------------------|------------------|------------|
| 4.11.6 | 05/2005 | Change in Accounting Method | Philip Whitworth | SB/SE, LBI |
|--------|---------|-----------------------------|------------------|------------|

##### 4.30 LMSB GENERAL PROCEDURES

|        |         |                              |                |     |
|--------|---------|------------------------------|----------------|-----|
| 4.30.1 | 01/2002 | Pre-Filing Agreement Program | Melanie Perrin | LBI |
| 4.30.3 | 10/2010 | Overseas Posts               | Maggie Modig   | LBI |

##### 4.35 PARTNERSHIP AND S CORPORATIONS

|        |         |                                       |                |     |
|--------|---------|---------------------------------------|----------------|-----|
| 4.35.1 | 05/2006 | Tax Audit Guidelines                  | Barbara Hecimo | All |
| 4.35.2 | 05/2006 | Audit Techniques for Business Returns | Barbara Hecimo | All |

##### 4.36 JOINT COMMITTEE PROCEDURES

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|---|-------------|---|-----------------|------------------------------------|
| 4.36.1  | 09/2015     | Joint Committee Process Overview                          | Bonnie Mirante  | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.2  | 09/2015     | Identification of Joint Committee Cases                   | Bonnie Mirante  | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.3  | 09/2015     | Examiner's Responsibilities                               | Bonnie Mirante  | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.4  | 09/2015     | Joint Committee Specialist Procedures                     | Bonnie Mirante  | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.5  | 09/2015     | Reports   | Bonnie Mirante  | LBI, SB/SE, Appeals, Chief Counsel |
| <b>4.37 FINANCIAL PRODUCTS AND TRANSACTIONS</b>     |             |   |                 |                                    |
| 4.37.1  | 10/2010     | Financial Products Specialty                              | Ruth Levine     | ODs, Appeals                       |
| <b>4.40 TECHNICAL ADVISOR PROGRAM</b>               |             |   |                 |                                    |
| 4.40.1  | 03/2002     | Technical Advisor Program                                 | Shirley Lee     | LBI, SB/SE, TE/GE                  |
| 4.40.2  | 03/2002     | Program Responsibilities and Duties                       | Shirley Lee     | LBI, SB/SE, TE/GE                  |
| 4.40.4  | 05/2006     | Petroleum Industry Program                                | Terry Loendorf  | LBI, SB/SE, TE/GE                  |
| <b>4.41 OIL AND GAS INDUSTRY</b>                    |             |   |                 |                                    |
| 4.41.1  | 12/2013     | Oil and Gas Handbook                                      | Robert Mccann   | LBI, SB/SE                         |
| <b>4.42 INSURANCE INDUSTRY</b>                      |             |   |                 |                                    |
| 4.42.1  | 05/2002     | Introduction  | Cheryl Reimer   | LBI, SB/SE                         |
| 4.42.2  | 05/2002     | Life Insurance Companies                                  | Cheryl Reimer   | LBI, SB/SE                         |
| 4.42.3  | 05/2002     | Examination Methods and Techniques                        | Cheryl Reimer   | LBI, SB/SE                         |
| 4.42.4  | 05/2002     | Audit Techniques for Specific Areas/Potential Adjustments | Cheryl Reimer   | LBI, SB/SE                         |
| 4.42.5  | 05/2002     | Miscellaneous   | Cheryl Reimer   | LBI, SB/SE                         |
| 4.42.6  | 05/2002     | Glossary  | Cheryl Reimer   | LBI, SB/SE                         |
| <b>4.43 RETAIL INDUSTRY</b>                         |             |   |                 |                                    |
| 4.43.1  | 07/2009     | Retail Industry   | David Moser     | LBI, SB/SE, Chief Counsel          |
| <b>4.44 SUBCHAPTER T COOPERATIVES</b>               |             |   |                 |                                    |
| 4.44.1  | 01/2002     | IRC Section 521 Exempt Farmers' Cooperatives              | Tracy Holtslag  | TE/GE, LBI, SB/SE, Chief Counsel   |
| <b>4.46 LB&amp;I GUIDE FOR QUALITY EXAMINATIONS</b> |             |   |                 |                                    |
| 4.46.1  | 07/2011     | Overview  | Peter Radjenovi | LBI                                |



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| 4.46.2                                  | 07/2011     | Administrative Matters and Annual Compliance Plan    | Peter Radjenovi | LBI                     |
| 4.46.3                                  | 09/2013     | Planning The Examination                             | Peter Radjenovi | LBI                     |
| 4.46.4                                  | 11/2011     | Inspection and Fact Finding                          | Peter Radjenovi | LBI                     |
| 4.46.5                                  | 07/2011     | Issue Development, Proposal and Resolution.          | Peter Radjenovi | LBI                     |
| 4.46.6                                  | 04/2014     | Workpapers and Reports Resources                     | Peter Radjenovi | LBI                     |
| 4.46.7                                  | 07/2011     | Post Examination Activities                          | Peter Radjenovi | LBI                     |
| <b>4.47 COMPUTER AUDIT SPECIALIST</b>   |             |  |                 |                         |
| 4.47.1                                  | 08/2002     | Computer Audit Specialist Program (CAS)              | Rich Mort       | LBI, SB/SE              |
| 4.47.2                                  | 08/2002     | CAS Technical and Procedural Information             | Rich Mort       | LBI, SB/SE              |
| 4.47.3                                  | 07/2011     | Statistical Sampling Auditing Techniques             | Jerry Goguen    | All                     |
| <b>4.48 ENGINEERING PROGRAM</b>         |             |  |                 |                         |
| 4.48.1                                  | 05/2006     | Overview of Engineering Program                      | Mark Janus      | LBI, SB/SE              |
| 4.48.3                                  | 07/2006     | Tangible Personal Property Valuation Guidelines      | Mark Janus      | LBI, SB/SE              |
| 4.48.4                                  | 07/2006     | Business Valuation Guidelines                        | Mark Janus      | LBI, SB/SE              |
| 4.48.5                                  | 07/2006     | Intangible Property Valuation Guidelines             | Mark Janus      | LBI, SB/SE              |
| 4.48.6                                  | 07/2006     | Real Property Valuation Guidelines                   | Mark Janus      | LBI, SB/SE              |
| <b>4.49 ECONOMIST PROGRAM</b>           |             |  |                 |                         |
| 4.49.1                                  | 11/2006     | Overview   | Charles Adelber | LBI, SB/SE              |
| <b>4.51 LB&amp;I CASE MANAGEMENT</b>    |             |  |                 |                         |
| 4.51.1                                  | 04/2007     | Rules of Engagement                                  | David Lindenba  | LBI                     |
| 4.51.2                                  | 12/2005     | LMSB Administrative Guidance                         | Shirley Lee     | LBI, SB/SE, TE/GE       |
| 4.51.4                                  | 09/2015     | LMSB/APPEALS Fast Track Settlement Program (FTS)     | Monica Jones    | LBI, SB/SE, Appeals, CC |
| 4.51.6                                  | 08/2007     | Issue Management Process Guide                       | Peggy Bruce     | LBI                     |
| 4.51.8                                  | 09/2015     | Compliance Assurance Process (CAP) Examinations      | Lisa Rupert     | LBI, SB/SE              |
| <b>4.52 GLOBAL HIGH WEALTH INDUSTRY</b> |             |  |                 |                         |
| 4.52.1                                  | 08/2013     | Global High Wealth Industry Processes and Procedures | Troy Venable    | LBI                     |
| <b>4.60 INTERNATIONAL PROCEDURES</b>    |             |  |                 |                         |
| 4.60.1                                  | 09/2014     | Exchange of Information                              | Michael Richard | LBI, SB/SE              |
| 4.60.2                                  | 01/2002     | Mutual Agreement Procedures and Report Guidelines    | David Marion    | LBI, SB/SE              |
| 4.60.3                                  | 01/2002     | Tax Treaty Related Matters                           | David Marion    | LBI, SB/SE              |
| 4.60.4                                  | 02/2015     | LMSB International Programs                          | James Nasto     | LBI, SB/SE              |

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| 4.60.5   | 09/2004     | Classification of International-Feature Returns                   | James Nasto     | LBI, SB/SE      |
| 4.60.6   | 12/2015     | International Referral Criteria and Procedures                    | James Nasto     | LBI, SB/SE      |
| 4.60.7   | 12/2015     | Guidelines for Evaluating International Referrals                 | James Nasto     | LBI, SB/SE      |
| 4.60.8   | 06/2014     | International Examination and Processing Procedures               | James Nasto     | LBI, SB/SE      |
| 4.60.9   | 09/2015     | International Examiner's Report                                   | James Nasto     | LBI, SB/SE      |
| <b>4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES</b>                 |             |   |                 |                 |
| 4.61.1   | 05/2006     | Overview of Guidelines  | Nanette Hamilto | LBI, SB/SE      |
| 4.61.2   | 05/2006     | Foreign Based Books and Records                                   | Nanette Hamilto | LBI, SB/SE      |
| 4.61.3   | 05/2006     | Development of IRC 482 Cases                                      | Matt Hartman    | LBI, SB/SE      |
| 4.61.4   | 05/2006     | Information Gathering   | Nanette Hamilto | LBI, SB/SE      |
| 4.61.5   | 05/2006     | Entity Classification   | Nanette Hamilto | LBI, SB/SE      |
| 4.61.6   | 05/2006     | Boycotts  | Nanette Hamilto | LBI, SB/SE      |
| 4.61.7   | 05/2006     | Controlled Foreign Corporations                                   | Nanette Hamilto | LBI, SB/SE      |
| 4.61.8   | 05/2013     | ETI (Extraterritorial income), IC-DISCs and FSCs                  | Kay Dove        | LBI, SB/SE      |
| 4.61.9   | 05/2006     | Possessing Corporation  | Nanette Hamilto | LBI, SB/SE      |
| 4.61.10  | 05/2006     | Foreign Tax Credit  | Nanette Hamilto | LBI, SB/SE      |
| 4.61.11  | 05/2006     | Transfers of Property by and to Foreign Corporations              | Matt Hartman    | LBI, SB/SE      |
| 4.61.12  | 05/2006     | Foreign Investment in Real Property Tax Act                       | Stuart Mann     | LBI, SB/SE      |
| 4.61.13  | 09/2015     | Dual Consolidated Losses  | Dorian McCloske | LBI, SB/SE      |
| <b>4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL</b> |             |   |                 |                 |
| 4.62.1   | 03/2014     | General Information   | Michael Smith   | All             |
| 4.62.3   | 06/2002     | Requests for Representation Funds and Gifts for Foreign Officials | Janet Baugh     | All             |

### **Part 5: Collecting Process**

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

|   |         |                            |               |            |
|---|---------|----------------------------|---------------|------------|
| <b>5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM</b> |         |                            |               |            |
| 5.24.1  | 07/2009 | Overview                   | Casey Kamiyam | LBI, SB/SE |
| 5.24.2  | 07/2009 | Case Development           | Casey Kamiyam | LBI, SB/SE |
| 5.24.3  | 07/2009 | Case Processing Guidelines | Casey Kamiyam | LBI, SB/SE |

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#### **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 | 11/2004 | IIR Program | David Lindenba | LBI, SB/SE, Appeals, CC |
|--------|---------|-------------|----------------|-------------------------|

#### **Part 11: Communications and Liaison**

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

##### **11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS**

|         |         |  |                |     |
|---------|---------|--|----------------|-----|
| 11.51.1 | 06/2008 | TIGTA and GAO Audit Program Process at the LMSB Division | Gramari Rivera | LBI |
|---------|---------|--|----------------|-----|

#### **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 FEES**

|         |         |                               |                 |               |
|---------|---------|-------------------------------|-----------------|---------------|
| 25.21.1 | 08/2015 | Branded Prescription Drug Fee | Maria Dolan     | OD's, Appeals |
| 25.21.2 | 12/2015 | Insurance Provider Fee        | Cheryl Cornwell | LBI           |

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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 | IRS Mission and Basic Organization | Jynell Spriggs | All |
| 1.1.5 | 06/2015 | Office of the Commissioner         | Jynell Spriggs | All |

##### **1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE**

|        |         |                               |                 |     |
|--------|---------|-------------------------------|-----------------|-----|
| 1.10.1 | 06/2015 | The IRS Correspondence Manual | Anthony Cincott | All |
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### **Part 2: Information Technology**

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

|                          |         |                                       |                |     |
|--------------------------|---------|---------------------------------------|----------------|-----|
| <b>2.25 WEB SERVICES</b> |         |                                       |                |     |
| 2.25.101                 | 08/2006 | IRS.gov Content Management Guidelines | Cindy May      | All |
| 2.25.102                 | 06/2012 | IRS.gov Website Help Desk Process     | Brenda Roache- | All |
| 2.25.104                 | 08/2006 | 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 | 06/2015 | Office of Professional Responsibility | Diana Gertscher | All |
|--------|---------|---------------------------------------|-----------------|-----|

##### **1.25 PRACTICE BEFORE THE SERVICE**

|        |         |   |                |     |
|--------|---------|---|----------------|-----|
| 1.25.1 | 08/2015 | Rules Governing Practice Before the IRS | Robert Johnson | 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                                  | 08/2015 | The Records Management Program                                       | Tracee Taylor    | All         |
| 1.15.2                                  | 08/2015 | Types of Records and Their Life Cycles                               | Tracee Taylor    | All         |
| 1.15.3                                  | 08/2015 | Disposing of Records   | Tracee Taylor    | All         |
| 1.15.4                                  | 08/2015 | Retiring and Requesting Records                                      | Tracee Taylor    | All         |
| 1.15.5                                  | 08/2015 | Relocating/Removing Records  | Tracee Taylor    | All         |
| 1.15.6                                  | 08/2015 | Managing Electronic Records  | Tracee Taylor    | All         |
| 1.15.7                                  | 08/2015 | Files Management   | Tracee Taylor    | ALL         |
| 1.15.24                                 | 09/2015 | Records Control Schedule for Tax Exempt and Government Entities      | Annette Mitchell | PGLD, TE/GE |
| 1.15.25                                 | 01/2006 | Records Control Schedule for Statistics Division                     | Annette Mitchell | PGLD, RAS   |
| 1.15.27                                 | 11/2002 | Records Control Schedule for Compliance Research                     | Annette Mitchell | PGLD, RAS   |
| 1.15.32                                 | 01/2004 | Records Control Schedule for Electronic Tax Administration           | Annette Mitchell | PGLD, WI    |
| 1.15.35                                 | 02/2004 | Records Control Schedule for Tax Administration Systems (Electronic) | Annette Mitchell | PGLD        |
| 1.15.36                                 | 03/2009 | Record Control Schedule for Permanent Records                        | Annette Mitchell | All         |

#### **Part 10: Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

| 10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) |         |   |                 |     |
|--|---------|---|-----------------|-----|
| 10.5.1   | 05/2010 | Policy, Roles and Responsibilities  | Terry Veazey    | All |
| 10.5.2   | 12/2015 | Privacy Compliance and Assurance (PCA) Program  | Sandra L. Johns | All |
| 10.5.4*  | 10/2015 | Incident Management Program   | Shirley Bogan   | All |
| 10.5.5   | 08/2013 | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements | Dora Holmes     | All |
| 10.5.7   | 07/2015 | Use of Pseudonyms by IRS Employees  | Susan Christoph | All |
| 10.5.8*  | 09/2015 | Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments                               | Sandra L. Johns | All |



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#### **Part 11: Communications and Liaison**

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

##### **11.3 DISCLOSURE OF OFFICIAL INFORMATION**

|         |         |  |                 |       |
|---------|---------|--|-----------------|-------|
| 11.3.1  | 03/2011 | Introduction to Disclosure   | Jonathan Davis  | All   |
| 11.3.2  | 08/2008 | Disclosure to Persons with a Material Interest                               | Rob Tillman     | All   |
| 11.3.3  | 03/2008 | Disclosure to Designees and Practitioners                                    | Jonathan Davis  | All   |
| 11.3.4  | 09/2013 | Congressional Inquiries  | Nesbit Parker   | All   |
| 11.3.5  | 12/2007 | Fees   | Frank Weber     | All   |
| 11.3.6  | 06/2014 | Seals and Certifications   | Rob Tillman     | All   |
| 11.3.7  | 03/2015 | Freedom of Information Reading Room Operations                               | Franklin Weber  | All   |
| 11.3.8  | 04/2011 | Disclosure of Written Determinations   | Bertrand Tzeng  | All   |
| 11.3.9  | 06/2012 | Exempt Organizations   | Nesbit Parker   | TE/GE |
| 11.3.10 | 06/2015 | Employee Plans Information   | Nesbit Parker   | TE/GE |
| 11.3.11 | 09/2015 | Other Information Available to the Public                                    | Nesbit Parker   | All   |
| 11.3.12 | 10/2009 | Designation of Documents   | Frank Weber     | All   |
| 11.3.13 | 08/2013 | Freedom of Information Act   | Rhonda O'reilly | All   |
| 11.3.14 | 09/2013 | Privacy Act General Provisions   | David Silverman | All   |
| 11.3.15 | 09/2013 | Privacy Act Publication and Reporting Requirements                           | David Silverman | All   |
| 11.3.16 | 08/2013 | Privacy Act Notification Programs  | David Silverman | All   |
| 11.3.17 | 09/2013 | Privacy Act Recordkeeping Restrictions                                       | David Silverman | All   |
| 11.3.18 | 09/2013 | Privacy Act Access and Amendment of Records                                  | David Silverman | All   |
| 11.3.19 | 09/2013 | Privacy Act Accounting for Disclosure  | David Silverman | All   |
| 11.3.20 | 09/2013 | Personnel Records  | David Silverman | All   |
| 11.3.21 | 03/2008 | Investigative Disclosure   | Jonathan Davis  | All   |
| 11.3.22 | 04/2009 | Disclosure to Federal Officers and Employees for Tax Administration Purposes | Rob Tillman     | All   |
| 11.3.23 | 10/2013 | Disclosure to the General Accounting Office (GAO)                            | Anne Jensen     | All   |
| 11.3.24 | 07/2008 | Disclosures to Contractors   | Bertrand Tzeng  | All   |
| 11.3.25 | 07/2015 | Disclosure to Foreign Countries Pursuant to Tax Treaties                     | Nesbit Parker   | All   |
| 11.3.26 | 09/2013 | Wagering Tax Information   | Jonathan Davis  | All   |

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|--|-------------|---|-----------------|-----------------|
| 11.3.27                                    | 10/2013     | Disclosure of Returns and Return Information to Grand Juries              | Anne Jensen     | All             |
| 11.3.28                                    | 08/2014     | Disclosure to Federal Agencies for Administration of Nontax Criminal Laws | Anne Jensen     | All             |
| 11.3.29                                    | 09/2009     | Disclosure to Federal Agencies for Administration of Nontax Laws          | Jonathan Davis  | All             |
| 11.3.30                                    | 10/2013     | Disclosure to the President   | Rob Tillman     | All             |
| 11.3.31                                    | 05/2015     | Tax Check Reports on Federal Appointees                                   | Robin Tillman   | All             |
| 11.3.32                                    | 10/2010     | Disclosure to States for Tax Administration Purposes                      | Jonathan Davis  | All             |
| 11.3.33                                    | 10/2013     | Other Disclosures to State and Local Governments                          | Nesbit Parker   | All             |
| 11.3.34                                    | 09/2013     | Disclosure for Nontax Criminal Violations                                 | Anne Jensen     | All             |
| 11.3.35                                    | 12/2015     | Requests and Demands for Testimony and Production of Documents            | Anne Jensen     | All             |
| 11.3.36                                    | 07/2015     | Safeguard Review Program  | Terry Follas    | All             |
| 11.3.37                                    | 10/2010     | Recordkeeping and Accounting for Disclosures                              | Jonathan Davis  | All             |
| 11.3.38                                    | 12/2014     | Roles and Responsibilities of Disclosure Managers                         | Anne Jensen     | All             |
| 11.3.39                                    | 09/2013     | Computer Matching and Privacy Protection Act                              | David Silverman | All             |
| 11.3.40                                    | 06/2010     | Disclosures Involving Trust Fund Recovery Penalty Assessments             | Rob Tillman     | All             |
| <b>11.4 OFFICE OF GOVERNMENTAL LIAISON</b> |             |   |                 |                 |
| 11.4.1                                     | 09/2015     | Governmental Liaison Operations   | Albert Adams    | All             |
| 11.4.2                                     | 05/2014     | Data Exchange Program   | William Crowley | All             |

## **Part 25: Special Topics**

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

|                                 |         |                                 |              |     |
|---------------------------------|---------|---------------------------------|--------------|-----|
| <b>25.4 EMPLOYEE PROTECTION</b> |         |                                 |              |     |
| 25.4.1                          | 08/2014 | Potentially Dangerous Taxpayer  | Laura Decker | All |
| 25.4.2                          | 08/2014 | "Caution Upon Contact" Taxpayer | Laura Decker | All |

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#### **Part 1: Organization, Finance and Management**

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

|   |         |  |               |     |
|---|---------|--|---------------|-----|
| <b>1.1 ORGANIZATION AND STAFFING</b>            |         |  |               |     |
| 1.1.18  | 05/2012 | Research, Analysis and Statistics Division                                   | Edwin Staples | All |
| <b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b> |         |  |               |     |
| 1.2.1   | 09/2007 | Policies of the Internal Revenue Service                                     | Edwin Staples | All |
| 1.2.10  | 01/2013 | Policy Statements for Organization, Finance and Management Activities        | Edwin Staples | All |
| 1.2.11  | 07/2012 | Policy Statements for Information Technology Activities                      | Edwin Staples | All |
| 1.2.12  | 10/2012 | Policy Statements for Submission Processing Activities                       | Edwin Staples | All |
| 1.2.13  | 03/2014 | Policy Statements for the Examining Process                                  | Edwin Staples | All |
| 1.2.14  | 10/2012 | Policy Statements for Collecting Process Activities                          | Edwin Staples | All |
| 1.2.15  | 10/2012 | Policy Statements for Human Resource Management Activities                   | Edwin Staples | All |
| 1.2.16  | 06/2013 | Policy Statements for the Rulings and Agreements Process                     | Edwin Staples | All |
| 1.2.17  | 09/2014 | Policy Statements for the Appeals Process                                    | Edwin Staples | All |
| 1.2.18  | 10/2012 | Policy Statements for Criminal Investigation Activities                      | Edwin Staples | All |
| 1.2.19  | 10/2012 | Policy Statements for Communications, Liaison and Disclosure Activities      | Edwin Staples | All |
| 1.2.20  | 11/2012 | Policy Statements for Penalties and Interest Activities                      | Edwin Staples | All |
| 1.2.21  | 10/2012 | Policy Statements for Customer Account Services Activities                   | Edwin Staples | All |
| 1.2.22  | 10/2012 | Policy Statements for Taxpayer Education and Assistance Activities           | Edwin Staples | All |
| 1.2.23  | 08/2007 | Policy Statements for Chief Counsel Activities                               | Edwin Staples | All |
| 1.2.24  | 06/2015 | Policy Statements for Special Topics   | Edwin Staples | All |
| 1.2.25  | 04/2009 | Policy Statements for Security, Privacy and Assurance Activities             | Edwin Staples | All |
| 1.2.40  | 07/2015 | Delegations of Authority for Organization, Finance and Management Activities | Edwin Staples | All |
| 1.2.41  | 10/2010 | Delegations of Authority for Information Technology Activities               | Edwin Staples | All |

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|---|-------------|---|------------------|-----------------|
| 1.2.42  | 09/2014     | Delegation of Authorities for Submission Processing Activities                  | Christina Sexton | All             |
| 1.2.43  | 11/2014     | Delegations of Authority for the Examining Process                              | Christina Sexton | All             |
| 1.2.44  | 07/2014     | Delegations of Authorities for the Collecting Process                           | Christina Sexton | All             |
| 1.2.45  | 05/2015     | Delegations of Authority for Human Resource Management                          | Christina Sexton | All             |
| 1.2.46  | 06/2014     | Delegation of Authorities for the Rulings and Agreements Process                | Christina Sexton | All             |
| 1.2.47  | 10/2014     | Delegations of Authority for the Appeals Process                                | Christina Sexton | All             |
| 1.2.48  | 02/2013     | Delegation of Authorities for Criminal Investigations Activities                | Edwin Staples    | All             |
| 1.2.49  | 06/2014     | Delegation of Authorities for Communications, Liaison and Disclosure Activities | Christina Sexton | All             |
| 1.2.50  | 07/2014     | Delegations of Authority for Taxpayer Advocate Service Activities               | Christina Sexton | All             |
| 1.2.51  | 05/2013     | Delegation of Authorities for Penalties and Interest Activities                 | Edwin Staples    | All             |
| 1.2.52  | 09/2015     | Delegation of Authorities for Special Topics Activities                         | Christina Sexton | All             |
| 1.2.53  | 06/2015     | Delegation of Authorities for Chief Counsel Activities                          | Edwin Staples    | All             |
| 1.2.54  | 05/2013     | Delegations of Authority for Security, Privacy and Assurance Activities         | Edwin Staples    | All             |
| 1.2.64  | 01/2012     | Functional Delegations of Authority for Agency-Wide Shared Services             | Pam Thoren       | All             |
| <b>1.4 RESOURCE GUIDE FOR MANAGERS</b>                  |             |   |                  |                 |
| 1.4.5   | 10/2015     | Corporate Tax Administration Tools  | Rita Wolberg     | All             |
| <b>1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION</b> |             |   |                  |                 |
| 1.7.1   | 08/2004     | Servicewide Research Council  | Janet Gulotta    | All             |
| 1.7.2   | 08/2004     | Servicewide Research Data Standards   | Janet Gulotta    | All             |
| 1.7.3   | 08/2004     | Servicewide Research Electronic Library   | Janet Gulotta    | All             |
| 1.7.4   | 11/2007     | Role of Research in IRS   | Melissa Kovalick | RAS             |
| <b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>        |             |   |                  |                 |
| 1.11.1  | 04/2014     | IMD Program and Responsibilities  | Christina Sexton | All             |
| 1.11.2  | 09/2015     | Internal Revenue Manual (IRM) Process   | Sherry Zuckerm   | All             |
| 1.11.3  | 04/2014     | Policy Statements   | Edwin Staples    | All             |
| 1.11.4  | 06/2015     | Delegation Orders   | Christina Sexton | All             |

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|----------------------------------|-------------|---|------------------|-----------------|
| 1.11.5                           | 04/2014     | Publishing Internal Management Documents                | Sherry Zuckerm   | All             |
| 1.11.6                           | 05/2015     | Using and Researching the Internal Revenue Manual (IRM) | Sherry Zuckerm   | All             |
| 1.11.9                           | 12/2014     | Clearing IMDs   | Christina Sexton | All             |
| 1.11.10                          | 04/2014     | Interim Guidance Process                                | Iris Lehrich     | All             |
| <b>1.13 STATISTICS OF INCOME</b> |             |   |                  |                 |
| 1.13.1                           | 12/2015     | Statistical Reporting Overview                          | Joseph Koshans   | RAS, CFO        |
| 1.13.2                           | 06/2014     | Processing Management                                   | Joseph Koshans   | RAS, CFO        |
| 1.13.3                           | 06/2014     | Document Management                                     | Joseph Koshans   | RAS, CFO        |
| 1.13.7                           | 01/2006     | Form 1120 Industry Coding                               | David Miller     | RAS, CFO        |
| 1.13.8                           | 01/2006     | Statistical Editing of Corporation Tax Returns          | David Ligon-Mill | RAS, CFO        |
| 1.13.9                           | 04/1998     | Statistical Editing of Insurance Company Returns        | Janice Washingt  | RAS, CFO        |

### **Part 3: Submission Processing**

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

|   |         |  |               |           |
|---|---------|--|---------------|-----------|
| <b>3.34 NATIONAL RESEARCH PROGRAM (NRP)</b> |         |  |               |           |
| 3.34.3                                      | 03/2010 | Code and Edit, Transcription                           | Teresa Howard | WI, SB/SE |
| 3.34.4                                      | 12/2006 | Corporate Tax Returns Document Analysis and Data Entry | Robert Brown  | WI, SB/SE |
| <b>3.49 STATISTICS OF INCOME PROCESSING</b> |         |  |               |           |
| 3.49.5                                      | 10/2015 | Statistic Editing of Individual Income Tax Returns     | Maureen Kahr  | RAS       |

### **Part 4: Examining Process**

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

|   |         |                                   |               |                     |
|---|---------|-----------------------------------|---------------|---------------------|
| <b>4.22 NATIONAL RESEARCH PROGRAM (NRP)</b> |         |                                   |               |                     |
| 4.22.1                                      | 10/2008 | NRP Overview                      | Robert Brown  | RAS, SB/SE, LBI, WI |
| 4.22.2                                      | 10/2008 | NRP Case Building                 | Robert Brown  | RAS, SB/SE, LBI, WI |
| 4.22.3                                      | 12/2011 | Classification of NRP Returns     | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.4*                                     | 01/2013 | Examination of NRP Cases          | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.5                                      | 10/2014 | Campus Compliance Operations Site | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.6                                      | 01/2013 | Area Office                       | Teresa Howard | RAS, SB/SE          |

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|--------------------------|--------------------|---|----------------------|------------------------|
| 4.22.7                   | 02/2007            | Area Office   | Robert Brown         | RAS, SB/SE             |
| 4.22.8                   | 01/2014            | NRP EITC Component of the Individual Reporting Compliance Study | Teresa Howard        | RAS, SB/SE, WI         |
| 4.22.9                   | 11/2011            | International Form 1040 NRP Study                               | Teresa Howard        | RAS, SB/SE, LBI        |
| 4.22.10                  | 10/2012            | Employment Tax Study  | Teresa Howard        | RAS, SB/SE             |
| 4.22.11                  | 05/2012            | SB/SE Examination of NRP C Corporation Returns                  | Teresa Howard        | RAS, SB/SE, LBI        |
| 4.22.12                  | 07/2012            | LB&I Examination of NRP C Corporation Returns.                  | Teresa Howard        | RAS, LBI               |
| 4.22.13                  | 01/2014            | Fuel Excise Tax Study   | Teresa Howard        | RAS, 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 | Return Preparer Office (RPO) | Rachel Erath | All |
|--------|---------|------------------------------|--------------|-----|

##### **1.25 PRACTICE BEFORE THE SERVICE**

|        |         |                         |              |          |
|--------|---------|-------------------------|--------------|----------|
| 1.25.2 | 06/2010 | Practitioner Enrollment | Rachel Erath | RPO, OPR |
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#### **Part 1: Organization, Finance and Management**

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

|  |         |   |                 |           |
|--|---------|---|-----------------|-----------|
| <b>1.1 ORGANIZATION AND STAFFING</b>     |         |   |                 |           |
| 1.1.16                                   | 04/2014 | Small Business / Self Employed Division                                       | Darrel Morgan   | All       |
| <b>1.4 RESOURCE GUIDE FOR MANAGERS</b>   |         |   |                 |           |
| 1.4.17                                   | 03/2006 | Compliance Managers Guide   | Lonnie Brito-Qu | SB/SE, WI |
| 1.4.20                                   | 03/2014 | Filing & Payment Compliance Managers Handbook                                 | Cynthia Scruggs | SB/SE, WI |
| 1.4.22                                   | 04/2015 | CAWR Manager and Coordinator Guide  | Michael Zambar  | SB/SE     |
| 1.4.23                                   | 10/2015 | FUTA Manager and Coordinator Guide  | Tessa Clark     | SB/SE     |
| 1.4.29                                   | 11/2013 | SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide                   | Sherrie Bunot   | SB/SE     |
| 1.4.40                                   | 02/2015 | SB/SE Compliance Field Examination Group Manager                              | Dawn Amrhein    | SB/SE     |
| 1.4.50*                                  | 09/2015 | Collection Group Manager, Territory Manager and Area Director Operational Aid | Kathleen Morton | SB/SE     |
| 1.4.51                                   | 08/2015 | Insolvency  | Tiffany Lentz   | SB/SE     |
| 1.4.52                                   | 08/2015 | Offer in Compromise Manager's Resource Guide - Field Program                  | Diane Morris    | SB/SE     |
| 1.4.53                                   | 08/2010 | Advisory Group Manager Operational Aid  | Don Hallenbeck  | SB/SE     |
| 1.4.54                                   | 10/2015 | Offer in Compromise Managers(COIC) Program                                    | Darlene Garone  | SB/SE     |
| <b>1.53 SMALL BUSINESS/SELF-EMPLOYED</b> |         |   |                 |           |
| 1.53.1                                   | 08/2007 | Managing Organizational Change  | Kara Lewis      | SB/SE     |

#### **Part 4: Examining Process**

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

|  |         |   |               |       |
|--|---------|---|---------------|-------|
| <b>4.1 PLANNING AND SPECIAL PROGRAMS</b> |         |   |               |       |
| 4.1.1                                    | 03/2013 | Planning, Monitoring, and Coordination                | Ann Underland | SB/SE |
| 4.1.2                                    | 05/2013 | Determining Return Need                               | Ann Underland | SB/SE |
| 4.1.3                                    | 08/2012 | Sources of Returns-Priority Programs-DIF and Ordering | Ann Underland | SB/SE |
| 4.1.4*                                   | 09/2013 | Other Source Workload                                 | Ann Underland | SB/SE |
| 4.1.5                                    | 08/2012 | Classification and Case Building                      | Ann Underland | SB/SE |
| 4.1.6                                    | 02/2014 | Storage of Selected Returns                           | Ann Underland | SB/SE |
| 4.1.7                                    | 06/2014 | Assignment of Selected Returns                        | Ann Underland | SB/SE |



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| 4.1.8  | 06/2014     | Special Examination Features and Programs  | Ann Underland   | SB/SE           |
| 4.1.9  | 06/2014     | International Features   | Ann Underland   | SB/SE           |
| 4.1.10*  | 01/2011     | Return Preparer Program Coordinator  | Julie Knight    | SB/SE           |
| <b>4.2 GENERAL EXAMINING PROCEDURES</b>                |             |  |                 |                 |
| 4.2.1  | 04/2014     | General Examination Information  | Daniel Gri      | SB/SE, LBI, WI  |
| 4.2.2  | 10/2003     | Miscellaneous Examination Procedures   | Daniel Gri      | SB/SE, LBI, WI  |
| 4.2.3  | 10/2003     | Technical Advice to Taxpayers and Examination Personnel  | Donald Bouquet  | SB/SE, LBI, WI  |
| 4.2.4  | 10/2003     | Employee Conduct and Responsibilities  | Janet Hackett   | SB/SE, LBI, WI  |
| 4.2.5  | 07/2011     | Disclosure of Official Information   | Xavier Guerrero | SB/SE, LBI      |
| 4.2.6  | 03/2013     | Examination of Employee Returns  | Janet Hackett   | SB/SE, LBI, WI  |
| <b>4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS</b> |             |  |                 |                 |
| 4.4.1  | 05/2009     | Introduction   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.3  | 09/2011     | Credit Transfers and Reprocessing Returns  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.4  | 12/2011     | Claims   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.5  | 12/2012     | Closings to Appeals  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.6  | 12/2009     | Conversion of Returns  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.7  | 09/2014     | Correspondence   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.9  | 08/2012     | Delinquent and Substitute for Return Processing  | Pam Kaufman     | ODs, Appeals    |
| 4.4.10   | 10/2011     | Employment/Excise Tax Adjustments  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.11   | 06/2007     | Entity Changes   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.12   | 09/2015     | Examined Closings, Surveyed Claims, and Partial Assessments  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.14   | 02/2015     | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment | Pamela Kaufma   | ODs, Appeals    |
| 4.4.16   | 12/2011     | Inventory Control  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.17   | 07/2011     | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments                         | Pamela Kaufma   | ODs, Appeals    |
| 4.4.18   | 06/2010     | Large Dollar Cases   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.19   | 07/2005     | Manual Refunds   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.21   | 07/2012     | Non-Examined Closings/Deleting AIMS Records  | Pamela Kaufma   | ODs, Appeals    |
| 4.4.22   | 11/2009     | Non-Master File (NMF) Processing   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.23   | 10/2013     | Openings   | Pamela Kaufma   | ODs, Appeals    |
| 4.4.24   | 07/2014     | Payments and Remittances   | Pamela Kaufma   | ODs, Appeals    |

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| 4.4.25   | 07/2012     | Quick Assessments                                      | Pamela Kaufma    | ODs, Appeals    |
| 4.4.26   | 02/2014     | Reopening/Reclosing/Reinputting Records                | Pamela Kaufma    | ODs, Appeals    |
| 4.4.27   | 12/2009     | Reports  | Pamela Kaufma    | ODs, Appeals    |
| 4.4.29   | 05/2011     | Social Security Administration (SSA) Adjustments       | Pamela Kaufma    | ODs, Appeals    |
| 4.4.32   | 12/2010     | AIMS, ERCS, and IDRS Data Processing                   | Pamela Kaufma    | ODs, Appeals    |
| 4.4.33   | 04/2010     | Transfers  | Pamela Kaufma    | ODs, Appeals    |
| 4.4.34   | 03/2011     | Updating/Correcting AIMS Data Base                     | Pamela Kaufma    | ODs, Appeals    |
| 4.4.35   | 12/2009     | Unpostable Resolution                                  | Pamela Kaufma    | ODs, Appeals    |
| <b>4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)</b>   |             |  |                  |                 |
| 4.7.1  | 01/2010     | Overview   | Nyna Cox         | SB/SE           |
| 4.7.2  | 10/2015     | Security   | Nyna Cox         | SB/SE           |
| 4.7.3  | 01/2010     | Statute of Limitations                                 | Nyna Cox         | SB/SE           |
| 4.7.4  | 04/2014     | Planning and Special Programs (PSP)                    | Nyna Cox         | SB/SE           |
| 4.7.5  | 09/2013     | Group  | Nyna Cox         | SB/SE           |
| 4.7.6  | 01/2015     | Reports  | Nyna Cox         | SB/SE           |
| 4.7.7  | 10/2011     | Technical Services                                     | Nyna Cox         | SB/SE           |
| 4.7.8  | 05/2011     | Centralized Case Processing                            | Nyna Cox         | SB/SE           |
| 4.7.10   | 06/2012     | AIMS/ERCS Staff  | Nyna Cox         | SB/SE           |
| 4.7.11   | 10/2010     | System Administrator and Database Administrator        | Nyna Cox         | SB/SE           |
| <b>4.8 TECHNICAL SERVICES</b>                          |             |  |                  |                 |
| 4.8.1  | 11/2015     | Organization and Responsibilities                      | Suzanne Bates    | SB/SE           |
| 4.8.2  | 04/2015     | Case Processing  | Suzanne Bates    | SB/SE           |
| 4.8.3  | 03/2013     | Examination Quality Measurement Staff (EQMS)           | Suzanne Bates    | SB/SE           |
| 4.8.4  | 03/2015     | Mandatory Review                                       | Suzanne Bates    | SB/SE           |
| 4.8.5  | 06/2015     | Post Examination Case Processing Requirements          | Suzanne Bates    | SB/SE           |
| 4.8.6  | 08/2015     | Criminal Restitution and Restitution-Based Assessments | Suzanne Bates    | SB/SE           |
| 4.8.7  | 04/2014     | Technical Field Support                                | Suzanne Bates    | SB/SE           |
| 4.8.8  | 12/2013     | Miscellaneous Responsibilities                         | Suzanne Bates    | SB/SE           |
| 4.8.9  | 07/2015     | Statutory Notices of Deficiency                        | Suzanne Bates    | SB/SE           |
| 4.8.10   | 07/2012     | Notice of Determination of Worker Classification       | Suzanne Battes   | SB/SE           |
| <b>4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM</b> |             |  |                  |                 |
| 4.9.1  | 05/2014     | Outline of System                                      | Catherine Labill | SB/SE           |

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| <b>4.10 EXAMINATION OF RETURNS</b>         |             |  |                 |                             |
| 4.10.1                                     | 02/2015     | Overview and Basic Examiner Responsibilities       | Dawn Amrhein    | ODs, Appeals                |
| 4.10.2*                                    | 01/2012     | Pre-Contact Responsibilities                       | Janet Hackett   | ODs, Appeals                |
| 4.10.3                                     | 03/2003     | Examination Techniques                             | Joseph Haynes   | ODs, Appeals                |
| 4.10.4                                     | 08/2011     | Examination of Income                              | Joseph Haynes   | ODs, Appeals                |
| 4.10.5                                     | 06/2010     | Required Filing Checks                             | Janet Hackett   | ODs, Appeals                |
| 4.10.6                                     | 07/2001     | Penalty Considerations                             | Ronald Lehman   | ODs, Appeals                |
| 4.10.7                                     | 03/2015     | Issue Resolution                                   | Joseph Haynes   | ODs, Appeals                |
| 4.10.8                                     | 09/2014     | Report Writing                                     | Janet Hackett   | ODs, Appeals                |
| 4.10.9                                     | 08/2014     | Workpapers   | Janet Hackett   | ODs, Appeals                |
| 4.10.10                                    | 01/2011     | Standard Paragraphs and Explanation of Adjustments | Dawn Amrhein    | ODs, Appeals                |
| 4.10.13                                    | 10/2015     | Certain Technical Issues                           | Milton Pagan    | SB/SE                       |
| 4.10.15                                    | 03/2015     | Report Generation Software                         | Lori Holthaus   | SB/SE                       |
| 4.10.16                                    | 01/2013     | Examination Operational Automation Database (EOAD) | Denise Baldwin  | ODs, Appeals                |
| 4.10.27                                    | 12/2013     | Identity Theft - Field Examination Case Processing | Xavier Guerrero | SB/SE                       |
| <b>4.11 EXAMINING OFFICERS GUIDE (EOG)</b> |             |  |                 |                             |
| 4.11.5                                     | 11/2004     | Allocation of Income and Deductions                | Donald Bouquet  | SB/SE, LMSB                 |
| 4.11.7                                     | 12/2004     | Corporate Liquidations/Dissolutions                | Donald Bouquet  | SB/SE, LMSB                 |
| 4.11.11                                    | 02/2014     | Net Operating Loss Cases                           | Milton Pagan    | SB/SE, LMSB                 |
| 4.11.17                                    | 11/2004     | Electronically Filed Returns                       | Julie Knight    | SB/SE, LMSB                 |
| 4.11.29                                    | 09/2010     | Transfer of Returns Open for Examination           | Dawn Amrhein    | SB/SE, LMSB                 |
| 4.11.34                                    | 12/2004     | Innocent Spouse                                    | Dawn Amrhein    | SB/SE, LMSB                 |
| 4.11.51                                    | 10/2004     | Return Preparer Program                            | Julie Knight    | SB/SE, LMSB, TE/GE, Appeals |
| 4.11.52                                    | 11/2004     | Transferee Liability Cases                         | Marisha Hilema  | SB/SE, LMSB                 |
| 4.11.55                                    | 04/2010     | Power of Attorney Rights and Responsibilities      | Julie Knight    | SB/SE, LMSB, TE/GE, Appeals |
| 4.11.57                                    | 01/2014     | Third Party Contacts                               | Kathleen Orang  | SB/SE, LMSB                 |
| <b>4.12 NONFILED RETURNS</b>               |             |  |                 |                             |
| 4.12.1                                     | 10/2010     | Nonfiled Returns                                   | Ronald Lehman   | ODs, Appeals                |
| <b>4.13 AUDIT RECONSIDERATION</b>          |             |  |                 |                             |
| 4.13.1                                     | 12/2015     | Introduction                                       | Laurie Juliano  | SB/SE                       |
| 4.13.2                                     | 12/2015     | Contact Employees                                  | Laurie Juliano  | SB/SE                       |

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| 4.13.3  | 12/2015     | Central Reconsideration Unit   | Laurie Juliano | SB/SE           |
| 4.13.4  | 10/2006     | Area Office Examination  | Janet Hackett  | SB/SE           |
| 4.13.5  | 12/2015     | Automated Substitute for Return (ASFR)   | Laurie Juliano | SB/SE           |
| 4.13.6  | 12/2015     | Appeals  | Laurie Juliano | SB/SE, Appeals  |
| 4.13.7  | 12/2015     | Exhibits   | Janice Townson | SB/SE           |
| <b>4.15 JEOPARDY/TERMINATION ASSESSMENTS</b>  |             |  |                |                 |
| 4.15.1  | 05/2014     | Jeopardy and Terminations  | Lisa Ferreira  | ODs, Appeals    |
| 4.15.2  | 06/2014     | Examination Procedures   | Lisa Ferreira  | ODs, Appeals    |
| 4.15.3  | 09/2011     | Assessment Procedures (Centralized Case Processing)  | Lisa Ferreira  | ODs, Appeals    |
| 4.15.4  | 01/2012     | Administrative and Judicial Review   | Lisa Ferreira  | ODs, Appeals    |
| 4.15.5  | 10/2014     | Post-Assessment Procedures   | Lisa Ferreira  | ODs, Appeals    |
| 4.15.7  | 01/2012     | Planning & Special Programs Procedures   | Lisa Ferreira  | ODs, Appeals    |
| <b>4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)</b> |             |  |                |                 |
| 4.16.1  | 06/2011     | SEP Responsibilities and Case Development  | Lisa Ferreira  | ODs, CI         |
| <b>4.17 COMPLIANCE INITIATIVE PROJECTS</b>    |             |  |                |                 |
| 4.17.1  | 02/2010     | Overview of Compliance Initiative Projects   | Ann Underland  | SB/SE, LBI, WI  |
| 4.17.2  | 02/2010     | Responsibilities   | Ann Underland  | SB/SE, LBI, WI  |
| 4.17.3  | 02/2010     | Requirements   | Ann Underland  | SB/SE, LBI, WI  |
| 4.17.4  | 02/2010     | Procedures   | Ann Underland  | SB/SE, LBI, WI  |
| <b>4.18 EXAM OFFER-IN-COMPROMISE</b>          |             |  |                |                 |
| 4.18.1  | 01/2011     | Offers in Compromise Received in Exam  | Julie Knight   | SB/SE           |
| 4.18.2  | 12/2008     | Doubt as to Liability Offers   | Julie Knight   | SB/SE           |
| 4.18.3  | 12/2010     | Effective Tax Administration Offers  | Julie Knight   | SB/SE           |
| 4.18.4  | 01/2011     | Combination Offers   | Julie Knight   | SB/SE           |
| 4.18.5  | 12/2010     | Review, Closing and Reporting Requirements   | Julie Knight   | SB/SE           |
| 4.18.6  | 12/2010     | Case Processing and Controls   | Julie Knight   | SB/SE           |
| 4.18.7  | 01/2011     | Special Case Processing  | Julie Knight   | SB/SE           |
| <b>4.19 LIABILITY DETERMINATION</b>           |             |  |                |                 |
| 4.19.4*                                       | 04/2015     | CAWR Reconciliation Balancing  | Michael Zambar | SB/SE           |
| 4.19.5*                                       | 09/2015     | Certification of State Federal Unemployment Tax Act (FUTA) Credits                                   | Tessa Clark    | SB/SE           |
| 4.19.6*                                       | 06/2015     | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | Linda Plyer    | SB/SE           |

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| 4.19.8                                 | 04/2014     | CAP (CAWR Automated Program) Technical System Procedures         | Michael Zambar   | SB/SE                      |
| 4.19.9                                 | 12/2013     | FCP (FUTA Case Processing) Technical System Procedures           | Michael Zambar   | SB/SE                      |
| 4.19.11*                               | 05/2010     | Examination Classification of Work                               | Donna Hopper     | WI                         |
| 4.19.12                                | 12/2011     | Centralized Files and Scheduling                                 | Donna Hooper     | WI                         |
| 4.19.16                                | 11/2011     | Claims   | Travis Smith     | SB/SE, WI                  |
| 4.19.17*                               | 10/2015     | Non-Filer Program  | Jesse Bruce      | SB/SE, WI                  |
| 4.19.22                                | 04/2015     | CAWR Control   | Michael Zambar   | SB/SE                      |
| 4.19.23                                | 12/2014     | FUTA Control   | Tessa Clark      | SB/SE                      |
| 4.19.27                                | 03/2015     | Campus Exam Return Selection and Delivery                        | Jesse Bruce      | WI                         |
| <b>4.20 EXAMINATION COLLECTIBILITY</b> |             |  |                  |                            |
| 4.20.1                                 | 02/2013     | General Collectibility Procedures                                | Marisha Hilema   | SB/SE                      |
| 4.20.2                                 | 03/2013     | Scope Consideration  | Marisha Hilema   | SB/SE                      |
| 4.20.3                                 | 12/2010     | Soliciting Payment   | Marisha Hilema   | SB/SE                      |
| 4.20.4                                 | 02/2013     | Installment Agreements   | Marisha Hilema   | SB/SE                      |
| <b>4.21 ELECTRONIC FILING PROGRAM</b>  |             |  |                  |                            |
| 4.21.1*                                | 08/2011     | Monitoring the IRS e-file Program                                | Julie Knight     | SB/SE                      |
| <b>4.23 EMPLOYMENT TAX</b>             |             |  |                  |                            |
| 4.23.1                                 | 03/2013     | Introduction   | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.2                                 | 09/2015     | Employment Tax Examination Objectives                            | Laird. Macmillan | SB/SE, TE/GE, LBI, Appeals |
| 4.23.3*                                | 07/2013     | Classification, Selection and Assignment of Employment Tax Cases | Laird Macmillan  | ODs, Appeals               |
| 4.23.4                                 | 08/2015     | Workpapers   | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.5*                                | 05/2015     | Technical Guidelines for Employment Tax Issues                   | Laird Macmillan  | ODs, Appeals               |
| 4.23.6                                 | 04/2014     | Classification Settlement Program (CSP)                          | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.7                                 | 01/2014     | Employment Tax on Tip Income                                     | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.8                                 | 10/2015     | Determining Employment Tax Liability                             | Laird Macmillan  | ODs, Appeals               |
| 4.23.9                                 | 04/2011     | Employment Tax Penalty and Fraud Procedures                      | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.10                                | 09/2015     | Report Writing Guide for Employment Tax Examinations             | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |

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| 4.23.11                | 11/2014     | Prompt Action in Deficiency and Overassessment Cases  | Laird Macmailla  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.12                | 02/2015     | Delinquent Return Procedures  | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.13                | 03/2014     | Employment Tax Refund or Abatement Claims   | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.14                | 09/2015     | Statute Control and Extension   | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.15                | 05/2012     | Technical Advice From the Office of Chief Counsel   | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.17                | 09/2013     | Preparer Penalty Procedures for SB/SE Employment Tax  | Laird Macmillan  | SB/SE, TE/GE, LBI, Appeals |
| 4.23.18                | 10/2012     | Coordinating Worker Classification Determinations Between SS-8 Program and Exam.              | Laird. Macmillan | SB/SE, TE/GE, LBI, Appeals |
| 4.23.19                | 03/2014     | Employment Tax Case Assignment and Grading Criteria   | Laird Macmillan  | SB/SE, LB&I, TE/GE         |
| 4.23.21                | 10/2014     | Employment Tax - Tax Compliance Officer Employment Tax Procedures                             | Laird. Macmillan | SB/SE                      |
| <b>4.24 EXCISE TAX</b> |             |   |                  |                            |
| 4.24.1                 | 09/2012     | Introduction to Excise Taxes  | Joseph Kingeter  | SB/SE                      |
| 4.24.2                 | 08/2012     | Form 637 Excise Tax Registrations   | Lisa Davis       | SB/SE                      |
| 4.24.4                 | 09/2013     | Excise Fuel Taxes Workload, Policies and Procedures   | Michel Moncond   | SB/SE                      |
| 4.24.5                 | 10/2012     | Large Business and International (LB&I) Examination Procedures for Excise Employees           | Joe Mazzuca      | SB/SE                      |
| 4.24.6                 | 08/2014     | Excise Tax Examiner Responsibilities  | Karen Rubin      | SB/SE                      |
| 4.24.7                 | 08/2008     | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) | John Jackson     | SB/SE                      |
| 4.24.8                 | 08/2014     | Examination Guidance for Excise Claims for Refund or Abatement                                | Lisa Davis       | SB/SE                      |
| 4.24.9*                | 10/2012     | Excise Tax Penalty Procedures   | Joseph Kingeter  | SB/SE                      |
| 4.24.10                | 10/2011     | Excise Tax Examination Reports, Case Closing, and Appeals Procedures                          | John Jackson     | SB/SE                      |
| 4.24.13                | 11/2015     | Overview of Excise Fuel Compliance Program  | Darla Smith      | SB/SE, LBI                 |
| 4.24.14                | 12/2013     | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements                        | Darla Smith      | SB/SE                      |
| 4.24.15*               | 10/2014     | Excise Fuel Compliance Inspection, Sampling, and Shipping                                     | Darla Smith      | SB/SE                      |
| 4.24.16                | 09/2013     | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures                 | Darla Smith      | SB/SE                      |

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| 4.24.17                         | 09/2013     | Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures     | Michel Moncond  | SB/SE           |
| 4.24.18                         | 04/2014     | Excise Operations Support   | Rae Brousseau   | SB/SE           |
| <b>4.25 ESTATE AND GIFT TAX</b> |             |   |                 |                 |
| 4.25.1                          | 08/2015     | Estate and Gift Tax Examinations  | Lisa Piehl      | SB/SE           |
| 4.25.2*                         | 09/2009     | Campus Procedures for Estate Tax  | Mary Schwartz   | SB/SE           |
| 4.25.3                          | 08/2015     | Planning, Classification, and Selection   | Lisa M Piehl    | SB/SE           |
| 4.25.4                          | 08/2015     | International Estate and Gift Tax Examinations  | Lisa M Piehl    | SB/SE           |
| 4.25.5                          | 08/2015     | Technical Guidelines for Estate and Gift Tax Issues   | Lisa M Piehl    | SB/SE           |
| 4.25.6                          | 08/2015     | Report Writing Guide for Estate and Gift Tax Examinations   | Lisa M Piehl    | SB/SE           |
| 4.25.7                          | 08/2015     | Estate and Gift Tax Penalty and Fraud Procedures  | Lisa M Piehl    | SB/SE           |
| 4.25.8*                         | 08/2015     | Delinquent Returns and SFR Procedures   | Lisa M Piehl    | SB/SE           |
| 4.25.9*                         | 08/2015     | Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases | Lisa M Piehl    | SB/SE           |
| 4.25.10                         | 08/2015     | Case Closing Procedures   | Meredith Curtis | SB/SE           |
| 4.25.11                         | 08/2015     | Special Examination Procedures  | Lisa M Piehl    | SB/SE           |
| 4.25.12                         | 08/2015     | Valuation Assistance  | Lisa M Piehl    | SB/SE           |
| 4.25.13                         | 08/2015     | Appeals, Mediation, and Settlement Procedures   | Lisa M Piehl    | SB/SE           |
| 4.25.14*                        | 08/2015     | Miscellaneous Procedures  | Lisa M Piehl    | SB/SE           |
| <b>4.26 BANK SECRECY ACT</b>    |             |   |                 |                 |
| 4.26.1                          | 05/2014     | Introduction  | Rod Lundquist   | SB/SE           |
| 4.26.2                          | 05/2014     | Program Structure   | Rod Lundquist   | SB/SE           |
| 4.26.3                          | 03/2013     | Role of WISDM   | Rod Lundquist   | SB/SE           |
| 4.26.4                          | 11/2006     | Currency and Banking Retrieval System   | Rod Lundquist   | SB/SE           |
| 4.26.5                          | 10/2012     | Bank Secrecy Act History and Law  | Rod Lundquist   | SB/SE           |
| 4.26.6                          | 11/2006     | Bank Secrecy Act Examiner Responsibilities  | Rod Lundquist   | SB/SE           |
| 4.26.7                          | 06/2012     | Bank Secrecy Act Penalties  | Rod Lundquist   | SB/SE           |
| 4.26.8                          | 06/2006     | Bank Secrecy Act Special Procedures   | Rod Lundquist   | SB/SE           |
| 4.26.9                          | 06/2006     | Examination Techniques for Bank Secrecy Act Industries  | Rod Lundquist   | SB/SE           |
| 4.26.10                         | 07/2012     | Form 8300 History and Law   | Rod Lundquist   | SB/SE           |
| 4.26.11                         | 11/2006     | BSA Examiner Responsibilities for Form 8300/6050I Examinations                                    | Rod Lundquist   | SB/SE           |



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| 4.26.12                                      | 06/2006     | Examination Techniques for Form 8300 Industries                 | Rod Lundquist    | SB/SE               |
| 4.26.13                                      | 06/2006     | Structuring   | Rod Lundquist    | SB/SE               |
| 4.26.14                                      | 07/2012     | Disclosure  | Rod Lundquist    | SB/SE               |
| 4.26.15                                      | 11/2015     | General Program   | Rod Lundquist    | SB/SE               |
| 4.26.16                                      | 11/2015     | Report of Foreign Bank and Financial Accounts (FBAR)            | Rod Lundquist    | SB/SE               |
| 4.26.17                                      | 05/2008     | Report of Foreign Bank and Financial Accounts (FBAR) Procedures | Rod Lundquist    | SB/SE               |
| 4.26.18                                      | 02/2013     | Embedded Quality  | Rodney Lundquist | SB/SE               |
| <b>4.27 BANKRUPTCY</b>                       |             |   |                  |                     |
| 4.27.1                                       | 08/2009     | Bankruptcy Petitions  | Marisha Hilema   | SB/SE               |
| 4.27.2                                       | 08/2009     | Examiner Responsibilities                                       | Marisha Hilema   | SB/SE               |
| 4.27.3*                                      | 08/2009     | Review and Processing Procedures                                | Marisha Hilema   | SB/SE               |
| 4.27.4                                       | 08/2009     | Statute of Limitations Considerations                           | Marisha Hilema   | SB/SE               |
| 4.27.5                                       | 12/2010     | Miscellaneous Provisions  | Elizabeth Rice   | SB/SE               |
| <b>4.28 EXAMINATION SPECIALIZATION</b>       |             |   |                  |                     |
| 4.28.1                                       | 03/2008     | Examination Specialization (ES) Program and Procedures          | Janet Hackett    | SB/SE, LBI          |
| <b>4.29 PARTNERSHIP CONTROL SYSTEM (PCS)</b> |             |   |                  |                     |
| 4.29.1                                       | 09/2008     | Overview of the PCS   | Steve O'Neill    | SB/SE, LBI, Appeals |
| 4.29.2                                       | 09/2008     | Maintaining the PCS Database                                    | Steve O'Neill    | SB/SE, LBI, Appeals |
| 4.29.3                                       | 09/2008     | PCS Database Elements   | Steve O'Neill    | SB/SE, LBI, Appeals |
| 4.29.4                                       | 09/2008     | PCS Reports   | Steve O'Neill    | SB/SE, LBI, Appeals |
| 4.29.5                                       | 09/2008     | PCS TEFRA/NonTEFRA Notices and Cover Letters                    | Steve O'Neill    | SB/SE, LBI, Appeals |
| <b>4.31 PASS-THROUGH ENTITY HANDBOOK</b>     |             |   |                  |                     |
| 4.31.1                                       | 06/2013     | Introduction  | Steve O'Neill    | ODs, Appeals        |
| 4.31.2*                                      | 06/2013     | TEFRA Examinations - Field Office Procedures                    | Steve O'Neill    | ODs, Appeals        |
| 4.31.3*                                      | 06/2013     | TEFRA Examinations - CTF Procedures                             | Steve O'Neill    | ODs, Appeals        |
| 4.31.4*                                      | 02/2010     | Administrative Adjustment Request (AAR)                         | Steve O'Neill    | SB/SE, LBI          |
| 4.31.5*                                      | 06/2013     | NonTEFRA Examinations - Field Office Procedures                 | Steve O'Neill    | SB/SE, LBI          |
| 4.31.6*                                      | 06/2013     | Non-TEFRA Examinations-CTF Procedures                           | Steve O'Neill    | SB/SE, LBI          |
| 4.31.7                                       | 10/2010     | TEFRA Bankruptcy  | Steve O'Neill    | SB/SE, WI           |



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| 4.31.8*  | 11/2014     | TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures                | Steve O'Neill  | SB/SE           |
| <b>4.32 ABUSIVE TRANSACTIONS</b>               |             |   |                |                 |
| 4.32.1   | 06/2014     | Process Guide for Combating Abusive Tax Avoidance Transactions                          | David Thurber  | SB/SE           |
| 4.32.2   | 06/2012     | The Abusive Transactions (AT) Process   | Susan Furin    | SB/SE           |
| 4.32.3   | 06/2012     | Coordination and Roles of Cross Functional Units  | Susan Furin    | SB/SE           |
| 4.32.4   | 12/2013     | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return | Alice Ronk     | SB/SE           |
| <b>4.53 SBSE ADMINISTRATIVE PROGRAMS</b>       |             |   |                |                 |
| 4.53.1   | 01/2008     | Revenue Agent Student Career Experience Program (SCEP) for Examination                  | Rosemary Flack | SB/SE           |
| <b>4.103 COMPLIANCE DATA ENVIRONMENT (CDE)</b> |             |   |                |                 |
| 4.103.1  | 05/2011     | CDE Application and Use   | Teresa Hultman | SB/SE, LBI      |
| 4.103.2  | 05/2011     | CDE Procedures  | Teresa Hultman | SB/SE, LBI      |
| 4.103.3  | 05/2011     | CDE Roles and Reports   | Teresa Hultman | SB/SE, LBI      |
| <b>4.119 BMF LIABILITY DETERMINATION</b>       |             |   |                |                 |
| 4.119.1*                                       | 09/2015     | BMF Underreporter (BMF AUR) Control   | Sherri Price   | SB/SE           |
| 4.119.4*                                       | 09/2015     | BMF Underreporter (BMF-AUR) Program   | Susan Stoker   | SB/SE           |

## **Part 5: Collecting Process**

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

|  |         |   |                 |                |
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| <b>5.1 FIELD COLLECTING PROCEDURES</b> |         |   |                 |                |
| 5.1.1                                  | 11/2014 | Miscellaneous Collection Procedures                 | Rebecca Frankli | SB/SE, Appeals |
| 5.1.2*                                 | 11/2014 | Remittances, Form 809 and Designated Payments       | Alan Gilds      | SB/SE, Appeals |
| 5.1.3                                  | 11/2014 | Safety, Security and Control                        | Katheleen Morto | SB/SE, Appeals |
| 5.1.4                                  | 07/2014 | Jeopardy, Termination, Quick and Prompt Assessments | Maureen Rattie  | SB/SE, Appeals |
| 5.1.5*                                 | 12/2014 | Balancing Civil and Criminal Cases                  | Denise Rosenbe  | SB/SE, Appeals |
| 5.1.7                                  | 10/2015 | Government Agencies, Federal Employees/Retirees     | Peter Borg      | SB/SE, Appeals |
| 5.1.8*                                 | 11/2015 | Courtesy Investigations                             | Donna Diloreto  | SB/SE, Appeals |
| 5.1.9                                  | 11/2014 | Collection Appeal Rights                            | Anastasia Agne  | SB/SE, Appeals |
| 5.1.10                                 | 04/2015 | Taxpayer Contacts                                   | Michael Smith   | SB/SE, Appeals |
| 5.1.11*                                | 08/2014 | Delinquent Return Accounts                          | Maureen Rattie  | SB/SE, Appeals |
| 5.1.12*                                | 12/2014 | Cases Requiring Special Handling                    | Rebecca Frankli | SB/SE, Appeals |

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| 5.1.14                                     | 03/2011     | Field Collection Techniques and Other Assignments   | Christine Kalcev | SB/SE, Appeals  |
| 5.1.15*                                    | 08/2015     | Abatements, Reconsiderations, and Adjustments       | Sandra O'shea    | SB/SE, Appeals  |
| 5.1.18*                                    | 06/2015     | Locating Taxpayers and their Assets                 | Michael Smith    | All             |
| 5.1.19                                     | 11/2013     | Collection Statute Expiration                       | Maureen Rattie   | SB/SE           |
| 5.1.20*                                    | 10/2014     | Collection Inventory                                | Kathleen Morton  | SB/SE           |
| 5.1.21                                     | 01/2015     | Collecting From Limited Liability Companies         | Les Knott        | SB/SE           |
| 5.1.22                                     | 10/2014     | Disclosure  | Lani Andrew      | SB/SE           |
| 5.1.23                                     | 10/2014     | Taxpayer Representation                             | Lani Andrew      | SB/SE           |
| 5.1.24*                                    | 11/2015     | Third-Party Payer Arrangements for Employment Taxes | Andra Kullman    | SB/SE           |
| 5.1.25*                                    | 12/2014     | IDRS and Data Security for Field Collection         | Lani Andrew      | SBSE            |
| 5.1.28*                                    | 05/2014     | Identity Theft for Collection Employees             | Maureen Rattie   | SB/SE           |
| 5.1.29*                                    | 01/2015     | Petition for Remission Program                      | Kim Borbon       | SB/SE           |
| 5.1.30                                     | 10/2014     | Resolution-directed Approach to Casework            | Michael Smith    | SB/SE           |
| 5.1.31                                     | 10/2014     | Workload Management                                 | Michael Smith    | SB/SE           |
| <b>5.2 REPORTS</b>                         |             |   |                  |                 |
| 5.2.1                                      | 08/2015     | Collection Time Reporting                           | Leda Brai        | SB/SE           |
| 5.2.4                                      | 08/2015     | Collection Reports                                  | Bill Zanieski    | SB/SE           |
| <b>5.3 ENTITY CASE MANAGEMENT SYSTEMS</b>  |             |   |                  |                 |
| 5.3.1                                      | 08/2013     | ENTITY Case Management System (ENTITY)              | Paul Neilson     | SB/SE, Appeals  |
| <b>5.4 CASE PROCESSING</b>                 |             |   |                  |                 |
| 5.4.10                                     | 12/2013     | GENERAL CASE PROCESSING                             | Oliver Houston   | SB/SE           |
| 5.4.11                                     | 12/2014     | CCP Installment Agreements                          | Oliver Houston   | SB/SE           |
| 5.4.12                                     | 01/2013     | Field Office Resource Team                          | Sidna Marriott   | SB/SE           |
| 5.4.13                                     | 06/2014     | Clerical Procedures in Centralized Case Process     | Brenda Simms-    | SB/SE           |
| <b>5.5 DECEDENT ESTATES AND ESTATE TAX</b> |             |   |                  |                 |
| 5.5.1                                      | 03/2010     | Decedent and Estate Tax Accounts                    | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.2                                      | 04/2012     | Probate Proceedings                                 | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.3                                      | 03/2010     | Working Decedent Cases                              | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.4                                      | 12/2011     | Proof of Claim Procedures in Decedent Cases         | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.5                                      | 10/2012     | Processing Estate Tax Extensions                    | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.6                                      | 06/2013     | Estate Tax Installments                             | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.7                                      | 09/2013     | Collecting Delinquent Estate Tax Accounts           | Cindy Ocmand     | SB/SE, Appeals  |

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| 5.5.8  | 06/2010     | Estate Tax Liens   | Cindy Ocmand     | SB/SE, Appeals  |
| 5.5.9  | 09/2013     | Administrative and Judicial Actions for Estate Taxes                                   | Cindy Ocmand     | SB/SE           |
| <b>5.6 COLLATERAL AGREEMENTS</b>             |             |  |                  |                 |
| 5.6.1  | 10/2014     | Collateral Agreements and Security Type Collateral                                     | Lani Andrew      | SB/SE, Appeals  |
| 5.6.2  | 09/2011     | Maintenance  | Don Hallenbeck   | SB/SE, Appeals  |
| <b>5.7 TRUST FUND COMPLIANCE</b>             |             |  |                  |                 |
| 5.7.1  | 11/2012     | FTD Alerts   | Rochelle Folque  | SB/SE, Appeals  |
| 5.7.2  | 03/2015     | Letter 903 Process   | Rochelle Folque  | SB/SE, Appeals  |
| 5.7.3*                                       | 08/2015     | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | Karen Douglas    | SB/SE, Appeals  |
| 5.7.4  | 11/2015     | Investigation and Recommendation of TFRP   | Jeanne Dunford   | SB/SE, Appeals  |
| 5.7.5  | 11/2014     | Collectibility Determination   | Jeanne Dunford   | SB/SE, Appeals  |
| 5.7.6  | 07/2015     | Trust Fund Penalty Assessment Action   | Jeanne Dunford   | SB/SE, Appeals  |
| 5.7.7  | 08/2015     | Payment Application and Refund Claims  | Jeanne Dunford   | SB/SE, Appeals  |
| 5.7.8  | 05/2012     | In-Business Repeater or Pyramiding Taxpayers   | Thomas Garvey    | SB/SE, Appeals  |
| 5.7.9  | 06/2014     | Federal Contractors  | Kathleen Morton  | SB/SE, Appeals  |
| 5.7.10                                       | 05/2015     | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case                 | Jeanne Dunford   | SB/SE           |
| <b>5.8 OFFER IN COMPROMISE</b>               |             |  |                  |                 |
| 5.8.1  | 12/2015     | Overview   | Thomas Moore     | SB/SE, Appeals  |
| 5.8.2  | 12/2015     | Centralized Offer in Compromise Initial Processing and Processability                  | Darlene Kosch-   | SB/SE, Appeals  |
| 5.8.3  | 12/2015     | Centralized Offer in Compromise Transfers, Perfection, and Case Building               | Ilene Nodiff-Rob | SB/SE, Appeals  |
| 5.8.4  | 04/2015     | Investigation  | Thomas Moore     | SB/SE, Appeals  |
| 5.8.5  | 09/2013     | Financial Analysis   | Thomas Moore     | SB/SE, Appeals  |
| 5.8.6  | 07/2014     | Collateral Agreements  | Thomas Moore     | SB/SE, Appeals  |
| 5.8.7  | 12/2015     | Return, Terminate, Withdraw and Reject Processing                                      | Thomas Moore     | SB/SE, Appeals  |
| 5.8.8  | 12/2015     | Acceptance Processing  | Diane Morris     | SB/SE, Appeals  |
| 5.8.9  | 12/2015     | Actions on Post-Accepted Offers  | Diane Morris     | SB/SE, Appeals  |
| 5.8.10                                       | 09/2011     | Special Case Processing  | Thomas Moore     | SB/SE, Appeals  |
| 5.8.11                                       | 08/2015     | Effective Tax Administration   | Thomas Moore     | SB/SE, Appeals  |
| 5.8.12                                       | 10/2014     | Independent Administrative Review  | Diane Morris     | SB/SE, Appeals  |
| <b>5.9 BANKRUPTCY AND OTHER INSOLVENCIES</b> |             |  |                  |                 |

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| 5.9.1*                       | 11/2015     | Overview of Bankruptcy  | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.2                        | 08/2014     | The Bankruptcy Code and Collection                              | Deborah S.fowle | SB/SE, Appeals  |
| 5.9.3*                       | 08/2014     | Debtors' Delinquent Accounts                                    | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.4*                       | 09/2015     | Common Bankruptcy Issues  | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.5*                       | 09/2014     | Opening a Bankruptcy Case                                       | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.6                        | 03/2015     | Processing Chapter 7 Bankruptcy Cases                           | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.7*                       | 07/2015     | Processing Chapter 9 and Chapter 15 Bankruptcy Cases            | Tiffany Lentz   | SB/SE, Appeals  |
| 5.9.8*                       | 09/2015     | Processing Chapter 11 Bankruptcy Cases                          | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.9*                       | 09/2015     | Processing Chapter 12 Bankruptcy Cases                          | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.10                       | 10/2015     | Processing Chapter 13 Bankruptcy Cases                          | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.11                       | 10/2010     | Insolvency Mail Processing                                      | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.12                       | 05/2008     | Insolvency Automated Processes                                  | Ronn Mars       | SB/SE, Appeals  |
| 5.9.13*                      | 05/2015     | Manual Proofs of Claim and Common Claim Issues                  | Tiffany Lentz   | SB/SE, Appeals  |
| 5.9.14*                      | 08/2015     | Electronic Proofs of Claim and Automated Proofs of Claim        | Tiffany Lentz   | SB/SE, Appeals  |
| 5.9.15                       | 08/2015     | Payments in Bankruptcy  | Maria Orfanakis | SB/SE, Appeals  |
| 5.9.16                       | 02/2011     | Insolvency Case Monitoring                                      | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.17*                      | 08/2014     | Closing A Bankruptcy Case                                       | Deborah Fowler  | SB/SE, Appeals  |
| 5.9.18                       | 05/2008     | Automated Discharge System (ADS)                                | Ronn Mars       | SB/SE, Appeals  |
| 5.9.19                       | 11/2011     | Insolvency Disclosure and Telephone Procedures                  | Marilyn Ames    | SB/SE, Appeals  |
| 5.9.20                       | 03/2015     | Non-Bankruptcy Insolvencies                                     | Tiffany Lentz   | SB/SE, Appeals  |
| 5.9.21                       | 03/2014     | Electronic Proofs of Claim (EPOC)                               | Warren Appleby  | SB/SE           |
| <b>5.10 SEIZURE AND SALE</b> |             |   |                 |                 |
| 5.10.1                       | 08/2014     | Pre-Seizure Considerations                                      | Alan Gilds      | SB/SE, Appeals  |
| 5.10.2                       | 08/2014     | Securing Approval for Seizure Actions and Post-Approval Actions | Alan Gilds      | SB/SE, Appeals  |
| 5.10.3                       | 10/2014     | Conducting the Seizure  | Alan Gilds      | SB/SE, Appeals  |
| 5.10.4                       | 10/2014     | Actions Prior to Sale   | Alan Gilds      | SB/SE, Appeals  |
| 5.10.5                       | 10/2014     | Sale Procedures   | Michael Smith   | SB/SE, Appeals  |
| 5.10.6                       | 10/2014     | Post Sale Actions and Responsibilities of Advisory              | Michael Smith   | SB/SE, Appeals  |
| 5.10.7                       | 10/2014     | Acquired Property and Property Redeemed by the United States    | Michael Smith   | SB/SE, Appeals  |
| 5.10.8                       | 06/2014     | Judicial Sales  | Michael Smith   | SB/SE, Appeals  |

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| 5.10.9                                     | 06/2014     | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines    | Rebecca Frankli  | SB/SE              |
| <b>5.11 NOTICE OF LEVY</b>                 |             |  |                  |                    |
| 5.11.1                                     | 12/2015     | Background, Pre-Levy Actions, Restrictions on Levy                                       | James Maslank    | SB/SE, Appeals     |
| 5.11.2                                     | 12/2015     | Serving Levies, Releasing Levies and Returning Property                                  | James Maslank    | SB/SE, Appeals     |
| 5.11.3                                     | 04/2013     | Jeopardy Levy without a Jeopardy Assessment  | James Maslank    | SB/SE, Appeals     |
| 5.11.4                                     | 09/2014     | Bank Levies  | James Maslank    | SB/SE, Appeals     |
| 5.11.5                                     | 12/2015     | Levy on Wages, Salary, and Other Income  | James Maslank    | SB/SE, Appeals     |
| 5.11.6                                     | 07/2015     | Notice of Levy in Special Cases  | James Maslank    | SB/SE, Appeals     |
| 5.11.7*                                    | 08/2012     | Automated Levy Programs  | Shannon Precht   | SB/SE, WI, Appeals |
| <b>5.12 FEDERAL TAX LIENS</b>              |             |  |                  |                    |
| 5.12.1                                     | 10/2013     | Lien Appeals   | Kyle Romick      | SB/SE, Appeals     |
| 5.12.2                                     | 11/2015     | Lien Filing Requirements   | Christine Kalcev | SB/SE, Appeals     |
| 5.12.3*                                    | 07/2015     | Certificates Relating to Liens and Claims for Damages Under IRC § 7432                   | Kyle Romick      | SB/SE, Appeals     |
| 5.12.4                                     | 06/2010     | Judicial/Nonjudicial Foreclosures  | Kyle Romick      | SB/SE, Appeals     |
| 5.12.5*                                    | 06/2010     | Redemptions  | Kyle Romick      | SB/SE, Appeals     |
| 5.12.6                                     | 10/2013     | Procedures for Lien Processing   | Kyle Romick      | SB/SE, Appeals     |
| 5.12.7                                     | 11/2014     | Notice of Lien Preparation and Filing  | Christine Kalcev | SB/SE, WI, Appeals |
| 5.12.8                                     | 10/2013     | Notice of Lien Refiling  | Kyle Romick      | SB/SE              |
| 5.12.9                                     | 12/2015     | Notice of Lien Withdrawal  | Kyle Romick      | SB/SE              |
| 5.12.10                                    | 09/2015     | Lien Certificates  | Kyle Romick      | SB/SE              |
| 5.12.11                                    | 10/2013     | Lien Special Topics  | Kyle Romick      | SB/SE              |
| <b>5.13 COLLECTION QUALITY MEASUREMENT</b> |             |  |                  |                    |
| 5.13.1                                     | 10/2014     | Embedded Quality Administrative Guidelines   | Rebecca Frankli  | SB/SE, Appeals     |
| 5.13.6                                     | 10/2009     | Field Insolvency/Embedded Quality Attribute Definitions                                  | Jeanne Foxx      | SB/SE              |
| <b>5.14 INSTALLMENT AGREEMENTS</b>         |             |  |                  |                    |
| 5.14.1*                                    | 12/2014     | Securing Installment Agreements  | David Beach      | SB/SE, Appeals     |
| 5.14.2*                                    | 12/2015     | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) | David Beach      | SB/SE, Appeals     |
| 5.14.3                                     | 06/2009     | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection  | David Beach      | SB/SE, Appeals     |

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| 5.14.4*  | 03/2011     | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities | David Beach      | SB/SE, Appeals  |
| 5.14.5   | 12/2015     | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements  | David Beach      | SB/SE, Appeals  |
| 5.14.7*  | 03/2011     | BMF Installment Agreements   | David Beach      | SB/SE, Appeals  |
| 5.14.9   | 03/2011     | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals  | Scott Pryde      | SB/SE, Appeals  |
| 5.14.10  | 01/2015     | Payroll Deduction Agreements and Direct Debit Installment Agreements   | Scott Pryde      | SB/SE, Appeals  |
| 5.14.11  | 12/2014     | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements    | Scott Pryde      | SB/SE, Appeals  |
| <b>5.15 FINANCIAL ANALYSIS</b>                         |             |  |                  |                 |
| 5.15.1   | 11/2014     | Financial Analysis Handbook  | Cynthia Cooper   | SB/SE, Appeals  |
| <b>5.16 CURRENTLY NOT COLLECTIBLE</b>                  |             |  |                  |                 |
| 5.16.1*  | 12/2015     | Currently Not Collectible  | Sandra O'shea    | SB/SE, Appeals  |
| <b>5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS</b> |             |  |                  |                 |
| 5.17.1   | 04/2010     | General Information  | Delores Dillman  | SB/SE, Appeals  |
| 5.17.2   | 12/2014     | Federal Tax Liens  | Christine Kalcev | SB/SE, Appeals  |
| 5.17.3   | 11/2014     | Levy and Sale  | Alan Gilds       | SB/SE, Appeals  |
| 5.17.4   | 03/2015     | Suits by the United States   | Christine Kalcev | SB/SE, Appeals  |
| 5.17.5   | 08/2010     | Suits Against the United States  | Christine Kalcev | SB/SE, Appeals  |
| 5.17.6   | 09/2014     | Summonses  | Donna Diloreto   | SB/SE, Appeals  |
| 5.17.7   | 07/2012     | Liability of Third Parties for Unpaid Employment Taxes   | Jeanne Dunford   | SB/SE, Appeals  |
| 5.17.8   | 04/2015     | General Provisions of Bankruptcy   | Deborah Fowler   | SB/SE, Appeals  |
| 5.17.9   | 04/2015     | Chapter 7 Bankruptcy (Liquidation)   | Deborah Fowler   | SB/SE, Appeals  |
| 5.17.10  | 06/2015     | Chapter 11 Bankruptcy (Reorganization)   | Deborah Fowler   | SB/SE, Appeals  |
| 5.17.11  | 06/2015     | Chapter 13 Bankruptcy (Individuals with Regular Income)  | Deborah Fowler   | SB/SE, Appeals  |
| 5.17.12  | 03/2015     | Investigations and Reports   | Christine Kalcev | SB/SE, Appeals  |
| 5.17.13  | 07/2012     | Insolvency and Decedents' Estates  | Cindy Ocmand     | SB/SE, Appeals  |
| 5.17.14  | 01/2012     | Fraudulent Transfers and Transferee and Other Third Party Liability  | Delores Dillman  | SB/SE, Appeals  |
| 5.17.15  | 10/2014     | Termination and Jeopardy Assessments and Jeopardy Collection   | Maureen Rattie   | SB/SE, Appeals  |

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|---|-------------|--|-----------------|------------------------|
| <b>5.18 LIABILITY DETERMINATION</b>                   |             |  |                 |                        |
| 5.18.1*   | 12/2014     | Automated Substitute for Return (ASFR) Program                       | Susan Haskell   | SB/SE, Appeals, WI     |
| 5.18.2*   | 06/2013     | Business Returns IRC 6020(b) Processing                              | Dominick Cricen | SB/SE, Appeals         |
| <b>5.19 LIABILITY COLLECTION</b>                      |             |  |                 |                        |
| 5.19.1*   | 12/2015     | Balance Due  | Sally Krebs     | SB/SE, Appeals, WI     |
| 5.19.2*   | 01/2015     | Return Delinquency   | Jan Millard     | SB/SE, Appeals, WI     |
| 5.19.3*   | 11/2015     | Backup Withholding Program   | James Poulson   | SB/SE, Appeals         |
| 5.19.4*   | 12/2015     | Enforcement Action   | Suzanne Wolfe   | SB/SE, Appeals         |
| 5.19.5*   | 11/2014     | ACS Inventory  | Pearl Webster   | SB/SE, Appeals         |
| 5.19.6*   | 12/2014     | ACS Support  | Mary Garcia     | SB/SE, Appeals         |
| 5.19.7  | 12/2015     | Campus Collection Programs   | Lisa Olivent    | SB/SE, Appeals         |
| 5.19.8  | 12/2014     | Collection Appeal Rights   | Gerald Younger  | SB/SE, Appeals         |
| 5.19.9*   | 06/2014     | Automated Levy Programs  | Kristi Darby    | SB/SE, Appeals, WI     |
| 5.19.11*  | 10/2015     | Withholding Compliance Program                                       | Jan Millard     | WI, SB/SE, LBI, TE/GE  |
| 5.19.12   | 04/2015     | Centralized Case Processing  | Kyle Romick     | SB/SE                  |
| 5.19.13*  | 11/2014     | Securing Financial Information for Campus Collection Employees       | Rosalind Rush   | SB/SE, WI              |
| 5.19.14*  | 01/2014     | Trust Fund Recovery Penalty (TFRP)                                   | Bernadette Hoel | SB/SE                  |
| 5.19.15*  | 08/2015     | Federal Agency Delinquency (FAD)                                     | Linda Sexton    | SB/SE                  |
| 5.19.16*  | 09/2015     | Compliance Services Collection Operations (CSCO) Clerical Procedures | Jan Millard     | WI, SB/SE              |
| 5.19.17*  | 12/2015     | Referral Unit Case Processing - Private Debt Collection              | Rosalind Rush   | SB/SE, WI              |
| 5.19.18*  | 12/2014     | Federal Employee/ Retiree Delinquency Initiative (FERDI)             | Emilie Frazier  | SB/SE                  |
| 5.19.19   | 09/2014     | Campus Compliance International Case Processing (CCICP)              | Joann Zidanac   | SB/SE                  |
| 5.19.21   | 11/2014     | Collection Statute Expiration Date Verification and Correction       | Rosalind Rush   | SB/SE, WI              |
| 5.19.23*  | 07/2015     | Criminal Restitution   | Anita Glover    | SB/SE, WI              |
| <b>5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)</b> |             |  |                 |                        |
| 5.20.1  | 06/2013     | Abusive Tax Avoidance Transactions Program Overview                  | Patricia Medina | SB/SE, Appeals, CI, CC |
| 5.20.2  | 10/2012     | Abusive Tax Avoidance Transactions Time Reporting                    | Joann Zidanac   | SB/SE, Appeals, CI, CC |
| 5.20.3  | 07/2010     | Third Party Contacts   | Joann Zidanac   | SB/SE, Appeals, CI, CC |



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| 5.20.4            | 12/2013     | Summons Procedures  | Joann Zidanic  | SB/SE, Appeals, CI, CC |
| 5.20.6            | 02/2014     | Whipsaw Assessments   | Joann Zidanic  | SB/SE, Appeals, CI, CC |
| 5.20.7            | 09/2014     | Monitoring of IRC 7407 and 7408 Injunctions                 | Joann Zidanic  | SB/SE, Appeals, CI, CC |
| 5.20.8            | 09/2014     | Promoter/Preparer Investigations                            | Joanne Zidanic | SB/SE, Appeals, CI, CC |
| 5.20.10           | 05/2014     | Frivolous Submissions Subject to a \$ 6702 Penalty          | Joann Zidanic  | SB/SE                  |
| 5.20.11           | 08/2011     | Examination Reconsiderations and Referrals                  | Joann Zidanic  | SB/SE                  |
| 5.20.12*          | 03/2015     | Initial Contact and Research Actions Related to Abusive Tax | Joann Zidanic  | SB/SE                  |

### 5.21 INTERNATIONAL AND INSULAR ISSUES

|        |         |   |              |       |
|--------|---------|---|--------------|-------|
| 5.21.1 | 10/2013 | Overview                                      | Gary Vinluan | SB/SE |
| 5.21.2 | 12/2013 | Offshore Information Gathering Techniques     | Gary Vinluan | SB/SE |
| 5.21.3 | 12/2013 | Collection Tools for International Cases      | Gary Vinluan | SB/SE |
| 5.21.4 | 11/2013 | Payments Made in Foreign Currency             | Gary Vinluan | SB/SE |
| 5.21.5 | 11/2013 | International Field Calls                     | Gary Vinluan | SB/SE |
| 5.21.6 | 11/2013 | Report of Foreign Bank and Financial Accounts | Gary Vinluan | SB/SE |
| 5.21.7 | 11/2015 | Special Cases                                 | Gary Vinluan | SB/SE |
| 5.21.8 | 01/2014 | Adjustments on International Cases            | Gary Vinluan | 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* | 11/2014 | Form SS-8 Processing Handbook | Dale Goodwin | SB/SE |
|---------|---------|-------------------------------|--------------|-------|

## 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 | SB/SE CSO Communications             | Eric Brown     | SB/SE |
| 11.53.3 | 04/2015 | Policy and Strategic Planning        | Eric Brown     | SB/SE |
| 11.53.4 | 04/2015 | GAO/TIGTA/Legislative Implementation | Eric Brown     | SB/SE |
| 11.53.5 | 01/2015 | Stakeholder Liaison Activities       | Cindy Geoffroy | SB/SE |



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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 | Introduction and Penalty Relief  | Kevin Mattes    | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.2*  | 07/2013 | Failure to File/Failure to Pay Penalties                                 | Wiegand Mouldi  | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.3*  | 12/2013 | Estimated Tax Penalties  | Wiegand Mouldi  | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.4*  | 07/2015 | Failure to Deposit Penalty   | Richard Meffley | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.5   | 01/2012 | Return Related Penalties   | Kent Rinehart   | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.6   | 09/2013 | Preparer, Promoter, Material Advisor Penalties                           | Kent Rinehart   | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.7*  | 07/2011 | Information Return Penalties   | Dawn Davis      | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.8*  | 08/2011 | Employee Plans and Exempt Organizations<br>Miscellaneous Civil Penalties | Dawn Davis      | SB/SE, TE/GE, Appeals          |
| 20.1.9   | 11/2015 | International Penalties  | Kent Rinehart   | LMSB, SBSE, WI, Appeals        |
| 20.1.10* | 02/2013 | Miscellaneous Penalties  | Dawn Davis      | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.11* | 05/2010 | Excise Tax and Estate and Gift Tax Penalties                             | Kent Rinehart   | SB/SE                          |
| 20.1.12  | 08/2010 | Penalties Applicable to Incorrect Appraisals                             | Kent Rinehart   | SB/SE, LBI, TE/GE              |

#### **20.2 INTEREST**

|         |         |  |              |                                |
|---------|---------|--|--------------|--------------------------------|
| 20.2.1* | 10/2011 | General and Legal Authorizations                   | Clay Coleman | ODs & Appeals                  |
| 20.2.3  | 02/2012 | PINEX and Related Command Codes                    | Clay Coleman | SB/SE                          |
| 20.2.4* | 03/2015 | Overpayment Interest                               | Clay Coleman | SB/SE                          |
| 20.2.5* | 02/2015 | Interest on Underpayment                           | Marie Bardin | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.2.6* | 10/2011 | Methods of Computing Interest                      | Clay Coleman | SB/SE                          |
| 20.2.7* | 07/2015 | Abatement and Suspension of Interest               | Mara Isumu   | SB/SE                          |
| 20.2.8  | 04/2014 | Restrict Interest                                  | Marie Bardin | SB/SE                          |
| 20.2.9  | 08/2013 | Interest on Carryback of Net Operating Loss        | Clay Coleman | SB/SE                          |
| 20.2.10 | 03/2013 | Interest on Estate Tax, Foreign Tax and Excise Tax | Marie Bardin | SB/SE                          |

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| 20.2.11*          | 04/2013     | Miscellaneous Interest Provisions                | Oneida Stephen | SB/SE           |
| 20.2.12           | 04/2015     | Employment Taxes                                 | Marie Bardin   | SB/SE           |
| 20.2.14           | 06/2011     | Netting of Overpayment and Underpayment Interest | Oneida Stephen | OD's            |

#### **Part 22: Taxpayer Education and Assistance**

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

|  |         |                             |            |       |
|--|---------|-----------------------------|------------|-------|
| <b>22.24 OFFICE OF TAXPAYER BURDEN REDUCTION</b> |         |                             |            |       |
| 22.24.1  | 02/2015 | Burden Reduction Activities | Eric 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.)*

|                                      |         |   |                  |                   |
|--------------------------------------|---------|---|------------------|-------------------|
| <b>25.1 FRAUD HANDBOOK</b>           |         |   |                  |                   |
| 25.1.1                               | 01/2014 | Overview/Definitions  | Joe Rosa         | OD's, CI, Appeals |
| 25.1.2                               | 06/2015 | Recognizing and Developing Fraud                                      | Joe Rosa         | OD's, CI, Appeals |
| 25.1.3*                              | 08/2015 | Criminal Referrals  | Joe Rosa         | OD's, CI, Appeals |
| 25.1.4                               | 10/2015 | Administrative Joint Investigations                                   | Joe Rosa         | OD's, CI, Appeals |
| 25.1.5                               | 03/2015 | Grand Jury Investigations   | Joe Rosa         | OD's, CI, Appeals |
| 25.1.6                               | 11/2014 | Civil Fraud   | Joe Rosa         | OD's, CI, Appeals |
| 25.1.7                               | 11/2015 | Failure to File   | Joe Rosa         | OD's, CI, Appeals |
| 25.1.8*                              | 04/2015 | Collection Field Function   | Joe Rosa         | OD's, CI, Appeals |
| 25.1.9*                              | 09/2014 | Tax Exempt and Government Entities (TEGE)                             | Joe Rosa         | OD's, CI, Appeals |
| 25.1.10                              | 03/2015 | LB&I Fraud Referral Procedures  | Joe Rosa         | LBI, CI           |
| 25.1.11                              | 12/2014 | Campus Collection Fraud Procedures                                    | Joe Rosa         | OD, Appeals, CI   |
| 25.1.12                              | 12/2013 | Bank Secrecy Act (BSA) Willfulness Referral Procedures                | Joe Rosa         | SB/SE, CI         |
| 25.1.14                              | 06/2013 | Campus Examination Fraud Procedures                                   | Joe Rosa         | SB/SE, WI, CI     |
| <b>25.3 LITIGATION AND JUDGMENTS</b> |         |   |                  |                   |
| 25.3.1                               | 08/2013 | General Guidelines  | Christine Kalcev | OD's, CI, Appeals |
| 25.3.2*                              | 03/2015 | Suits by the United States  | Christine Kalcev | OD's, CI, Appeals |
| 25.3.3                               | 12/2010 | Suits Against the United States and Claims for Damages under IRC 7433 | Christine Kalcev | OD's, CI, Appeals |
| 25.3.4                               | 07/2010 | Suits Against IRS Employees   | Christine Kalcev | OD's, CI, Appeals |

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| 25.3.5  | 03/2012     | Judgment Follow-up  | Christine Kalcev | OD's, CI, Appeals              |
| 25.3.6  | 09/2013     | Open Litigation Control, Monitoring, Closing action       | Christine Kalcev | SB/SE                          |
| 25.3.7  | 12/2011     | Reconciling Non-Insolvency LAMS Reports                   | Christine Kalcev | SB/SE                          |
| <b>25.5 SUMMONS</b>                                   |             |   |                  |                                |
| 25.5.1  | 09/2014     | Introduction  | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.2  | 07/2015     | Preparation   | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.3  | 07/2013     | Procedures  | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.4  | 07/2015     | Examination of Books and Witnesses                        | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.5  | 12/2015     | Summons for Taxpayer Records and Testimony                | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.6  | 09/2014     | Summonses on Third-Party Witnesses                        | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.7  | 11/2011     | Special Procedures for John Doe Summonses                 | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.8  | 06/2011     | Use of Summons Special Applications                       | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.9  | 10/2014     | Fees and Costs for Summoned Witnesses                     | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.10   | 01/2012     | Enforcement of Summons                                    | Donna Diloreto   | OD's, CI, Appeals              |
| 25.5.11   | 06/2015     | Title 31 Bank Secrecy Act Investigations                  | Donna Diloreto   | OD's, CI, Appeals              |
| <b>25.6 STATUTE OF LIMITATIONS</b>                    |             |   |                  |                                |
| 25.6.22   | 08/2011     | Extension of Assessment Statute of Limitations by Consent | Julie Knight     | OD's, Appeals                  |
| 25.6.23   | 03/2015     | Examination Process                                       | Kathleen Orang   | OD's, Appeals                  |
| <b>25.12 DELINQUENT RETURN REFUND HOLD PROGRAM</b>    |             |   |                  |                                |
| 25.12.1*  | 07/2015     | Processing Refund Hold Program Inventory                  | Darryl Liu       | SB/SE, WI                      |
| <b>25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY</b>  |             |   |                  |                                |
| 25.15.6   | 03/2008     | Field Examination Procedures                              | Dawn Amrhein     | OD's                           |
| 25.15.8   | 11/2014     | Procedures for Working Innocent Spouse Relief Cases       | Peter Borg       | OD's                           |
| <b>25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF</b> |             |   |                  |                                |
| 25.16.1   | 12/2014     | Program Guidelines  | Patricia Alford  | All                            |
| <b>25.18 COMMUNITY PROPERTY</b>                       |             |   |                  |                                |
| 25.18.1   | 03/2011     | Basic Principles of Community Property Law                | Daniel Gri       | SB/SE, LBI, TE/GE, WI, Appeals |
| 25.18.2   | 03/2011     | Income Reporting Considerations of Community Property     | Daniel Gri       | SB/SE, LBI, TE/GE, Appeals,    |
| 25.18.3   | 03/2011     | Innocent Spouse Relief and Community Property             | Daniel Gri       | SB/SE, LBI, TE/GE, Appeals     |
| 25.18.4   | 03/2011     | Collection of Taxes in Community Property States          | Daniel Gri       | SB/SE, LBI, TE/GE, Appeals     |

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| 25.18.5                    | 03/2011     | Injured Spouse   | Daniel Gri    | SB/SE, LBI,<br>TE/GE, Appeals |
| 25.26 CRIMINAL RESTITUTION |             |  |               |                               |
| 25.26.1                    | 03/2014     | Criminal Restitution and Restitution-Based Assessments | Suzanne Bates | SB/SE, LBI, CI, WI,           |
| 25.27 THIRD PARTY CONTACTS |             |  |               |                               |
| 25.27.1                    | 01/2014     | Third Party Contact Procedures                         | Michael Smith | All                           |

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#### **Part 1: Organization, Finance and Management**

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

|   |         |  |              |     |
|---|---------|--|--------------|-----|
| <b>1.1 ORGANIZATION AND STAFFING</b>                            |         |  |              |     |
| 1.1.8   | 06/2005 | National Taxpayer Advocate   | Cedric Jeans | All |
| <b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b> |         |  |              |     |
| 1.5.8   | 08/2015 | Guidance for Taxpayer Advocate Service (TAS)                         | Cedric Jeans | TAS |
| <b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>                |         |  |              |     |
| 1.11.13   | 08/2013 | Taxpayer Advocate Service (TAS) Internal Management Document Program | Cedric Jeans | TAS |

#### **Part 13: Taxpayer Advocate Service**

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

|   |         |   |              |     |
|---|---------|---|--------------|-----|
| <b>13.1 TAXPAYER ADVOCATE CASE PROCEDURES</b> |         |   |              |     |
| 13.1.1  | 12/2014 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure | Cedric Jeans | All |
| 13.1.2  | 03/2012 | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)               | Cedric Jeans | All |
| 13.1.3  | 12/2008 | Definition of Terms / Use of Abbreviations  | Cedric Jeans | All |
| 13.1.4  | 10/2004 | TAS Authorities   | Cedric Jeans | All |
| 13.1.5  | 02/2011 | TAS Confidentiality   | Cedric Jeans | All |
| 13.1.6  | 10/2014 | Casework Communications   | Cedric Jeans | All |
| 13.1.7  | 02/2015 | Taxpayer Advocate Service (TAS) Case Criteria                                       | Cedric Jeans | All |
| 13.1.8  | 02/2012 | Congressional Affairs Program   | Cedric Jeans | All |
| 13.1.9  | 10/2004 | Executive Correspondence Case Procedures  | Cedric Jeans | All |
| 13.1.10                                       | 05/2012 | Special Processes   | Cedric Jeans | All |
| 13.1.11                                       | 06/2015 | Case and Inventory Management   | Henry Phelan | All |
| 13.1.12                                       | 03/2012 | Technical Advisors and the Virtual Team Process                                     | Cedric Jeans | All |
| 13.1.14                                       | 10/2004 | Suspension of the Statutes of Limitation under IRC 7811(d)                          | Cedric Jeans | All |
| 13.1.15                                       | 09/2010 | Customer Complaints/RRA98 1203 Procedures   | Cedric Jeans | All |
| 13.1.16                                       | 06/2012 | Receipt and Assignment of TAS Cases   | Cedric Jeans | TAS |
| 13.1.17                                       | 08/2013 | TAS Case Transfer Process   | Cedric Jeans | All |
| 13.1.18                                       | 02/2012 | Processing TAS Cases  | Cedric Jeans | TAS |

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| 13.1.19  | 11/2014     | TAS Operations Assistance Request (OAR) Process | Cedric Jeans    | TAS             |
| 13.1.20  | 12/2015     | TAS Taxpayer Assistance Order (TAO) Process     | Frances Reicher | TAS             |
| 13.1.21  | 12/2015     | TAS Case Closing and Reopen Case Procedures     | Cedric Jeans    | TAS             |
| <b>13.2 SYSTEMIC ADVOCACY</b>                                  |             |   |                 |                 |
| 13.2.1   | 07/2009     | Processing Advocacy Issues                      | Cedric Jeans    | All             |
| 13.2.2   | 07/2009     | Inventory Control and Working an Assignment     | Cedric Jeans    | All             |
| <b>13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM</b> |             |   |                 |                 |
| 13.3.1   | 03/2012     | NTA Toll-Free Procedures                        | Cedric Jeans    | All             |
| <b>13.4 TAS TAMIS GUIDE</b>                                    |             |   |                 |                 |
| 13.4.1   | 03/2009     | General TAMIS Information                       | Cedric Jeans    | TAS             |
| 13.4.2   | 02/2013     | Administration and Security                     | Cedric Jeans    | TAS             |
| 13.4.3   | 05/2009     | TAMIS Training                                  | Cedric Jeans    | TAS             |
| 13.4.4   | 05/2009     | Navigation/Querying                             | Cedric Jeans    | TAS             |
| 13.4.5   | 06/2015     | Creating and Working a Case on TAMIS            | Paula Stetson   | TAS             |
| 13.4.6   | 05/2009     | Management Inventory Screens                    | Cedric Jeans    | TAS             |
| 13.4.7   | 04/2011     | Administrative Reports                          | Cedric Jeans    | TAS             |
| 13.4.8   | 03/2011     | Report Writing                                  | Cedric Jeans    | TAS             |
| <b>13.5 TAS BALANCED MEASURES</b>                              |             |   |                 |                 |
| 13.5.1   | 10/2001     | TAS Balanced Measure System                     | Cedric Jeans    | TAS             |
| <b>13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS</b>           |             |   |                 |                 |
| 13.6.1   | 02/2012     | Internal and External Communications            | Cedric Jeans    | TAS             |
| <b>13.7 TAXPAYER ADVOCACY PANEL PROGRAM</b>                    |             |   |                 |                 |
| 13.7.1   | 09/2014     | Taxpayer Advocacy Panel                         | Louis Morizio   | TAS             |

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#### **Part 1: Organization, Finance and Management**

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

|  |         |   |             |       |
|--|---------|---|-------------|-------|
| <b>1.1 ORGANIZATION AND STAFFING</b>                   |         |   |             |       |
| 1.1.23   | 12/2013 | Tax Exempt and Government Entities Division | Ann Junkins | All   |
| <b>1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT</b> |         |   |             |       |
| 1.54.1   | 12/2013 | TE/GE Roles and Responsibilities            | Ann Junkins | TE/GE |

#### **Part 3: Submission Processing**

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

|   |         |  |                 |              |
|---|---------|--|-----------------|--------------|
| <b>3.11 RETURNS AND DOCUMENTS ANALYSIS</b>          |         |  |                 |              |
| 3.11.12*  | 12/2015 | Exempt Organization Returns  | Kathi Palmer    | TE/GE, SB/SE |
| 3.11.20*  | 12/2015 | Exempt Organization and Employee Plan Applications for Extension of Time to File           | Lina Laforet    | TE/GE        |
| 3.11.22*  | 11/2015 | Employee Plan Excise Tax Return  | Lina Laforet    | TE/GE, SB/SE |
| 3.11.26*  | 12/2015 | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns                       | Marsha White    | TE/GE        |
| 3.11.27*  | 12/2015 | EPMF Document Processing Form 5500-EZ  | Lina Laforet    | TEGE         |
| <b>3.12 ERROR RESOLUTION</b>                        |         |  |                 |              |
| 3.12.12*  | 11/2015 | Exempt Organization Returns  | Brooke Williams | TE/GE        |
| 3.12.22*  | 11/2015 | Employee Plan Excise Tax Returns   | Lina Laforet    | TE/GE        |
| 3.12.26*  | 11/2015 | Tax Exempt Bond Error Resolution Procedures  | Marsha White    | TE/GE        |
| 3.12.166  | 06/2015 | EPMF Unpostables   | Brooke Williams | TE/GE        |
| 3.12.278*   | 11/2015 | Exempt Organization Unpostable Resolution  | Maureen Willia  | TE/GE        |
| <b>3.13 CAMPUS DOCUMENT SERVICES</b>                |         |  |                 |              |
| 3.13.12   | 11/2015 | Exempt Organization Account Numbers  | Kathi Palmer    | TE/GE, SB/SE |
| 3.13.36   | 06/2015 | EPMF Account Numbers   | Brooke Williams | TE/GE, SB/SE |
| <b>3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING</b> |         |  |                 |              |
| 3.20.12*  | 12/2015 | Imaging and Perfecting Exempt Orgainzations Returns for Public and Internal Viewing        | Lina Laforet    | TE/GE        |
| 3.20.13*  | 11/2015 | Exempt Organization Photocopy Procedures   | Connie Peek     | TE/GE        |
| <b>3.24 ISRP SYSTEM</b>                             |         |  |                 |              |
| 3.24.12   | 12/2015 | Exempt Organization Returns  | Kathi Palmer    | WI, TE/GE    |
| 3.24.20   | 11/2015 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | Lina Laforet    | TE/GE        |

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| 3.24.22*                     | 11/2015     | Employee Plan Returns   | Lina Laforet   | TE/GE, SB/SE    |
| 3.24.26                      | 12/2015     | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns                          | Marsha White   | TE/GE           |
| 3.24.27*                     | 11/2015     | EPMF Return Processing Form 5500-EZ   | Lina Laforet   | TEGE            |
| <b>3.45 TE/GE PROCESSING</b> |             |   |                |                 |
| 3.45.1*                      | 11/2015     | Processing Employee Plan and Exempt Organization Determination Applications and User Fees | Maureen Willia | TE/GE           |

#### **Part 4: Examining Process**

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

|   |         |  |                |                        |
|---|---------|--|----------------|------------------------|
| <b>4.2 GENERAL EXAMINING PROCEDURES</b>           |         |  |                |                        |
| 4.2.7   | 10/2013 | Ex Parte Communications  | Augusta Simpso | TE/GE, LB&I, SB/SE, WI |
| <b>4.5 TE/GE AIMS MANUAL</b>                      |         |  |                |                        |
| 4.5.1   | 09/2013 | TE/GE AIMS Processing  | Vicky Woo      | TE/GE                  |
| 4.5.2   | 09/2014 | TE/GE Examined and Non-Examined Closures   | Monica Gilmore | TE/GE                  |
| 4.5.3   | 09/2015 | TE/GE AIMS Special Processing Procedures   | Barbara Taylor | TE/GE                  |
| 4.5.5   | 09/2006 | TE/GE Reports  | Margaret Lee   | TE/GE                  |
| <b>4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS</b> |         |  |                |                        |
| 4.71.1  | 08/2015 | Overview of Form 5500 Examination Procedures   | Michael Talley | TE/GE                  |
| 4.71.2  | 10/2015 | Overview of IDRS   | Michael Talley | TE/GE                  |
| 4.71.3  | 09/2015 | Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements | Michael Talley | TE/GE                  |
| 4.71.4  | 11/2015 | Discrepancy Adjustments  | Michael Talley | TE/GE                  |
| 4.71.5  | 07/2015 | Form 5330 Examinations   | Michael Talley | TE/GE                  |
| 4.71.6  | 07/2014 | Employee Plans Referrals   | Michael Talley | TE/GE                  |
| 4.71.7  | 10/2015 | Survey Returns   | Michael Talley | TE/GE                  |
| 4.71.8  | 07/2014 | EP Claims  | Michael Talley | TE/GE                  |
| 4.71.9  | 09/2015 | Statute Control Procedures   | Michael Talley | TE/GE                  |
| 4.71.10   | 08/2015 | Form 990-T Processing  | Michael Talley | TE/GE                  |
| 4.71.11   | 11/2015 | Office/Correspondence Examination Program (OCEP)                                     | Michael Talley | TE/GE                  |
| 4.71.12   | 08/2015 | Case File Assembly Guidelines  | Michael Talley | TE/GE                  |



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|---|-------------|---|------------------|-----------------|
| 4.71.13   | 08/2015     | Technical Assistance and Technical Advice Requests  | Michael Talley   | TE/GE           |
| 4.71.14   | 09/2015     | EP Mandatory Review   | Michael Talley   | TE/GE           |
| 4.71.15   | 07/2014     | EP Special Review   | Michael Talley   | TE/GE           |
| 4.71.16   | 08/2015     | Employee Plans Team Audit (EPTA) Program  | Michael Talley   | TE/GE           |
| 4.71.17   | 07/2014     | Non-Return Unit Examinations  | Michael Talley   | TE/GE           |
| 4.71.18   | 08/2015     | EP Penalties  | Michael Talley   | TE/GE           |
| 4.71.19   | 07/2014     | Fast Track Settlement Procedures  | Michael Talley   | TE/GE           |
| 4.71.20   | 10/2015     | Employee Plans Large Case Examination Support Procedures  | Mike Talley      | TE/GE           |
| 4.71.22   | 10/2015     | Employee Plans Compliance Unit Procedures   | Michael Talley   | TE/GE           |
| 4.71.23   | 01/2015     | Bankruptcy Procedures   | Michael Talley   | TE/GE           |
| 4.71.24   | 08/2015     | Whistle Blower Claims   | Kim Sharkey      | TE/GE           |
| 4.71.25   | 03/2014     | EP Exam Fraud Procedures  | Michael Talley   | TE/GE           |
| 4.71.26   | 02/2015     | Case Selection Criteria   | Mikio Thomas     | TE/GE           |
| <b>4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES</b> |             |   |                  |                 |
| 4.72.2  | 06/2015     | Cash or Deferred Arrangements   | Eric D.slack     | TE/GE           |
| 4.72.3  | 03/2015     | Employee Contributions and Matching Contributions   | Eric Slack       | TE/GE           |
| 4.72.4  | 09/2014     | Employee Stock Ownership Plans (ESOPs)  | Naomi Lehr       | TE/GE           |
| 4.72.5  | 04/2014     | Top-Heavy Plans   | Kathleen Herma   | TE/GE           |
| 4.72.6  | 10/2015     | Section 415(b)  | Qian Magee       | TE/GE           |
| 4.72.7  | 10/2015     | Examination Guidelines for IRC 415(c)   | Qian Magee       | TE/GE           |
| 4.72.8  | 07/2014     | Valuation of Assets   | Angelique V.carr | TE/GE           |
| 4.72.9  | 02/2015     | Qualified Joint & Survivor Annuity Requirements   | Eric Slack       | TE/GE           |
| 4.72.10   | 09/2014     | Single Sum Distributions  | Qian Magee       | TE/GE           |
| 4.72.11   | 12/2015     | Prohibited Transactions   | Joyce Dewitt     | TE/GE           |
| 4.72.13   | 11/2014     | 403(b) Plans  | Michael Talley   | TE/GE           |
| 4.72.14   | 04/2015     | Multiemployer Plan Examination Guidelines   | Michael Talley   | TE/GE           |
| 4.72.15   | 09/2015     | IRC 404 Examination Guidelines  | Adrien Labbomb   | TE/GE           |
| 4.72.16   | 09/2015     | IRC 430 Examination Guidelines  | Adrien Labomba   | TE/GE           |
| 4.72.17   | 03/2014     | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) | Alice Lynch      | TE/GE           |

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|---|-------------|--|----------------|-----------------|
| 4.72.18   | 10/2014     | Nonbank Trustee Investigation Procedures                           | Michael Talley | TE/GE, Appeals  |
| 4.72.19   | 09/2014     | IRC 457 Examination Guidelines                                     | Michael Talley | TE/GE           |
| <b>4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES</b> |             |  |                |                 |
| 4.75.4  | 07/2012     | Planning, Classifying, and Selecting Returns and Processing Claims | Ray Cano       | TE/GE           |
| 4.75.5*   | 08/2013     | Information Items  | Thomas Gray    | TE/GE           |
| 4.75.7  | 05/2010     | EO Case Assignment Guide   | Thomas Gray    | TE/GE           |
| 4.75.10   | 08/2014     | EO Pre-Examination Guidelines and Procedures                       | Thomas Gray    | TE/GE           |
| 4.75.11   | 08/2010     | On Site Examination Guidelines                                     | Thomas Gray    | TE/GE           |
| 4.75.12*  | 07/2010     | Required Filing Checks   | Thomas Gray    | TE/GE           |
| 4.75.13   | 07/2014     | Issue Development  | Thomas Gray    | TE/GE           |
| 4.75.15   | 03/2014     | Closing Letters and Reports of Examination                         | Ray Cano       | TE/GE           |
| 4.75.16   | 02/2013     | Case Closing Procedures  | Ray Cano       | TE/GE           |
| 4.75.17   | 01/2015     | EO Examinations Review Responsibilities and Procedures             | Ray Cano       | TE/GE           |
| 4.75.18   | 09/2014     | Case Review  | Thomas Gray    | TE/GE           |
| 4.75.20   | 10/2014     | Final Case Processing  | Thomas Gray    | TE/GE           |
| 4.75.21   | 05/2012     | EO Special Examination Procedures                                  | Ray Cano       | TE/GE           |
| 4.75.22*  | 11/2012     | EO Delinquent, Amended and Substitute for Return Procedures        | Ray Cano       | TE/GE           |
| 4.75.24   | 02/2015     | Organizations Covered by a Group Ruling                            | Ray Cano       | TE/GE, Appeals  |
| 4.75.25*  | 02/2013     | Exempt Organizations Examinations Closing Agreements               | Thomas Gray    | TE/GE           |
| 4.75.26   | 09/2014     | Tax Exempt Quality Measurement System (TEQMS)                      | Thomas Gray    | TE/GE           |
| 4.75.27   | 06/2010     | Office/Correspondence Examination Program (OCEP)                   | Mandy Barker   | TE/GE           |
| 4.75.28   | 07/2013     | Discrepancy Adjustments  | Thomas Gray    | TE/GE           |
| 4.75.29   | 05/2012     | Exempt Organization Team Examination Program Procedures            | Ray Cano       | TE/GE           |
| 4.75.30   | 06/2010     | Returns and Reports Filed by Exempt Organizations                  | Ola Buraimo    | TE/GE           |
| 4.75.31*  | 02/2012     | Conversion of Returns Upon Revocation of Exempt Status             | Ray Cano       | TE/GE           |
| 4.75.32   | 01/2012     | Declaratory Judgment Cases and the Administrative Record           | Ray Cano       | TE/GE           |
| 4.75.34   | 04/2006     | Procedures for Disposition of IRC 501(p) Cases                     | Augusta Simpso | TE/GE           |

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| 4.75.35   | 01/2007     | EO ATAT Committee Operating Procedures  | Fred Smith      | TE/GE           |
| 4.75.36   | 06/2010     | Procedures for Processing Technical Advice Cases  | Augusta Simpso  | TE/GE           |
| 4.75.37   | 08/2014     | EO Claims Examination Procedures  | Thomas Gray     | TE/GE           |
| 4.75.38*  | 07/2015     | Examination of Small Employer Health Care Credit under Section 45R                                | Carol Ross      | TE/GE           |
| <b>4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES</b> |             |   |                 |                 |
| 4.76.1  | 11/2014     | Single Parent Title Holding Corporations IRC 501(c)(2)  | Ray Cano        | TE/GE           |
| 4.76.2  | 11/2014     | Special Features of IRC 501(c)(3) Organizations   | Thomas Gray     | TE/GE           |
| 4.76.3  | 06/2010     | Public Charities  | Augusta Simpso  | TE/GE           |
| 4.76.4  | 10/2014     | Private Foundation Examination Guidelines   | Thomas Gray     | TE/GE           |
| 4.76.5  | 04/2015     | Non-Exempt Charitable and Split Interest Trust  | Helen Freeman   | TE/GE           |
| 4.76.6  | 10/2014     | Religious Organizations   | Thomas Gray     | TE/GE           |
| 4.76.7  | 08/2010     | Church Tax Inquiries and Examinations   | Schultz         | TE/GE           |
| 4.76.8  | 07/2003     | Private and Charter Schools   | Augusta Simpso  | TE/GE           |
| 4.76.9  | 04/2003     | Public Interest Law Firms   | Augusta Simpso  | TE/GE           |
| 4.76.11   | 01/2015     | Educational Organizations Other Than Schools  | Robert Zarny    | TE/GE           |
| 4.76.12   | 04/2003     | All Other 501(c)(3) Organizations   | Augusta Simpso  | TE/GE           |
| 4.76.13   | 03/2003     | Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)   | Augusta Simpso  | TE/GE           |
| 4.76.14   | 09/2010     | Labor, Agricultural, and Horticultural Organizations  | Ola Buraimo     | TE/GE           |
| 4.76.15   | 03/2003     | Business Leagues IRC 501(c)(6)  | Debra Forrest   | TE/GE           |
| 4.76.16   | 04/2003     | Social and Recreational Clubs   | Deborah Irwin   | TE/GE           |
| 4.76.17   | 03/2003     | Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10)            | Augusta Simpso  | TE/GE           |
| 4.76.18   | 11/2002     | Voluntary Employees' Beneficiary Associations IRC 501(c)(9)                                       | Matthew Giulian | TE/GE           |
| 4.76.19   | 01/2003     | Teachers' Retirement Fund Associations IRC 501(c)(11)   | Augusta Simpso  | TE/GE           |
| 4.76.20   | 12/2006     | Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... | Donna Moore     | TE/GE           |
| 4.76.21   | 08/2006     | Cemetery Companies  | Augusta Simpso  | TE/GE           |
| 4.76.22   | 04/2003     | Credit Unions / IRC 501(C)(14)  | Augusta Simpso  | TE/GE           |
| 4.76.23   | 04/2011     | Small Insurance Companies or Associations, IRC 501(c)(15)   | Marc Boumann    | TE/GE           |

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| 4.76.24   | 01/2015     | Corporations Organized to Finance Crop Operations IRC 501(c)(16)       | Patricia Hawkins | TE/GE           |
| 4.76.25   | 02/2015     | Supp ental Unemployment Benefit Trusts IRC 501(c)(17)                  | Patricia Hawkins | TE/GE           |
| 4.76.26   | 09/2014     | Veterans' Organizations  | Thomas Gray      | TE/GE           |
| 4.76.27   | 02/2015     | Black Lung Benefit Trusts (!501(c)(21))                                | Ray Cano         | TE/GE           |
| 4.76.28   | 05/2010     | Multiple Parent Title Holding Companies                                | Thomas Gray      | TE/GE           |
| 4.76.29   | 06/2010     | Apostolic Associations   | Thomas Gray      | TE/GE           |
| 4.76.30   | 01/2015     | EO Examination Guidelines for IRC section 527 Political Organizations. | Ray Cano         | TE/GE           |
| 4.76.31   | 08/2008     | Health Maintenance Organizations                                       | Justin Lowe      | TE/GE           |
| 4.76.50   | 09/2010     | Examinations of Organizations Conducting Gaming Activities             | Augusta Simpso   | TE/GE           |
| 4.76.51   | 12/2013     | Fund-raising Activities  | Thomas Gray      | TE/GE           |
| <b>4.81 TAX EXEMPT BONDS (TEB)</b>                            |             |  |                  |                 |
| 4.81.1  | 09/2015     | TEB Program  | Janae Lemley     | TE/GE           |
| 4.81.2  | 09/2015     | Examination Selection  | Janae Lemley     | TE/GE           |
| 4.81.3  | 04/2012     | Questionnaire Compliance Check Projects                                | Janae Lemley     | TE/GE           |
| 4.81.5  | 11/2009     | Tax Exempt Bonds Exam Process  | Janae Lemley     | TE/GE           |
| 4.81.6  | 08/2011     | Closing Agreements   | Janae Lemley     | TE/GE           |
| 4.81.7  | 11/2008     | Tax Exempt Bonds Bondholder Referrals                                  | Janae Lemley     | TE/GE           |
| 4.81.9  | 09/2015     | Technical Advice Requests  | Faye Dawkins     | TE/GE           |
| 4.81.10   | 09/2012     | Quality Review   | Janae Lemley     | TE/GE           |
| 4.81.11   | 11/2015     | Referral Program   | Janae Lemley     | TE/GE           |
| 4.81.12*  | 10/2015     | Focus Group Meetings   | Hans Venable     | TEGE            |
| <b>4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES</b>           |             |  |                  |                 |
| 4.82.1  | 01/2003     | Examining Qualified Small Issue Bonds                                  | Janae Lemley     | TE/GE           |
| 4.82.2  | 12/2015     | Arbitrage Payment Refund Claim Procedures                              | Faye Dawkins     | TE/GE           |
| <b>4.86 INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE</b> |             |  |                  |                 |
| 4.86.1  | 02/2015     | Indian Tribal Governments Administration                               | Lori Sperle      | TE/GE           |
| 4.86.2  | 06/2015     | Classification, Case Selection and Referral Procedures                 | Lori Sperle      | TE/GE           |
| 4.86.3  | 06/2015     | Compliance Checks  | Lori Sperle      | TE/GE           |
| 4.86.5  | 09/2015     | Conducting Indian Tribal Government Examinations                       | Lori Sperle      | TE/GE           |

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| 4.86.10   | 09/2015     | Compliance and Program Management (CPM) Responsibilities | Lori Sperle      | TE/GE           |
| <b>4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT</b>              |             |  |                  |                 |
| 4.87.1  | 09/2015     | Inventory Management                                     | Lori Sperle      | TE/GE           |
| <b>4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES</b> |             |  |                  |                 |
| 4.88.1  | 10/2015     | Examination Issues Pertaining to ITG Cases               | Lori Sperle      | TE/GE           |
| <b>4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)</b>                 |             |  |                  |                 |
| 4.90.1  | 06/2014     | FSLG Mission and Policy                                  | Stewart Rouleau  | TE/GE           |
| 4.90.2  | 06/2014     | Customer Assistance                                      | Stewart Rouleau  | TE/GE           |
| 4.90.3  | 02/2013     | Compliance Checks  | Stewart Rouleau  | TE/GE           |
| 4.90.4  | 12/2013     | Penalties  | Stewart Rouleau  | TE/GE           |
| 4.90.5  | 11/2013     | Case Selection Procedures                                | Stewart Rouleau  | TE/GE           |
| 4.90.6  | 08/2013     | Referrals  | Stewart Rouleau  | TE/GE           |
| 4.90.7  | 05/2013     | Claims   | Stewart Rouleau  | TE/GE           |
| 4.90.8  | 06/2015     | Examination Quality Measurement Standards                | Phyllis Burnside | TE/GE           |
| 4.90.9  | 09/2014     | Workpapers and Report Writing                            | Stewart Rouleau  | TE/GE           |
| 4.90.10   | 12/2013     | Statute Control Procedures                               | Stewart Rouleau  | TE/GE           |
| 4.90.11   | 11/2013     | Technical Review   | Stewart Rouleau  | TE/GE           |
| 4.90.12   | 10/2014     | Case Closing and Special Handling Procedures             | Stewart Rouleau  | TE/GE           |
| 4.90.13   | 06/2014     | FSLG Large Case Examination Program                      | Stewart Rouleau  | TE/GE           |
| 4.90.14   | 07/2015     | Counsel Contact and Technical Guidance                   | Phyllis Burnside | TE/GE           |
| 4.90.15   | 06/2013     | FSLG Fraud Procedures                                    | Stewart Rouleau  | TE/GE           |

## **Part 7: Rulings and Agreements**

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

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| <b>7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS</b> |         |   |                 |       |
| 7.1.1   | 09/2015 | Employee Plans                                      | Eric Slack      | TE/GE |
| 7.1.2   | 09/2014 | EO Administrative Procedures (Introduction)         | Mary Sheer      | TE/GE |
| 7.1.4   | 12/2002 | Exempt Organizations Technical Advice Procedures    | Theodore Lieber | TE/GE |
| 7.1.5   | 09/2015 | Employee Plans Technical Advice Procedures          | Yaguo Zhang     | TE/GE |
| 7.1.6   | 09/2015 | Employee Plans Technical Case Processing Procedures | William Hulteng | TEGE  |
| <b>7.2 TE/GE CLOSING AGREEMENTS</b>                     |         |   |                 |       |

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| 7.2.1   | 08/2015     | Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements | Gabe Minc     | TE/GE           |
| 7.2.2   | 09/2015     | Employee Plans Compliance Resolution System (EPCRS)  | Paul Hogan    | TE/GE           |
| 7.2.3   | 09/2015     | Tax Exempt Bonds Voluntary Closing Agreement Program   | Janae Lemley  | TE/GE           |
| <b>7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM</b>           |             |  |               |                 |
| 7.11.1  | 09/2014     | Employee Plans Determination Letter Program  | Cameron Kalch | TE/GE           |
| 7.11.2  | 03/2014     | EP Case Assignment Guide   | Cameron Kalch | TE/GE           |
| 7.11.3  | 07/2015     | Tax Exempt Quality Measurement System (TEQMS)  | Norma Quinn   | TE/GE           |
| 7.11.4  | 01/2015     | IRS Section 401(a) Pre-Approved Plans Program  | Cameron Kalch | TE/GE           |
| 7.11.5  | 08/2015     | Proper Use of Determination Letter Caveats   | Cameron Kalch | TE/GE           |
| 7.11.6  | 09/2015     | Multiemployer Plans  | Cameron Kalch | TE/GE           |
| 7.11.7  | 09/2015     | Multiple Employer Plans  | Cameron Kalch | TE/GE           |
| 7.11.8  | 08/2015     | EP Determinations Closing Agreement Program  | Norma Quinn   | TE/GE           |
| 7.11.9  | 02/2015     | Quality Assurance Staff (QAS)  | Norma Quinn   | TE/GE           |
| 7.11.10   | 03/2014     | EP Examination and Fraud Referral Procedures   | Norma Quinn   | TE/GE           |
| 7.11.11   | 03/2014     | Proposed Adverse Cases   | Norma Quinn   | TE/GE           |
| 7.11.12   | 09/2015     | Preparing a Technical Advice Request   | Norma Quinn   | TE/GE           |
| <b>7.12 EMPLOYEE PLANS GUIDELINES</b>                             |             |  |               |                 |
| 7.12.1  | 09/2015     | Plan Terminations  | Cameron Kalch | TE/GE           |
| <b>7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES</b>        |             |  |               |                 |
| 7.13.1  | 08/2015     | Determination Letter Applications  | Cameron Kalch | TE/GE           |
| 7.13.5  | 09/2015     | Letter Generation  | Cameron Kalch | TE/GE           |
| 7.13.6  | 06/2013     | Inventory Control Subsystem  | Cameron Kalch | TE/GE           |
| 7.13.7  | 08/2015     | Moving Cases Through the Inventory Control Subsystem   | Cameron Kalch | TE/GE           |
| 7.13.8  | 09/2015     | EDS Unpostables  | Cameron Kalch | TE/GE           |
| <b>7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL</b> |             |  |               |                 |
| 7.14.1  | 08/2015     | Introduction   | Cameron Kalch | TE/GE           |
| 7.14.2  | 09/2015     | Data Entry   | Cameron Kalch | TE/GE           |
| 7.14.4  | 09/2015     | Letter Generation  | Cameron Kalch | TE/GE           |
| 7.14.5  | 09/2015     | Inventory Control System (ICS)   | Cameron Kalch | TE/GE           |
| 7.14.6  | 09/2015     | Management Information System (MIS)  | Cameron Kalch | TE/GE           |

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| <b>7.15 EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES</b> |             |  |                |                 |
| 7.15.1  | 09/2015     | Introduction   | Joyce Witt     | TE/GE           |
| 7.15.4  | 09/2015     | Tax Exempt Determination System (TEDS) Roles and Delegation                    | Joyce Witt     | TE/GE           |
| 7.15.6  | 09/2015     | Navigating the Tax Exempt Determination System (TEDS)                          | Joyce Witt     | TE/GE           |
| 7.15.7  | 09/2015     | Electronic Case Processing   | Joyce Witt     | TE/GE           |
| 7.15.8  | 07/2013     | Tax Exempt Determinations Systems (TEDS) Routing Slip Features                 | Joyce Witt     | TE/GE           |
| <b>7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM</b>                           |             |  |                |                 |
| 7.20.1  | 10/2015     | Exempt Organizations Determination Letter Overview                             | Mary Sheer     | TE/GE           |
| 7.20.2*   | 10/2015     | Determination Letter Processing of Exempt Organizations                        | Mary Sheer     | TE/GE           |
| 7.20.3*   | 10/2015     | Processing Private Foundations and Other Types of Cases                        | Mary Sheer     | TE/GE           |
| 7.20.4  | 10/2015     | Special Determination Issues   | Dorothy Lawren | TE/GE           |
| 7.20.5  | 10/2015     | Review Procedures for EO Determinations  | Donna Abner    | TE/GE           |
| 7.20.6*   | 07/2014     | EO Touch-and-Go Determination Case Procedures                                  | Mary Sheer     | TE/GE           |
| 7.20.8  | 08/2008     | Donor-Advised Funds Guide Sheet  | Dorothy Lawren | TE/GE           |
| <b>7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES</b>                        |             |  |                |                 |
| 7.21.1  | 09/2015     | Determination Letter Applications  | Dorothy Lawren | TE/GE           |
| 7.21.2  | 09/2015     | Processing User Fees   | Dorothy Lawren | TE/GE           |
| 7.21.3  | 08/2003     | Screening, Controlling and Case Closing  | Dorothy Lawren | TE/GE           |
| 7.21.4  | 01/2003     | Transcription and Case Establishment   | Dorothy Lawren | TE/GE           |
| 7.21.5  | 10/2015     | Letter Generation  | Mary Sheer     | TE/GE           |
| 7.21.6  | 01/2003     | Inventory Control Subsystem  | Dorothy Lawren | TE/GE           |
| 7.21.7  | 01/2003     | Moving Cases Through the Inventory Control Subsystem                           | Dorothy Lawren | TE/GE           |
| 7.21.8  | 09/2015     | EDS Unpostables  | Dorothy Lawren | TE/GE           |
| 7.21.9  | 01/2003     | Exempt Organizations Management Information System                             | Dorothy Lawren | TE/GE           |
| <b>7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL</b>  |             |  |                |                 |
| 7.22.1  | 09/2015     | Introduction   | Dorothy Lawren | TE/GE           |
| 7.22.2  | 01/2003     | Data Entry   | Dorothy Lawren | TE/GE           |
| 7.22.3  | 01/2003     | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options | Dorothy Lawren | TE/GE           |

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| 7.22.4   | 09/2015     | Tax Exempt Determination System (TEDS) User Manual                              | Mary Sheer       | TE/GE           |
| 7.22.5   | 01/2003     | Letter Generation   | Dorothy Lawren   | TE/GE           |
| 7.22.6   | 01/2003     | Inventory Control System (ICS)  | Dorothy Lawren   | TE/GE           |
| 7.22.7   | 01/2003     | Management Information System   | Dorothy Lawren   | TE/GE           |
| 7.22.8   | 09/2015     | EP/EO Determination System (EDS) User Manual                                    | Mary Sheer       | TE/GE           |
| <b>7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL</b> |             |   |                  |                 |
| 7.25.1   | 09/2014     | Introduction  | Gregory Schant   | TE/GE           |
| 7.25.2   | 12/2014     | Single Parent Title Holding Corporations  | Donna Moore      | TE/GE           |
| 7.25.3   | 07/2001     | Religious, Charitable, Educational, Etc., Organizations                         | David Fish       | TE/GE           |
| 7.25.4   | 06/2001     | Civic Leagues, Social Welfare Organizations and Local Associations of Employees | Sadie Copeland   | TE/GE           |
| 7.25.5   | 05/2014     | Labor, Agricultural and Horticultural Organizations                             | Tim Berger       | TE/GE           |
| 7.25.6   | 06/2001     | Business Leagues  | Carter Hull      | TE/GE           |
| 7.25.7   | 05/2004     | Social and Recreational Clubs   | Sadie Copeland   | TE/GE           |
| 7.25.8   | 05/2002     | Fraternal Beneficiary Societies   | Sean Barnett     | TE/GE           |
| 7.25.9   | 09/2014     | Voluntary Employees' Beneficiary Associations                                   | Obinna Chukwu    | TE/GE           |
| 7.25.11  | 05/2014     | Teachers' Retirement Fund Associations  | Andrew Beckwit   | TE/GE           |
| 7.25.12  | 08/2006     | Organizations Exempt Under IRC 501 (c)(12)                                      | Robert Cowen     | TE/GE           |
| 7.25.13  | 01/2009     | Cemetery Companies  | Donna Moore      | TE/GE           |
| 7.25.14  | 12/2004     | Credit Unions and Mutual Reserve Funds  | Virginia Richard | TE/GE           |
| 7.25.15  | 09/2013     | Small Insurance Companies or Associations                                       | Donna Elliot-Mo  | TE/GE           |
| 7.25.16  | 12/2013     | Corporations Organized to Finance Crop Operations                               | Melinda William  | TE/GE           |
| 7.25.17  | 06/2001     | Supplemental Unemployment Benefit Trusts  | Susan Paul       | TE/GE           |
| 7.25.19  | 09/2005     | Veterans' Organizations   | Debra Cowen      | TE/GE           |
| 7.25.20  | 06/2001     | Qualified Group Legal   | Ellen Berick     | TE/GE           |
| 7.25.21  | 06/2001     | Multiple Parent Title Holding Companies   | Donna Moore      | TE/GE           |
| 7.25.22  | 09/2014     | Black Lung Benefit Trusts   | Ellen Berick     | TE/GE           |
| 7.25.23  | 05/2002     | Religious and Apostolic Associations  | Virginia Richard | TE/GE           |
| 7.25.24  | 05/2002     | Cooperative Hospital Service Organizations                                      | Justin Lowe      | TE/GE           |
| 7.25.25  | 06/2001     | Feeder Organizations  | Virginia Richard | TE/GE           |
| 7.25.26  | 05/2002     | Amateur Sports Organizations  | Debra Cowen      | TE/GE           |



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|---|-------------|---|-----------------|-----------------|
| 7.25.28                                     | 08/2006     | The National Railroad Retirement Investment Trust                   | Carolyn Ibok    | TE/GE           |
| 7.25.41                                     | 03/2006     | Insurance Activities  | Donna Elliot-Mo | TE/GE           |
| 7.25.42                                     | 06/2001     | Qualified State-Sponsored High Risk Insurance Organizations         | Carter Hull     | TE/GE           |
| 7.25.43                                     | 06/2001     | Qualified State-Sponsored Workers' Compensation Organizations       | Carolyn Ibok    | TE/GE           |
| 7.25.44                                     | 10/2005     | Qualified State Tuition Programs                                    | Lee Phaup       | TE/GE           |
| 7.25.45                                     | 04/2009     | Suspension of Exempt Status Under IRC 501(p)                        | Fred Smith      | TE/GE           |
| <b>7.26 PRIVATE FOUNDATIONS MANUAL</b>      |             |   |                 |                 |
| 7.26.1                                      | 08/2001     | Introduction to Private Foundations and Special Rules Under IRC 508 | Ward Thomas     | TE/GE           |
| 7.26.2                                      | 08/2001     | Private Foundation Defined  | Janet Gitterman | TE/GE           |
| 7.26.3                                      | 08/2001     | Private Foundations Defined   | Carolyn Ibok    | TE/GE           |
| 7.26.4                                      | 08/2001     | Private Foundations Defined by IRC 509(a)(2) Exclusion              | Ronald Shoema   | TE/GE           |
| 7.26.5                                      | 08/2001     | Private Foundations Defined   | Ronald Shoema   | TE/GE           |
| 7.26.6                                      | 05/2002     | Private Operating Foundations                                       | Ronald Shoema   | TE/GE           |
| 7.26.7                                      | 04/2003     | Termination of Private Foundation Status                            | Theodore Lieber | TE/GE           |
| 7.26.15                                     | 08/2001     | IRC 4947 Trusts   | Ronald Shoema   | TE/GE           |
| <b>7.27 EXEMPT ORGANIZATIONS TAX MANUAL</b> |             |   |                 |                 |
| 7.27.3                                      | 06/2001     | Prohibited Transactions and Income Accumulations                    | Janet Gitterman | TE/GE           |
| 7.27.4                                      | 08/2001     | Taxation of Unrelated Business Income                               | Sarah Katz      | TE/GE           |
| 7.27.5                                      | 06/2001     | Unrelated Trade or Business   | Sarah Katz      | TE/GE           |
| 7.27.6                                      | 05/2002     | Computation of Unrelated Business Tax Income                        | Sarah Katz      | TE/GE           |
| 7.27.7                                      | 08/2001     | Computation of Unrelated Business Taxable Income for Social Clubs   | Theodore Lieber | TE/GE           |
| 7.27.8                                      | 06/2001     | Unrelated Debt Financed Income                                      | Sarah Katz      | TE/GE           |
| 7.27.9                                      | 06/2001     | Debt-Financed Property  | Sarah Katz      | TE/GE           |
| 7.27.10                                     | 06/2001     | Acquisition Indebtedness  | Ward Thomas     | TE/GE           |
| 7.27.11                                     | 06/2001     | Political Organizations   | Andrew Megosh   | TE/GE           |
| 7.27.12                                     | 05/2003     | IRC 6033(e)(2)  | Andrew Megosh   | TE/GE           |
| 7.27.14                                     | 05/2002     | Tax on Net Investment Income of Private Foundations                 | Ward Thomas     | TE/GE           |
| 7.27.15                                     | 08/2001     | Taxes on Self-Dealing   | Janet Gitterman | TE/GE           |
| 7.27.16                                     | 08/2001     | Taxes on Foundation Failure to Distribute Income                    | Janet Gitterman | TE/GE           |

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|---|-------------|---|-----------------|-----------------|
| 7.27.17   | 11/2013     | Taxes on Excess Business Holdings   | Ward Thomas     | TE/GE           |
| 7.27.18   | 05/2002     | Taxes on Investments Which Jeopardize Charitable Purposes   | Carolyn Ibok    | TE/GE           |
| 7.27.19   | 06/2001     | Taxable Expenditures of Private Foundations   | Andrew Megosh   | TE/GE           |
| 7.27.20   | 08/2001     | Disqualified Persons as Defined in IRC 4946   | Janet Gitterman | TE/GE           |
| 7.27.27   | 11/2013     | Application of Taxes and Denial of Exemption to Certain Foreign Organizations                                   | Emily Mangrum   | TE/GE           |
| 7.27.30   | 11/2009     | Taxes on Excess Benefit Transactions  | Elizabeth Goff  | TE/GE           |
| <b>7.28 EO DISCLOSURE PROCEDURES</b>                            |             |   |                 |                 |
| 7.28.2  | 09/2015     | Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) | Melinda William | TE/GE           |
| 7.28.4  | 09/2015     | Public Inspection of Written Determinations under IRC 6110  | Carolyn Ibok    | TE/GE           |
| <b>7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE</b> |             |   |                 |                 |
| 7.29.1  | 02/2008     | Overview  | Fred Smith      | TE/GE           |
| 7.29.3  | 07/2008     | 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.)*

|   |         |   |              |           |
|---|---------|---|--------------|-----------|
| <b>21.5 ACCOUNT RESOLUTION</b>                                |         |   |              |           |
| 21.5.11*  | 06/2015 | Employee Plan Accounts                    | Kathi Palmer | TE/GE     |
| <b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b> |         |   |              |           |
| 21.7.7*   | 11/2015 | Exempt Organizations and Tax Exempt Bonds | Kathi Palmer | WI, TE/GE |

## **Part 22: Taxpayer Education and Assistance**

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

|  |         |  |                 |       |
|--|---------|--|-----------------|-------|
| <b>22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS</b>  |         |  |                 |       |
| 22.40.1  | 04/2014 | Outreach   | Stewart Rouleau | TE/GE |
| <b>22.41 INDIAN TRIBAL GOVERNMENTS</b>             |         |  |                 |       |
| 22.41.1  | 08/2015 | Indian Tribal Governments Outreach               | Lori Sperle     | TE/GE |
| <b>22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE</b> |         |  |                 |       |
| 22.42.1  | 08/2015 | Tax Exempt Bonds Customer Education and Outreach | Janae Lemley    | TE/GE |

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## Part 25: Special Topics

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

### 25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE

|        |         |  |                 |       |
|--------|---------|--|-----------------|-------|
| 25.7.1 | 11/2015 | Exempt Organizations/Business Master File and Support Processing | Connie Peek     | TE/GE |
| 25.7.3 | 11/2015 | Group Exemption Procedures                                       | Maureen Willia  | TE/GE |
| 25.7.5 | 11/2015 | Exempt Organizations Extracts and On-line Programs               | Connie Peek     | TE/GE |
| 25.7.6 | 12/2015 | Cumulative List (Publication 78)                                 | Brooke Williams | TE/GE |
| 25.7.7 | 12/2015 | EO/BMF Reports   | Brooke Williams | 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 | Wage and Investment | Taminka Buggs | All |
|--------|---------|---------------------|---------------|-----|

##### **1.2 SERVICEWIDE POLICIES AND AUTHORITIES**

|        |         |  |                  |    |
|--------|---------|--|------------------|----|
| 1.2.61 | 09/2013 | Division Delegation of Authorities for Wage & Investment | Patricia Moten-S | WI |
|--------|---------|--|------------------|----|

##### **1.4 RESOURCE GUIDE FOR MANAGERS**

|         |         |  |                 |           |
|---------|---------|--|-----------------|-----------|
| 1.4.10  | 08/2015 | Integrity & Verification Operation Managers Guide                              | Mary Lavoie     | WI        |
| 1.4.11  | 12/2015 | Field Assistance Guide for Managers  | Steven Bartlett | WI        |
| 1.4.16  | 11/2015 | Accounts Management Guide for Managers   | Angelia Cash    | WI        |
| 1.4.18  | 09/2015 | Electronic Products and Services Support Managers Guide                        | Tammy Atkins    | WI        |
| 1.4.19* | 10/2015 | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | Maria Shaddy    | WI, SB/SE |
| 1.4.21  | 11/2015 | Accounts Management and Compliance Guide for System Administrators/Analysts    | Sidi Mouri      | SB/SE, WI |

##### **1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM**

|        |         |  |               |           |
|--------|---------|--|---------------|-----------|
| 1.11.7 | 11/2015 | Accounts Management Tax/Policy/Program Analyst Guide | Sandra Rice   | WI, SB/SE |
| 1.11.8 | 12/2015 | Servicewide Electronic Research Program (SERP)       | Susan Seifert | WI        |

##### **1.17 PUBLISHING**

|        |         |   |                  |     |
|--------|---------|---|------------------|-----|
| 1.17.1 | 10/2015 | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure | Averelle Talbott | All |
| 1.17.2 | 09/2015 | Publishing Systems and Programs   | Teri Davis       | All |
| 1.17.3 | 10/2015 | Tax Products Program  | Averelle Talbott | All |
| 1.17.7 | 10/2015 | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos                  | Averelle Talbott | All |
| 1.17.8 | 10/2015 | Internal and Public Use Non-Tax Products  | Averelle Talbott | All |
| 1.17.9 | 10/2015 | User Guide for Requesting a Published Product   | Averelle Talbott | All |

##### **1.18 DISTRIBUTION**

|        |         |                                 |                 |    |
|--------|---------|---------------------------------|-----------------|----|
| 1.18.2 | 07/2014 | Forecasting Requirements        | Joseph Anidiobi | WI |
| 1.18.3 | 03/2014 | Tax Forms Distribution Programs | Joseph Anidiobi | WI |
| 1.18.4 | 07/2014 | Knowledge Services              | Joseph Anidiobi | WI |
| 1.18.5 | 07/2014 | National Distribution Center    | Joseph Anidiobi | WI |

##### **1.22 MAIL AND TRANSPORTATION MANAGEMENT**

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|---------------------------------|-------------|---|-----------------|-----------------|
| 1.22.1                          | 10/2015     | Mail and Transportation Management Overview   | Joseph Anidiobi | All             |
| 1.22.2                          | 10/2015     | Classes of Mail and United States Postal Service (USPS) Special Services  | Joseph Anidiobi | All             |
| 1.22.3                          | 10/2015     | Addressing and Packaging  | Joseph Anidiobi | All             |
| 1.22.4                          | 10/2015     | Postage Accountability and Reporting Requirements   | Joseph Anidiobi | All             |
| 1.22.5                          | 10/2015     | Mail Operations   | Joseph Anidiobi | All             |
| 1.22.6                          | 10/2015     | Transportation Management   | Joseph Anidiobi | All             |
| 1.22.7                          | 10/2015     | Household Goods   | Joseph Anidiobi | All             |
| 1.22.8                          | 10/2015     | Mailing and Shipping Equipment  | Joseph Anidiobi | All             |
| <b>1.55 WAGE AND INVESTMENT</b> |             |   |                 |                 |
| 1.55.2                          | 06/2015     | Organizational Changes  | Frank Melvin    | WI              |
| 1.55.6                          | 09/2015     | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | Sami Mcneal     | WI              |
| 1.55.7                          | 08/2012     | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines  | Claudine Godso  | WI              |

### Part 3: Submission Processing

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

|                              |         |   |                |           |
|------------------------------|---------|---|----------------|-----------|
| <b>3.0 GENERAL</b>           |         |   |                |           |
| 3.0.101*                     | 11/2015 | Schedule K-1 Processing                                       | Genevieve Was  | WI        |
| 3.0.167*                     | 09/2015 | Losses and Shortages  | Susan Hankerso | WI        |
| 3.0.230                      | 11/2015 | Lockbox Processing Procedures                                 | Linda Carey    | WI        |
| 3.0.275                      | 10/2015 | Business Results Measures for Submission Processing Functions | Stuart Simpson | WI        |
| <b>3.5 ACCOUNTS SERVICES</b> |         |   |                |           |
| 3.5.10                       | 10/2015 | Remittance Transaction Research (RTR) System                  | Karene Tucker  | WI        |
| 3.5.20*                      | 11/2015 | Processing Requests for Tax Return/Return Information         | Mary Ray       | WI        |
| 3.5.61                       | 11/2015 | Files Management and Services                                 | Loretta Walker | WI        |
| <b>3.8 DEPOSIT ACTIVITY</b>  |         |   |                |           |
| 3.8.44*                      | 10/2015 | Campus Deposit Activity                                       | Pamela Larson  | WI, SB/SE |
| 3.8.45*                      | 12/2015 | Manual Deposit Process  | Rick Holmes    | WI        |
| 3.8.46                       | 12/2015 | Discovered Remittance   | Rick Holmes    | WI        |

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|--|-------------|---|-----------------|-----------------|
| 3.8.47*                                    | 09/2015     | Manual Deposit for Field Office Payment Processing                                | Edna Banks      | WI              |
| <b>3.10 CAMPUS MAIL AND WORK CONTROL</b>   |             |   |                 |                 |
| 3.10.5                                     | 11/2015     | Batch/Block Tracking System (BBTS)  | Kenneth Wilson  | WI, SB/SE       |
| 3.10.8*                                    | 11/2015     | Information Returns Processing  | Machele Shaw    | WI              |
| 3.10.72*                                   | 10/2015     | Receiving, Extracting, and Sorting  | Ruth Bowlin     | WI              |
| 3.10.73*                                   | 10/2015     | Batching and Numbering  | Ruth Bowlin     | WI              |
| <b>3.11 RETURNS AND DOCUMENTS ANALYSIS</b> |             |   |                 |                 |
| 3.11.3*                                    | 11/2015     | Individual Income Tax Returns   | Elizabeth White | WI              |
| 3.11.6*                                    | 10/2015     | Data Processing (DP) Tax Adjustments  | James Lewis     | WI, SB/SE       |
| 3.11.8                                     | 10/2015     | Information Return Processing   | Machele Shaw    | WI, SB/SE       |
| 3.11.10                                    | 11/2015     | Revenue Receipts  | Harry Anderson  | OD's            |
| 3.11.13*                                   | 10/2015     | Employment Tax Returns  | Nayda Maldona   | WI              |
| 3.11.14*                                   | 10/2015     | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)      | Catherine Jame  | WI              |
| 3.11.15*                                   | 10/2015     | Return of Partnership Income  | Cindy Webster   | WI              |
| 3.11.16*                                   | 10/2015     | Corporate Income Tax Returns  | Leeann Paulsen  | WI              |
| 3.11.23*                                   | 10/2015     | Excise Tax Returns  | Martin Cavanau  | WI              |
| 3.11.25*                                   | 11/2015     | Miscellaneous Tax Returns   | Nayda Maldona   | WI              |
| 3.11.106*                                  | 11/2015     | Estate and Gift Tax Returns   | Kim Hatfield    | WI              |
| 3.11.154*                                  | 11/2015     | Unemployment Tax Returns  | Daniel Resende  | WI              |
| 3.11.180*                                  | 10/2015     | Allocated Tips  | Kelli Ruter     | WI              |
| 3.11.212*                                  | 10/2015     | Applications for Extension of Time to File  | Catherine Brill | WI, SB/SE       |
| 3.11.213*                                  | 10/2015     | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | Lisa Hadlock    | WI              |
| 3.11.217*                                  | 10/2015     | Form 1120S Corporation Income Tax Returns   | Kelli Ruter     | WI              |
| 3.11.249*                                  | 10/2015     | Processing Form 8752  | Kelli Ruter     | WI              |
| <b>3.12 ERROR RESOLUTION</b>               |             |   |                 |                 |
| 3.12.2*                                    | 10/2015     | Individual Income Tax Returns   | Diane M. Price  | WI              |
| 3.12.3*                                    | 10/2015     | Individual Income Tax Returns   | Diane Price     | WI              |
| 3.12.8                                     | 11/2015     | Information Returns Processing  | Machele Shaw    | WI, SB/SE       |
| 3.12.10*                                   | 11/2015     | Revenue Receipts  | Harry Anderson  | WI, SB/SE       |
| 3.12.13*                                   | 10/2015     | Employment Tax Returns  | Lisa Hadlock    | WI              |
| 3.12.14*                                   | 10/2015     | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)      | Catherine Jame  | WI              |

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|---|-------------|---|------------------|-----------------------|
| 3.12.15*                                | 10/2015     | Return of Partnership Income  | Cindy Webster    | WI                    |
| 3.12.16*                                | 10/2015     | Corporate Income Tax Returns  | Kelli Ruter      | WI                    |
| 3.12.21                                 | 11/2015     | Credit and Account Transfers  | Harry Anderson   | WI                    |
| 3.12.23*                                | 11/2015     | Excise Tax Returns  | Martin Cavanau   | WI                    |
| 3.12.32*                                | 10/2015     | General Unpostables   | Rose Spencer     | LBI, SB/SE, TE/GE, WI |
| 3.12.37*                                | 11/2015     | IMF General Instructions  | Yvette Rucker    | WI, SB/SE             |
| 3.12.38*                                | 10/2015     | BMF General Instructions  | Catherine Jame   | WI                    |
| 3.12.106*                               | 10/2015     | Estate Tax Returns  | Kim Hatfield     | SB/SE, WI             |
| 3.12.154*                               | 10/2015     | Unemployment Tax Returns  | Daniel Resende   | WI                    |
| 3.12.179*                               | 10/2015     | Individual Master File (IMF) Unpostable Resolution                        | Stacy Fisher     | WI                    |
| 3.12.212*                               | 10/2015     | Applications for Extension of Time to File Tax Returns                    | Catherine Brill  | WI, SB/SE             |
| 3.12.213*                               | 11/2015     | Form 1066, U.S. REMIC Income Tax Return                                   | Lisa Hadlock     | WI                    |
| 3.12.217*                               | 10/2015     | Error Resolution Instructions for Form 1120-S                             | Leeann Paulsen   | WI                    |
| 3.12.220*                               | 10/2015     | Error Resolution System for Excise Tax Returns                            | Martin Cavanau   | WI                    |
| 3.12.249*                               | 10/2015     | Processing Form 8752  | Kelli Ruter      | WI                    |
| 3.12.251*                               | 10/2015     | Corporation Income Tax Returns  | Marianne Clamp   | WI                    |
| 3.12.263*                               | 10/2015     | Estate and Gift Tax Returns   | Kim Hatfield     | WI                    |
| 3.12.279*                               | 10/2015     | BMF/CAWR/PMF Unpostable Resolution  | Rose Spencer     | WI, SB/SE, TE/GE, LBI |
| <b>3.13 CAMPUS DOCUMENT SERVICES</b>    |             |   |                  |                       |
| 3.13.2*                                 | 10/2015     | BMF Account Numbers   | Kimberley Baiter | WI                    |
| 3.13.5                                  | 10/2015     | Individual Master File (IMF) Account Numbers                              | Venitta Barrett  | WI                    |
| 3.13.6                                  | 11/2015     | Submission Processing Image Control Team (ICT) Correspondence Screening   | Genevieve Was    | WI                    |
| 3.13.40                                 | 11/2015     | Application for Taxpayer Identification Number for Pending U.S. Adoptions | Venitta Barrett  | WI                    |
| 3.13.62                                 | 10/2015     | Media Transport and Control   | Kira Schley      | WI                    |
| 3.13.122*                               | 11/2015     | IMF Entity Control Unpostables  | Stacy Fisher     | WI                    |
| 3.13.222*                               | 10/2015     | BMF Entity Unpostable Correction Procedures                               | Mary Morgan      | WI                    |
| <b>3.14 NOTICE REVIEW</b>               |             |   |                  |                       |
| 3.14.1*                                 | 11/2015     | IMF Notice Review   | Michael Jackson  | WI                    |
| 3.14.2*                                 | 10/2015     | Business Master File (BMF) Notice Review                                  | Janice Venable   | WI, SB/SE             |
| <b>3.17 ACCOUNTING AND DATA CONTROL</b> |             |   |                  |                       |

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| 3.17.5*  | 08/2015     | Hardcore Payment Tracers   | Ronnie Maldona   | WI                         |
| 3.17.10*   | 11/2015     | Dishonored Check File (DCF) and Unidentified Remittance File (URF)                 | Cathy Andrews    | WI, SB/SE, TE/GE, LBI, TAS |
| 3.17.15*   | 09/2015     | Accounting Reports Analyst   | Rebecca Rouse    | WI                         |
| 3.17.20*   | 11/2015     | Refund Intercept Program   | Debra Scott      | WI, SB/SE                  |
| 3.17.21*   | 08/2015     | Credit and Account Transfers   | Crystal Noble    | WI                         |
| 3.17.30  | 11/2015     | SC Data Controls   | Kathryn Philipp  | WI                         |
| 3.17.46*   | 11/2015     | Automated Non-Master File Accounting   | Mary Deluca      | WI, SB/SE                  |
| 3.17.64*   | 09/2015     | Accounting Control General Ledger Policies and Procedures                          | Michele Atkins   | WI                         |
| 3.17.79*   | 11/2015     | Accounting Refund Transactions   | Janet Bertagnoll | WI                         |
| 3.17.80*   | 11/2015     | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | Kendall Crosby   | WI                         |
| 3.17.220*  | 11/2015     | Excess Collections File  | Sarah Stanton    | WI, SB/SE, LBI, TAS        |
| 3.17.221   | 11/2015     | Enterprise Computing Center Data Controls  | Kathryn Philipp  | WI                         |
| 3.17.243*  | 08/2015     | Miscellaneous Accounting   | Crystal Noble    | WI                         |
| 3.17.244*  | 09/2015     | Manual Assessments   | Crystal Noble    | WI                         |
| 3.17.277   | 11/2015     | Electronic Payments  | Pamela Plunkitt  | WI, SB/SE                  |
| 3.17.278   | 09/2015     | Paper Check Conversion (PCC) System  | Chobie Sheppar   | WI                         |
| <b>3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS</b> |             |  |                  |                            |
| 3.21.3*  | 11/2015     | Individual Income Tax Returns  | Debbie Fry       | WI                         |
| 3.21.15*   | 11/2015     | Foreign Partnership Withholding  | Lisa Kalland     | WI                         |
| 3.21.19*   | 11/2015     | Foreign Trust System   | Sheila Fisher    | WI                         |
| 3.21.25*   | 11/2015     | Miscellaneous Tax Returns  | Holly Phillips   | WI                         |
| 3.21.110*  | 10/2015     | Chapter Three Withholding Returns Form 1042  | Sheila A.fisher  | WI                         |
| 3.21.111*  | 11/2015     | Chapter Three Withholding Returns  | Holly Phillips   | WI                         |
| 3.21.112   | 11/2015     | Foreign Account Tax Compliance Act (FATCA) Registration                            | Rene Hall        | WI                         |
| 3.21.261*  | 11/2015     | Foreign Investment in Real Property Tax Act (FIRPTA)                               | Lisa Kalland     | WI, SBSE                   |
| 3.21.263*  | 11/2015     | IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)        | Sharon Davis     | WI                         |
| 3.21.264*  | 10/2015     | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program      | Deborah Ellis    | WI                         |
| <b>3.22 INTERNATIONAL ERROR RESOLUTION</b>               |             |  |                  |                            |



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| 3.22.3*                 | 10/2015     | Individual Income Tax Returns   | Karen Pernel   | WI              |
| 3.22.15*                | 11/2015     | Foreign Partnership Withholding   | Lisa Kalland   | WI              |
| 3.22.19*                | 10/2015     | Foreign Trust System  | Sheila Fisher  | WI              |
| 3.22.110*               | 10/2015     | Chapter Three Withholding (CTW) Returns                                   | Sheila Fisher  | WI              |
| 3.22.111*               | 11/2015     | Chapter Three Withholding (CTW) Database                                  | Holly Phillips | WI              |
| 3.22.261*               | 11/2015     | Foreign Investment in Real Property Tax Act (FIRPTA)                      | Lisa Kalland   | WI              |
| <b>3.24 ISRP SYSTEM</b> |             |   |                |                 |
| 3.24.3                  | 10/2015     | Individual Income Tax Returns   | Tamu Payton    | WI              |
| 3.24.7                  | 11/2015     | Delinquent Accounts   | Kira Schley    | WI              |
| 3.24.8                  | 11/2015     | Information Returns Processing  | Machele Shaw   | WI, SB/SE       |
| 3.24.10                 | 10/2015     | Revenue Receipts  | Pamela Larson  | WI, SB/SE       |
| 3.24.13                 | 10/2015     | Employment Tax Returns  | Kathleen Kamel | SB/SE           |
| 3.24.14                 | 11/2015     | Fiduciary Income Tax Returns  | Leann Talbot   | SB/SE           |
| 3.24.15                 | 11/2015     | Partnership Return of Income  | Leann Talbot   | SB/SE           |
| 3.24.16                 | 10/2015     | Corporation Income Tax Returns  | Leann Talbot   | SB/SE           |
| 3.24.21                 | 10/2015     | Credit and Account Transfers  | Pamela Larson  | WI, SB/SE       |
| 3.24.23                 | 11/2015     | Excise Tax Returns  | Leann Talbot   | WI              |
| 3.24.25                 | 11/2015     | BMF International Miscellaneous Tax Returns                               | Tamu Payton    | WI              |
| 3.24.28                 | 11/2015     | Campus Quality Assurance Program  | Tamu Payton    | WI              |
| 3.24.29                 | 10/2015     | SCRS Error Resolution   | Tamu Payton    | WI              |
| 3.24.30                 | 11/2015     | Data Controls   | Kira Schley    | WI              |
| 3.24.37                 | 10/2015     | General Instructions  | Tamu Payton    | WI              |
| 3.24.38                 | 10/2015     | BMF General Instructions  | Leann Talbot   | WI              |
| 3.24.40                 | 11/2015     | Application for Taxpayer Identification Number for Pending U.S. Adoptions | Kira Schley    | WI              |
| 3.24.50                 | 10/2015     | Campus Performance Evaluation Reporting System                            | Tamu Payton    | WI              |
| 3.24.106                | 11/2015     | Estate Tax Returns  | Leann Talbot   | WI              |
| 3.24.133                | 10/2015     | Residual Remittance Processing System                                     | Pamela Larson  | WI              |
| 3.24.143                | 11/2015     | Gift Tax Returns  | Leann Talbot   | WI              |
| 3.24.154                | 10/2015     | Unemployment Tax Returns  | Leann Talbot   | WI              |
| 3.24.159                | 10/2015     | SCRS SC Edits   | Tamu Payton    | WI              |

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| 3.24.162  | 11/2015     | BOB Transcription Instructions                              | Kenneth Wilson   | WI, SB/SE, TE/GE, LBI |
| 3.24.173  | 10/2015     | Centralized Files and Scheduling                            | Machele Shaw     | WI                    |
| 3.24.176  | 10/2015     | Audit Selection System                                      | Machele Shaw     | WI                    |
| 3.24.180  | 10/2015     | Allocated Tips  | Karene Tucker    | WI                    |
| 3.24.183  | 11/2015     | Planning and Control Data                                   | Kira Schley      | WI                    |
| 3.24.202  | 10/2015     | Supervisory Operator's Manual                               | Genevieve Was    | WI                    |
| 3.24.212  | 10/2015     | Applications for Extension of Time to File Tax Returns      | Kira Schley      | WI, SB/SE, TE/GE      |
| 3.24.213  | 10/2015     | Real Estate Mortgage Investment Conduit Income Tax Returns  | Karene Tucker    | WI                    |
| 3.24.226  | 11/2015     | Declaration for Electronic Filing                           | Kira Schley      | WI                    |
| 3.24.249  | 10/2015     | Fiscal Year Required Payments/Form 8752                     | Karene Tucker    | WI                    |
| <b>3.28 SPECIAL PROCESSING PROCEDURES</b>           |             |   |                  |                       |
| 3.28.3  | 11/2015     | Individual Income Tax Returns                               | Holly Phillips   | WI                    |
| 3.28.4*   | 11/2015     | Identity Theft Returns for Submission Processing            | Carole Yelverto  | WI                    |
| <b>3.30 WORK PLANNING AND CONTROL</b>               |             |   |                  |                       |
| 3.30.10   | 11/2015     | Cost Estimate Reference                                     | Tammy Bailey     | WI, LBI, SB/SE, TE/GE |
| 3.30.19   | 03/2014     | Work Planning and Control                                   | Joan Williams    | WI                    |
| 3.30.20   | 03/2015     | Organization Function and Program (OFP) Codes               | Donna Hartig     | SB/SE, WI             |
| 3.30.28   | 03/2007     | Individual Review   | Janet Shufelt    | WI, LBI, SB/SE, TE/GE |
| 3.30.30   | 01/2015     | Embedded Quality for Submission Processing (EQSP) System    | Kimberly William | WI                    |
| 3.30.50   | 03/2014     | Project PCA Production Control Accounting                   | Joan Williams    | ODs, Appeals          |
| 3.30.123*   | 11/2015     | Processing Timeliness: Cycles, Criteria, and Critical Dates | Sherrie Talbot   | ODs, Appeals, IT, TAS |
| 3.30.124*   | 12/2015     | Campus Monitoring Reports                                   | Annette Lloyd    | WI                    |
| 3.30.126  | 03/2015     | Control Data Analysis                                       | Robert Donovan   | WI                    |
| 3.30.127  | 05/2015     | Workload Scheduling   | Adele Wolke      | WI, SB/SE             |
| <b>3.37 INTERNATIONAL ISRP</b>                      |             |   |                  |                       |
| 3.37.110  | 11/2015     | Chapter 3 Withholding Returns                               | Tamu Payton      | WI                    |
| <b>3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS</b> |             |   |                  |                       |
| 3.38.147*   | 11/2015     | International Notices                                       | Rene Hall        | WI, SB/SE             |
| <b>3.40 BLOCK OUT OF BALANCE RESOLUTION</b>         |             |   |                  |                       |
| 3.40.8  | 10/2015     | Information Returns Processing                              | Machele Shaw     | WI, SB/SE             |

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| 3.40.37                                   | 10/2015     | General Instructions  | Kenneth Wilson   | WI, SB/SE           |
| <b>3.41 OCR SCANNING OPERATIONS</b>       |             |   |                  |                     |
| 3.41.267*                                 | 10/2015     | Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS) | Machele M. Swa   | WI                  |
| 3.41.269*                                 | 11/2015     | Information Returns Processing on SCRIPS  | Machele Shaw     | WI                  |
| 3.41.274                                  | 11/2015     | General Instructions for Processing via SCRIPS  | Genevieve Was    | WI, SB/SE           |
| 3.41.275                                  | 11/2015     | Scanner Operations on SCRIPS  | Genevieve Was    | All                 |
| 3.41.276                                  | 11/2015     | Form 941  | Kathleen Kamel   | WI                  |
| 3.41.277                                  | 11/2015     | Forms 940 SCRIPS Processing   | Kathleen Kamel   | WI                  |
| <b>3.42 ELECTRONIC TAX ADMINISTRATION</b> |             |   |                  |                     |
| 3.42.4*                                   | 09/2015     | IRS e-file for Business Tax Returns   | Lisa Drach       | WI, SB/SE           |
| 3.42.5*                                   | 09/2015     | IRS e-file for Individual Income Tax Returns  | Leon Riley       | WI                  |
| 3.42.7                                    | 09/2015     | e-help Desk   | Katie Witts      | All                 |
| 3.42.8                                    | 09/2015     | e-services Procedures for Help Desk Assistors   | Tammy Atkins     | All                 |
| 3.42.9*                                   | 12/2015     | Filing Information Returns Electronically (FIRE)  | Janet Manzer     | WI                  |
| 3.42.10*                                  | 09/2015     | Authorized IRS e-file Providers   | Elwood Lucas     | WI, RPO, LBI, SB/SE |
| 3.42.20                                   | 09/2014     | Preparer e-file Hardship Waiver Request Processing  | Harold (les)swar | WI; SBSE; RPO       |
| <b>3.43 INTEGRATED MANAGEMENT SYSTEM</b>  |             |   |                  |                     |
| 3.43.405                                  | 06/2011     | Measured Employees Performance System (MEPS) for Managers   | Janet Shufelt    | WI                  |

## **Part 4: Examining Process**

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

|                                     |         |   |                |           |
|-------------------------------------|---------|---|----------------|-----------|
| <b>4.19 LIABILITY DETERMINATION</b> |         |   |                |           |
| 4.19.2*                             | 08/2015 | IMF Automated Underreporter (AUR) Control                     | Carol Dunn     | WI, SB/SE |
| 4.19.3*                             | 09/2015 | IMF Automated Underreporter Program                           | Maria Shaddy   | WI, SB/SE |
| 4.19.7*                             | 09/2015 | IMF Automated Underreporter (AUR) Technical System Procedures | Maria Shaddy   | WI, SB/SE |
| 4.19.10*                            | 12/2015 | Examination General Overview                                  | Maureen Ozooni | WI        |
| 4.19.13*                            | 12/2015 | General Case Development and Resolution                       | Maureen Ozooni | WI        |
| 4.19.14*                            | 11/2015 | EITC/Revenue Protection Strategy                              | Emma Ames      | WI        |
| 4.19.15*                            | 12/2015 | Discretionary Programs  | Maureen Ozooni | WI        |

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| 4.19.18           | 12/2015     | Quality Review Program                                     | Maureen Ozooni  | WI              |
| 4.19.19*          | 11/2015     | Campus Examination Telephone Contacts                      | Marilyn Parsons | WI              |
| 4.19.20*          | 11/2015     | Automated Correspondence Exam (ACE)<br>Processing Overview | Emma Ames       | WI              |
| 4.19.21           | 11/2015     | Clerical   | Emma Ames       | WI              |
| 4.19.24*          | 04/2013     | Compliance Identity Theft                                  | Kimberly Mills  | SBSE, WI        |

## **Part 5: Collecting Process**

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

|                                  |         |   |             |           |
|----------------------------------|---------|---|-------------|-----------|
| <b>5.19 LIABILITY COLLECTION</b> |         |   |             |           |
| 5.19.10*                         | 01/2014 | Collection Operations Transcript Processing   | Donna Jones | WI, SB/SE |
| 5.19.22*                         | 01/2015 | Business Master File (BMF) Return Delinquency | Jan Millard | SBSE      |

## **Part 11: Communications and Liaison**

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

|                                  |         |   |          |    |
|----------------------------------|---------|---|----------|----|
| <b>11.55 WAGE AND INVESTMENT</b> |         |   |          |    |
| 11.55.1                          | 01/2009 | Internet Content Publishing Process (ICPP)<br>Management Document | Jon Bird | WI |
| 11.55.2                          | 09/2008 | Wage and Investment Communications and<br>Liaison                 | Jon Bird | WI |

## **Part 21: Customer Account Services**

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

|  |         |   |                 |      |
|--|---------|---|-----------------|------|
| <b>21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS</b> |         |   |                 |      |
| 21.1.1   | 09/2015 | Accounts Management & Compliance Services<br>Overview | Sandra Johnson  | OD's |
| 21.1.2   | 09/2015 | Reference Materials Overview                          | Sandra Johnson  | OD's |
| 21.1.3   | 09/2015 | Operational Guidelines Overview                       | Dean Sousa      | OD's |
| 21.1.7*  | 09/2015 | Campus Support  | Doris Day       | WI   |
| <b>21.2 SYSTEMS AND RESEARCH PROGRAMS</b>                          |         |   |                 |      |
| 21.2.1*  | 09/2015 | Systems   | Robert Beausol  | OD's |
| 21.2.2   | 09/2015 | Research  | Dean Sousa      | OD's |
| 21.2.3*  | 09/2015 | Transcripts   | Renate Birwe    | OD's |
| 21.2.4*  | 09/2015 | Master File Accounts Maintenance                      | Steven Charlton | OD's |

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| 21.2.5                         | 09/2015     | Miscellaneous Forms and Processing   | Gregory Carter  | OD's               |
| <b>21.3 TAXPAYER CONTACTS</b>  |             |  |                 |                    |
| 21.3.1*                        | 09/2015     | Taxpayer Contacts Resulting from Notice Issuance   | Adelina Worner  | ODs & FDs, Appeals |
| 21.3.3                         | 08/2015     | Incoming and Outgoing Correspondence/Letters   | Patricia Fuller | WI, SB/SE, Appeals |
| 21.3.4*                        | 09/2015     | Field Assistance   | Steven Bartlett | WI, Appeals        |
| 21.3.5                         | 09/2015     | Taxpayer Inquiry Referrals Form 4442   | Cynthia Larison | WI, SB/SE, Appeals |
| 21.3.6                         | 09/2015     | Forms and Information Requests   | Nolan Pendleton | WI, SB/SE, Appeals |
| 21.3.7                         | 09/2015     | Processing Third Party Authorizations onto the Centralized Authorization File (CAF)        | Rita Prendergas | OD's, Appeals, CI  |
| 21.3.8                         | 09/2015     | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | Brett Siereveld | WI, TE/GE, Appeals |
| 21.3.9*                        | 08/2015     | Processing Reporting Agents File Authorizations  | Dianna Wieder   | SB/SE              |
| 21.3.10                        | 09/2015     | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)               | Regina Sharp    | SB/SE, WI, TE/GE   |
| 21.3.11                        | 12/2015     | Information Returns Reporting Procedures   | Katie Witts     | WI                 |
| 21.3.12*                       | 09/2015     | Accounts Management Balance Due Telephone Contacts   | Adelina Worner  | WI                 |
| 21.3.13                        | 12/2015     | Department of Education (ED) Procedures  | Rosemary Rixey  | WI                 |
| <b>21.4 REFUND INQUIRIES</b>   |             |  |                 |                    |
| 21.4.1*                        | 09/2015     | Refund Research  | Ronald Seibert  | WI, SB/SE          |
| 21.4.2*                        | 09/2015     | Refund Trace and Limited Payability  | Ronald Seibert  | WI, SB/SE          |
| 21.4.3*                        | 09/2015     | Returned Refunds/Releases  | Ronald Seibert  | WI, SB/SE          |
| 21.4.4*                        | 09/2015     | Manual Refunds   | Nolan Pendleton | WI, SB/SE          |
| 21.4.5*                        | 09/2015     | Erroneous Refunds  | Nolan Pendleton | WI, SB/SE          |
| 21.4.6*                        | 09/2015     | Refund Offset  | Barbara Boutin  | WI, SB/SE          |
| <b>21.5 ACCOUNT RESOLUTION</b> |             |  |                 |                    |
| 21.5.1*                        | 09/2015     | General Adjustments  | Cynthia Larison | WI, SB/SE          |
| 21.5.2*                        | 09/2015     | Adjustment Guidelines  | Cynthia Larison | WI, SB/SE          |
| 21.5.3*                        | 09/2015     | General Claims Procedures  | Cynthia Larison | WI, SB/SE          |
| 21.5.4*                        | 09/2015     | General Math Error Procedures  | Adelina Worner  | WI, SB/SE          |
| 21.5.5                         | 09/2015     | Unpostables  | Cindy Larison   | WI, SB/SE          |
| 21.5.6*                        | 09/2015     | Freeze Codes   | Pamela J.jones  | WI, SB/SE          |
| 21.5.7*                        | 09/2015     | Payment Tracers  | Nolan Pendleton | WI, SB/SE          |
| 21.5.8*                        | 09/2015     | Credit Transfers   | Teri Hauer      | WI, SB/SE          |

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| 21.5.9*   | 08/2015     | Carrybacks  | Mary Wright     | WI, SB/SE             |
| 21.5.10   | 09/2015     | Examination Issues  | Pamela Jones    | WI, SB/SE             |
| <b>21.6 INDIVIDUAL TAX RETURNS</b>                            |             |   |                 |                       |
| 21.6.1*   | 09/2015     | Filing Status and Exemption Adjustments   | Teri Hauer      | WI, SB/SE             |
| 21.6.2*   | 09/2015     | Adjusting TIN-Related Prob s  | Michele William | WI, SB/SE             |
| 21.6.3*   | 09/2015     | Credits   | James Linstead  | WI, SB/SE             |
| 21.6.4*   | 09/2015     | Tax Computation/Tax Period Changes  | James Linstead  | WI, SB/SE             |
| 21.6.5*   | 09/2015     | Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) | Pamela Jones    | WI, SB/SE             |
| 21.6.6*   | 09/2015     | Specific Claims and Other Issues  | Teri Hauer      | WI, SB/SE             |
| 21.6.7*   | 09/2015     | Adjusting Individual Tax Accounts   | Pamela Jones    | WI, SB/SE             |
| 21.6.8  | 09/2015     | Split Spousal Assessments (MFT 31)  | James Linstead  | WI, SB/SE             |
| <b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b> |             |   |                 |                       |
| 21.7.1*   | 08/2015     | BMF/NMF Miscellaneous Information   | Marion Boyle    | WI, SB/SE             |
| 21.7.2*   | 09/2015     | Employment and Railroad Tax Returns   | Jeff Burke      | WI, SB/SE             |
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| 21.7.4*   | 09/2015     | Income Taxes/Information Returns  | Everett Crouch  | WI, SB/SE             |
| 21.7.5*   | 08/2015     | Estate and Gift Tax Returns   | Patricia Fuller | WI, SB/SE             |
| 21.7.8*   | 08/2015     | Excise Taxes  | Rick Lehman     | WI, SB/SE             |
| 21.7.9*   | 08/2015     | BMF Duplicate Filing Conditions   | Dianna Wiedem   | WI, SB/SE             |
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| 21.7.13*  | 09/2015     | Assigning Employer Identification Numbers (EINs)  | Frank Olson     | SB/SE, TE/GE, WI      |
| 21.7.14*  | 10/2015     | BMF Identity Theft Procedures for Accounts Management Employees   | Richard A. Leh  | WI                    |
| <b>21.8 INTERNATIONAL</b>                                     |             |   |                 |                       |
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| 25.15.1  | 07/2014 | Introduction   | Coleen O'neal | OD's, Appeals, TAS     |
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| 25.15.5  | 07/2014 | Relief from Community Property Laws / Community Property States            | Coleen O'neal | OD's, Appeals, TAS     |
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| 25.19.6  | 09/2008     | Additional HCTC Guidelines  | Lynn Reno        | WI              |
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| 25.23.2*   | 09/2015     | Identity Protection and Victim Assistance - General Case Processing                     | Janet Isenman    | WI              |
| 25.23.3*   | 09/2015     | IMF Identity Theft Toll-Free and Identity Protection Specialized Unit (IPSU) Paper      | Judith L. Hoyt   | WI              |
| 25.23.4*   | 09/2015     | Accounts Paper Process  | Michele William  | WI              |
| 25.23.5*   | 09/2015     | Collection - ACSS   | Larry Eberle     | WI              |
| 25.23.6*   | 09/2015     | Campus Collection Identity Theft Processing   | Larry Eberle     | WI              |
| 25.23.7*   | 08/2015     | AUR Identity Theft Processing   | Marc Martin      | WI              |
| 25.23.8*   | 09/2015     | Exam Identity Theft Case Processing   | Kimberly Mills   | WI              |
| 25.23.9*   | 09/2015     | BMF Identity Theft Processing   | Jill Zeffiro     | WI              |
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| 25.25.7*                 | 08/2015            | Automated Questionable Credit Program       | Florence Tersig      | WI                     |
| 25.25.8*                 | 08/2015            | Revenue Protection External Lead Procedures | Mary Lavoie          | WI                     |
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#### **Part 1: Organization, Finance and Management**

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

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#### **Part 25: Special Topics**

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

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| 1.16.1                                | 06-2009              | 31781K                | The Physical Security Program  | 1(16)10, 1(16)11         |
| 1.16.2                                | 06-2009              | 31785C                | Functional and Compliance Reviews  | 1.16.3 CH. 1; 1(16)14-17 |
| 1.16.3                                | 06-2009              | 31786N                | Safeguard Reviews  | 1.16.3 CH. 2; 1(16)14-17 |
| 1.16.4                                | 06-2009              | 31789U                | Overview of ID Media   | 1.16.4 CH. 1; 1(16)50-58 |
| 1.16.5                                | 06-2009              | 31790V                | Identification Card  | 1.16.4 CH. 2; 1(16)50-58 |
| 1.16.6                                | 06-2009              | 31791G                | Pocket Commissions   | 1.16.4 CH. 3; 1(16)50-58 |

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| 1.16.7  | 06-2009              | 31792R                | Enforcement Shields  | 1.16.4 CH. 4; 1(16)50-58       |
| 1.16.8  | 06-2009              | 28910Z                | Emergency Planning and Incident Reporting                        | 1.16.6 CH. 1; 1(16)20, 1(16)23 |
| 1.16.9  | 06-2009              | 28911K                | Occupant Emergency Plan  | 1.16.6 CH. 2; 1(16)23          |
| 1.16.10   | 06-2009              | 28912V                | Business Resumption  | 1.16.6 CH. 3; 1(16)25          |
| 1.16.11   | 10-2009              | 31801R                | Basic Security Concepts  | 1.16.8 CH. 1; 1(16)41          |
| 1.16.12   | 10-2009              | 31802C                | Facility and Property Protection                                 | 1.16.8 CH. 2; 1(16)41          |
| 1.16.13   | 06-2009              | 31803N                | Information Protection   | 1.16.8 CH. 3; 1(16)41          |
| 1.16.14   | 06-2009              | 31804Y                | Methods of Providing Protection                                  | 1.16.8 CH. 4; 1(16)41          |
| 1.16.15   | 06-2009              | 31805J                | Minimum Protection Standards (MPS)                               | 1.16.8 CH. 5; 1(16)41          |
| <b>1.17 Publishing</b>                                    |                      |                       |  |                                |
| 1.17.4  | 02-2013              | 31854E                | Production Sources and Special Programs                          | 1(17)5(22), 1(17)78            |
| 1.17.5  | 09-2006              | 31855P                | Distribution Management  | 1(17)5(22), 1(17)78            |
| 1.17.6  | 09-2006              | 36358P                | Area Distribution Centers  | 1(17)5(22)                     |
| <b>1.18 Distribution</b>                                  |                      |                       |  |                                |
| 1.18.1  | 08-2014              | 38313W                | Mission of Distribution  | 1.17.2.2; 1(17)5(22), 1(17)78  |
| <b>1.23 Personnel Security</b>                            |                      |                       |  |                                |
| 1.23.1  | 05-2008              | 29582Z                | The Personnel Security Office                                    | 10.3.1.1 CH. 11-13             |
| 1.23.2  | 11-2008              | 30602Q                | Contractor Investigations, Contractor Investigations             | 1.23.2 CH. 2                   |
| 1.23.3  | 06-2008              | 31796J                | Background Investigations Guide                                  |                                |
| <b>1.025 Practice Before the Service</b>                  |                      |                       |  |                                |
| 1.25.3  | 10-2015              | 52483F                | Case Development and Licensure (CD&L)                            |                                |
| <b>1.31 CFO Internal Policy and Procedures</b>            |                      |                       |  |                                |
| 1.31.2  | 10-2008              | 37351A                | Procedures for the Preparation of Custodial Financial Statements | 1.8.2                          |
| <b>1.32 Servicewide Financial Policies and Procedures</b> |                      |                       |  |                                |
| 1.32.3  | 11-2014              | 52837V                | Managerial Cost Accounting                                       |                                |
| 1.32.6  | 01-2010              | 47964F                | Purchase Card Program Handbook                                   |                                |
| 1.32.18   | 10-2008              | 35737G                | Revenue Policies   |                                |
| <b>1.34 Revenue Accounting</b>                            |                      |                       |  |                                |
| 1.34.3  | 03-2015              | 53319E                | Audit Oversight and Analysis                                     | 1.31.2 portions; 1.8.2         |
| <b>1.55 Wage and Investment</b>                           |                      |                       |  |                                |
| 1.55.1  | 05-2007              | 39817D                | Delegations of Authority   |                                |
| 1.55.5  | 04-2014              | 37355S                | Employee Suggestion Program                                      |                                |

## Part 2: Information Technology

|                                       |         |        |   |                          |
|---------------------------------------|---------|--------|---|--------------------------|
| <b>2.2 Partnership Control System</b> |         |        |   |                          |
| LEM 2.2.1                             | 04-2010 | 47817F | - Partnership Control System Chapter Review (LEM) |                          |
| 2.2.11                                | 01-2011 | 28585W | PCS Command Code PCSMY                            | 102.2 CH 11; 3(25)(184)0 |

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| <b>2.3 IDRS Terminal Responses</b> |                      |                       |   |  |
| LEM 2.3.2                          | 03-2010              | 47819B                | Introduction to IDRS  | 2.3.2 portions                         |
| LEM 2.3.9                          | 12-2009              | 47820C                | - Command Codes SINON, SINOF, RMODE, LOKME, CMODE, and FIEMP (LEM)                      | 2.3.9                                  |
| LEM 2.3.11                         | 12-2009              | 47821N                | - Command Codes TXMOD and SUMRY (LEM)   | 2.3.11 portions                        |
| LEM 2.3.13                         | 01-2010              | 47822Y                | - IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE                         | 2.3.13 portions                        |
| LEM 2.3.15                         | 12-2009              | 47823J                | - Command Codes ENMOD   | 2.3.15 portions                        |
| 2.3.19                             | 01-2008              | 28132F                | Command Code TFTRA  | 102.3 CH.19; 3(25)(77)(18)             |
| LEM 2.3.32                         | 12-2009              | 47825F                | Command Code MFTRA  | 2.3.32 portions                        |
| LEM 2.3.35                         | 12-2009              | 47826Q                | Command Code IRPTR  | 2.3.35 portions                        |
| 2.3.39                             | 06-2015              | 28151M                | Command Code FTPIN  | 102.3 CH 39; 3(25)(77)0, 3(25)(77)(43) |
| 2.3.42                             | 07-2008              | 28154T                | Command Code PIFTD  | 102.3 CH.42; 3(25)(77)(45)             |
| LEM 2.3.44                         | 07-2009              | 47827B                | Command Code PIVAR  | 2.3.44 portions                        |
| LEM 2.3.54                         | 11-2009              | 47830Y                | Command Codes DDBOL   | 2.3.54                                 |
| 2.3.58                             | 06-2013              | 28170T                | Command Code SUPOL  | 102.3 CH 58; 3(25)(77)(64)             |
| LEM 2.3.59                         | 12-2009              | 47831J                | Command Codes BMFOL and BMFOR   | 2.3.59 portions                        |
| LEM 2.3.61                         | 02-2010              | 47832U                | Command Code AICRQ  | 2.3.61 portions                        |
| 2.3.61                             | 01-2010              | 28173A                | Command Code AICRQ  | 102.3 CH 61; 3(25)(77)(69)             |
| LEM 2.3.65                         | 01-2010              | 27959U                | EPMF Return Transaction File On-Line (ERTVU) Research                                   | LEM 102.3 CH.65; 3(25)(77)(72)         |
| 2.3.72                             | 01-2007              | 28184H                | Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN                                     | 102.3 CH.72; 3(25)(77)(80)             |
| <b>2.4 IDRS Terminal Input</b>     |                      |                       |   |  |
| LEM 2.4.2                          | 01-2010              | 47834Q                | Introduction Security and Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input | 2.4.2 portions                         |
| 2.4.8                              | 11-2012              | 28197K                | Command Codes ESIGN and BSIGN   | 102.4 CH 8; 3(25)(78)(11)              |
| LEM 2.4.16                         | 01-2010              | 47836M                | Command Codes REQ54 and ADJ54   | 2.4.16 portions                        |
| 2.4.18                             | 09-2011              | 28208G                | Command Code FTDRQ  | 102.4 CH 18; 3(25)(78)(23)             |
| LEM 2.4.20                         | 11-2009              | 47837X                | - IDRS Terminal Input Command Code RFUND and REFAP                                      | 2.4.20 portions                        |
| LEM 2.4.22                         | 01-2010              | 47839T                | Command Code CRMNAL   | 2.4.22                                 |
| LEM 2.4.28                         | 12-2009              | 47840U                | Command Codes STAUP, STATI, STATB   | 2.4.28                                 |
| LEM 2.4.30                         | 01-2010              | 47841F                | Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR                        | 2.4.30                                 |
| LEM 2.4.31                         | 12-2009              | 47842Q                | Command Codes LEVY  | 2.4.31                                 |
| LEM 2.4.32                         | 12-2009              | 47843B                | Command Code PDTUP  | 2.4.32                                 |
| LEM 2.4.45                         | 12-2009              | 47844M                | Command Codes NRP97B  | 2.4.45 portions                        |
| 2.4.49                             | 01-2007              | 28240G                | Command Code AGENT, ISIGN, ITUPT, ITMRG   | 102.4 CH. 49; 3(25)(78)(59)            |
| LEM 2.4.54                         | 12-2009              | 47847T                | Centralized Files and Scheduling Terminal Usage   | 2.4.54 portions                        |

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| LEM 2.4.55   | 12-2009              | 33289J                | Command Code CSORD   | 2.4.55                    |
| <b>2.5 Systems Development</b>   |                      |                       |  |                           |
| 2.5.2  | 05-2013              | 28781G                | Software Testing Standards and Procedures                                  | 2.2.5 CH 2                |
| 2.5.16   | 04-2009              | 37247R                | Use of Live Data in Testing  |                           |
| 2.5.50   | 06-2008              | 39472Y                | Enterprise Life Cycle Lite   |                           |
| <b>2.6 Product Assurance</b>   |                      |                       |  |                           |
| 2.6.1  | 05-2013              | 27958J                | Test, Assurance and Documentation (TAD)                                    | 2.1.6                     |
| <b>2.7 Modernization and Information Technology Services (MITS) Operations</b> |                      |                       |  |                           |
| LEM 2.7.1  | 01-2010              | 47849P                | Inter-Center   | 2.7.1                     |
| LEM 2.7.2  | 01-2010              | 47850Q                | Computing Center   | 2.7.2                     |
| LEM 2.7.4  | 01-2010              | 47851B                | Magnetic Media Management  | 2.7.4                     |
| LEM 2.7.5  | 01-2010              | 47852M                | System Control Point (SCP)   | 2.7.5                     |
| LEM 2.7.6  | 01-2010              | 47853X                | System Scheduling  | 2.7.6                     |
| 2.7.7  | 03-2010              | 32383M                | ITS Operations Support   |                           |
| <b>2.8 Audit Information Management System (AIMS)</b>                          |                      |                       |  |                           |
| LEM 2.8.1  | 12-2009              | 47855T                | - Introduction to AIMS REALTIME Processing (LEM)                           | 2.8.1 portions            |
| LEM 2.8.6  | 12-2009              | 47856E                | - AIMS Command Code AMAXU (LEM)  | 2.8.6 portions            |
| LEM 2.8.7  | 12-2009              | 47857P                | - AIMS Command Code AMCLS (LEM)  | 2.8.7 portions            |
| <b>2.9 Integrated Data Retrieval System Procedures</b>                         |                      |                       |  |                           |
| LEM 2.9.1  | 12-2009              | 47858A                | - Integrated Data Retrieval System (LEM)                                   |                           |
| <b>2.10 Special Processing Procedures</b>                                      |                      |                       |  |                           |
| 2.10.1   | 07-2007              | 27834Y                | End of Year Processing   | 102.10 CH. 1; 3(28)(105)0 |
| <b>2.12 Security and Privacy</b>   |                      |                       |  |                           |
| LEM 2.12.1   | 01-2010              | 29755U                | The Use of Integrated Data Retrieval System (IDRS) System Utility Programs | LEM 2.3.8 CH. 8           |
| <b>2.13 Enterprise Networks</b>  |                      |                       |  |                           |
| 2.13.2   | 06-2013              | 36329M                | Telecommunications Asset Tool  | 2.13.4 portions           |
| LEM 2.13.15  | 04-2010              | 47860M                | Domain Name System (DNS)   | 2.13.15                   |
| 2.13.21  | 06-2013              | 47365K                | Telecommunications Encryption Standards                                    |                           |
| <b>2.014 Asset Management</b>  |                      |                       |  |                           |
| 2.14.1   | 12-2015              | 37214W                | Information Technology (IT) Asset Management                               | 2.1.9                     |
| <b>2.24 Information Systems</b>  |                      |                       |  |                           |
| 2.24.1   | 04-2006              | 38175S                | ADP Systems Code   | 3.27.68                   |
| <b>2.25 Web Services</b>   |                      |                       |  |                           |
| 2.25.1   | 03-2008              | 36513E                | Roles and Responsibilities for the Web Services Division                   |                           |
| 2.25.4   | 03-2008              | 36515A                | Intranet Site and Web Server Security                                      |                           |
| 2.25.9   | 12-2008              | 36623B                | IRS Intranet Web Content Data File Uniform Naming Conventions              |                           |
| 2.25.10  | 12-2008              | 37393G                | Guidelines for Using Reusable Computer Code                                |                           |

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| 2.25.11  | 12-2008              | 36624M                | Web Page Content Design Standards for the Intranet Web Environment                      |                          |
| 2.25.12  | 12-2008              | 36625X                | IRS Intranet Web Graphical Interface Standards  |                          |
| 2.25.18  | 03-2008              | 36627T                | Project Initiation and Approval   |                          |
| <b>2.27 Configuration Management</b>                     |                      |                       |   |                          |
| 2.27.1   | 11-2014              | 47349K                | Configuration Management  |                          |
| <b>Part 3: Submission Processing</b>                     |                      |                       |   |                          |
| <b>3.0 General</b>                                       |                      |                       |   |                          |
| 3.0.257  | 04-2015              | 33173Y                | Systems Accountability Review   | 30(257)0                 |
| 3.0.273  | 10-2012              | 33175U                | Administrative Reference Guide  | 30(273)0                 |
| <b>3.5 Accounts Services</b>                             |                      |                       |   |                          |
| 3.5.17   | 10-2011              | 33230I                | Federal Tax Deposit System  | 35(17)0                  |
| <b>3.10 Campus Mail and Work Control</b>                 |                      |                       |   |                          |
| 3.10.203   | 01-2010              | 33433R                | Mail Receiving and Sorting Operations   | 3(10)(203)0              |
| <b>3.11 Returns and Documents Analysis</b>               |                      |                       |   |                          |
| 3.11.17  | 01-2009              | 36681H                | Processing Forms 1120X and 8842   | Part 21; 3.13.2 portions |
| 3.11.95  | 01-2007              | 33565C                | Foreign Information Return Processing   | 3(11)(95)0               |
| <b>3.15 Adjustments</b>                                  |                      |                       |   |                          |
| 3.15.128   | 10-2007              | 33861N                | IMF / NMF International DP Adjustments  | 3(15)(128)0              |
| 3.15.129   | 10-2007              | 33332F                | BMF/NMF International DP Adjustments  | 3(15)(128)               |
| 3.15.259   | 07-2007              | 33867B                | EPMF DP Tax Adjustments   | 3(15)(259)0              |
| <b>3.21 International Returns and Documents Analysis</b> |                      |                       |   |                          |
| 3.21.252   | 10-2007              | 34189S                | Foreign Information Systems (FIS) Form 5471   |                          |
| 3.21.253   | 01-2007              | 34026I                | Foreign Information System (FIS) Form 5472 Document Perfection                          | 3(21)(253)0              |
| 3.21.259   | 01-2009              | 34024M                | Applications for IRS Tax Identification Number  | 3(21)(259)0              |
| 3.21.260   | 01-2007              | 32999C                | IRS Individual Taxpayer Identification Number (ITIN)                                    |                          |
| 3.21.262   | 01-2013              | 43867X                | Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers |                          |
| <b>3.22 International Error Resolution</b>               |                      |                       |   |                          |
| 3.22.253   | 01-2007              | 34027T                | Foreign Information System (FIS) Form 5472  | 3(22)(253)0              |
| <b>3.24 ISRP System</b>                                  |                      |                       |   |                          |
| 3.24.6   | 01-2009              | 34311M                | DP Tax Adjustments  | 13.24.6                  |
| 3.24.17  | 10-2011              | 34545U                | Federal Tax Deposit System  | 3.29.17; 13(29)(17)0     |
| 3.24.112   | 01-2008              | 34450M                | Combined Annual Wage Reporting Reconciliation   | 13.24.112                |
| 3.24.175   | 01-2008              | 34702F                | Processing Form 5713  | 3.29.175; 13(29)(175)0   |
| 3.24.201   | 01-2008              | 34743A                | Unreported Income Backup Withholding  | 3.29.201; 13(29)(201)0   |
| 3.24.253   | 10-2007              | 34742P                | Foreign Information System  | 3.29.253; 13(29)(227)0   |
| 3.24.259   | 01-2010              | 30711C                | Applications for IRS Taxpayer Identification Numbers                                    | 3.29.259; 13(29)(253)0   |

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| <b>3.30 Work Planning and Control</b>               |                      |                       |   |                                     |
| 3.30.125  | 06-2007              | 32673T                | BMF/EOMF/EPMF Inventories for Submission Processing Centers                   |                                     |
| 3.30.165  | 05-2013              | 34776V                | Incentive Pay System  | 3(30)(165)0                         |
| <b>3.31 ADP Evaluation</b>                          |                      |                       |   |                                     |
| 3.31.125  | 01-2010              | 34780D                | Procedures/Systems Change Request   | 3(31)(125)0                         |
| <b>3.37 International ISRP</b>                      |                      |                       |   |                                     |
| 3.37.3  | 01-2007              | 34861X                | Individual Income Tax Returns   | 13.37.3                             |
| 3.37.10   | 01-2010              | 34855T                | Revenue Receipts  | 13.37.10                            |
| 3.37.13   | 01-2009              | 34867L                | Employment Tax Returns  | 13.37.13                            |
| 3.37.154  | 01-2009              | 34877H                | Unemployment Tax Returns  | 13.37.154                           |
| <b>3.38 International Tax Returns and Documents</b> |                      |                       |   |                                     |
| 3.38.128  | 10-2007              | 31905K                | United States Certification for Reduced Tax Rates in Tax Treaty Countries     |                                     |
| <b>3.41 OCR Scanning Operations</b>                 |                      |                       |   |                                     |
| 3.41.268  | 10-2011              | 34931K                | FTD Processing on SCRIPS  | 3(41)(268)0                         |
| <b>3.42 Electronic Tax Administration</b>           |                      |                       |   |                                     |
| 3.42.1  | 01-2009              | 30618A                | Overview of Electronic Tax Administration (ETA) Programs                      | 12.1.1; 3.42.228, 3.42.255; 3.11.38 |
| <b>3.43 Integrated Management System</b>            |                      |                       |   |                                     |
| 3.43.401  | 12-2013              | 34937Y                | Total Evaluation Performance System (TEPS) for Managers of Measured Employees | 3(43)(401)0                         |
| 3.43.411  | 02-2006              | 34939U                | Total Evaluation Performance System (TEPS) Operations                         | 3(43)(411)0                         |
| <b>3.45 TE/GE Processing</b>                        |                      |                       |   |                                     |
| 3.45.2  | 12-2009              | 37642S                | TE/GE Systems Review  |                                     |
| <b>3.49 Statistics of Income Processing</b>         |                      |                       |   |                                     |
| 3.49.6  | 01-2009              | 51079J                | Instructions for Processing the Taxpayer Usage Study                          | 1.13.6                              |

## Part 4: Examining Process

|   |         |        |  |            |
|---|---------|--------|--|------------|
| <b>4.1 Planning and Special Programs</b>              |         |        |  |            |
| LEM 4.1.10  | 05-2010 | 49797S | Return Preparer Program Coordinator                  | New        |
| LEM 4.1.22  | 03-2010 | 50259J | LMSB Workload Study                                  | New        |
| LEM 4.1.24  | 03-2010 | 50260K | LMSB Sources of Returns, Ordering and Classification | New        |
| <b>4.3 Midwest Automated Compliance System (MACS)</b> |         |        |  |            |
| 4.3.1   | 07-2011 | 27744T | Overview   | 104.9 CH 1 |
| 4.3.2   | 07-2011 | 27745E | Responsibilities                                     | 104.9 CH 2 |
| 4.3.3   | 07-2011 | 27746P | MACS Security  | 104.9 CH 3 |
| 4.3.4   | 07-2011 | 27747A | User Procedures                                      | 104.9 CH 4 |
| 4.3.5   | 07-2011 | 27748L | Case Administration                                  | 104.9 CH 5 |
| 4.3.6   | 07-2011 | 27749W | Special Features and Procedures                      | 104.9 CH 6 |



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| <b>4.4 AIMS Procedures and Processing Instructions</b> |                      |                       |  |  |
| 4.4.8  | 10-2011              | 30318X                | Credit Transfers and Miscellaneous Adjustments   | 104.3 CH 8; 48(13)1-3  |
| 4.4.13   | 12-2010              | 30324B                | IDRS Research  | 104.3 CH 13; 48(13)1-3   |
| 4.4.20   | 07-2012              | 30344T                | Missing Returns and Error Accounts   | 104.3 CH 20; 48(13)1-3   |
| 4.4.28   | 04-2011              | 30362P                | Revenue Agent Reports (RAR's) Sent to States   | 104.3 CH 28; 48(13)1-3   |
| <b>4.6 Payer Compliance</b>                            |                      |                       |  |  |
| 4.6.1  | 04-2008              | 32992D                | Information Returns Program (IRP) Scope and Background   |  |
| 4.6.2  | 04-2008              | 32994Z                | Information Returns and Information Reporting  |  |
| <b>4.7 Examination Returns Control System (ERCS)</b>   |                      |                       |  |  |
| 4.7.9  | 10-2013              | 30468E                | Chief  | 4.7 CH 9   |
| <b>4.9 Examination Technical Time Reporting System</b> |                      |                       |  |  |
| 4.9.2  | 05-2014              | 27666G                | Description and Use of Examination Technical Time  | 4.9 CH 2; 4810:(13)00  |
| <b>4.10 Examination of Returns</b>                     |                      |                       |  |  |
| LEM 4.10.2   | 04-2010              | 50048A                | Pre-Contact Responsibilities   |  |
| LEM 4.10.12  | 11-2009              | 40282C                | Frivolous Return Program   | New  |
| 4.10.12  | 12-2015              | 35205R                | Frivolous Return Program   | LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293                |
| <b>4.013 Audit Reconsideration</b>                     |                      |                       |  |  |
| 4.13.8   | 12-2015              | 56014C                | Exam SFR Reconsiderations  |  |
| <b>4.14 Statutory Notices of Deficiency</b>            |                      |                       |  |  |
| 4.14.1   | 02-2008              | 30261D                | Statutory Notices of Deficiency Issued by Area Offices   | 4.3.19 CH. 1; 4293   |
| <b>4.15 Jeopardy/Termination Assessments</b>           |                      |                       |  |  |
| 4.15.6   | 07-2011              | 28050A                | QMS Guidelines   | 4.3.9 CH 6; 4293.56, 4580, 4787, 4872                              |
| <b>4.19 Liability Determination</b>                    |                      |                       |  |  |
| 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 |  |
| <b>4.22 National Research Program (NRP)</b>            |                      |                       |  |  |
| 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)  |  |
| <b>4.23 Employment Tax</b>                             |                      |                       |  |  |
| LEM 4.23.5   | 10-2009              | 49410W                | Technical Guidelines for Employment Tax Issues   | New  |



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| 4.23.16   | 09-2012              | 35388T                | Employment Tax  | 8116:352                 |
| <b>4.24 Excise Tax</b>                                  |                      |                       |   |                          |
| 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   |                          |
| <b>4.25 Estate and Gift Tax</b>                         |                      |                       |   |                          |
| LEM 4.25.2  | 08-2009              | 34597W                | Campus Procedures for Estate Tax  | New                      |
| 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          |
| <b>4.31 Pass-Through Entity Handbook</b>                |                      |                       |   |                          |
| LEM 4.31.4  | 02-2010              | 40896W                | Administrative Adjustment Request   | New                      |
| <b>4.45</b>   |                      |                       |   |                          |
| 4.45.1  | 03-2006              | 27566F                | Overview of the Coordinated Industry and Industry Case Program                                    | 4.3.11 CH. 1; 42(11)8    |
| 4.45.2  | 03-2006              | 27567Q                | Case Selection  | 4.3.11 CH. 2; 42(11)8    |
| 4.45.4  | 03-2006              | 27569M                | LMSB Business Plan  | 4.3.11 CH. 4; 42(11)8    |
| 4.45.9  | 03-2006              | 27574F                | Criminal Investigation Participation  | 4.3.11 CH. 9; 42(11)8    |
| <b>4.51 LB&amp;I Case Management</b>                    |                      |                       |   |                          |
| 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  |                          |
| <b>4.70 TE/GE Examinations</b>                          |                      |                       |   |                          |
| 4.70.2  | 10-2013              | 32904J                | TEGE Communications with Appeals  |                          |
| <b>4.71 Employee Plans Examination of Returns</b>       |                      |                       |   |                          |
| LEM 4.71.5  | 07-2010              | 35643J                | Form 5330 Examinations  | New                      |
| <b>4.72 Employee Plans Technical Guidelines</b>         |                      |                       |   |                          |
| 4.72.1  | 06-2014              | 35962T                | Miscellaneous Employee Plans Issues   | 7.7.1 CH 1; 7(10)54      |
| 4.72.12   | 06-2014              | 35961I                | Revocation of IRC 401(a) Plans and/or Trusts  | 7.7.1 CH 12; 7(10)54:900 |
| 4.72.20   | 06-2014              | 60970J                | Unrelated Business Activities   | 4.72.1 portions          |
| <b>4.75 Exempt Organizations Examination Procedures</b> |                      |                       |   |                          |
| 4.75.6  | 11-2014              | 33210Q                | Exempt Organizations Returns Inventory and Classification System                                  |                          |
| 4.75.14   | 12-2010              | 33217P                | Concluding the Examinations   | 7.6.5.3.2; 7.8.1         |
| 4.75.19   | 04-2011              | 33224E                | Reviewers Memorandum  | 7.6.6                    |

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| 4.75.23                                       | 06-2010              | 33229H                | Collateral Examinations                                  | 7.6.1; 7(10)15         |
| 4.75.33                                       | 06-2010              | 37477H                | Exempt Organizations Technical Advisor Program           | 7.6.2 CH 3             |
| 4.089 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  | LEM 5 CH 1; LEM V                                       |
| LEM 5.1.2                           | 07-2010 | 38130F | Remittances, Form 809 and Designated Payments  |   |
| LEM 5.1.5                           | 04-2010 | 20191U | Balancing Civil and Criminal Cases   | LEM 5.5 portions  |
| LEM 5.1.8                           | 06-2010 | 49314N | Courtesy Investigations  |   |
| LEM 5.1.11                          | 01-2010 | 38523U | Delinquent Return Accounts   | New   |
| LEM 5.1.12                          | 07-2010 | 51021T | Cases Requiring Special Handling   | New   |
| 5.1.17                              | 05-2014 | 29420A | Third Party Contacts   | 5.1 CH 17; 5348 [5300]                                  |
| LEM 5.1.18                          | 09-2010 | 51022E | Locating Taxpayers and Their Assets  | New   |
| LEM 5.1.20                          | 06-2010 | 51023P | Collection Inventory   | New   |
| 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             |         |        |  |   |
| 5.8.20                              | 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 |

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| 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 |
| <b>5.9 Bankruptcy and Other Insolvencies</b> |                      |                       |   |   |
| 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                                    |   |
| LEM 5.9.17                                   | 06-2010              | 51073V                | Closing a Bankruptcy Case   | New   |
| <b>5.12 Federal Tax Liens</b>                |                      |                       |   |   |
| 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   |
| <b>5.13 Collection Quality Measurement</b>   |                      |                       |   |   |
| 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 Quality Measurement System Reviewer's Requirements | 5.13 CH. 5  |
| 5.13.7                                       | 01-2014              | 47657N                | Advisory Embedded Quality Attribute Definitions                                   |   |
| <b>5.14 Installment Agreements</b>           |                      |                       |   |   |
| 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  |
| <b>5.16 Currently Not Collectible</b>        |                      |                       |   |   |
| LEM 5.16.1                                   | 06-2010              | 39888M                | Overview  |   |
| <b>5.18 Liability Determination</b>          |                      |                       |   |   |
| 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  |
| <b>5.19 Liability Collection</b>             |                      |                       |   |   |
| 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  |

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| LEM 5.19.4  | 03-2010              | 32531M                | Enforcement Actions                                       | 21.9.4                 |
| LEM 5.19.5  | 05-2010              | 32534T                | ACS Inventory   | 21.9.5                 |
| LEM 5.19.6  | 10-2010              | 32529A                | ACS Support   | 21.9.6                 |
| LEM 5.19.7  | 09-2010              | 32527E                | Compliance Services Collection Operations (CSCO) Programs | 21.9.7                 |
| 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)                        |                        |
| 5.19.20   | 05-2014              | 52741C                | Large Dollar Case Processing                              | 5.19.1.12              |
| <b>5.20 Abusive Tax Avoidance Transactions (ATAT)</b> |                      |                       |   |                        |
| 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

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| <b>6.251 Strategic Workforce Planning for Human Resources Management</b> |         |        |  |                  |
| 6.251.1  | 05-2012 | 34094K | Provisions, Authorities, Requirements and Processes              |                  |
| <b>6.273 Merit System Assessment</b>                                     |         |        |  |                  |
| 6.273.1  | 05-2012 | 34095V | Policies, Responsibilities and Guidance                          | 0273             |
| <b>6.300 Employment</b>  |         |        |  |                  |
| 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    |
| <b>6.331 Delegated Examining Units</b>                                   |         |        |  |                  |
| 6.331.1  | 11-2011 | 33012K | Authorization, Positions Covered, Administration, and Guidance   | 0.331            |
| <b>6.410 Learning and Education</b>                                      |         |        |  |                  |
| 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) |                  |
| <b>6.415 Leadership and Organizational Effectiveness</b>                 |         |        |  |                  |
| 6.415.1  | 11-2009 | 34259F | Programs, Responsibilities, and Policy                           | 6.410.7; 6.410.8 |
| <b>6.500 Pay and Allowances</b>  |         |        |  |                  |
| 6.500.1  | 01-2014 | 36957K | Pay Administration   | 0500             |
| <b>6.600 Absence and Leave</b>   |         |        |  |                  |
| 6.600.1  | 03-2010 | 35444S | Leave Administration and Work Scheduling                         | 0600             |

## Part 7: Rulings and Agreements

|  |         |        |   |                  |
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| <b>7.13 Employee Plans Automated Processing Procedures</b> |         |        |   |                  |
| 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             |
| 7.015 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                             |                        |

## Part 8: Appeals

|  |         |        |   |                       |
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| 8.1 Appeals Function                     |         |        |   |                       |
| 8.1.4                                    | 11-2007 | 36185U | Appeals Managers' Procedures  | 8100                  |
| 8.3                                      |         |        |   |                       |
| 8.3.1                                    | 08-2006 | 36041R | Tax Shelters  | 8300                  |
| 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 |         |        |   |                       |
| 8.9.1                                    | 11-2007 | 36038U | Joint Committee (JC) Case Procedures  | 8900                  |
| 8.11 Penalties Worked in Appeals         |         |        |   |                       |
| 8.11.2                                   | 11-2007 | 48625N | Trust Fund Recovery Penalty (TFRP)  | 8.11.1.8              |
| 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               |

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| <b>8.17 Settlement Computations and Statutory Notices of Deficiency</b> |                      |                       |  |   |
| 8.17.1  | 11-2007              | 31907G                | Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual | 8116:100 - 200                                    |
| <b>8.19 Appeals Pass-Through Entity Handbook</b>                        |                      |                       |  |   |
| 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   |   |
| <b>8.20 Appeals Case Processing Manual</b>                              |                      |                       |  |   |
| 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           |   |
| <b>8.22 Collection Due Process</b>                                      |                      |                       |  |   |
| 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   |
| <b>8.23 Offer in Compromise</b>   |                      |                       |  |   |
| 8.23.5  | 03-2009              | 50806C                | Collection Due Process OIC Procedures  | 8.13.2 portions                                   |
| 8.23.6  | 04-2014              | 50807N                | OIC Processing and Closing Procedures  | 8.13.2 portions                                   |
| <b>8.25 Trust Fund Recovery Penalty (TFRP)</b>                          |                      |                       |  |   |
| 8.25.3  | 10-2014              | 50811V                | Account and Processing Support (APS) Procedures for TFRP Appeals   | 8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114 |
| <b>8.026 Alternative Dispute Resolution (ADR) Program</b>               |                      |                       |  |   |
| 8.26.6  | 10-2015              | 50911W                | Appeals Arbitration Procedures (Non-Collection Cases)  |   |
| 8.26.10   | 03-2015              | 59867B                | Trust Fund Recovery Penalty Mediation Procedures   |   |

## Part 9: Criminal Investigation

|                                     |         |        |  |  |
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| <b>9.4 Investigative Techniques</b> |         |        |  |  |
| 9.4.3                               | 04-2008 | 36206M | Formal Written Requests                | 9.4 CH. 3; 9781:338-338.1(18)                          |
| 9.4.10                              | 03-2008 | 36213B | Miscellaneous Investigative Techniques | 9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13 |
| <b>9.005 Investigative Process</b>  |         |        |  |  |
| 9.5.6                               | 08-2015 | 36220Q | Organized Crime & Strike Force         | 9.5 CH 6; 9830-9833.7                                  |
| 9.5.7                               | 08-2015 | 36221B | Narcotic Investigations                | 9.5 CH 7; 9822.1-9822.7, 9823-9823.(16)                |

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| 9.5.10  | 11-2007              | 36224I                | Centralized Review of Investigative Reports   | 9.5 CH. 10; 9621   |
| <b>9.9 Criminal Investigation Management Information System (CIMIS)</b> |                      |                       |   |  |
| 9.9.2   | 07-2011              | 36447J                | Criminal Investigation Management Information System Security and Setup               | 9.9 CH 2; 9782   |
| 9.9.13  | 02-2012              | 36458Q                | Form 5043, Criminal Investigation Monthly Activity Report                             | 9.9 CH 13; 9782  |
| <b>9.10 Administrative Databases and Software</b>                       |                      |                       |   |  |
| 9.10.2  | 02-2009              | 36426G                | Treasury Enforcement and Communication System and International Fugitive Notices      | 9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-.9, 9781:594 |
| <b>9.13 International Investigations</b>                                |                      |                       |   |  |
| 9.13.1  | 04-2008              | 36480U                | Information from Foreign Countries  | 9.13 CH. 1; 9265.11-.12, .2-.3, .7   |
| 9.13.2  | 04-2008              | 36481F                | Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements | 9.13 CH. 2; 9265.8-(12)  |
| <b>9.14 Criminal Investigation Law Enforcement Manual</b>               |                      |                       |   |  |
| LEM 9.14.1  | 05-2010              | 36342F                | Criminal Investigation Official Use Only Procedures                                   | 9.4.10 portions; 9.8.2; LEM 9  |
| LEM 9.14.2  | 05-2010              | 39604Y                | Questionable Refund Program   | New  |
| LEM 9.14.3  | 05-2010              | 38750D                | Criminal Investigation - Undercover Operations - Law Enforcement Manual (LEM)         |  |
| LEM 9.14.4  | 05-2010              | 38752Z                | Law Enforcement Manual ( )  |  |

## Part 10: Security, Privacy and Assurance

|   |         |        |  |            |
|---|---------|--------|--|------------|
| <b>10.002 Physical Security Program</b>                                   |         |        |  |            |
| 10.2.2  | 10-2015 | 51712P | Physical Security Compliance Reviews                                   | 1.16.2     |
| 10.2.7  | 09-2008 | 51718D | Enforcement Shields  | 1.16.7     |
| 10.2.10   | 05-2013 | 51723W | Continuity Planning Requirements                                       | 1.16.10    |
| 10.2.16   | 12-2011 | 51741S | Laptop Random Security Screening Concepts                              |            |
| <b>10.005 Privacy, Information Protection &amp; Data Security (PIPDS)</b> |         |        |  |            |
| 10.5.3  | 10-2015 | 49878M | Identity Protection Program  | LEM 10.5.3 |
| LEM 10.5.3  | 12-2010 | 52895B | Identity Theft and Incident Management Program                         |            |
| <b>10.8 Information Technology (IT) Security</b>                          |         |        |  |            |
| LEM 10.8.3  | 10-2009 | 51775Y | Audit Logging Security Standards                                       | 10.8.3     |
| 10.8.4  | 12-2011 | 50852Q | Relational Database Management Systems (RDBMS) Security Configurations |            |
| 10.8.8  | 10-2015 | 53118R | Live Data Protection   | 2.5.16     |
| LEM 10.8.10   | 10-2009 | 52528H | Basic UNIX Security Requirements (BUSR)                                | 10.8.10    |
| 10.8.42   | 01-2012 | 50511S | Web Server and Web Application Server Security                         |            |
| LEM 10.8.54   | 02-2010 | 51802U | Minimum Firewall Administration Requirements                           |            |



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## Part 11: Communications and Liaison

|                                     |         |        |                                       |                |
|-------------------------------------|---------|--------|---------------------------------------|----------------|
| 11.2 Privacy Advocate               |         |        |                                       |                |
| 11.2.1                              | 12-2010 | 34218K | Privacy Advocate                      | 2.1.10         |
| 11.4 Office of Governmental Liaison |         |        |                                       |                |
| 11.4.3                              | 05-2007 | 33483X | Project Coordination                  | 104.1 CH. 6-8  |
| 11.5 Legislative Affairs            |         |        |                                       |                |
| 11.5.3                              | 08-2014 | 38765C | Guide to Congressional Correspondence | Document 11155 |

## Part 13: Taxpayer Advocate Service

|                        |         |        |                       |     |
|------------------------|---------|--------|-----------------------|-----|
| 13.2 Systemic Advocacy |         |        |                       |     |
| 13.2.3                 | 06-2009 | 32654M | ODTA ECMS Application | New |
| 13.4 TAS TAMIS Guide   |         |        |                       |     |
| 13.4.9                 | 10-2010 | 39809D | TAMIS Portal          |     |

## Part 20: Penalty and Interest

|                       |         |        |  |  |
|-----------------------|---------|--------|--|--|
| 20.1 Penalty Handbook |         |        |  |  |
| LEM 20.1.1            | 12-2009 | 33066I | Introduction & Penalty Relief                    | LEM 120.1 CH. 1                                |
| LEM 20.1.2            | 08-2009 | 33069P | Failure to File / Failure to Pay Penalties       | LEM 120.1 CH. 2                                |
| LEM 20.1.3            | 03-2010 | 33070Q | Estimated Tax Penalties                          | LEM 120.1 CH 3                                 |
| LEM 20.1.4            | 04-2010 | 36749I | Failure to Deposit Penalty                       | LEM 120.1 CH 4                                 |
| LEM 20.1.7            | 06-2010 | 33065X | Information Return Penalties                     | LEM 120.1 CH 7; LEM XX-700                     |
| LEM 20.1.10           | 05-2010 | 36748X | Excise Tax Penalties and Miscellaneous Penalties | LEM 120.1 CH 10                                |
| 20.2 Interest         |         |        |  |  |
| LEM 20.2              | 09-2010 | 36793A | Interest   | LEM 121.1                                      |
| 20.2.2                | 10-2011 | 32962P | Legal Authorization                              | 104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)     |
| 20.2.13               | 03-2010 | 32976D | Tax Motivated Transaction Interest               | 104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)   |
| 20.2.15               | 06-2008 | 32979K | Rates, Tables and Factors                        | 104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59) |

## Part 21: Customer Account Services

|   |         |        |  |                                      |
|---|---------|--------|--|--------------------------------------|
| 21.003 Taxpayer Contacts                      |         |        |  |                                      |
| 21.3.2  | 12-2015 | 36812W | Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries |                                      |
| 21.8 International                            |         |        |  |                                      |
| 21.8.3  | 08-2013 | 49815D | NMF International Adjustments  | 3.15.128 portions; 3.15.129 portions |
| 21.9 Specialized Accounts Management Programs |         |        |  |                                      |
| 21.9.1  | 09-2013 | 52829V | Taxpayer Assurance Program   |                                      |
| 21.9.2  | 09-2015 | 52830W | Accounts Management Identity Theft                                       |                                      |
| 21.10 Quality Assurance                       |         |        |  |                                      |
| 21.10.3                                       | 10-2009 | 36869B | High Risk Accounts Review  | 21.10.5; 21.3; 3(15)(10)0            |

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## Part 22: Taxpayer Education and Assistance

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| 22.20  |         |        |   |        |
| 22.20.1  | 12-2006 | 37486S | Roles and Responsibilities  | 4024.2 |
| 22.21  |         |        |   |        |
| 22.21.1  | 12-2006 | 36743U | Compliance Pre-Filing Activities  | New    |
| 22.22  |         |        |   |        |
| 22.22.1  | 12-2006 | 36316J | Roles and Responsibilities  |        |
| 22.22.2  | 12-2006 | 36294G | Partnership Relations-Government Agencies and Educational Institutions              |        |
| 22.22.3  | 12-2006 | 36295R | Partnership Relations-Payroll and Practitioner Groups                               |        |
| 22.22.4  | 12-2006 | 36296C | Partnership Relations-Small Business and Financial Organizations                    |        |
| 22.22.5  | 12-2006 | 36297N | Partnership Relations-Professional, Trade and Service Organizations                 |        |
| 22.22.6  | 12-2006 | 36298Y | Partnership Relations-Electronic Business   |        |
| 22.22.7  | 12-2006 | 36299J | Partnership Relations-Issue Resolution Tracking System                              |        |
| 22.22.8  | 12-2006 | 36300Z | Partnership Relations-Stakeholder Relationship Management                           |        |
| 22.22.14   | 12-2006 | 36301K | Partnership Relations-Stakeholder Events Calendar                                   |        |
| 22.22.15   | 12-2006 | 36302V | Partnership Relations-Product Development   |        |
| 22.22.16   | 12-2006 | 37356D | Products on the Web   | New    |
| 22.43 Employee Plans Customer Education and Outreach |         |        |   |        |
| 22.43.1  | 11-2014 | 37895H | Obtaining Products and Services from Employee Plans Customer Education and Outreach |        |

## Part 25: Special Topics

|                               |         |        |  |                                  |
|-------------------------------|---------|--------|--|----------------------------------|
| 25.3 Litigation and Judgments |         |        |  |                                  |
| LEM 25.3.2                    | 06-2010 | 20192F | Suits by the United States   | LEM 5.5 portions                 |
| 25.6 Statute of Limitations   |         |        |  |                                  |
| LEM 25.6                      | 11-2009 | 32477J | Statute of Limitations - Statute of Limitations                    |                                  |
| 25.6.2                        | 07-2008 | 36882U | General Information and Procedures                                 | 121.2.2; 121.2 CH.2; 3(15)(58)   |
| 25.6.3                        | 07-2008 | 36883F | Credits & Payments   | 121.2.3; 121.2 CH.3; 3(15)(58)   |
| 25.6.4                        | 07-2008 | 36884Q | Original Delinquent Returns  | 121.2.4; 121.2 CH.4; 3(15)(58)   |
| 25.6.5                        | 07-2008 | 36885B | Assessments  | 121.2.5; 121.2 CH.5; 3(15)(58)   |
| 25.6.6                        | 07-2008 | 36886M | Claims, Abatements, and Refunds                                    | 121.2.6; 121.2 CH.6; 3(15)(58)   |
| 25.6.7                        | 07-2008 | 36887X | Erroneous Abatements (and Erroneous Refunds and Overstate Credits) | 121.2.7; 121.2 CH.7; 3(15)(58)   |
| 25.6.8                        | 07-2008 | 36888I | Estate and Gift Tax Returns (Form 706/709)                         | 121.2.8; 121.2 CH.8; 3(15)(58)   |
| 25.6.9                        | 07-2008 | 36889T | Collection   | 121.2.9; 121.2 CH.9; 3(15)(58)   |
| 25.6.10                       | 07-2008 | 36890U | Civil Penalty Modules  | 121.2.10; 121.2 CH.10; 3(15)(58) |

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| 25.6.11  | 07-2008              | 36891F                | Employee Plan Master File (EPMF)  | 121.2.11; 121.2 CH.11; 3(15)(58)     |
| 25.6.12  | 07-2008              | 36892Q                | Statute Unpostable and Reject Records                                   | 121.2.12; 121.2 CH.12; 3(15)(58)     |
| 25.6.13  | 07-2008              | 36893B                | Transcripts   | 121.2.13; 121.2 CH.13; 3(15)(58)     |
| 25.6.14  | 07-2008              | 36894M                | Barred Assessments / Barred Statute Cases                               | 121.2.14; 121.2 CH.14; 3(15)(58)     |
| 25.6.15  | 07-2008              | 36895X                | Self Employment Tax Cases   | 121.2.15; 121.2 CH.15; 3(15)(58)     |
| 25.6.16  | 07-2008              | 36896I                | Combat Zone for Statute Processing                                      | 121.2.16; 121.2 CH.16; 3(15)(58)     |
| 25.6.17  | 07-2008              | 36897T                | Legal Holidays  | 121.2.17; 121.2 CH.17; 3(15)(58)     |
| <b>25.7 Exempt Organizations Business Master File</b>  |                      |                       |   |                                      |
| 25.7.2   | 11-2012              | 27771A                | EO/BMF Processing Procedures  | 7.3.4 CH 2; 7820:300, 500            |
| 25.7.4   | 09-2006              | 27773W                | Delinquency Check Procedures  | 7.3.4 CH. 4; 7820:900                |
| <b>25.8 OFP Codes</b>  |                      |                       |   |                                      |
| 25.8.1   | 11-2013              | 36880Y                | OFP Codes Overview  | 121.9 CH 1; 3(30)(19)6               |
| <b>25.10 Information Technology (IT) Security Policy and Standards</b>                               |                      |                       |   |                                      |
| 25.10.1  | 01-2007              | 32681T                | Information Technology (IT) Security Policy and Guidance                | 2.1.10; 2(10)00                      |
| LEM 25.10.3  | 09-2007              | 31152B                | Integrated Data Retrieval System (IDRS) Security Handbook               |                                      |
| LEM 25.10.4  | 03-2007              | 32682E                | Resource Access Control Facility (RACF)                                 |                                      |
| 25.10.5  | 04-2007              | 31154X                | Basic UNIX Security Requirements Handbook                               |                                      |
| LEM 25.10.6  | 03-2008              | 31156T                | Secure Windows NT Configuration Standards                               |                                      |
| <b>25.12 Delinquent Return Refund Hold Program</b>   |                      |                       |   |                                      |
| LEM 25.12.1  | 05-2010              | 32510J                | Delinquent Return Refund Hold Program                                   | LEM 25.12.3, LEM 25.12.4; 121.7 CH 1 |
| 25.12.2  | 01-2007              | 36796H                | Sensitive Cases and Circumstances                                       | 121.7 CH. 2; (MS) 5G-388             |
| LEM 25.12.3  | 01-2007              | 32511U                | Functional Processing   | 121.7 CH. 3                          |
| 25.12.3  | 01-2007              | 36797S                | Functional Processing   | 121.7 CH. 3; (MS) 5G-388             |
| 25.12.4  | 01-2007              | 36798D                | Handling the Refund   | 121.7 CH. 4; (MS) 5G-388             |
| LEM 25.12.4  | 01-2007              | 32512F                | Handling the Refund   | 121.7 CH. 4                          |
| <b>25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control</b> |                      |                       |   |                                      |
| 25.14.1  | 03-2014              | 36875F                | Production Control and Performance Reporting                            | 121.8 CH 1; 3.30.19                  |
| <b>25.15 Relief from Joint and Several Liability</b>   |                      |                       |   |                                      |
| LEM 25.15.1  | 04-2010              | 33368H                | Introduction  |                                      |
| 25.15.4  | 09-2007              | 37326P                | Technical Provisions of IRC Section 6013(e)                             |                                      |
| 25.15.10   | 07-2012              | 32028K                | Review of All Cases with Relief from Joint and Several Liability Issues | 104.5 CH 10; 45(11)(20)              |
| 25.15.13   | 01-2008              | 32029V                | Customer Account Services / Telephone and Adjusting Functions           | 45(11)(20)                           |
| <b>25.16 Disaster Assistance and Emergency Relief</b>  |                      |                       |   |                                      |
| 25.16.2  | 08-2007              | 36902B                | Program Stewardship   | 121.6 CH. 2; 12(10)4                 |
| 25.16.3  | 08-2007              | 36903M                | National Disaster Assistance Coordinator (NDAC)                         | 121.6 CH. 3; 12(10)4                 |
| 25.16.4  | 08-2007              | 36904X                | State Disaster Assistance Coordinator (SDAC)                            | 121.6 CH. 4; 12(10)4                 |

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| 25.16.5           | 08-2007              | 36906T                | Small Business/Self- Employed and Wage & Investment General Procedures | 121.6 CH. 6; 12(10)4   |
| 25.16.7           | 08-2007              | 36912X                | Modernization and Information Technology Services (MITS)               | 121.6 CH. 12; 12(10)4  |
| 25.16.8           | 08-2007              | 36913I                | Taxpayer Advocate Service  | 121.6 CH. 13; 12(10)4  |
| 25.16.9           | 08-2007              | 36909A                | Tax Exempt and Government Entities                                     | 121.6 CH. 9; 12(10)4   |
| 25.16.10          | 08-2007              | 36908P                | Large and Mid-Size Business Division (LMSB)                            | 121.6 CH. 8; 12(10)4   |
| 25.16.11          | 08-2007              | 36914T                | Personnel Services (AWSS)  | 121.6 CH. 14; 12(10)4  |
| 25.16.12          | 08-2007              | 36911M                | Criminal Investigation   | 121.6 CH. 11; 12(10)4  |
| 25.16.13          | 08-2007              | 36915E                | Time Reporting   | 121.6 CH. 15; 12(10)4  |

## Part 30: Administrative

|  |         |        |  |           |
|--|---------|--------|--|-----------|
| <b>30.4 Personnel Administration, Training, and Equal Employment Opportunity</b> |         |        |  |           |
| 30.4.9   | 02-2006 | 29605N | Investigation Involving Chief Counsel and Regional Counsel Employees                 | Part (30) |
| 30.4.10  | 01-2007 | 29710H | Grievances, Greivance Appeals, and Procedures  | Part (30) |
| 30.4.12  | 01-2007 | 29606Y | Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures | Part (30) |
| 30.4.13  | 01-2007 | 29607J | Outside Employment (Including Legal Assistance to the Poor), Except Teaching         | Part (30) |
| <b>30.5 Resources, Services, and Financial Management</b>                        |         |        |  |           |
| 30.5.4   | 01-2007 | 29609F | Employment Tenure Commitments for Attorney Personnel                                 | Part (30) |
| 30.5.5   | 01-2007 | 29124P | Reassignment Policy and Procedure  | Part (30) |
| 30.5.6   | 01-2007 | 29125A | Employee Details   | Part (30) |
| 30.5.7   | 01-2007 | 29127W | Appointment, Separation, and Clearance Procedures                                    | Part (30) |
| <b>30.6 Security and Emergency Preparedness</b>                                  |         |        |  |           |
| 30.6.3   | 01-2007 | 29270E | Flexiplace   | Part (30) |
| <b>30.7 Management Systems</b>   |         |        |  |           |
| 30.7.10  | 02-2006 | 29618Q | Closed Legal Case Files  | Part (30) |
| 30.7.11  | 05-2006 | 29619B | Correspondence Guidelines  | Part (30) |
| <b>30.8 Library Services</b>   |         |        |  |           |
| 30.8.2   | 04-2006 | 29711S | Office Management and Services; Equipment and Property                               | Part (30) |
| 30.8.3   | 04-2006 | 29272A | Communications Management  | Part (30) |
| <b>30.9 File Management</b>  |         |        |  |           |
| 30.9.3   | 04-2006 | 29715K | Annual Reports to Treasury Pertaining to Information Security Program                | Part (30) |
| 30.9.5   | 04-2006 | 30282G | Electronic Mail Use  | Part (30) |