



Internal Revenue Manual Index

NOVEMBER 2016

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

INTRODUCTION	<p>The IRM Index is a compilation of the IRM sections effective as of the end of each month. The IRM sections are sorted into four listings:</p> <ul style="list-style-type: none"> ○ <i>Numerical List.</i> ○ <i>Owner List</i> ○ <i>Alphabetical List</i> ○ <i>Obsolete List (Obsolete as of January 2006)</i> <p>Access the <i>IRM Index</i> quarterly at http://publish.no.irs.gov/catp.cgi?catnum=27371.</p>
NUMERICAL LIST	<p>Each active IRM section is listed along with the most recent publication date, catalog number and section title. The column headed “<i>Old IRM Number</i>” provides a crosswalk to the prior IRM revision. Revised IRM sections are highlighted in yellow.</p> <p>An asterisk (*) identifies IRMs containing “official use only” (OUO) material. OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, contains procedures for Office of the Chief Counsel employees.</p>
OWNER LIST	<p>This listing groups the IRM by owner, in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its intended audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. The <i>audience</i> is the primary user of the IRM at the organizational level.</p>
ALPHABETICAL LIST	<p>This consolidated list displays the IRM sections in alphabetical order by CHAPTER title and Section title.</p> <ul style="list-style-type: none"> ○ The CHAPTER title is displayed in capital letters. ○ The Section title is displayed in lower case letters.
OBSOLETE LIST	<p>This list displays the IRM sections that are no longer in effect, dating back to January 2006.</p> <p>An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section. In the latter case, the “<i>Old IRM Number</i>” references the source.</p>

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

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

November 2016

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

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

1.1 Organization and Staffing

1.1.1	06-2015	30376D	1100	IRS Mission and Organizational Structure
1.1.4	08-2013	30364L	1100	Organizational Planning
1.1.5	06-2015	30378Z	1100	Office of the Commissioner
1.1.6	06-2015	30379K	1100	Chief Counsel
1.1.7	10-2012	30381W	1100	Appeals
1.1.8	06-2005	30382H	1100	National Taxpayer Advocate
1.1.10	02-2015	30384D	1100	The Office of Equity, Diversity, and Inclusion
1.1.11	02-2015	30385O	1100	Chief, Communications and Liaison
1.1.12	03-2015	30386Z	1.1.25	Chief Technology Officer
1.1.13	10-2013	30387K	3.42.1	Wage and Investment
1.1.16	06-2016	35584D		Small Business / Self Employed Division
1.1.17	07-2010	49279R	1.1.25	Agency Wide Shared Services
1.1.18	05-2012	37583M	1.1.14	Research, Analysis and Statistics Division
1.1.19	09-2008	40229Z	1100	Criminal Investigation
1.1.20	11-2016	50178P	1(10)00	Office of Professional Responsibility
1.1.21	08-2014	37682C	1.11.14	Chief Financial Officer
1.1.22	07-2015	49171G	1100	Human Capital Office
1.1.23	12-2013	49695V	1100	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	1.2.1	Policies of the Internal Revenue Service
1.2.10	11-2016	48024W	1.2.1	Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2012	48025H	1.2.1	Policy Statements for Information Technology Activities
1.2.12	10-2012	48026S	1.2.1	Policy Statements for Submission Processing Activities
1.2.13	03-2014	48027D	1.2.1	Policy Statements for the Examining Process
1.2.14	10-2012	48029Z	1.2.1	Policy Statements for Collecting Process Activities
1.2.15	10-2012	48030A	1.2.1	Policy Statements for Human Resource Management Activities

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1.2.16	06-2013	48032W	1.2.1	Policy Statements for the Rulings and Agreements Process
1.2.17	09-2016	48033H	1.2.1	Policy Statements for Appeals Activities
1.2.18	10-2012	48034S	1.2.1	Policy Statements for Criminal Investigation Activities
1.2.19	10-2012	48035D	1.2.1	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	11-2012	48037Z	1.2.1	Policy Statements for Penalties and Interest Activities
1.2.21	10-2012	48038K	1.2.1	Policy Statements for Customer Account Services Activities
1.2.22	10-2012	48039V	1.2.1	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W	1.2.1	Policy Statements for Chief Counsel Activities
1.2.24	06-2015	50507K		Policy Statements for Special Topics
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	10-2016	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	11-2016	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	02-2016	39613J	1.2.2	Delegations of Authority for the Collecting Process
1.2.45	10-2016	39614U	1.2.2	Delegations of Authority for Human Resource Management Activities
1.2.46	06-2014	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
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1.2.48	02-2013	39617B	1.2.2	Delegation of Authority for Criminal Investigation 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	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	05-2013	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
1.2.52	09-2016	39624Q	1.2.2	Delegations of Authority 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	10-2016	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	12-2011	50703U		Delegations of Authority for Information Technology (IT)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services

1.4 Resource Guide for Managers

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1.4.1	01-2012	33466M	1.4.4	Management Roles and Responsibilities
1.4.2	02-2015	33467X	1400	Monitoring and Improving Internal Control
1.4.3	05-2016	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2016	33211B		Corporate Tax Administration Tools
1.4.6	08-2016	31779Y	1.16.2	Managers Security Handbook
1.4.9	12-2010	57194H	114.1 CH. 6	Resource Guide for Management Officials - Criminal Investigation
1.4.10	09-2016	60880E	10.4.1	Integrity & Verification Operation Managers Guide
1.4.11	12-2015	35340Z	114.1 CH 3	Field Assistance Guide for Managers
1.4.16	11-2016	35344R	114.7 Ch. 7	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	9783	Compliance Managers Guide
1.4.18	09-2015	39913M		Electronic Products and Services Support Managers Guide
1.4.19*	10-2016	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	03-2014	35795M	1.4.17	Filing & Payment Compliance Managers Handbook
1.4.21	11-2016	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	03-2016	50658C		CAWR Manager and Coordinator Guide
1.4.23	09-2016	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	04-2016	50773S	8.1.4	Appeals Managers Procedures
1.4.29	11-2013	61645F	1.4.17	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	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	08-2016	38446S	1.4.17	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	1.4.17	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.4.55	06-2016	59975C		SBSE Campus Collection Support Managers' Guide

1.5 Managing Statistics in a Balanced Measurement System

1.5.1	10-2016	30331Q	1.5.6	The IRS Balanced Performance Measurement System
1.5.2	01-2015	30332B	1.5.7	Uses of Section 1204 Statistics

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1.5.3	02-2015	30333M	1.5.7	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH. 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	08-2015	30338P	105.4 CH. 8	Section 1204/Regulation 801 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	1.10.1	IRS Correspondence Manual
1.10.3	11-2016	34421J		Standards for Using Email

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

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

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1.14.1	08-2008	37000G	1(14)00	Logistics Management
1.14.2	08-2016	31321E	Doc 10603	Supply Purchasing Program
1.14.3	04-2003	31322P	Doc 10604	Furniture and Equipment Standards
1.14.4	11-2014	38310P	Doc 10603	Personal Property Management

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1.14.5	05-2012	31452E	1(14)00	Occupational Safety and Health Program
1.14.6	07-2013	37269F	1(14)50	Real Property Management Program
1.14.7	08-2013	35907U	1(14)47.2	Motor Vehicle Management
1.14.8	07-2013	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		IRS Parking Program
1.14.12	05-2013	49873J		IRS Environmental Compliance Program
1.14.13	04-2013	54529M		Environmental Management Systems

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1.15.1	08-2015	31421F	1.15.1 Ch 1	The Records and Information Management Program
1.15.2	08-2015	31423B	1.15.1 Ch 2	Types of Records and Their Life Cycles
1.15.3	08-2015	31425X	1.15.1 Ch 3	Disposing of Records
1.15.4	08-2015	31426I	1.15.1 Ch 4	Retiring and Requesting Records
1.15.5	09-2016	31427T	1.15.1 Ch 5	Relocating/Removing Records
1.15.6	11-2016	31431B	1.15.1 Ch 6	Managing Electronic Records
1.15.7	08-2015	31451T	1.15.1 CH 7	Files Management
1.15.24	09-2015	30993U	1.15.2 CH 17	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	01-2006	30994F	1.15.2 CH 18	Records Control Schedule for Statistics Division
1.15.27	11-2002	30996B	1.15.2 CH 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	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	03-2009	31006M	1.15.2 CH 30	Records Control Schedule for Permanent Records

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1.17.1	08-2016	31851X	1(17)78	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure
1.17.2	08-2016	31852I	1(17)00	Publishing Systems and Programs
1.17.3	08-2016	31853T	1(17)00	Tax Products Program
1.17.7	08-2016	53478W	1(17)00	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	08-2016	59701K	1.17.4	Internal and Public Use Non-Tax Products
1.17.9	08-2016	59991C		User Guide for Requesting Published Products and Services

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1.18.2	07-2014	38314H	1.17.5	Forecasting Requirements
1.18.3	03-2014	38315S	1(17)5(22)	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
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1.20.3	07-2016	68680E		Handling Harassment Allegations
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1.22.1	10-2015	31771O	1.15.8 CH 1	Mail and Transportation Management Overview
1.22.2	10-2015	31772Z	1.15.8 CH 2	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services
1.22.3	10-2015	31773K	1.15.8 CH 3	Addressing and Packaging
1.22.4	10-2015	31774V	1.15.8 CH. 4	Postage Accountability and Reporting Requirements
1.22.5	10-2015	31775G	1.15.8 CH 5	Mail Operations
1.22.6	10-2015	31776R	1.15.8 CH 6	Transportation Management
1.22.7	10-2015	31777C	1.15.8 CH 7	Household Goods
1.22.8	10-2015	59044U		Mailing and Shipping Equipment
1.25 Practice Before the Service				
1.25.1	11-2016	48365U	12(16)0	Rules Governing Practice Before the IRS
1.25.2	06-2010	52482U	1(10)00	Practitioner Enrollment
1.25.4*	06-2016	52484Q		Processing Circular 230 Disciplinary Cases
1.31 CFO Internal Policy and Procedures				
1.31.3	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 Revenue Systems and Analysis Section in the National Headquarters Office
1.32 Servicewide Travel Policies and Procedures				
1.32.1	02-2012	39947S	1763	Official IRS Local Travel Guide
1.32.4	10-2014	48041H	1763	Travel Card Program
1.32.5	06-2016	35101Y		International Travel Office Procedures
1.32.8	01-2011	48073R	1724	Investigative Imprest Funds
1.32.10	11-2014	38880S		Approval Process for Event-Related Spending
1.32.11	09-2011	55730Z	1.32.1	Official IRS City-to-City Travel Guide
1.32.13	10-2016	35266E	1764	Relocation Services Program
1.32.14	08-2014	55731K	1.32.1	Gainshairing Travel Savings Program
1.32.15	04-2013	37449P		Public Transportation Subsidy Program (PTSP)
1.32.20	07-2015	53762P	1.32.1	Using Appropriated Funds to Purchase Meals and Light Refreshments
1.33 Strategic Planning, Budgeting and Performance Management Process				
1.33.3	04-2015	50383K	1.33.3	Reimbursable Operating Guidelines
1.33.4	12-2014	48604K	1.6.1 CH 6	Financial Operating Guidelines
1.34 Revenue Accounting				
1.34.1	06-2009	53163U	1.31.2	Revenue Accounting Definitions and Acronyms
1.34.4	08-2015	53135C	1.31.2	Unpaid Assessments

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1.35.3	07-2015	47416Q	1700	Receipt and Acceptance Guideline
1.35.4	09-2014	43166F	1.32.6	Purchase Card Program
1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other Assets
1.35.6	07-2016	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.9	03-2016	66158B		Integrated Financial System Payroll
1.35.13	03-2016	57075Z		Administrative Waiver
1.35.14	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
1.35.17	07-2016	62654A		Estimating Trust Fund Costs
1.35.18	12-2015	62656W	1.32.8	Imprest Funds
1.35.19	07-2016	62657H	1.32.19	User Fees
1.35.24	08-2015	66160N		Establishing IRS Commitments and Obligations

1.36 Administrative Accounting and Financial Management Reports

1.36.2	04-2015	50695F		Treasury Information Executive Repository
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1.53 Small Business/Self-Employed

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

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

1.55.2	06-2015	37989E		Organizational Changes
1.55.6	10-2016	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2 Information Technology

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

2.2 Partnership Control System

2.2.1*	12-2013	28245J	LEM 2.2.1	Partnership Control System Chapter Overview
2.2.2	12-2014	28574P	102.2 CH 2	PCS Command Code TSLOD
2.2.3	12-2014	28575A	102.2 CH 3	PCS Command Code TSCHG
2.2.4	12-2014	28577W	102.2 CH 4	PCS Command Code TSINQ
2.2.5	12-2014	28578H	102.2 CH 5	PCS Command Code TSDEL
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2.2.7	12-2014	28580T	102.2 CH 7	PCS Command Code TSCLS

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2.2.8	12-2014	28581E	102.2 CH 8	PCS Command Code MSCHG
2.2.9	12-2014	28582P	LEM 2.3.9	PCS Command Code TSUMY

2.3 IDRS Terminal Responses

2.3.1	12-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
2.3.2*	03-2010	28115U	LEM 2.3.2	Introduction to IDRS Terminal Responses
2.3.8*	10-2015	28121Y	102.3 CH 8	Standard Validity Criteria
2.3.10	12-2014	28123U	102.3 CH. 10	Command Codes MFREQ and RECON
2.3.11*	10-2015	28124F	LEM 2.3.11	Command Codes TXMOD and SUMRY
2.3.12	12-2013	28125Q	102.3 CH 12	Command Code ACTON
2.3.13*	06-2015	28126B	LEM 2.3.13	Command Codes FFINQ, REINF, and REMFE
2.3.15*	06-2016	28128X	LEM 2.3.15	Command Code ENMOD
2.3.16	12-2011	28129I	102.3 CH 16	Command Code RFINK and RFRQ
2.3.17	06-2013	28130J	102.3 CH 17	Command Code ESTABD
2.3.18	01-2010	28131U	102.3 CH 18	Command Code ESTABM
2.3.20	12-2014	28133Q	102.3 CH 20	Command Code URINQ (URF)
2.3.25	01-2011	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	11-2012	28139E	102.3 CH 26	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27	Command Code ECREQ
2.3.28	10-2015	28141Q	102.3 CH 28	Command Code FTDPN
2.3.29	06-2015	28142B	102.3 CH 29	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30	Command Code DAILY
2.3.31	10-2015	28144X	102.3 CH 31	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	06-2016	28145I	LEM 2.3.32	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH. 34	Command Code PATRA
2.3.35	11-2015	28102R	LEM 2.3.35	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36	Command Code SCFTR
2.3.37	12-2012	28149A	102.3 CH 37	Command Code UPTIN for the GUF System
2.3.38	11-2015	28150B	102.3 CH 38	Command Code TXCMP
2.3.40	01-2009	28152X	102.3 CH 40	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41	Command Code PIEST
2.3.43	11-2015	28155E	102.3 CH 43	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44	Command Code PIVAR
2.3.45	12-2014	28157A	102.3 CH 45	Command Code XSINQ
2.3.47*	10-2015	28159W	102.3 CH. 47	Command Codes INOLE, EOGEN and SPARQ
2.3.48	12-2012	28160X	102.3 CH 48	Command Code UPDIS for the GUF System
2.3.49	10-2015	28161I	102.3 CH 49	Command Code EICMP
2.3.50	01-2007	28162T	102.3 CH. 50	Command Code LVREQ
2.3.51	11-2015	28163E	102.3 CH. 51	Command Code IMFOL
2.3.52	06-2016	57904Z		Command Codes RTVUE, RTFTP

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.3.53	03-2016	28165A	102.3 CH. 53	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	11-2015	28167W	102.3 CH. 55	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH. 56	Command Code ESTABR
2.3.57	06-2016	58088M	2.3.57	Command Code BRTVU
2.3.59*	11-2015	28171E	LEM 2.3.59	Command Codes BMFOL and BMFOR
2.3.60	11-2015	28172P	102.3 CH. 60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	10-2015	28174L	102.3 CH. 62	Command Code ESTAB
2.3.63	06-2016	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	01-2015	28177S	102.3 CH. 64	Command Code EMFOL
2.3.65	11-2015	53389C	LEM 2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research
2.3.66	03-2013	28178D	102.3 CH. 66	Command Codes PLINF and PLINQ
2.3.68	10-2015	28112N	102.3 CH. 68	Command Code DUPOL and DUPPG
2.3.69	08-2009	28181A	102.3 CH. 69	Command Code VPARS
2.3.70	08-2013	28182L	102.3 CH. 70	Command Code EFTPS
2.3.71	12-2014	28183W	102.3 CH. 71	Command Code ATINQ
2.3.73	06-2016	28185S	4.11.17	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	10-2015	28186D	102.3 CH. 74	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	06-2015	33046Q		Command Code CDPWEB (CDPTA, CDPTE)
2.3.80	01-2015	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTABA
2.3.82	01-2011	55095X		Command Code ESTABH
2.3.85*	06-2015	61664M		Command Code DFAST and DLITE
2.3.86	10-2015	67908N		Command Code IRPOL

2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	102.4 CH 1	Section Titles and Command Codes for IDRS Terminal Input
2.4.4	01-2010	28192H	102.4 CH. 4	Command Code MESSG
2.4.5	11-2015	28193S	102.4 CH. 5	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	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH. 7	Command Codes KAfrm, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	102.4 CH. 8	Command Codes ESign and BSign
2.4.9	11-2016	28198V	102.4 CH. 9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.4.10	11-2015	28199G	102.4 CH. 10	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH. 11	Command Code NMFTM
2.4.12	12-2011	28201H	102.4 CH. 12	Command Codes DELET and CCPYT
2.4.13	11-2015	28202S	102.4 CH. 13	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH. 14	Command Code NMFST
2.4.15	10-2015	28205Z	102.4 CH. 15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
2.4.16*	06-2016	28206K	LEM 2.4.16	Command Codes REQ54 and ADJ54
2.4.17	10-2015	28207V	102.4 CH. 17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH. 19	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	06-2016	28210S	LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH. 21	Command Codes CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH. 23	Command Code CHKCLR and CHKCL
2.4.24	11-2015	28215V	102.4 CH. 24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	11-2015	28216G	102.4 CH. 25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH. 26	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	12-2011	28218C	102.4 CH. 27	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	11-2015	28222K	LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH. 34	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH. 35	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH. 37	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH. 38	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH. 39	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH. 40	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2014	28233R	102.4 CH. 41	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH. 42	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH. 43	Command Code PINEX
2.4.44	11-2015	28236Y	102.4 CH. 44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	Command Code NRP97

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.4.46	12-2011	28100V	102.4 CH. 46	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH. 47	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH. 48	Command Code VPPIN
2.4.50	12-2014	28241R	102.4 CH. 50	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL
2.4.53	01-2007	31276M	102.4 CH.53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	LEM 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	06-2016	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z	2400	Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	10-2015	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58

2.5 Systems Development

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

2.7 Information Technology (IT) Operations

2.7.1*	05-2013	73141Y	LEM 2.7.1	Inter-Center
2.7.2*	05-2013	73140N	LEM 2.7.2	Computing Center
2.7.4*	04-2013	73142J	LEM 2.7.4	Magnetic Media Management
2.7.5*	01-2011	73143U	LEM 2.7.5	System Control Point (SCP) - Configuration Management
2.7.6*	01-2010	73144F	LEM 2.7.6	Systems Scheduling
2.7.9	12-2015	32002E	2.1.12	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness

2.8 Audit Information Management System (AIMS)

2.8.1*	12-2012	28249B	LEM 2.8.1	Introduction to AIMS REALTIME Processing
2.8.2	11-2015	28756V	102.8 CH 2	AIMS Command Code AM424
2.8.3	11-2015	28757G	102.8 CH 3	AIMS Command Code AMDIS
2.8.4	11-2015	28758R	102.8 CH 4	AIMS Command Code AMSTU

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2.8.5	12-2014	28759C	102.8 CH 5	AIMS Command Code AMSOC
2.8.6*	11-2015	28760D	LEM 2.8.6	AIMS Command Code AMAXU
2.8.7*	11-2015	28762Z	LEM 2.8.7	AIMS Command Code AMCLS
2.8.8	11-2015	28763K	102.8 CH. 8	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	Integrated Data Retrieval System
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2.11 IDRS Correspondence System

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

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

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

2.16.1	12-2015	49718J	2.5.50	Enterprise Life Cycle Guidance (author)
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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) Process
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2.25 Managed Service for IRS

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 Integrated Process Management

2.100.1	09-2013	48508B		Integrated Process Management Guidance and Procedures
2.100.2	05-2016	59034Y		Integrated Process Management Standardization Process
2.100.4	05-2016	60801V		Integrated Process Architecture (IPA)

2.110 Requirements Engineering

2.110.1	09-2015	60046A	102.10 CH.1; 3(28)(105)0	Requirements Engineering Directive
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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 Process Description
2.120.3	10-2015	59978J		Product Integration Process
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
2.123 Knowledge Management				
2.123.1	03-2016	68608U	2.14.2	Knowledge Management Directive
2.123.2	03-2016	68610G		Knowledge Management Process Description
2.126 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	2.5.2	IT Software Testing Process and Procedures
2.144 Capacity Management				
2.144.1	07-2015	61944X		Capacity Management Policy
2.144.2	09-2015	61946T		Business Capacity Management
2.144.3	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
2.145 Availability Management				
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process Description
2.148 IT Support Services Management				
2.148.1	04-2016	68033Z		IT Support Services Management Directive
2.148.2	03-2016	68034K	2.14.2	Incident Management Process
2.148.3	03-2016	68035V	2.14.2	Request Fulfillment Process
2.149 IT Asset Management				
2.149.1	09-2015	67329K	2.14.1	Asset Management Policy
2.149.2	10-2015	67331W	2.14.1	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	2.27.1	Configuration and Change Management Directive
2.150.2	09-2013	60767K	2.27.1	Configuration Management
2.150.3	11-2013	60768V	2.27.1	Change Management (ChM) Policy

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2.152 Data Engineering

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

Part 3 Submission Processing

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

3.0 General

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

3.5 Accounts Services

3.5.10	11-2016	37354H	Training 5212-001	Remittance Transaction Research (RTR) System
3.5.20*	11-2015	36983G	21.2.5	Processing Requests for Tax Return/Return Information
3.5.61	11-2016	33260W	3500	Files Management and Services

3.8 Deposit Activity

3.8.44*	11-2016	33386D	3.8.43	Campus Deposit Activity
3.8.45*	12-2015	29994V		Manual Deposit Process
3.8.46	11-2016	33950H		Discovered Remittance
3.8.47*	09-2016	33951S	3.8.45	Manual Deposit for Field Office Payment Processing

3.10 Campus Mail and Work Control

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

3.11 Returns and Documents Analysis

3.11.3*	11-2016	33440G	3(11)00	Individual Income Tax Returns
3.11.6*	10-2016	33455F	3(11)00	Data Processing (DP) Tax Adjustments
3.11.8*	11-2016	33465B	3(11)00	Information Return Processing
3.11.10	11-2016	33470U	3(11)00	Revenue Receipts
3.11.12*	12-2015	33480Q	3(11)00	Exempt Organization Returns
3.11.13*	11-2016	33485T	3(11)00	Employment Tax Returns
3.11.14*	10-2016	33490M	3(11)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2016	33495P	3(11)00	Return of Partnership Income
3.11.16*	11-2016	33500X	3(11)00	Corporate Income Tax Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.11.20*	12-2015	54308H	3.11.212	Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	11-2015	33510T	3(11)00	Employee Plan Excise Tax Return
3.11.23*	11-2016	33515W	3(11)00	Excise Tax Returns
3.11.25*	11-2016	33525S	3(11)00	Miscellaneous Tax Returns
3.11.26*	12-2015	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	12-2015	52570D		EPMF Return Processing Form 5500-EZ
3.11.106*	11-2016	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2016	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	10-2016	33583Y	3(11)00	Allocated Tips
3.11.212*	11-2016	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2016	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2016	51221V	3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2016	33586F	3(11)00	Processing Form 8752

3.12 Error Resolution

3.12.2*	11-2016	67652C		Individual Master File Error Resolution General Instructions
3.12.3*	11-2016	33590N	3(12)00	Individual Income Tax Returns
3.12.8*	11-2016	33620Q	3(12)00	Information Returns Processing
3.12.10*	11-2016	33630M	3(12)00	Revenue Receipts
3.12.12*	11-2015	33640I	3.12.246	Exempt Organization Returns
3.12.13*	11-2016	33645L	3(12)00	Employment Tax Returns
3.12.14*	10-2016	33650E	3(12)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2016	33655H	3(12)00	Return of Partnership Income
3.12.16*	11-2016	33660A	3(12)00	Corporate Income Tax Returns
3.12.21	11-2016	33670W	3(12)00	Credit and Account Transfers
3.12.22*	11-2016	33673D	3(12)00	Employee Plan Excise Tax Returns
3.12.23*	11-2016	33675Z	3(12)00	Excise Tax Returns
3.12.26*	11-2016	57692Q	3.11.26	Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2016	33695R	3(12)00	General Unpostables
3.12.37*	11-2016	33710V	3(12)00	IMF General Instructions
3.12.38*	10-2016	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2016	33740J	3(12)00	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2016	33743Q	3(12)00	Unemployment Tax Returns
3.12.166	06-2016	33744B	3(12)00	EPMF Unpostables
3.12.179*	10-2016	33742F	3(12)00	Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2016	33751Q	3(12)00	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2016	33752B	3(12)00	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2016	33753M	3(12)00	Error Resolution Instructions for Form 1120S

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3.12.220*	11-2016	33756T	3(12)00	Error Resolution System for Excise Tax Returns
3.12.249*	11-2016	33755I	3(12)00	Processing Form 8752
3.12.251*	11-2016	33761M	3(12)00	Corporation Income Tax Returns
3.12.263*	11-2016	33741U	3(12)00	Estate and Gift Tax Returns
3.12.278*	11-2015	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	10-2016	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

3.13 Campus Document Services

3.13.2*	10-2016	33746X	3.11.17	BMF Account Numbers
3.13.5	10-2016	33759A	3(13)00	Individual Master File (IMF) Account Numbers
3.13.6	11-2016	66285J		Submission Processing Image Control Team (ICT) Correspondence Scanning
3.13.12	11-2015	33760B	3(13)00	Exempt Organization Account Numbers
3.13.36	06-2016	33775A	7.3.3 CH 2	EPMF Account Numbers
3.13.40	10-2016	52088E	3.21.259	Application for Tax Identification Number for Pending U.S. Adoptions
3.13.62	11-2016	33780T	3(13)00	Media Transport and Control
3.13.122*	10-2016	31657J	3(13)00	Individual Master File (IMF) Entity Control Unpostables
3.13.222*	10-2016	33790P	3(13)00	BMF Entity Unpostable Correction Procedures

3.14 Notice Review

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

3.17 Accounting and Data Control

3.17.5*	09-2016	49225T		Hardcore Payment Tracers
3.17.10*	11-2016	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	08-2016	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	11-2016	47866A		Refund Intercept Program
3.17.21	09-2016	33880U		Credit and Account Transfers
3.17.30	11-2016	33885X	3(17)00	SC Data Controls
3.17.41	09-2009	33890Q	3(17)00	Accounting and Operating Reports
3.17.46*	11-2016	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)00	Redesign Revenue Accounting Control System
3.17.64*	08-2016	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	11-2015	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	11-2016	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2016	33917W	3(17)00	Excess Collections File
3.17.221	11-2015	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	09-2016	33916L	3.5.17	Miscellaneous Accounting

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.17.244*	09-2016	57188D	3.17.243	Manual Assessments
3.17.277	11-2016	33928D	3.0.258	Electronic Payments
3.17.278	09-2016	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

3.20 Exempt Organizations Returns Processing

3.20.12*	12-2015	33965G	3(20)00	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
3.20.13*	11-2016	38871H	3.20.12	Exempt Organization Photocopy Procedures

3.21 International Returns and Documents Analysis

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

3.22 International Error Resolution

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

3.24 ISRP System

3.24.3	10-2016	34298E	I3.24.3	Individual Income Tax Returns
3.24.7	11-2015	34318L	I3.24.7	Delinquent Accounts
3.24.8	11-2016	34323E	I3.24.8	Information Returns Processing
3.24.10	11-2016	34328H	I3.24.10	Revenue Receipts
3.24.12	12-2015	34337S	I3.24.12	Exempt Organization Returns
3.24.13	11-2016	34343W	I3.24.13	Employment Tax Returns
3.24.14	10-2016	34347O	I3.24.14	Fiduciary Income Tax Returns
3.24.15	11-2016	34352H	I3.24.15	Partnership Return of Income
3.24.16	11-2016	34357K	I3.24.16	Corporation Income Tax Returns

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3.24.20	11-2015	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2015	34373K	3.24.21	Credit and Account Transfers
3.24.22*	11-2016	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2016	34385C	3.37.3	Excise Tax Returns
3.24.25	11-2016	34384R	3.24.25	BMF International Miscellaneous Tax Returns
3.24.26	12-2015	34837X	3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	11-2015	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2016	34570F	3.29.28	Foreign Account Tax Compliance General Purpose Programs
3.24.29	10-2015	34555Q	3.29.29	SCRS Error Resolution
3.24.30	11-2015	34566X	3.29.30	Data Controls
3.24.37	11-2016	34412Y	3.24.37	General Instructions
3.24.38	11-2016	39345Q		BMF General Instructions
3.24.40	11-2015	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	10-2015	34590X	3.29.50	Campus Performance Evaluation Reporting System
3.24.106	11-2016	34442M	3.24.106	Estate Tax Returns
3.24.133	11-2016	34452I	3.24.133	Residual Remittance Processing System
3.24.143	11-2016	34455P	3.24.143	Gift Tax Returns
3.24.154	11-2016	34464A	3.24.154	Unemployment Tax Returns
3.24.159	10-2015	32933M		SCRS SC Edits
3.24.162	11-2015	34677F	3.29.162	BOB Transcription Instructions
3.24.173	10-2015	34697X	3.29.173	Centralized Files and Scheduling
3.24.176	10-2015	34709E	3.29.176	Audit Selection System
3.24.180	10-2015	34713M	3.29.180	Allocated Tips
3.24.183	11-2015	34712B	3.29.183	Planning and Control Data
3.24.202	10-2015	34456A	3.24.202	Supervisory Operator's Manual
3.24.212	10-2016	34467H	3.24.212	Applications for Extension of Time to File Tax Returns
3.24.213	10-2015	34468S	3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	11-2015	34734P	3.29.226	Declaration for Electronic Filing
3.24.249	10-2015	34471P	3.24.249	Fiscal Year Required Payments/Form 8752

3.28 Special Processing Procedures

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

3.30 Work Planning and Control

3.30.10	11-2015	32204C	Document 6746	Cost Estimate Reference
3.30.19	03-2014	34720B	25.14.1	Production Control and Performance Reporting
3.30.20	02-2016	62236A	25.8.1	Organization Function and Program (OFP) Codes

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.30.30	03-2016	47307E	3.30.28	Embedded Quality for Submission Processing (EQSP) System
3.30.50	03-2014	34755S	3(30)00	Project PCA Production Control Accounting
3.30.123*	11-2016	34760L	3.30.125	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2015	34770H	3(30)00	Campus Monitoring Reports
3.30.126	03-2016	32161W	121.8 Ch. 4	Control Data Analysis
3.30.127	05-2016	33048M	121.8 Ch. 2	Workload Scheduling

3.34 National Research Program (NRP)

3.34.3	03-2010	40274C		NRP Individual Income Tax Returns Document Analysis and Data Entry
3.34.4	12-2006	48398P		S Corporation Tax Returns Document Analysis and Data Entry

3.37 International ISRP

3.37.110	11-2016	34874A	I3.37.110	Chapter 3 Withholding Returns
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3.38 International Tax Returns and Documents

3.38.147*	11-2016	34880E	3(38)00	International Notices
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3.40 Block Out of Balance Resolution

3.40.8*	11-2016	34899V	3(40)00	Information Returns Processing
3.40.37	10-2016	34905O	3(40)00	General Instructions

3.41 OCR Scanning Operations

3.41.267*	11-2016	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2016	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2015	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2015	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	11-2016	39954H		Form 941
3.41.277	11-2016	48185K		Forms 940 SCRIPS Processing

3.42 Electronic Tax Administration

3.42.4*	09-2016	30620M	12.3.1	IRS e-file for Business Tax Returns
3.42.5*	09-2016	28779U	12.2.1	IRS e-file for Individual Income Tax Returns
3.42.7	09-2016	37145U		EPSS Help Desk Support
3.42.8	09-2016	32530B		e-services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	12-2015	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2016	36617X	3.42.5	Authorized IRS e-file Providers
3.42.20	10-2016	60081H		Preparer e-file Hardship Waiver Requests

3.43 Integrated Management System

3.43.405	08-2016	56046M		Measured Employees Performance System (MEPS) for Managers
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3.45 TE/GE Processing

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	Statistical Editing of Individual Income Tax Returns
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Part 4 Examining Process

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

4.1 Planning and Special Programs

4.1.1	03-2013	27602M	4.1 CH. 1	Planning, Monitoring, and Coordination
4.1.2	05-2013	27603X	4.1 CH 2	Determining Return Need
4.1.3	08-2012	27604I	4.1 CH 3	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4*	09-2013	27606E	4.1 CH 4	Other Programs and Other Source Workload
4.1.5	08-2012	27608A	4.1 CH 5	Classification and Case Building
4.1.6	02-2014	27609L	4.1 CH 6	Storage of Selected Returns
4.1.7	06-2014	27611X	4.1 CH 7	Assignment of Selected Returns
4.1.8	06-2014	27612I	4.1 CH 8	Special Examination Features and Programs
4.1.9	06-2014	27613T	4.1 CH 9	International Features
4.1.10*	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
4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems

4.2 General Examining Procedures

4.2.1	11-2016	34440Q	4200	General Examination Information
4.2.2	10-2003	34443X	4200	Miscellaneous Examination Procedures
4.2.3	10-2003	34445T	4200	Technical Advice to Taxpayers and Examination Personnel
4.2.4	10-2003	34446E	4200	Employee Conduct and Responsibilities
4.2.5	07-2011	34447P	4200	Disclosure of Official Information
4.2.6	03-2013	34448A	4200	Examination of Employee Returns
4.2.7	10-2013	25690M	4.70.2	Ex Parte Communication Procedures

4.4 AIMS Procedures and Processing Instructions

4.4.1	04-2016	30311Y	104.3 CH. 1	Introduction
4.4.3	09-2011	30313U	4.4.8	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH. 4	Claims

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.4.5	12-2012	30315Q	104.3 CH. 5	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH. 6	Conversion of Returns
4.4.7	09-2014	30317M	104.3 CH. 7	Correspondence and Closing Letters
4.4.9	08-2012	30319I	104.3 CH. 9	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH. 10	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH. 11	Entity Changes
4.4.12	05-2016	30323Q	104.3 CH. 12	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	02-2015	30325M	104.3 CH. 14	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	12-2011	30327I	104.3 CH. 16	Inventory Control
4.4.17	07-2011	30328T	104.3 CH. 17	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH. 18	Large Dollar Cases
4.4.19	08-2016	30343I	104.3 CH. 19	Manual Refunds
4.4.21	07-2012	30345E	4.4.20	Non-Examined Closures and Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH. 22	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	4.11.17	Openings
4.4.24	07-2014	30348L	104.3 CH. 24	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH. 25	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH. 26	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH. 27	Reports
4.4.29	05-2011	30363A	104.3 CH. 29	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	104.3 CH. 33	Transfers
4.4.34	03-2011	30374H	104.3 CH. 34	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH. 35	Unpostable Resolution

4.5 TE/GE AIMS Manual

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

4.7 Examination Returns Control System (ERCS)

4.7.1	04-2016	30415R	4.7 CH 1	Overview
4.7.2	10-2015	30416C	4.7.11	Security
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	04-2014	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	4.7 CH 5	Group and Territory
4.7.6	01-2015	30420K	4.7 CH 6	Reports
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff

4.8 Technical Services

4.8.1	11-2015	31455L	4.8 CH. 1	Organization and Responsibilities
4.8.2	04-2015	31456W	4.8 CH. 2	Case Processing
4.8.3	03-2013	31432M	4.8 CH. 3	Examination Quality Measurement Staff (EQMS)
4.8.4	03-2015	31433X	4.8 CH. 4	Mandatory Review
4.8.5	06-2015	31422Q	25.15.10	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	Technical Field Support
4.8.8	12-2013	31428E	4.8 CH. 8	Miscellaneous Responsibilities
4.8.9	08-2016	50713Q	4.15.6	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	Outline of System
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4.10 Examination of Returns

4.10.1	02-2015	27634W	4.2 CH 1	Overview and Basic Examiner Responsibilities
4.10.2*	11-2016	27635H	LEM 4.10.2	Pre-Contact Responsibilities
4.10.3	02-2016	27636S	4.2 CH 3	Examination Techniques
4.10.4	08-2011	27637D	4.2 CH 4	Examination of Income
4.10.5	06-2010	27639Z	4.2 CH 5	Required Filing Checks
4.10.6	07-2001	27641L	4.2 CH 6	Penalty Considerations
4.10.7	03-2015	27642W	4.2 CH 7	Issue Resolution
4.10.8	09-2014	27643H	4.2 CH 8	Report Writing
4.10.9	08-2014	27644S	4.2 CH 9	Workpaper System and Case File Assembly
4.10.10	03-2016	34502D	4.10.8	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	03-2016	37578T	4.4.28	Examination Operational Automation Database (EOAD)
4.10.20	01-2005	38775Y	4000	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
4.10.21	07-2008	51337G		U.S. Withholding Agent Examinations - Form 1042
4.10.26	08-2012	48619J		Net Rate Netting Procedures for LB&I Cases
4.10.27	12-2013	54356R		Identity Theft Case Processing for Field Examiners

4.11 Examining Officers Guide (EOG)

4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
4.11.6	05-2005	36013Z		Changes in Accounting Methods

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.29	09-2010	36395S		Transfer of Returns Open for Examination
4.11.34	12-2004	36419R	4500	Innocent Spouse
4.11.51	09-2016	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	Nonfiled Returns
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4.13 Audit Reconsideration

4.13.1	12-2015	31048S	4.3.6 CH 1	Introduction
4.13.2	12-2015	31049D	104.12 CH 2	Contact Employees
4.13.3	12-2015	31050E	104.12 CH 3	Central Reconsideration Unit
4.13.4	10-2006	31051P	104.12 CH 4	Area Office Examination
4.13.5	12-2015	31052A	4.13.8	Exam SFR Reconsideration
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	Jeopardy and Terminations
4.15.2	06-2014	28045H	4.3.9 CH. 2	Examination Procedures
4.15.3	09-2011	28046S	4.3.9 CH. 3	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	4.3.9 CH. 4	Administrative and Judicial Review
4.15.5	10-2014	28049Z	4.3.9 CH. 5	Post-Assessment Procedures
4.15.7	01-2012	28051L	4872	Planning and Special Programs Procedures

4.16 Special Enforcement Program (SEP)

4.16.1	06-2011	34426M		SEP Responsibilities and Case Development
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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	Offers in Compromise Received in Exam
4.18.2	12-2008	28828E	4.3.21 CH 2	Doubt as to Liability Offers
4.18.3	12-2010	28829P	4.3.21 CH 3	Effective Tax Administration Offers
4.18.4	01-2011	28830Q	4.3.21 CH 4	Combination Offers
4.18.5	12-2010	28831B	4.3.21 CH 5	Review, Closing and Reporting Requirements

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4.18.6	12-2010	28832M	4.3.21 CH 6	Case Processing and Controls
4.18.7	01-2011	28833X	4.3.21 CH. 7	Special Case Processing

4.19 Liability Determination

4.19.2*	08-2016	36856Y	LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2016	36857J	LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	03-2016	36858U	LEM 4.19.4	CAWR Reconciliation Balancing
4.19.5*	09-2016	36859F	LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	10-2016	34131C	21.2.5	SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)
4.19.7*	09-2016	36334F	Training 3570-105	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	Examination General Overview
4.19.11*	06-2016	48149S	LEM 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	12-2015	48151E	4.19.24	General Case Development and Resolution
4.19.14*	11-2015	48152P	LEM 4.19.1	EITC/Revenue Protection Strategy
4.19.15*	11-2016	48153A	LEM 4.19.1	Discretionary Programs
4.19.16	11-2011	48155W	4.19.1	Claims
4.19.17*	10-2016	48156H	4.19.1	Non-Filer Program
4.19.18	12-2015	48157S	4.19.1	Quality Review Program
4.19.19*	11-2016	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	11-2016	48160P	LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	11-2016	48161A	4.19.1	Clerical
4.19.22*	03-2016	50661Z		CAWR Control
4.19.23	09-2016	50662K		FUTA Control
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	General Collectibility Procedures
4.20.2	03-2013	29632U	4.3.2 CH 2	Scope Consideration
4.20.3	12-2010	29633F	4.3.2 CH 3	Soliciting Payment
4.20.4	02-2013	29634Q	4.3.2 CH 4	Installment Agreements

4.21 Electronic Filing Program

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

4.22.1	10-2008	33006G		NRP Overview
4.22.2	10-2008	33007R		NRP Case Building

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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 - Area Office
4.22.5	10-2014	33011Z		Campus Compliance Operations Site
4.22.6	01-2013	48403X		Area Office Examination of Individual Returns
4.22.7	02-2007	48405T		Area Office Examination of S Corporation Returns
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	10-2012	47344H		Employment Tax Study - NRP Examination Guidelines
4.22.11	05-2012	59122H		SB/SE Examination of NRP C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.22.13	01-2014	59601J		Fuel Excise Tax Study - NRP Examination Guidelines

4.23 Employment Tax

4.23.1	09-2016	35221R	104.6 CH. 1	Introduction
4.23.2	09-2015	35222C	104.6 CH. 2	Employment Tax Examination Objectives
4.23.3	08-2016	35223N	104.6 CH. 3	Classification, Selection and General Procedures for Employment Tax Cases
4.23.4	08-2015	35224Y	104.6 CH. 4	Workpapers - Employment Tax Examinations
4.23.5*	05-2015	35225J	LEM 4.23.5	Technical Guidelines for Employment Tax Issues
4.23.6	04-2014	35226U	104.6 CH. 6	Classification Settlement Program (CSP)
4.23.7	01-2014	35227F	104.6 CH. 7	Employment Tax on Tip Income
4.23.8	10-2015	35228Q	104.6 CH. 8	Determining Employment Tax Liability
4.23.9	04-2011	35229B	104.6 CH. 9	Employment Tax Penalty and Fraud Procedures
4.23.10	09-2015	35231N	104.6 CH. 10	Report Writing Guide for Employment Tax Examinations
4.23.11	11-2014	35232Y	104.6 CH. 11	Prompt Action in Deficiency and Overassessment Cases
4.23.12	09-2016	35233J	104.6 CH. 12	Delinquent Return Procedures
4.23.13	01-2016	35234U	104.6 CH. 13	Adjusted Returns, Abatements and Claims
4.23.14	09-2015	35235F	104.6 CH. 14	Statute Control and Extension
4.23.15	05-2012	35236Q	104.6 CH. 15	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	09-2016	66694Y		Tax Compliance Officer Employment Tax Procedures

4.24 Excise Tax

4.24.1	09-2012	28302T	4.3.3 CH. 1	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH. 2	Form 637 Excise Tax Registrations

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4.24.4	09-2013	28305A	4.3.3 CH. 4	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	08-2016	28306L	4.3.3 CH. 5	Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.6	08-2014	28307W	4.24.12	Excise Tax Examiner Responsibilities
4.24.7	01-2016	28308H	4.3.3 CH. 7	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	08-2014	28309S	4.24.11	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	08-2016	28310T	4.3.3 CH. 9	Excise Tax Penalties and Excise Return Preparer Penalties Guidance
4.24.10	02-2016	35213R	4.24.11	Appeals Referral Procedures
4.24.13	11-2015	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	02-2016	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	10-2014	57469Z	4.24.13	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	09-2013	58891R	4.24.13	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	09-2013	58892C	4.24.9	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2014	59137G	4.24.3	Excise Operations Support
4.24.20	02-2016	67929Q	4.24.10	Excise Tax Report Writing Guide
4.24.21	02-2016	67932N	4.24.10	Case Closings

4.25 Estate and Gift Tax

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

4.26 Bank Secrecy Act

4.26.1	01-2016	27699B	4.3.4 CH. 1	Introduction
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4.26.2	05-2014	27701C	4.3.4 CH 2	Program Structure
4.26.3	09-2016	27702N	4.3.4 CH 3	Examination Case Selection (ECS)
4.26.4	01-2016	35434W		FinCEN Query (FCQ)
4.26.5	10-2012	27703Y	4.3.4 CH 5	Bank Secrecy Act History and Law
4.26.6	11-2006	27704J	4.3.4 CH 6	Bank Secrecy Act Examiner Responsibilities
4.26.7	06-2012	27706F	4.3.4 CH 7	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	4.3.4 CH 8	Bank Secrecy Act Special Procedures
4.26.9	06-2006	35436S	Doc. 7785	Examination Techniques for Bank Secrecy Act Industries
4.26.10	07-2012	27708B	4.3.4 CH 10	Form 8300 History and Law
4.26.11	11-2006	27709M	4.3.4 CH 11	BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12	06-2006	35437D		Examination Techniques for Form 8300 Industries
4.26.13	01-2016	35439Z		Structuring
4.26.14	07-2012	27711Y	4.24.13	Disclosure
4.26.15	11-2015	35442W		General Program
4.26.16	11-2015	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17	05-2008	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures
4.26.18	02-2013	50149M		Embedded Quality

4.27 Bankruptcy

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

4.28 Examination Specialization

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

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

4.30 LB&I 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	Introduction
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4.31.2*	06-2013	36874U	121.5 CH 2	TEFRA Examinations - Field Office Procedures
4.31.3*	06-2013	36879X	4.4.31	TEFRA Examinations - CTF Procedures
4.31.4*	02-2010	35419H	4.31.3	Administrative Adjustment Request (AAR)
4.31.5*	06-2013	35421T	4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	06-2013	35422E	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	4.35.2	The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross Functional Units
4.32.4	02-2016	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return

4.36 Joint Committee Procedures

4.36.1	09-2015	32505Q	4.3.5 CH 8	Joint Committee Process Overview
4.36.2	09-2015	32891R	4.3.5 CH 1	Identification of Joint Committee Cases
4.36.3	09-2015	32892C	4.3.5 CH 7	Examination Team Responsibilities
4.36.4	09-2015	32893N	4.3.5 CH 7	Joint Committee Review Team Procedures
4.36.5	09-2015	32894Y	4.3.5 CH 6	Reports

4.37 Financial Products and Transactions

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

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

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

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

4.43 Retail Industry

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

4.44.1	01-2002	36078E	7.8.2 CH 45	IRC Section 521 Exempt Farmers' Cooperatives
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4.46 LB&I Examination Process

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4.46.1	03-2016	38191S	4.46.1	General Information and Definitions
4.46.2	07-2011	38192D	4.45.4	Administrative Matters and Annual Compliance Plan
4.46.3	03-2016	38194Z	4.45.16	Planning The Examination
4.46.4	03-2016	38195K	4.45.4	Executing the Examination
4.46.5	03-2016	38196V	4.46.7	Issue Development, Proposal and Resolution
4.46.6	04-2014	38197G		Workpapers and Reports Resources
4.46.10	07-2016	38201D	PENDING	Outside Expert Program

4.47 Computer Audit Specialist

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

4.48 Engineering Specialty

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

4.49 Economist Program

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

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

4.52 Global High Wealth Industry

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

4.60.1	09-2014	35009H	4.3.1.1 CH 9	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8	Tax Treaty Related Matters
4.60.4	02-2015	35001X	4.3.1.1 CH 1	LB&I International Programs
4.60.5	09-2004	35002I	4.3.1.1 CH 2	Classification of International-Feature Returns
4.60.6	12-2015	35003T	4.3.1.1 CH 3	International Referral Criteria and Procedures
4.60.7	12-2015	35004E	4.3.1.1 CH 4	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5	International Examination and Processing Procedures

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4.60.9	09-2015	35006A	4.3.1.1 CH 6	International Examiner's Report
4.61 International Program Audit Guidelines				
4.61.1	05-2006	27726X	4.3.1.2 CH 1	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2	Foreign Based Books and Records
4.61.3	05-2006	27728T	4.3.1.2 CH. 3	Development of IRC 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH. 4	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH. 7	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	05-2006	27736T	4.3.1.2 CH 16	Possession Corporations
4.61.10	05-2006	27737E	4.3.1.2 CH 18	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19	Transfers of Property by and to Foreign Corporations
4.61.12	05-2006	27739A	4.3.1.2 CH 29	Foreign Investment in Real Property Tax Act
4.61.13	09-2015	50701Y		Dual Consolidated Losses
4.62 International Relations				
4.62.1	03-2014	33000S	14.1 CH 10	International Visitors Program
4.62.3	06-2002	33167U		Requests for Representation Funds and Gifts for Foreign Officials
4.71 Employee Plans Examination of Returns				
4.71.1	08-2016	35855D	7.6.1 CH 1	Overview of Form 5500 Examination Procedures
4.71.2	10-2015	33831Z		Overview of IDRS
4.71.3	06-2016	36272S	4.72.12	Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4	09-2016	35909Q	7.6.4	Discrepancy Adjustments
4.71.5	07-2016	35239X	LEM 4.71.5	Form 5330 Examinations
4.71.6	01-2016	37345W	7.6.1 CH 5	Employee Plans Referrals
4.71.7	10-2015	33832K	7.6.3	Survey Returns
4.71.8	01-2016	33833V		EP Claims
4.71.9	06-2016	33834G		Statute Control Procedures
4.71.10	09-2016	33837N	4.72.20	Form 990-T Processing
4.71.11	11-2015	35915U	7.6.5	Office Correspondence Examination Program (OCEP)
4.71.12	08-2016	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	08-2016	33840K		Technical Assistance and Technical Advice Requests
4.71.14	07-2016	35241J	7.6.6	EP Mandatory Review
4.71.15	01-2016	35242U		EP Special Review
4.71.16	07-2016	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	03-2016	57900H		Non-Return Unit Examinations
4.71.18	08-2016	57901S		EP Penalties

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4.71.19	07-2016	57902D		Fast Track Settlement Procedures
4.71.20	10-2015	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	08-2016	61727K		Examination Procedures for Plans in US Territories
4.71.22	10-2015	61728V		Employee Plans Compliance Unit (EPCU)
4.71.23	06-2016	61730H		Bankruptcy Procedures
4.71.24	07-2016	61731S		Whistleblower Procedures
4.71.25	02-2016	65117W	25.1.9	EP Exam Fraud Procedures
4.71.26	03-2016	67325S		Case Selection Criteria

4.72 Employee Plans Technical Guidelines

4.72.2	09-2016	35951M	7.7.1 CH 2	Cash or Deferred Arrangements
4.72.3	09-2016	35952X	7.7.1 CH 3	Employee Contributions and Matching Contributions
4.72.4	08-2016	35953I	7.7.1 CH 4	Employee Stock Ownership Plans (ESOPs)
4.72.5	09-2016	35954T	7.7.1 CH 5	Top-Heavy Plans
4.72.6	08-2016	35955E	7.7.1 CH 6	IRC 415(b)
4.72.7	10-2015	35956P	7.7.1 CH 7	Examination Guidelines for IRC 415(c)
4.72.8	08-2016	35957A	7.7.1 CH 8	Valuation of Assets in Defined Contribution Plans
4.72.9	02-2015	35958L	7.7.1 CH 9	Qualified Joint & Survivor Annuity Requirements
4.72.10	09-2016	35959W	7.7.1 CH 10	Single-Sum Distributions
4.72.11	12-2015	35960X	7.7.1 CH 11	Prohibited Transactions
4.72.13	07-2016	27872M	7.7.1 CH 13	IRC 403(b) Plans
4.72.14	06-2016	32023H		Multiemployer Plan Examination Guidelines
4.72.15	09-2015	33534D	7(10)5(10)	IRC 404 Examination Guidelines
4.72.16	09-2016	33536Z	PENDING	IRC 430 Examination Guidelines
4.72.17	07-2016	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2016	35924F	7.6.1 CH. 4	Nonbank Trustee Investigation Procedures
4.72.19	07-2016	55470G		IRC 457 Examination Guidelines

4.75 Exempt Organizations Examination Procedures

4.75.4	09-2016	33208E	7900	Case Selection and Delivery
4.75.5	08-2016	33209P	7900	Information Items
4.75.7	05-2010	35904N	7.5.3	EO Case Assignment Guide
4.75.8	09-2016	51899J		Compliance Strategies and Critical Initiatives
4.75.9	08-2016	33263D	PENDING	Exempt Organizations Compliance Area (EOCA)
4.75.10	08-2014	33212M	7.6.2	Exempt Organization Pre-Audit Procedures
4.75.11	08-2010	33213X	7.6.2	On Site Examination Guidelines
4.75.12*	07-2010	33215T	7.6.3 CH 2	Required Filing Checks
4.75.13	07-2014	33216E	7.6.2	Issue Development
4.75.15	03-2014	33218A	7.6.3	Closing Letters and Reports of Examination

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4.75.16	02-2013	33220M	7.6.2	Case Closing Procedures
4.75.17	01-2015	33221X	4.75.19	Mandatory Review
4.75.18	09-2014	33223T	7.6.6	Special Review Procedures
4.75.20	10-2014	33225P	4.72.1	Final Case Processing
4.75.21	05-2012	33226A	4.75.23	EO Special Examination Procedures
4.75.22*	11-2012	33228W	7.6.2 CH 6	Exempt Organization Pre-Audit Procedures
4.75.24	02-2015	27552R	7.9.3	Organizations Covered by a Group Ruling
4.75.25*	02-2013	33232E	7.9 CH. 3	Exempt Organizations Examinations Closing Agreements
4.75.26	09-2014	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	08-2016	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	07-2013	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	02-2012	54706P		Conversion of Returns Upon Revocation of Exempt Status
4.75.32	01-2012	33238S	7(11)00	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	08-2016	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	06-2010	54705E		Procedures for Processing Technical Advice Cases
4.75.37	08-2014	55996R	4.75.15	Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2015	67328Z		Small Employer Health Care Tax Credit Under Section 45R

4.76 Exempt Organizations Examination Guidelines

4.76.1	11-2014	35990L	7.8.1 CH 2	Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	11-2014	27781W	7.8.1 CH. 3	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	Private Foundations
4.76.5	04-2015	33242A	7(10)00	Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	10-2014	33244W	7.8.1 CH 3	Religious Organizations
4.76.7	08-2010	33247D	7(10)00	Church Tax Inquiries and Examinations - IRC 7611
4.76.8	07-2003	33249Z	7.8.1 CH 5	Private and Charter Schools
4.76.9	04-2003	33252W		Public Interest Law Firms
4.76.11	01-2015	33253H		Educational Organizations Other Than Schools
4.76.12	04-2003	33254S	7.8.1 CH 3	All Other IRC 501(c)(3) Organizations
4.76.13	03-2003	35991W	7.8.1 CH. 4	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	Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	03-2003	35992H	7.8.1 CH. 6	Business Leagues IRC 501(c)(6)
4.76.16	04-2003	35930J	7.8.1 CH. 7	Social and Recreational Clubs - IRC 501(c)(7)

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4.76.17	03-2003	35928X	7.8.1 CH 10	Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)
4.76.18	11-2002	35966L	7.8.1 CH. 9	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	01-2003	35995O	7.8.1 CH. 11	Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	12-2006	31453P	7.8.1 CH. 12	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	08-2006	35987O	7.8.1 CH. 13	Cemetery Companies - IRC 501(c)(13)
4.76.22	04-2003	35865Z	7.8.1 CH. 14	Credit Unions / IRC 501(C)(14)
4.76.23	04-2011	35974L	7.8.1 CH. 15	Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	01-2015	35967W	7.8.1 CH. 16	Corporations Organized to Finance Crop Operations IRC 501(c)(16)
4.76.25	02-2015	35968H	7.8.1 CH. 17	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2014	35994D	7.8.1 CH. 26	Veterans' Organizations
4.76.27	02-2015	35933Q	7.8.1 CH. 27	Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	05-2010	35937I	7.8.1 CH. 28	Multiple Parent Title Holding Companies
4.76.29	06-2010	33259V		Apostolic Associations - IRC 501(d)
4.76.30	01-2015	33262S		Political Organizations (IRC 527)
4.76.31	08-2008	27782H	7.8.1 CH 27	Health Maintenance Organizations
4.76.50	09-2010	35822I	7(10)69	Examinations of Organizations Conducting Gaming Activities
4.76.51	12-2013	33266K		Fund-raising Activities

4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

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

4.82 Tax Exempt Bonds Examination Guidelines

4.82.2	12-2015	68189U		Arbitrage Payment Refund Claim Procedures
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4.86 Indian Tribal Governments (ITG) Procedures

4.86.1	02-2015	34422U		Indian Tribal Governments Administration and Policy
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.86.2	08-2016	67780V	4.87.1	Classification, Case Selection and Referral Procedures
4.86.3	06-2015	67781G	4.87.1	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

4.87 Indian Tribal Governments Inventory Management

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

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

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

4.103 Compliance Data Environment (CDE)

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

4.119 BMF Liability Determination

4.119.1*	08-2016	55352J		BMF Underreporter (BMF AUR) Control
4.119.4*	09-2016	55355Q		BMF Underreporter (BMF-AUR) Program

Part 5 Collecting Process

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

5.1 Field Collecting Procedures

5.1.1	02-2016	27899D	5.1 CH. 1	Miscellaneous Collection Procedures
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.1.2*	11-2014	27784D	LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH. 3	Safety, Security and Control
5.1.4	07-2014	27786Z	5.1 CH. 4	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	03-2016	27787K	LEM 5.1.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Courtesy Investigations
5.1.9	04-2016	35409L	5.1 CH. 9	Collection Appeal Rights
5.1.10	02-2016	27790H	5.1 CH. 10	Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Delinquent Return Investigations
5.1.12*	12-2014	27992F	LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14	Field Collection Techniques and Other Assignments
5.1.15*	08-2015	28316H	5.1 CH. 15	Abatements, Reconsiderations, and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	05-2016	37576X		Collection Statute Expiration
5.1.20*	11-2016	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	Disclosure
5.1.23	10-2014	52165G	5.1.1	Taxpayer Representation
5.1.24*	11-2015	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	08-2016	54431X		IDRS and Data Security for Collection
5.1.28*	01-2016	61662Q	5.1.12	Identify 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
5.1.31	10-2014	49810A		Workload Management

5.2 Reports

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

5.3 Entity Case Management Systems

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

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

5.5 Decedent Estates and Estate Taxes

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

5.6 Collateral Agreements

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

5.7 Trust Fund Compliance

5.7.1	11-2012	35495J	LEM 5.7	FTD Alerts
5.7.2	03-2015	35496U	LEM 5.7	Letter 903 Process
5.7.3*	08-2015	35497F	LEM 5.7	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.7.4	11-2015	35498Q	5.7 CH. 4	Investigation and Recommendation of TFRP
5.7.5	11-2014	35499B	5.7 CH. 5	Collectibility Determination
5.7.6	07-2015	35501C	5.7 CH. 6	Trust Fund Penalty Assessment Action
5.7.7	08-2015	35502N	5.7 CH. 7	Payment Application and Refund Claims
5.7.8	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	5.7.6	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing

5.8 Offer in Compromise

5.8.1	12-2015	27839B	5.8 CH. 1	Overview
5.8.2	12-2015	27841N	5.8 CH. 2	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	12-2015	27842Y	5.8 CH. 3	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	04-2015	27843J	5.8 CH. 4	Investigation
5.8.5	09-2013	27844U	5.8 CH. 5	Financial Analysis
5.8.6	07-2014	27846Q	5.8 CH. 6	Collateral Agreements
5.8.7	10-2016	27847B	5.8 CH. 7	Return, Terminate, Withdraw and Reject Processing
5.8.8	10-2016	27848M	5.8 CH. 8	Acceptance Processing
5.8.9	12-2015	27849X	5.8 CH. 9	Actions on Post-Accepted Offers
5.8.10	09-2011	27853F	5.8 CH. 10	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH. 11	Effective Tax Administration
5.8.12	10-2014	33096W		Independent Administrative Review

5.9 Bankruptcy and Other Insolvencies

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.9.1*	11-2015	39955S	25.17.1	Overview of Bankruptcy
5.9.2	08-2016	39956D	25.17.2	The Bankruptcy Code and Collection
5.9.3*	08-2014	39958Z	25.17.3	Debtors' Delinquent Accounts
5.9.4*	09-2015	39959K	LEM 5.9.4	Common Bankruptcy Issues
5.9.5*	08-2016	39961W	LEM 5.9.5	Opening a Bankruptcy Case
5.9.6	03-2015	39962H	25.17.7	Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	09-2015	39964D	25.17.11	Processing Chapter 11 Bankruptcy Cases
5.9.9*	09-2015	39966Z	25.17.12	Processing Chapter 12 Bankruptcy Cases
5.9.10	10-2015	39967K	25.17.13	Processing Chapter 13 Bankruptcy Cases
5.9.11	08-2016	39968V	5.9 CH 11	Insolvency Mail Processing
5.9.12	03-2016	39969G	5.9 CH 12	Insolvency Automated Processes
5.9.13*	03-2016	39970H	LEM 5.9.13	Manual Proofs of Claim and Common Claim Issues
5.9.14*	05-2016	39971S	5.9.14	Automated Proofs of Claim (APOC)
5.9.15	08-2015	39972D	25.17.10	Payments in Bankruptcy
5.9.16	02-2011	39974Z		Insolvency Case Monitoring
5.9.17*	08-2014	39975K	LEM 5.9.17	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	01-2016	51069N	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	05-2016	35401B	5.10 CH 1	Pre-Seizure Considerations
5.10.2	10-2016	35402M	5.10 CH 2	Securing Approval for Seizure Actions and Post-Approval Actions
5.10.3	05-2016	35403X	5.10 CH 3	Conducting the Seizure
5.10.4	06-2016	35404I	5.10 CH 4	Actions Prior to Sale
5.10.5	10-2014	35405T	5.10 CH 5	Sale Procedures
5.10.6	10-2014	35406E	5.10 CH 6	Post Sale Actions and Responsibilities of Advisory
5.10.7	10-2014	35407P	5.10 CH 7	Acquired Property and Property Redeemed by the United States
5.10.8	06-2014	34277B		Judicial Sales
5.10.9	06-2014	53036M		Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines

5.11 Notice of Levy

5.11.1	12-2015	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	12-2015	35744V	5300	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	5300	Jeopardy Levy without a Jeopardy Assessment
5.11.4	09-2014	35747C	5300	Bank Levies
5.11.5	12-2015	35748N	5300	Levy on Wages, Salary, and Other Income

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5.11.6	07-2015	35749Y	5300	Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Automated Levy Programs
5.12 Federal Tax Liens				
5.12.1	10-2013	35750Z	5.12 CH 1	Lien Program Overview
5.12.2	11-2015	35751K	5.12 CH 2	Notice of Lien Determinations
5.12.3*	07-2015	35752V	LEM 5.12.3	Lien Release and Related Topics
5.12.4	06-2016	35753G	LEM 5.12.4	Judicial/Non-Judicial Foreclosures
5.12.5*	06-2016	35754R	LEM 5.12.5	Redemptions
5.12.6	10-2013	36255H	5.12.1	Appeals Processes Involving Liens
5.12.7	01-2016	58946P	5.12.6	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A	5.12.6	Notice of Lien Refiling
5.12.9	12-2015	58949W	5.12.6	Withdrawal of Notice of Federal Tax Lien
5.12.10	09-2015	58950X	5.12.3	Lien Related Certificates
5.12.11	10-2013	58952T	5.12.2	Lien Special Topics
5.13 Collection Quality Measurement				
5.13.1	10-2014	35467R	5.13.6	Embedded Quality Administrative Guidelines
5.14 Installment Agreements				
5.14.1*	01-2016	28331W	LEM 5.14.1	Securing Installment Agreements
5.14.2*	12-2015	28504R	5.14 CH 2	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	06-2009	28505C	5.14 CH 3	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	03-2011	28506N	5.14 CH 4	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	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7	BMF Installment Agreements
5.14.9	03-2011	28511G	5.14.8	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	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements
5.15 Financial Analysis				
5.15.1	11-2014	29227X	5.15 CH. 1	Financial Analysis Handbook
5.16 Currently Not Collectible				
5.16.1*	12-2015	29751C	LEM 5.16.1	Currently Not Collectible
5.17 Legal Reference Guide for Revenue Officers				
5.17.1	04-2010	30793S	5.17 CH 1	General Information

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5.17.2	01-2016	57343S	5.17 CH 2	Federal Tax Liens
5.17.3	11-2014	57344D	5.17 CH 3	Levy and Sale
5.17.4	01-2016	30752X	5.17 CH. 4	Suits by the United States
5.17.5	08-2010	57346Z	5.17 CH. 5	Suits Against the United States
5.17.6	09-2014	30754T	5.17 CH. 6	Summonses
5.17.7	07-2012	30755E	5.17 CH. 7	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	10-2016	57347K	5.17 CH. 8	General Provisions of Bankruptcy
5.17.9	10-2016	57348V	5.17 CH. 9	Chapter 7 Bankruptcy (Liquidation)
5.17.10	06-2015	57349G	5.17 CH. 10	Chapter 11 Bankruptcy (Reorganization)
5.17.11	11-2016	57350H	5.17 CH. 11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)
5.17.12	03-2015	30756P	5.17 CH. 12	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH. 13	Insolvencies and Decedents' Estates
5.17.14	01-2012	57352D	5.17 CH. 14	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	10-2014	49712V		Termination and Jeopardy Assessments and Jeopardy Collection

5.18 Liability Determination

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

5.19 Liability Collection

5.19.1*	12-2015	36860G	5.19.20	Balance Due
5.19.2*	03-2016	36861R	LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Backup Withholding Program
5.19.4*	12-2015	36863N	LEM 5.19.4	Enforcement Action
5.19.5*	05-2016	36864Y	5.19.20	ACS Inventory
5.19.6*	12-2014	36865J	21.9.6	ACS Support
5.19.7*	07-2016	36866U	5.5.3	Monitoring Offer In Compromise
5.19.8	08-2016	28018A	21.9.8	Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Automated Levy Programs
5.19.10*	03-2016	34453T	LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	10-2016	39978R	LEM 5.19.11	Withholding Compliance Program
5.19.12	03-2016	47931K		Centralized Lien Operation
5.19.13*	07-2016	26077X	5.19.1	Campus Procedures for Securing Financial Information
5.19.14*	01-2016	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15*	08-2015	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	12-2015	51133M	5.19.1	Campus Procedures for Currently Not Collectible and Offers in Compromise

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5.19.18*	12-2014	51815X	5.19.20	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	11-2014	57474S	5.19.1	Campus Procedures for Handling Identity Theft
5.19.22*	07-2016	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	07-2015	60934R		Restitution-Based Assessments Processing
5.19.24	07-2016	68910J	5.19.7	Doubt as to Liability Offer in Compromise

5.20 Abusive Tax Avoidance Transactions (ATAT)

5.20.1	01-2016	38109M	105.3 CH 1	Abusive Tax Avoidance Transactions Program
5.20.2	03-2016	38110N	5.20.5	Abusive Tax Avoidance Transactions Time Reporting
5.20.3	03-2016	38111Y	105.3 CH 3	Third Party Contacts
5.20.4	11-2016	38112J		Summons Procedures
5.20.6	11-2016	38118X		Whipsaw Assessments
5.20.7	09-2014	38120J		Monitoring of IRC 7407 and 7408 Injunctions
5.20.8	09-2014	38121U		Promoter/Preparer Investigations
5.20.10	05-2014	51672Q		Identification and Processing of Frivolous Documents
5.20.11	08-2016	51673B		Examination Reconsiderations and Referrals
5.20.12*	03-2015	51674M		Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases

5.21 International and Insular Issues

5.21.1	10-2013	20268G		Overview
5.21.2	12-2013	20354T		Offshore Information Gathering Techniques
5.21.3	01-2016	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	02-2016	20358L		Foreign Financial Account Reporting
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		IRS Personnel Staffing Accountability
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6.213 Excepted Service

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
6.213.1	11-2009	53379G	6.300.2	Employment in the Excepted Service
6.250 Strategic Human Capital Management				
6.250.1	06-2002	34093Z	0200	Policies, Requirements, Responsibilities and Strategies
6.250.3	12-2012	53381S	6.331.1	Delegated Examining Authority
6.300 Employment (General)				
6.300.1	11-2009	34636K	0300	Employment
6.304 Expert and Consultant Appointments				
6.304.1	11-2009	53380H	6.300.2	Expert and Consultant Appointments
6.307 Veterans Recruitment Appointments				
6.307.1	11-2009	20269R	6.300.3	Veterans Employment Programs and Restoration to Duty
6.308 Volunteer Service				
6.308.1	11-2009	53369K	6.300.2	Student Volunteer Service
6.315 Career and Career Conditional Employment				
6.315.1	11-2009	52705K	6.300.1	Career and Career Conditional Employment
6.330 Recruitment, Selection and Placement				
6.330.1	12-2009	53382D	6.300.4	Recruitment, Selection and Placement
6.332 Strategic Recruitment				
6.332.1	02-2010	33013V	6.300.1	Workforce Recruitment Strategies
6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)				
6.334.1	11-2009	53371W	6.300.2	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
6.335 Promotion and Internal Placement				
6.335.1	03-2013	34640S	0300	IRS Merit Promotion and Internal Placement
6.337 Examining System				
6.337.1	11-2009	53384Z		Alternative Rating and Selection
6.338 Qualification Requirements				
6.338.1	12-2009	53385K	0338	Qualification Requirements
6.339 Medical Qualification Determinations				
6.339.1	12-2015	53386V	6.300.1	Medical Qualification Determination Requirements
6.340 Other Than Full-Time Career Employment				
6.340.1	11-2009	53387G	6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)
6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 Learning and Education				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
6.410.1	08-2014	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	02-2016	57678M		Training Evaluation Policy
6.430 Performance Management				
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
6.432 Performance Base Reduction in Grade and Removal Actions				
6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 Employee Performance and Utilization				
6.451.1	10-2011	30095H	0.4.5	Policies, Authorities, Categories, and Approvals
6.511 Position Classification				
6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
6.530 Aggregate Limitations on Pay and Special Rate Schedules				
6.530.1	01-2010	20194B	6.500.1	Aggregate Limitations on Pay and Special Rate Schedules
6.531 Pay Under the General Schedule				
6.531.1	03-2010	54090K	6.500.1	IRS Pay Under the General Schedule
6.536 Grade and Pay Retention				
6.536.1	10-2010	54089J	6.500.1	IRS Grade and Pay Retention
6.550 Pay Administration				
6.550.1	12-2009	53304F	6.500.1	Pay Administration
6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives				
6.575.1	09-2013	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
6.576 Voluntary Separation Incentive Payments (VSIP)				
6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
6.610 Hours of Duty				
6.610.1	10-2016	20195M	6.600.1	IRS Hours of Duty
6.630 Absence and Leave				
6.630.1	01-2014	54211D	6.600.1	IRS Absence and Leave

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6.711 Labor-Management Relations

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

6.715 Voluntary Separations and Reductions in Grade or Pay

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

6.731.1	11-2009	33017N	0700	Suitability Determinations for Employment
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6.735 Ethics and Conduct Matters

6.735.1	08-2015	48406E	0735.1	Ethics and Conduct Matters: Guidance
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6.751 Discipline and Disciplinary Actions

6.751.1	11-2008	33018Y	0700	Policies, Responsibilities, Authorities, and Guidance
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6.752 Disciplinary Suspensions and Adverse Actions

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

6.771 Agency Grievance System

6.771.1	10-2012	33021V	0700	Agency Grievance System (AGS)
6.771.2	02-2013	33022G	0711.1	Grievance Examiner Handbook

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	09-2016	36111E	7.9.1	Employee Plans
7.1.2	09-2014	32513Q	7.9.2	Exempt Organizations Administrative Procedures
7.1.4	12-2002	32503U	7.9.5	Exempt Organizations Technical Advice Procedures
7.1.5	08-2016	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2016	62625X		Employee Plans Technical - Case Processing Procedures
7.1.7	08-2016	69149U		Processing Information Requests

7.2 TE/GE Closing Agreements

7.2.1	08-2015	28391Y	7.9.5	Closing Agreements Originating in EP Technical
7.2.2	09-2016	36112P	7.9.2	Employee Plans Compliance Resolution System (EPCRS)

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7.2.3	09-2016	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. 4	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	7.5.2	EP Case Assignment Guide
7.11.3	11-2016	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	03-2016	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	08-2016	57219R		Proper Use of Determination Letter Caveats
7.11.6	08-2016	57220S		Multiemployer Plans
7.11.7	09-2015	57221D		Multiple Employer Plans
7.11.8	08-2016	56036Q		EP Determinations Closing Agreement Program
7.11.9	03-2016	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	07-2016	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	08-2016	62968R	7.11.1	Proposed Adverse Cases
7.11.12	11-2016	64076C	7.11.1	Preparing Technical Advice Requests

7.12 Employee Plans Guidelines

7.12.1	08-2016	27562N	7.7.2	Plan Terminations
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7.13 Employee Plans Automated Processing Procedures

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

7.14 Employee Plans EDS User Manual

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

7.15 Employee Plans TEDS User Manual

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

7.20 Exempt Organizations Determination Letter Program

7.20.1	10-2015	37433F	7.4.1	Exempt Organizations Determination Letter Overview
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7.20.2*	10-2015	36935W	7600	Determination Letter Processing of Exempt Organizations
7.20.3*	10-2015	36937S	7600	Processing Foundation Classification and Miscellaneous Requests
7.20.4	10-2015	36938D	7.20.3	Automatic Revocation and Other Special Determination Issues
7.20.5	10-2015	36940P	7600	Review Procedures for EO Determinations
7.20.6*	02-2016	49353M		Anti-Terrorism and Other Emerging Issues
7.20.8	08-2008	51787Q		Donor-Advised Funds Guide Sheet
7.20.9*	06-2016	67561M		Processing Form 1023-EZ

7.21 Exempt Organizations Determinations Processing

7.21.1	09-2015	27614E	7.4.4 CH 1	Exempt Organizations Determinations Processing Overview
7.21.2	09-2015	27615P	7.4.4 CH 2	Processing User Fees
7.21.5	10-2015	27618W	7.21.9	Determination Case Processing Assistance
7.21.8	09-2015	27621T	7.4.4 CH 8	EDS Unpostables

7.22 Exempt Organizations Determination Letter Automation Systems

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

7.25 Exempt Organizations Determinations Manual

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

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7.25.20	06-2001	35972P	7.8.2 CH. 20	Qualified Group Legal Services Plan
7.25.21	06-2001	35981A	7.8.2 CH. 25	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	7.8.2 CH. 21	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH. 27	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH. 28	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH. 32	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH. 30	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH. 51	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH. 52	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH. 53	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH. 54	Qualified Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)

7.26 Private Foundations Manual

7.26.1	08-2001	35985S	7.8.3 CH. 1	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH. 2	Private Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	08-2001	73145Q	7.8.3 CH. 3	Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions
7.26.4	08-2001	35854S	7.8.3 CH. 4	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH. 5	Private Foundations Defined IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH. 6	Private Operating Foundations IRC 4942(j)(3)
7.26.7	04-2003	35989K	7.8.3 CH. 7	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH. 18	IRC 4947 Trusts

7.27 Exempt Organizations Tax Manual

7.27.3	06-2001	36074M	7.8.2 CH. 33	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH. 35	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH. 36	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH. 37	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	7.8.2 CH. 38	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH. 39	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	7.8.2 CH. 40	Debt-Financed Property
7.27.10	06-2001	36091X	7.8.2 CH. 41	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH. 46	Political Organizations
7.27.12	05-2003	33267V		IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	05-2002	35927M	7.8.3 CH. 12	Tax on Net Investment Income of Private Foundations

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7.27.15	08-2001	27564J	7.8.3 CH. 13	Taxes on Self-Dealing
7.27.16	08-2001	35830I	7.8.3 CH. 14	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2013	35963E	7.8.3 CH. 15	Taxes on Excess Business Holdings
7.27.18	05-2002	35988Z	7.8.3 CH. 16	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	7.8.3 CH. 17	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	7.8.3 CH. 20	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2013	35949A	7.8.3 CH. 19	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	7.8.1 CH 28	Taxes on Excess Benefit Transactions

7.28 Exempt Organizations Disclosure Procedures

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

7.29 Exempt Organizations Technical Rulings and Guidance

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

7.40 LB&I Initiatives with Other Business Units

7.40.1	11-2004	37894W		IIR Program
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7.50 Form SS-8 Worker Classification Determinations

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

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

8.1 Appeals Function

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

8.2 Pre 90-Day and 90-Day Cases

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

8.4 Appeals Docketed Cases

8.4.1	03-2014	36052Y	8000	Procedures for Processing and Settling Docketed Cases
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8.4.2	10-2012	50785K	8.4.1	Campus Appeals Docketed Cases

8.6 Conference and Settlement Practices

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

8.7 Technical and Procedural Guidelines

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

8.10 Appeals Reports and Projects

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

8.11 Penalties Worked in Appeals

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

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8.13 Closing Agreements

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

8.17.2	02-2014	31908R	8116	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116	Preparing a Statement of Account
8.17.4	07-2015	31912Z	8116	Notices of Deficiency
8.17.5	03-2014	31913K	8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.5	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2	Penalties/Additions to Tax in Computations

8.18 Valuation Assistance

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

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

8.20 Account and Processing Support (APS)

8.20.2	10-2014	33441R	8.1.1 CH. 2	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH. 2	Appeals Centralized Database System (ACDS)
8.20.5	03-2016	36043N	8.2.3	Carding New Receipts
8.20.6	06-2016	36044Y	8.2.3	Interim Actions
8.20.7	10-2014	36045J	8.1.7	Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAs)

8.21 Appeals Statute Responsibility

8.21.1	10-2013	39926P		General Statute Responsibility
8.21.2	10-2014	39927A		Account and Processing Support (APS) Statute Responsibility
8.21.3	08-2014	39929W	8.2.1	Appeals Technical Employees Statute Responsibility
8.21.4	12-2013	39930X		Appeals Management Statute Responsibility
8.21.5	11-2015	39932T		Collection Statutes

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8.21.6	04-2016	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures
8.22 Collection Due Process				
8.22.4	09-2014	49156R	8.22.2	Collection Due Process Appeals Program
8.22.5	09-2014	49157C	8.22.2	Receipt, Control and Pre-Conference Considerations
8.22.6	09-2014	58569K	8.22.2	Cases Requiring Special Handling
8.22.7	09-2014	58571W	8.22.2	Alternatives to Collection Action
8.22.8	09-2014	58572H	8.22.2	Liability Issues and Relief from Liability
8.22.9	09-2014	58573S	8.22.2	Closing and Post Closing Actions
8.23 Offer in Compromise				
8.23.1	04-2016	50802K	8.13.2	Offer in Compromise Overview
8.23.2	10-2014	50803V	8.13.2	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	10-2014	50804G	8.13.2	Evaluation of Offers in Compromise
8.23.4	10-2014	50805R	8.13.2	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	8.20.7	Collection Appeals Program (CAP)
8.24.2	05-2014	59045F	8.24.1	Jeopardy Levy Appeals
8.25 Trust Fund Recovery Penalty (TFRP)				
8.25.1	10-2014	50809J	8.11.2	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	10-2014	50810K	8.11.2	Working Trust Fund Recovery Penalty Cases in Appeals
8.26 Alternative Dispute Resolution (ADR) Program				
8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	09-2012	50813R		Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers
8.26.3	12-2014	50814C		Fast Track Mediation for Collection Cases
8.26.4	09-2013	50815N	8.6.1	Early Referral Procedures
8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	03-2015	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	05-2014	64006E		Rapid Appeals Process (RAP)

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

9.2 Skills and Training

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

9.3 Disclosure and Publicity

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

9.4 Investigative Techniques

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

9.5 Investigative Process

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

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9.5.14	09-2005	36235P	9.5 CH. 14	Closing Procedures
9.6 Trial and Court Related Activities				
9.6.2	08-2008	36464U	9.6 CH. 2	Plea Agreements and Sentencing Process
9.6.3	11-2013	36465F	9.6 CH. 3	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH. 4	Trial
9.7 Asset Seizure and Forfeiture				
9.7.1	03-2015	36428C	9.7 CH. 1	Roles, Responsibilities, and Authorities
9.7.2	07-2015	35087F	9.7 CH. 2	Civil Seizure and Forfeiture
9.7.3	03-2015	36431Z	9.7 CH. 4	Criminal Forfeiture
9.7.4	11-2013	36433V	9.7 CH. 6	Pre-seizure Planning
9.7.5	05-2012	36432K	9.7 CH. 5	Forms, Processing, and Documentation
9.7.6	03-2013	36435R	9.7 CH. 8	Custody and Storage of Seized Assets
9.7.7	08-2015	36436C	9.7 CH. 9	Claims and Petitions
9.7.8	07-2014	36437N	9.7.10	Disposition of Seized and Forfeited Property
9.7.9	07-2015	37396N	9.7.12	Equitable Sharing and Reverse Asset Sharing
9.7.10	10-2013	37219Z		International Seizures and Forfeitures
9.7.11	11-2014	36438Y	9.7 CH. 11	Abandoned Property
9.7.12	04-2013	36439J	9.7 CH. 12	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH. 13	Title 26 Seizures for Forfeiture
9.8 Scheme Development				
9.8.1	05-2012	36442G	9.8 CH. 1	Scheme Development Center
9.9 Criminal Investigation Management Information System (CIMIS)				
9.9.1	03-2011	36446Y	9.9 CH. 1	Employee CIMIS Responsibilities and Procedures
9.9.4	07-2016	36449F	9.9.12	Criminal Investigation Management Information System Data Fields
9.10 Administrative Databases and Software				
9.10.1	06-2010	36425V	9.10 CH. 1	Criminal Investigation Management Information System Equipment Inventory
9.11 Fiscal and Personnel Matters				
9.11.1	01-2012	36461N	9.11 CH. 1	Fiscal and Budgetary Matters
9.11.2	08-2015	36466Q	9.11 CH. 2	Domestic and Foreign Travel
9.11.3	05-2016	36459B	9.11 CH. 3	Investigative Property
9.11.4	11-2012	36460C	9.11 CH. 4	Personnel Matters
9.12 Administrative and Recordkeeping Matters				
9.12.1	07-2013	36416K	9.12 CH 1	Miscellaneous Administrative Procedures

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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
10.2.4	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	Non-Enforcement Pocket Commissions
10.2.8	05-2016	51720P	1.16.8	Incident Reporting
10.2.9	09-2016	51721A	1.16.9	Occupant Emergency Planning
10.2.11	08-2016	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	08-2016	51728Z	10.2.16	Methods of Providing Protection
10.2.15	08-2016	51729K	1.16.15	Minimum Protection Standards (MPS)

10.5 Privacy and Information Protection

10.5.1	06-2016	49876Q	25.10.1	Privacy Policy
10.5.2	12-2015	49877B		Privacy Compliance and Assurance (PCA) Program
10.5.4*	08-2016	49879X	10.5.3	Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements
10.5.7	11-2016	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.5.8*	09-2015	49883F	10.8.8	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments

10.6 Continuity Operations

10.6.1	03-2014	59988F	10.2.10	Continuity Planning Requirements
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10.8 Information Technology (IT) Security

10.8.1*	07-2015	49446Y	10.2.3	Policy and Guidance
10.8.2	09-2016	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.3*	07-2015	49374P	LEM 10.8.3	Audit Logging Security Standards
10.8.5*	06-2016	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	10-2016	50384V		Secure Application Development
10.8.7	04-2013	53313Q		MAC OS X Security Policy
10.8.9*	04-2016	53314B		Virtualization Security Policy
10.8.10*	07-2015	50850U	LEM 10.8.10	Linux and Unix Security Policy
10.8.20*	03-2015	50853B		Windows Security Policy
10.8.21*	09-2016	54962B	10.8.4	Database Security Policy

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10.8.22*	04-2015	55175G	10.8.42	Web Server Security Policy
10.8.24*	05-2016	68066U		Cloud Computing Security Policy
10.8.26	08-2014	49826K	25.10.20	Mobile Computing Device 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	25.10.10	Unisys Operating Systems Security Standards
10.8.32*	04-2015	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	06-2016	50208S	2.3.9	IDRS Security Controls
10.8.40*	06-2016	50854M		Wireless Security Policy
10.8.50	04-2016	49074M	25.10.12	Servicewide Security Patch Management
10.8.52	02-2015	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	09-2016	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2015	66020C		Network Security Policy
10.8.60	09-2015	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process

10.9 National Security Information

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

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

Part 11 Communications and Liaison

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

11.1 Communications

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

11.3 Disclosure of Official Information

11.3.1	03-2011	30423R	1.3 CH. 1	Introduction to Disclosure
11.3.2	01-2016	30424C	1.3 CH. 2	Disclosure to Persons with a Material Interest
11.3.3	01-2016	30425N	1.3 CH. 3	Disclosure to Designees and Practitioners
11.3.4	09-2013	30426Y	1.3 CH. 4	Congressional Inquiries
11.3.5	08-2016	30427J	1.3 CH. 5	Fees
11.3.6	06-2014	30428U	1.3 CH. 6	Seals and Certifications
11.3.7	03-2015	30429F	1.3 CH. 7	Freedom of Information Reading Room Operations

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11.3.8	04-2011	30431R	1.3 CH. 8	Disclosure of Written Determinations
11.3.9	06-2012	30432C	7.8.2 CH. 50	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH. 10	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH. 11	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH. 12	Designation of Documents
11.3.13	08-2013	30436U	1.3 CH. 13	Freedom of Information Act
11.3.14	09-2013	30437F	1.3 CH. 14	Privacy Act General Provisions
11.3.15	09-2013	30438Q	1.3 CH. 15	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	1.3 CH. 16	Privacy Act Notification Programs
11.3.17	09-2013	30440C	1.3 CH. 17	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH. 18	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	1.3 CH. 19	Privacy Act Accounting for Disclosures
11.3.20	09-2013	30443J	1.3 CH. 20	Personnel Records
11.3.21	04-2016	30444U	1.3 CH. 21	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH. 22	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	08-2016	30446Q	1.3 CH. 23	Disclosure to the Government Accountability Office (GAO)
11.3.24	07-2008	30447B	1.3 CH. 24	Disclosures to Contractors
11.3.25	07-2015	30448M	1.3 CH. 25	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	08-2016	30449X	1.3 CH. 26	Wagering Tax Information
11.3.27	10-2013	30450Y	1.3 CH. 27	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	1.3 CH. 28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH. 29	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	10-2013	30453F	1.3 CH. 30	Disclosure to the President
11.3.31	05-2015	30454Q	1.3 CH. 31	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH. 32	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH. 33	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	1.3 CH. 34	Disclosure for Non-tax Criminal Violations
11.3.35	12-2015	30458I	1.3 CH. 35	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH. 37	Recordkeeping and Accounting for Disclosures
11.3.38	12-2014	30462Q	1.3 CH. 38	Roles and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH. 39	Computer Matching and Privacy Protection Act
11.3.40	06-2010	30464M	1.3 CH. 40	Disclosures Involving Trust Fund Recovery Penalty Assessments

11.4 Office of Governmental Liaison

11.4.1	09-2015	33481B	11.4.3	Governmental Liaison Operations
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11.4.2	05-2014	33482M	104.1 CH 9	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	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
11.51.2	06-2016	68000E		LB&I Intranet Publishing Standards
11.53 Small Business/Self-Employed				
11.53.2	04-2015	48691T		SB/SE CSO Communications
11.53.3	04-2015	48692E	11.53.4	CSO Support, Disaster Assistance and Issue Management Resolution System
11.53.4	04-2015	48693P		TIGTA/GAO
11.53.5	01-2015	48694A		Stakeholder Liaison (SL) Activities
11.55 Wage and Investment				
11.55.1	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				
<i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i>				
13.1 Taxpayer Advocate Case Procedures				
13.1.1	12-2014	30650A	13.1 CH. 1	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH. 2	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	08-2016	30653H	13.1 CH. 3	Definition of Terms / Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH. 5	Taxpayer Advocate Service (TAS) Confidentiality
13.1.6	10-2014	30657Z	13.1 CH. 6	Casework Communications
13.1.7	02-2016	30658K	13.1 CH. 7	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	02-2012	30659V	13.1 CH. 8	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH. 10	Special Processes
13.1.11	06-2015	30662S	13.1 CH. 11	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH. 12	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation under IRC 7811(d)
13.1.15	08-2016	35727K	13.1.5	Customer Complaints/RRA98 1203 Procedures

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13.1.16	06-2012	35728V	13.1.7	Receipt and Assignment of TAS Cases
13.1.17	08-2013	47430U	13.1.7	TAS Case Transfer Process
13.1.18	05-2016	47431F	13.1.7	Processing TAS Cases
13.1.19	05-2016	47432Q	13.1.7	TAS Operations Assistance Request (OAR) Process
13.1.20	05-2016	47433B	13.1.7	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	05-2016	47434M	13.1.7	TAS Case Closing and Reopen Case Procedures
13.1.22	01-2016	49944H		Manual Inventory Balancing Procedures

13.2 Systemic Advocacy

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

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

13.3.1	03-2012	30667V	13.3 CH. 1	NTA Toll-Free Procedures
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13.4 TAS TAMIS Guide

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

13.5 TAS Balanced Measures

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

13.6.1	02-2012	35731S		Internal and External Communications
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13.7 Taxpayer Advocacy Panel Program

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

(Assessment and abatement of penalties and interest.)

20.1 Penalty Handbook

20.1.1*	08-2014	33067T	LEM 20.1.1	Introduction and Penalty Relief
20.1.2*	07-2016	33068E	LEM 5.1	Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3	Estimated Tax Penalties
20.1.4*	07-2015	36750J	LEM 5.1	Failure to Deposit Penalty
20.1.5	01-2012	33073X	LEM 5.1	Return Related Penalties
20.1.6	09-2013	33072M	LEM 5.1	Preparer, Promoter, Material Advisor Penalties

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20.1.7*	02-2016	33064M	LEM 20.1.7	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	11-2015	33061F	120.1 CH. 9	International Penalties
20.1.10*	02-2013	33062Q	LEM 20.1.10	Miscellaneous Penalties
20.1.11*	08-2016	50742T	LEM 20.1.10	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*	04-2016	32961E	20.2.11	Interest Introduction, Standards and Guidelines
20.2.4*	03-2015	32965W	LEM 20.2	Overpayment Interest
20.2.5*	04-2016	32966H	20.2.8	Interest on Underpayments
20.2.7*	04-2016	32968D	20.2.8	Abatement and Suspension of Debit Interest
20.2.9	08-2013	32971A	104.8 CH. 10	Interest on Carryback of Net Operating Loss
20.2.10*	10-2016	32973W	104.8 CH 20	Interest on Estate, Excise, Employment, and Foreign Taxes
20.2.11	04-2016	32974H	104.8 CH 18	Miscellaneous Interest Provisions
20.2.12	04-2015	32975S	LEM 20.2	Employment Taxes
20.2.14	06-2011	32978Z	104.8	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	09-2016	36800E	21.1.1	Accounts Management and Compliance Services Overview
21.1.2	09-2016	36801P	21.2	Reference Materials Overview
21.1.3	09-2016	36802A	21.2	Operational Guidelines Overview
21.1.7*	09-2016	38746V		Campus Support

21.2 Systems and Research Programs

21.2.1*	09-2016	36806S	21.3	Systems
21.2.2	09-2016	36807D	21.3	Research
21.2.3*	09-2016	36808O	21.2.4	Transcripts
21.2.4*	09-2016	36809Z	21.2.5	Master File Accounts Maintenance
21.2.5	09-2015	36810A	21.3.4	Miscellaneous Forms and Processing

21.3 Taxpayer Contacts

21.3.1*	09-2016	36811L	21.6	Taxpayer Contacts Resulting from Notice Issuance
21.3.3	08-2016	36813H	21.3.2	Incoming and Outgoing Correspondence/Letters
21.3.4*	10-2016	36814S	21.1.6	Field Assistance
21.3.5	08-2016	28016E	21.5.11	Taxpayer Inquiry Referrals Form 4442
21.3.6	08-2016	28017P	21.3.3	Forms and Information Requests

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21.3.7*	09-2016	28789Q	121.3 CH 7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2016	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2016	33093P	3.13.2	Processing Reporting Agents File Authorizations
21.3.10	09-2016	33204M	21.1.3	Practitioner Priority Service (PPS)
21.3.11	12-2015	54528B	3.42.7	Information Returns Reporting Procedures
21.3.12*	08-2016	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*	08-2016	36815D	21.8	Refund Research
21.4.2*	09-2016	36816O	21.8	Refund Trace and Limited Payability
21.4.3*	08-2016	36817Z	21.8	Returned Refunds/Releases
21.4.4*	09-2016	36818K	21.8	Manual Refunds
21.4.5*	09-2016	36819V	21.8	Erroneous Refunds
21.4.6*	09-2016	36820W	21.8	Refund Offset

21.5 Account Resolution

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

21.6 Individual Tax Returns

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

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21.7 Business Tax Returns and Non-Master File Accounts

21.7.1*	08-2016	36841Z	21.7.6	BMF/NMF Miscellaneous Information
21.7.2*	08-2016	36842K	21.7.6	Employment and Railroad Tax Returns
21.7.3*	08-2016	36843V	21.14	Unemployment Taxes
21.7.4*	08-2016	36844G	21.14	Income Taxes/Information Returns
21.7.5*	09-2016	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	11-2015	36847N	21.7.7	Exempt Organizations and Tax Exempt Bonds
21.7.8*	09-2016	36848Y	21.14	Excise Taxes
21.7.9*	08-2016	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2016	36850K	21.14	No-Merge Cases
21.7.11*	08-2016	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2016	36852G	21.8.3	Non-Master File (NMF) Adjustments
21.7.13*	08-2016	32186R	21.7.1	Assigning Employer Identification Numbers (EINs)

21.8 International

21.8.1*	08-2016	49813H	3.15.128	IMF International Adjustments
21.8.2*	08-2016	49814S	3.15.129	BMF International Adjustments
21.8.4	08-2016	49817Z	3.38.128	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2016	50502H	3.21.25	Miscellaneous FIRPTA Related Issues
21.8.6	08-2016	49818K	3.21.25	Exemptions from US Withholding (Form 8233)

21.10 Quality Assurance

21.10.1	09-2016	36867F	21.10.2	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
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Part 22 Taxpayer Education and Assistance

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

22.24 IRS Taxpayer Burden Reduction

22.24.1	01-2016	37489Z		Servicewide Burden Reduction Activities
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22.30 Wage and Investment Outreach Procedures

22.30.1	09-2016	36870C	21.10.6	Stakeholder Partnerships, Education and Communication
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22.31 Multilingual Initiatives

22.31.1	11-2012	39864C		IRS Language Services
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22.40 Federal, State and Local Governments

22.40.1	08-2016	38104J		Outreach
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22.41 Indian Tribal Governments

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22.41.1	08-2015	35210K		Outreach

22.42 TEB Taxpayer Education and Assistance

22.42.1	06-2016	35364J		Tax Exempt Bonds Customer Education and Outreach
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Part 25 Special Topics

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

25.1 Fraud Handbook

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

25.2 Information and Whistleblower Awards

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

25.3 Litigation and Judgments

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

25.4 Employee Protection

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

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25.5 Summons

25.5.1	09-2014	27528R	109.1 CH. 1	Introduction
25.5.2	07-2015	27529C	109.1 CH. 2	Preparation
25.5.3*	08-2016	27530D	109.1 CH. 3	Procedures
25.5.4	07-2015	27532Z	109.1 CH. 4	Examination of Books and Witnesses
25.5.5	12-2015	27533K	109.1 CH. 5	Summons for Taxpayer Records and Testimony
25.5.6	09-2014	27534V	109.1 CH. 6	Summonses on Third-Party Witnesses
25.5.7	02-2016	27536R	109.1 CH. 7	Special Procedures for John Doe Summonses
25.5.8	01-2016	27537C	109.1 CH. 8	Use of Summons Special Applications
25.5.9	10-2014	27538N	109.1 CH. 9	Fees and Costs for Summoned Witnesses
25.5.10	05-2016	27539Y	109.1 CH. 10	Enforcement of Summons
25.5.11	06-2015	27540Z	109.1 CH. 11	Title 31 Bank Secrecy Act Summons

25.6 Statute of Limitations

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

25.7 Exempt Organizations Business Master File

25.7.1	11-2015	27768D	25.7.2	Exempt Organizations/Business Master File and Support Processing
25.7.3	11-2015	27772L	7.3.4 CH. 3	Group Exemption Procedures
25.7.5	11-2016	27774H	7.3.4 CH. 5	Exempt Organizations Extracts and On-line Programs
25.7.6	12-2015	27776D	7.3.4 CH. 6	Cumulative List (Publication 78)
25.7.7	12-2015	35833P	7.3.2 CH. 3	EO/BMF Reports

25.12 Delinquent Return Refund Hold Program

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

25.13.1	10-2015	57125U	21.3.1	Taxpayer Correspondence Services
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25.15 Relief from Joint and Several Liability

25.15.1	07-2014	30263Z	LEM 25.15.1	Introduction
25.15.2	07-2014	30264K	104.5 CH. 2	General Procedures / Employees with Taxpayer Contact
25.15.3*	07-2014	30266G	104.5 CH. 3	Technical Provisions of IRC 6015
25.15.5	07-2014	32027Z	104.5 CH 6	Relief from Community Property Laws / Community Property States
25.15.6	03-2008	30268C	104.5 CH. 6	Field Examination Procedures
25.15.7*	07-2014	30269N	104.5 CH. 7	Compliance Campus Functions
25.15.8	11-2014	30272K	104.5 CH. 8	Revenue Officer Procedures for Working Innocent Spouse Relief Cases
25.15.9	08-2014	30273V	104.5 CH. 9	Account Processing of Requests for Relief from Joint and Several Liability

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25.15.11	07-2014	30275R	104.5 CH. 11	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	10-2014	30276C	104.5 CH. 12	Appeals Procedures
25.15.14	07-2014	32938P	4.4.15	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	07-2014	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17*	07-2014	50494S		Reconsiderations
25.15.18*	07-2016	68459J	25.15.16	Innocent Spouse Relief Processing Procedures

25.16 Disaster Assistance and Emergency Relief

25.16.1	12-2014	36901Q	25.16.13	Program Guidelines
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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 Operations (SO)
25.19.8	09-2008	50497Z		Campus Management Operations (CMO)

25.20 Tax Professional Oversight and Support

25.20.2	06-2016	61857Z		Identification and Treatment of Ghost Preparers
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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	09-2016	67661N	10.5.3	Identity Protection and Victim Assistance - Policy Guidance
25.23.2*	10-2016	67662Y	21.9.2	Identity Protection and Victim Assistance - General Case Processing
25.23.3*	08-2016	67663J	21.9.2	IMF Toll-Free and Identity Protection Specialized Unit- (IPSU) Paper
25.23.4*	09-2016	67664U	21.6.2	IDTVA Paper Process
25.23.5*	07-2016	67665F	5.19.6	ACSS IDT Processing
25.23.6*	07-2016	67666Q	5.18.1	CSCO/ASFR IDT Processing

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25.23.7*	09-2016	67667B		AUR Identity Theft Processing
25.23.8*	09-2016	67668M	4.19.24	Campus Exam Identity Theft Processing
25.23.9*	08-2016	67669X	10.5.3	BMF Identity Theft Processing
25.23.10*	09-2016	67725W	4.19.24	Compliance Identity Theft Case Processing
25.23.11*	04-2016	68577G	21.7.14	Business Master File (BMF) Identity Theft Procedures for Accounts Management

25.24 Return Preparer Misconduct Program

25.24.1*	01-2016	67653N		General Overview
25.24.2*	12-2015	67654Y		Specialized Accounts Management Processing
25.24.3*	04-2016	67655J		Return Preparer Misconduct - Compliance

25.25 Revenue Protection

25.25.1	08-2015	57561Q	21.9.1	Return Integrity and Verification Revenue Protection Programs
25.25.2*	09-2016	59003Z	21.9.1	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2016	61686A	21.9.1	Revenue Protection Verification Procedures for Individual Master File Returns
25.25.4*	09-2016	61688W	21.9.1	Integrity & Verification Identity Theft Return Procedures
25.25.5*	09-2016	61689H	21.9.1	Revenue Protection Special Handling Procedures
25.25.6*	09-2016	61691T	21.9.1	Taxpayer Protection Program
25.25.7*	09-2016	61692E		Automated Questionable Credit Program
25.25.8*	09-2016	61693P	21.9.1	Revenue Protection External Lead Procedures
25.25.9	09-2016	61694A	21.9.1	Revenue Protection Prisoner Lead Procedures
25.25.10*	09-2016	61697H	4.10.12	Frivolous Return Program

25.26 Restitution

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

25.27.1	01-2014	64747G	5.1.17	Third Party Contact Program
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Part 30 Administrative

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

30.1 Office of Chief Counsel Mission Statement

30.1.1	05-2014	29704D	Part (30)	Mission Statement, and the Strategic and Program Plan
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30.2 Chief Counsel Directives

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

30.3 Organizations, Functions, Designations, and Delegations of Authority

30.3.1	11-2011	29598J	30.3.3	Chief Counsel Delegations, Organization, and Succession
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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	30.6.3	Employment
30.4.2	11-2011	29812E	30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	12-2012	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.3	Public Information (Speeches, Publications, and Teaching)
30.5 Resources, Services, and Financial Management				
30.5.1	10-2007	29063N	30.8.4	Resources, Services, and Financial Management
30.5.2	02-2014	29123E	Part (30)	Travel Guidelines
30.5.3	07-2005	29608U	30.5.3	Financial Management
30.6 Security and Emergency Preparedness				
30.6.1	10-2016	29269D	32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property
30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness
30.7 Management Systems				
30.7.1	12-2010	41428A	30.7.16	Information Systems
30.7.2	11-2012	29271P	30.16.10	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	01-2014	41695T		Programs and Special Topics
30.8 Library Services				
30.8.1	12-2013	29813P	30.8.1	Counsel Library Services
30.9 File Management				
30.9.1	07-2005	29712D	35.14.11	Case File Management
30.9.2	12-2010	29714Z	39.7.4	Guidelines for Specific Categories of Case Files
30.10 Standards for Correspondence				
30.10.1	07-2005	29183G	(30)7(10)0	Correspondence Guidelines
30.11 Freedom of Information Act Requests for Chief Counsel Records				
30.11.1	05-2009	29184R	30.14.2	FOIA Requests for Chief Counsel Records
Part 31 Guiding Principles				
31.1 Guiding Principles				
31.1.1	07-2016	29647T	39.3.3	Legal Work
31.1.2	08-2004	29648E	39.11.1	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	39.1.3	Signature Principles

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31.1.4	10-2010	29650Q	39.11.2	Coordination and Reconciliation of Disputes

31.2 Significant Case Coordination

31.2.1	08-2004	29422W	35.3.19	Significant Case Program
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Part 32 Published Guidance and Other Guidance to Taxpayers

32.1 Chief Counsel Regulation Handbook

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

32.2 Chief Counsel Publication Handbook

32.2.1	08-2004	29173K	(30)(15)10	Introduction to the Chief Counsel Publication Handbook
32.2.2	09-2011	29174V	(30)(15)10	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	(30)(15)10	Drafting Published Guidance
32.2.4	08-2004	29176R	(30)(15)10	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	01-2013	39005D	(30)(15)10	Coordination and Clearance
32.2.6	10-2011	39007Z	(30)(15)10	Circulating Draft Publication Items
32.2.7	10-2011	39008K	(30)(15)10	Formal Clearance of Publication Items
32.2.8	09-2011	39009V	(30)(15)10	Publication

32.3 Letter Rulings, Information Letters, and Closing Agreements

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

32.4 Special Pre-Filing Agreement Programs

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

Part 33 Legal Advice

33.1 Legal Advice

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

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33.2 Technical Advice and Technical Expedited Advice

33.2.1	08-2004	29146D	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	39.3.5	Legislation and Miscellaneous Matters
33.3.2	10-2015	29160H	34.5.5	Offers in Compromise
33.3.3	11-2010	29161S		Appeals Settlement Guidelines
33.3.4	12-2010	29162D	35.3.15	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	39.2.6	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	35.5.5	Designating a Case for Litigation
33.3.7	08-2010	29165K	39.4.4	Tax Forms, Tax Publications, and Public Use Forms

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

34.1 Jurisdiction of the District Courts

34.1.1	08-2004	29128H	35.18.7	Jurisdiction of the District Courts
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34.2 Jurisdiction of the Court of Federal Claims

34.2.1	08-2004	29129S	35.18.7	Jurisdiction of the Court of Federal Claims
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34.3 Procedures in Bankruptcy Cases

34.3.1	01-2015	29130T	34.10.3	Procedures in Bankruptcy Cases
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34.4 Insolvencies

34.4.1	03-2016	39024K	34.9.4	Insolvencies
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34.5 Suits Brought Against the United States

34.5.1	02-2016	29661X	35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18	Defense Letters
34.5.2	12-2012	29663T	35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7	Refund Litigation
34.5.3	08-2004	29664E	34.12.7	Suits Brought Against the United States
34.5.5	08-2004	29665P	34.12.10	Injunctions
34.5.6	02-2013	39026G	34.11.5	Procedures in 28 U.S.C 2410 Actions
34.5.7	08-2004	39027R		Damages Litigation

34.6 Suits Brought by the United States

34.6.1	10-2015	38021T	34.7.1-34.7.3, 34.11.1, 34.11.2	Affirmative Litigation
34.6.2	03-2016	39028C	34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5	Types of Suits
34.6.3	08-2014	39029N	42.9.1	Summons Enforcement Actions

34.7 Pre-Trial Procedures

34.7.1	02-2016	29666A	35.19.1-35.19.4, 35.19.6	Pre-Trial Procedures
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34.8 Settlement Procedures

34.8.1	08-2004	38022E	35.8.12	Settlement Procedures Overview
34.8.2	08-2014	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures

34.9 Disclosure, Testimony, and Production of Documents

34.9.1	05-2013	38026W	34.11.5	Disclosure, Testimony, and Production of Documents
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34.10 Post-Trial Procedures

34.10.1	06-2015	27624A	35.22.1	General Procedures
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34.11 Special Assistant U.S. Attorney (SAUSA) Program

34.11.1	05-2013	29682A	34.14.14	The SAUSA Program
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34.12 Litigation Exhibits

34.12.1	04-2016	29689Z		Litigation Exhibits
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Part 35 Tax Court Litigation

35.1 Tax Court Jurisdiction

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

35.2 Petition and Answer

35.2.1	10-2016	29833H	35.3.4	Tax Court Petitions
35.2.2	04-2015	29783M	35.25.4	Answers

35.3 Motions

35.3.1	08-2004	29842S	35.11.5	Motions Practice
35.3.2	09-2012	29843D	35.4.11	Jurisdictional Defects
35.3.3	08-2004	29845Z	35.1.13	Motions Pertaining to Pleadings
35.3.4	08-2004	29846K	35.4.14	Motions Pertaining to Calendared Cases
35.3.5	08-2004	29847V	35.23.3	Motions for Disposition without Trial
35.3.6	08-2004	29848G	35.4.15	Motions Pertaining to Opinions and Decisions
35.3.7	08-2004	38354R	35.24.2	Motions in TEFRA Cases
35.3.8	08-2004	29849R	35.1.7	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
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10.2.15	08/2016	Minimum Protection Standards (MPS)	Mark Cowles	All

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10.9.1	08/2012	National Security Information (NSI)	Lois Stith	All
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1.4.30	10/2015	Monitoring Internal Control Planned Corrective Actions	Evelyn Sherrod	CFO
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1.32.8	01/2011	Investigative Imprest Funds	Joan Wyman	CI
1.32.10	11/2014	Approval Process for Event-Related Spending	Chris Scott	All
1.32.11	09/2011	Official IRS City-to-City Travel Guide	Janice Young	All
1.32.13	10/2016	Relocation Services Program	Janice Young	CFO
1.32.14	08/2014	Gainshairing Travel Savings Program	Betty Smith	CFO
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1.35.14	01/2015	IRS Annual Financial Statement Audit	Theresa Grose	All
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1.35.16	09/2014	Managerial Cost Accounting	Angela Leroux	All
1.35.17	07/2016	Estimating Trust Fund Costs	Angela Leroux	CFO
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32.1.6	09/2011	Review, Approval and Publication of Regulations	Matthew Lucey	CC
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32.2.5	01/2013	Coordination and Clearance	Jason Bremer	CC
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9.4.2	03/2012	Sources of Information	Marsha Matthew	CI
9.4.4	07/2011	Requests for Information	Marsha Matthew	CI
9.4.5	07/2015	Interviews	Marsha Matthew	CI
9.4.6	07/2013	Surveillance and Non-Consensual Monitoring	Marsha Matthew	CI
9.4.7	09/2013	Consensual Monitoring	Marsha Matthew	CI
9.4.8	11/2012	Undercover Operations	Marsha Matthew	CI

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9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	Marsha Matthew	CI
9.4.11	09/2011	Investigative Services	Marsha Matthew	CI
9.4.12	12/2010	Arrests	Marsha Matthew	CI
9.4.13	08/2015	Financial Investigative Task Force	Marsha Matthew	CI
9.5 INVESTIGATIVE PROCESS				
9.5.1	09/2015	Administrative Investigations and General Investigative Procedures	Marsha Matthew	CI
9.5.2	09/2015	Grand Jury Investigations	Marsha Matthew	CI
9.5.3	04/2006	Criminal Investigation Strategies	Marsha Matthew	CI
9.5.5	02/2015	Money Laundering and Currency Crimes	Marsha Matthew	CI
9.5.8	09/2015	Investigative Reports	Judy Ladson	CI
9.5.9	03/2012	Methods of Proof	Marsha Matthew	CI
9.5.11	11/2011	Other Investigations	Marsha Matthew	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
9.6 TRIAL AND COURT RELATED ACTIVITIES				
9.6.2	08/2008	Plea Agreements and Sentencing Process	Marsha Matthew	CI
9.6.3	11/2013	Pre-Trial Procedures	Marsha Matthew	CI
9.6.4	05/2012	Trial	Marsha Matthew	CI
9.7 ASSET SEIZURE AND FORFEITURE				
9.7.1	03/2015	Roles, Responsibilities, and Authorities	Marsha Matthew	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	Marsha Matthew	CI
9.7.3	03/2015	Criminal Forfeiture	Marsha Matthew	CI
9.7.4	11/2013	Pre-seizure Planning	Marsha Matthew	CI
9.7.5	05/2012	Forms, Processing, and Documentation	Marsha Matthew	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	Marsha Matthew	CI
9.7.7	08/2015	Claims and Petitions	Marsha Matthew	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	Marsha Matthew	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	Marsha Matthew	CI
9.7.10	10/2013	International Seizures and Forfeitures	Marsha Matthew	CI
9.7.11	11/2014	Abandoned Property	Marsha Matthew	CI
9.7.12	04/2013	Evidence Seizures	Marsha Matthew	CI

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9.7.13	05/2012	Title 26 Seizures for Forfeiture	Marsha Matthew	CI
9.8 SCHEME DEVELOPMENT				
9.8.1	05/2012	Scheme Development Center	Marsha Matthew	CI
9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)				
9.9.1	03/2011	Employee CIMIS Responsibilities and Procedures	Marsha Matthew	CI
9.9.4	07/2016	Criminal Investigation Management Information System Data Fields	Marsha Matthew	CI
9.10 ADMINISTRATIVE DATABASES AND SOFTWARE				
9.10.1	06/2010	Criminal Investigation Management Information System Equipment Inventory	Marsha Matthew	CI
9.11 FISCAL AND PERSONNEL MATTERS				
9.11.1	01/2012	Fiscal and Budgetary Matters	Marsha Matthew	CI
9.11.2	08/2015	Domestic and Foreign Travel	Marsha Matthew	CI
9.11.3	05/2016	Investigative Property	Marsha Matthew	CI
9.11.4	11/2012	Personnel Matters	Marsha Matthew	CI
9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS				
9.12.1	07/2013	Miscellaneous Administrative Procedures	Marsha Matthew	CI

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1.1 ORGANIZATION AND STAFFING

1.1.1	06/2015	IRS Mission and Organizational Structure	Jynell Spriggs	All
1.1.5	06/2015	Office of the Commissioner	Jynell Spriggs	All
1.1.26	08/2015	Whistleblower Office	Steve Daybell	All
1.1.28	01/2015	Return Preparer Office (RPO)	Rachel Erath	All

1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE

1.10.1	06/2015	IRS Correspondence Manual	Joyce Cannady	All
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Part 2: Information Technology

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

2.25 MANAGED SERVICE FOR IRS

2.25.102	06/2012	IRS.gov Website Help Desk Process	Brenda Roache-	All
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Part 25: Special Topics

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

25.2 INFORMATION AND WHISTLEBLOWER AWARDS

25.2.2	08/2015	Whistleblower Awards	Steve Daybell	All
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1.1 ORGANIZATION AND STAFFING

1.1.6	06/2015	Chief Counsel	Michael Cochis	All
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1.1 ORGANIZATION AND STAFFING				
1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	Kevin Deane	EDI
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY				
1.20.3	07/2016	Handling Harassment Allegations	Tracey Leflore	EDI

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

Part 6: Human Resources Management

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

6.10 AGENCY ACCOUNTABILITY SYSTEMS				
6.10.1	09/2009	IRS Personnel Staffing Accountability	Brenda Walker	All
6.213 EXCEPTED SERVICE				
6.213.1	11/2009	Employment in the Excepted Service	Elizabeth Willis	All
6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT				
6.250.1	06/2002	Policies, Requirements, Responsibilities and Strategies	Darlene Claibor	All
6.250.3	12/2012	Delegated Examining Authority	Laura Bosniak	All
6.300 EMPLOYMENT (GENERAL)				
6.300.1	11/2009	Employment	Carmen Valentin	All
6.304 EXPERT AND CONSULTANT APPOINTMENTS				
6.304.1	11/2009	Expert and Consultant Appointments	Elizabeth Willis	All
6.307 VETERANS RECRUITMENT APPOINTMENTS				
6.307.1	11/2009	Veterans Employment Programs and Restoration to Duty	Diane Cote	All
6.308 VOLUNTEER SERVICE				
6.308.1	11/2009	Student Volunteer Service	Elizabeth Willis	All
6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT				
6.315.1	11/2009	Career and Career Conditional Employment	Kristen York	All
6.330 RECRUITMENT, SELECTION AND PLACEMENT				
6.330.1	12/2009	Recruitment, Selection and Placement	Laurie King	All
6.332 STRATEGIC RECRUITMENT				

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6.332.1	02/2010	Workforce Recruitment Strategies	Lori Blacksher	All
6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)				
6.334.1	11/2009	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)	Carmen Valentin	All
6.335 PROMOTION AND INTERNAL PLACEMENT				
6.335.1	03/2013	IRS Merit Promotion and Internal Placement	Donna Nassar	All
6.337 EXAMINING SYSTEM				
6.337.1	11/2009	Alternative Rating and Selection	Laura Bosniak	All
6.338 QUALIFICATION REQUIREMENTS				
6.338.1	12/2009	Qualification Requirements	Donna Nassar	All
6.339 MEDICAL QUALIFICATION DETERMINATIONS				
6.339.1	12/2015	Medical Qualification Determination Requirements	Melissa Towsley	All
6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT				
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)	Bryan Laurin	All
6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)				
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	Felicia King	All
6.410 LEARNING AND EDUCATION				
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	02/2016	Training Evaluation Policy	Deborah Dicken	All
6.430 PERFORMANCE MANAGEMENT				
6.430.1	06/2011	Introduction to Performance Management	Steve Coleman	All
6.430.2	10/2011	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)	Steve Coleman	All
6.430.3	10/2011	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	Steve Coleman	All
6.430.4	05/2011	Performance and Reduction in Force	Steve Coleman	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	Steve Coleman	All
6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS				
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	Sharon Lee	All
6.451 EMPLOYEE PERFORMANCE AND UTILIZATION				
6.451.1	10/2011	Policies, Authorities, Categories, and Approvals	John Garufi	All
6.511 POSITION CLASSIFICATION				

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6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	Teresa Bonham	All
6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES				
6.530.1	01/2010	Aggregate Limitations on Pay and Special Rate Schedules	Laurie Pagan-O	All
6.531 PAY UNDER THE GENERAL SCHEDULE				
6.531.1	03/2010	IRS Pay Under the General Schedule	Laurie Pagan-O	All
6.536 GRADE AND PAY RETENTION				
6.536.1	10/2010	IRS Grade and Pay Retention	Laurie Pagan-O	HCO
6.550 PAY ADMINISTRATION				
6.550.1	12/2009	Pay Administration	Laurie Pagan-O	All
6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES				
6.575.1	09/2013	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	Mary Page	All
6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)				
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	Felicia King	All
6.610 HOURS OF DUTY				
6.610.1	10/2016	IRS Hours of Duty	Diane Link	All
6.630 ABSENCE AND LEAVE				
6.630.1	01/2014	IRS Absence and Leave	Nancy Hewitt	All
6.711 LABOR-MANAGEMENT RELATIONS				
6.711.1	10/2010	Authorities, Responsibilities, and Processes	Sharon Lee	All
6.711.2	03/2011	Processing Information Requests	Sharon Lee	HCO
6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY				
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	Sharon Lee	All
6.731 SUITABILITY				
6.731.1	11/2009	Suitability Determinations for Employment	Rose Lockett	All
6.735 ETHICS AND CONDUCT MATTERS				
6.735.1	08/2015	Ethics and Conduct Matters: Guidance	Sharon Lee	All
6.751 DISCIPLINE AND DISCIPLINARY ACTIONS				
6.751.1	11/2008	Policies, Responsibilities, Authorities, and Guidance	Sharon Lee	All
6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS				
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
6.771 AGENCY GRIEVANCE SYSTEM				
6.771.1	10/2012	Agency Grievance System (AGS)	Sharon Lee	All
6.771.2	02/2013	Grievance Examiner Handbook	Sharon Lee	All

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6.800 EMPLOYEE BENEFITS				
6.800.1	02/2011	Workers' Compensation Program	Deborah Corbin	All
6.800.2	12/2010	Telework (Flexiplace) Program	Kim Deck	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	Rhonda Springe	All
6.800.4	07/2015	IRS Nursing Mothers in Federal Employment Program	Machelle Miles	HCO

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.23 PERSONNEL SECURITY				
10.23.1	08/2016	Personnel Security	Zeta Buck	All
10.23.2	04/2016	Contractor Investigations	Zeta Buck	All
10.23.3	06/2016	Personnel Security/Suitability Program	Lakeisha Mckinl	All

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1.1 ORGANIZATION AND STAFFING				
1.1.12	03/2015	Chief Technology Officer	Ruth Shannon	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.62	12/2011	Delegations of Authority for Information Technology (IT)	Norah Stevens	IT

Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM				
2.2.1*	12/2013	Partnership Control System Chapter Overview	Melissa Manchin	Appeals
2.2.2	12/2014	PCS Command Code TSLOD	Melissa Manchin	Appeals
2.2.3	12/2014	PCS Command Code TSCHG	Melissa Manchin	Appeals
2.2.4	12/2014	PCS Command Code TSINQ	Melissa Manchin	Appeals
2.2.5	12/2014	PCS Command Code TSDEL	Melissa Manchin	Appeals
2.2.6	12/2014	PCS Command Code TSNOT	Melissa Manchin	Appeals
2.2.7	12/2014	PCS Command Code TSCLS	Melissa Manchin	Appeals
2.2.8	12/2014	PCS Command Code MSCHG	Melissa Manchin	Appeals
2.2.9	12/2014	PCS Command Code TSUMY	Melissa Manchin	Appeals
2.3 IDRS TERMINAL RESPONSES				
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
2.3.10	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	Command Code ACTON	Rudy Wantin	All
2.3.13*	06/2015	Command Codes FFINQ, REINF, and REMFE	Roger Cabanilla	All
2.3.15*	06/2016	Command Code ENMOD	Harry Dillon	All
2.3.16	12/2011	Command Code RFINK and RAFRQ	Hal Sill	All
2.3.17	06/2013	Command Code ESTABD	Jessica Moten	All

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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	IT
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*	06/2016	Command Code MFTRA	Gary Souci	All
2.3.34	01/2011	Command Code PATRA	Gary Souci	Appeals
2.3.35	11/2015	Command Code IRPTR	Anthony Blake	Appeals
2.3.36	12/2011	Command Code SCFTR	Donnetta Warre	Appeals
2.3.37	12/2012	Command Code UPTIN for the GUF System	Donna Hanco	Appeals
2.3.38	11/2015	Command Code TXCMP	Aaron Person	Appeals
2.3.40	01/2009	Command Code PICRD	Richard Greco	Appeals
2.3.41	01/2009	Command Code PIEST	Richard Greco	Appeals
2.3.43	11/2015	Command Code PIFTF	Hien Du	Appeals
2.3.44*	07/2009	Command Code PIVAR	Richard Greco	Appeals
2.3.45	12/2014	Command Code XSINQ	Faye Elhajj	Appeals
2.3.47*	10/2015	Command Codes INOLE, EOGEN and SPARQ	Elaine Galayda	Appeals
2.3.48	12/2012	Command Code UPDIS for the GUF System	Donna Hanco	Appeals
2.3.49	10/2015	Command Code EICMP	Stuart Boswell	Appeals
2.3.50	01/2007	Command Code LVREQ	Toi Tatum-Aitchi	Appeals
2.3.51	11/2015	Command Code IMFOL	Saroj Joshi	Appeals
2.3.52	06/2016	Command Codes RTVUE, RTFTP	Venu Kakulamar	Appeals
2.3.53	03/2016	Command Code PMFOL	Marvin Rice	Appeals
2.3.54*	08/2009	Command Code DDBOL	Tony Tropea	Appeals
2.3.55	11/2015	Command Codes ELFUP and ELFRQ	Stacy Givhan	Appeals
2.3.56	01/2010	Command Code ESTABR	Doyle Wiley	Appeals
2.3.57	06/2016	Command Code BRTVU	Christopher Sliw	Appeals

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2.3.59*	11/2015	Command Codes BMFOL and BMFOR	Connie Ellison	CI
2.3.60	11/2015	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Mei Chan	Appeals
2.3.62	10/2015	Command Code ESTAB	Jessica Moten	Appeals
2.3.63	06/2016	Command Codes RPVUE, RPVCU and RPPRT	Venu Kakulamar	Appeals
2.3.64	01/2015	Command Code EMFOL	Deborah Redfer	Appeals
2.3.65	11/2015	EPMF Return Transaction File On-Line (ERTVU) Research	Deborah Redfer	IT
2.3.66	03/2013	Command Codes PLINF and PLINQ	Toby Brown	Appeals
2.3.68	10/2015	Command Code DUPOL and DUPPG	Mark Trauernich	IT
2.3.69	08/2009	Command Code VPARS	Don Moss	Appeals
2.3.71	12/2014	Command Code ATINQ	Robert Kuhar	Appeals
2.3.73	06/2016	Command Codes TRDBV, TRERS, TRPRT and R8453	Elvia Chavez	Appeals
2.3.74	10/2015	Command Code DDPOL	Elaine Galayda	Appeals
2.3.76	01/2010	Command Code ISTSD	Gina Tutt	Appeals
2.3.77	11/2013	Command Code ISTSE	Gina Tutt	Appeals
2.3.78	12/2011	Command Code LOCAT	Valerie Bockaire	Appeals
2.3.79	06/2015	Command Code CDPWEB (CDPTA, CDPTE)	Richard Hicks	Appeals
2.3.80	01/2015	Command Code DDBKD	Freda Lee	Appeals
2.3.81	01/2011	Command Code ESTABA	Doyle Wiley	All
2.3.82	01/2011	Command Code ESTABH	Doyle Wiley	All
2.3.85*	06/2015	Command Code DFAST and DLITE	Keith Haley	All
2.3.86	10/2015	Command Code IRPOL	Anthony Blake	Appeals

2.4 IDRS TERMINAL INPUT

2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	Randy Bartlett	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	Michael Hanson	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

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2.4.8	11/2012	Command Codes ESIGN and BSIGN	Dorinda Allen	All
2.4.9	11/2016	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
2.4.12	12/2011	Command Codes DELET and CCPYT	Fern Overbaugh	All
2.4.13	11/2015	Command Code TERUP	Mike Hanson	All
2.4.14	01/2011	Command Code NMFST	Aaron Person	All
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*	06/2016	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*	06/2016	Command Codes RFUND and REFAP	Amy Crowe	All
2.4.21	01/2010	Command Codes 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	Christopher Lec	All
2.4.25	11/2015	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, 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 Codes STAUP, STATI and 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	Matthew Cline	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

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2.4.37	12/2011	Command Code NOREF Overview	Fritz Brown	All
2.4.38	06/2014	Command Code CSERD	John Troutman	All
2.4.39	07/2010	Command Codes ASERD and ASERD	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
2.4.43	12/2014	Command Code PINEX	Christopher Lec	All
2.4.44	11/2015	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	Christopher Lec	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	06/2016	Command Code DDBCK/ DDBCVC / 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	All
2.4.61	10/2015	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58	Crettia Hunter	W&I

2.5 SYSTEMS DEVELOPMENT				
2.5.1	09/2006	Systems Development	Catrina Edwards	IT
2.5.3	03/2007	Programming and Source Code Standardss	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

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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
2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS				
2.7.1*	05/2013	Inter-Center	Scott Rockwell	IT
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) - Configuration Management	Theresa Brown	IT
2.7.6*	01/2010	Systems Scheduling	Theresa Brown	IT
2.7.9	12/2015	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	Laura Kendrick	IT
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12/2012	Introduction to AIMS REALTIME Processing	Sherry Little	Appeals
2.8.2	11/2015	AIMS Command Code AM424	Michelle Sol	Appeals
2.8.3	11/2015	AIMS Command Code AMDIS	Michelle Sol	Appeals
2.8.4	11/2015	AIMS Command Code AMSTU	Michelle Sol	Appeals
2.8.5	12/2014	AIMS Command Code AMSOC	Michelle Sol	Appeals
2.8.6*	11/2015	AIMS Command Code AMAXU	Michelle Sol	LB&I
2.8.7*	11/2015	AIMS Command Code AMCLS	Michelle Sol	Appeals
2.8.8	11/2015	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB	Michelle Sol	Appeals
2.8.9	12/2012	AIMS Command Code AMRET	Sherry Little	IT
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	10/2015	Integrated Data Retrieval System	Charlene Mathis	IT
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1	04/2013	IDRS Correspondence	David Le	IT
2.12 SECURITY AND PRIVACY				
2.12.1*	12/2011	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	Theresa Brown	All
2.15 ENTERPRISE ARCHITECTURE (EA)				
2.15.1	02/2009	Enterprise Architecture (EA) Overview	Li-ming Huang	All
2.16 ENTERPRISE LIFE CYCLE (ELC)				
2.16.1	12/2015	Enterprise Life Cycle Guidance (author)	Thomas Garrett	IT

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2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES				
2.21.1	02/2013	Introduction to Requisition Processing for Information Technology (IT)	Julie Devaughn	All
2.22 REQUIREMENTS AND DEMAND MANAGEMENT				
2.22.1	09/2012	Unified Work Request (UWR) Process	Jeffery Smith	All
2.25 MANAGED SERVICE FOR IRS				
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
2.100 INTEGRATED PROCESS MANAGEMENT				
2.100.1	09/2013	Integrated Process Management Guidance and Procedures	Edith Henry	IT
2.100.2	05/2016	Integrated Process Management Standardization Process	Yalonda Beverly	IT
2.100.4	05/2016	Integrated Process Architecture (IPA)	Yalonda Beverly	All
2.110 REQUIREMENTS ENGINEERING				
2.110.1	09/2015	Requirements Engineering Directive	Steven Hakala	All
2.110.2	02/2013	Requirements Engineering Process	Ron Bellante	All
2.120 ENGINEERING				
2.120.1	09/2014	Engineering Policy	Neil Kim	All
2.120.2	10/2015	Technical Solution Process Description	Neil Kim	All
2.120.3	10/2015	Product Integration Process	Darren Toyer	All
2.120.4	10/2014	Design Coordination	Rodney Dubose	All
2.120.5	09/2015	Performance Engineering	Robert Ridgewel	All
2.123 KNOWLEDGE MANAGEMENT				
2.123.1	03/2016	Knowledge Management Directive	Linda Anderson	IT
2.123.2	03/2016	Knowledge Management Process Description	Kevin Dee	IT
2.126 TRANSITION MANAGEMENT				
2.126.1	07/2015	Transition Management Directive	Monique Taylor	All
2.126.2	07/2015	Transition Management Process	Monique Taylor	All
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1	03/2015	IT Test Policy	Donna Spivey	All
2.127.2	03/2015	IT Software Testing Process and Procedures	Donna Spivey	All
2.144 CAPACITY MANAGEMENT				

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2.144.1	07/2015	Capacity Management Policy	Robert Ridgewel	All
2.144.2	09/2015	Business Capacity Management	Robert Ridgewel	All
2.144.3	11/2015	Component Capacity Management	Robert Ridgewel	All
2.144.4	09/2015	Service Capacity Management	Robert Ridgewel	All
2.144.5	07/2015	Enterprise Demand Forecast	Jenchung Wang	All
2.145 AVAILABILITY MANAGEMENT				
2.145.1	06/2014	Availability Management Policy	Jorge Cruz	All
2.145.2	09/2014	Availability Management Process Description	Jorge Cruz	All
2.148 IT SUPPORT SERVICES MANAGEMENT				
2.148.1	04/2016	IT Support Services Management Directive	Linda Anderson	All
2.148.2	03/2016	Incident Management Process	Linda Anderson	All
2.148.3	03/2016	Request Fulfillment Process	Linda Anderson	All
2.149 IT ASSET MANAGEMENT				
2.149.1	09/2015	Asset Management Policy	Kevin Dee	All
2.149.2	10/2015	Asset Management Process Description	Kevin Dee	All
2.149.3	10/2015	Asset Management Hardware Procedures	Kevin Dee	All
2.149.4	09/2015	Asset Management Software Procedures	Kevin Dee	All
2.150 CONFIGURATION AND CHANGE MANAGEMENT				
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
2.152 DATA ENGINEERING				
2.152.1	10/2015	Data Engineering Policy	Jenchung Wang	All
2.152.2	07/2015	Data Management Process Description	Jenchung Wang	All
2.152.3	09/2015	Naming Data Elements	Jenchung Wang	All

Part 10: Security, Privacy and Assurance

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10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	07/2015	Policy and Guidance	Olga Plotkin	All
10.8.2	09/2016	IT Security Roles and Responsibilities	Kim Cole-Tarver	All
10.8.3*	07/2015	Audit Logging Security Standards	Randi Fountain	IT
10.8.5*	06/2016	Domain Name System Security Extensions (DNSSEC) Security Policy	Denise Crisco	All

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10.8.6	10/2016	Secure Application Development	Joseph Nolan	IT
10.8.7	04/2013	MAC OS X Security Policy	Denise Crisco	All
10.8.9*	04/2016	Virtualization Security Policy	April Dash	All
10.8.10*	07/2015	Linux and Unix Security Policy	Kim Cole-Tarver	IT
10.8.20*	03/2015	Windows Security Policy	Denise Crisco	All
10.8.21*	09/2016	Database Security Policy	Kim Cole-Tarver	All
10.8.22*	04/2015	Web Server Security Policy	Kim Cole-Tarver	All
10.8.24*	05/2016	Cloud Computing Security Policy	April Dash	IT
10.8.26	08/2014	Mobile Computing Device Security Policy	Randi Fountain	IT
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*	06/2016	IDRS Security Controls	Randi Fountain	All
10.8.40*	06/2016	Wireless Security Policy	Joseph Nolan	All
10.8.50	04/2016	Servicewide Security Patch Management	April Dash	All
10.8.52	02/2015	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	Joseph Nolan	All
10.8.54*	09/2016	Minimum Firewall Administration Requirements	Randi Fountain	All
10.8.55*	02/2015	Network Security Policy	Joseph Nolan	All
10.8.60	09/2015	IT Service Continuity Management (ITSCM) Policy and Guidance	Kim Cole-Tarver	All
10.8.62	09/2015	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process	Kim Cole-Tarver	IT

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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	LB&I
1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES				
1.32.5	06/2016	International Travel Office Procedures	Webster Ross	All

Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS				
4.1.20	07/2007	Hqtrs & Industry Offices Responsible for LMSB PSP	Terri Honchaurk	LB&I
4.1.21	08/2007	LMSB Planning and Monitoring	Terri Honchaurk	LB&I
4.1.22*	03/2010	LMSB Workload Study	Terri Honchaurk	LB&I
4.1.23	07/2007	Determining Return Needs for LMSB	Terri Honchaurk	LB&I
4.1.24*	03/2010	LMSB Sources of Returns, Ordering and Classification	Terri Honchaurk	LB&I
4.1.25	07/2007	LMSB Inventory Ordering and Return Delivery Systems	Terri Honchaurk	LB&I
4.10 EXAMINATION OF RETURNS				
4.10.20	01/2005	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers	Michael Boccaro	Appeals
4.10.21	07/2008	U.S. Withholding Agent Examinations - Form 1042	Linh Vu	LB&I
4.10.26	08/2012	Net Rate Netting Procedures for LB&I Cases	Sherry Holderby	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.6	05/2005	Changes in Accounting Methods	Philip Whitworth	LB&I
4.30 LB&I GENERAL PROCEDURES				
4.30.1	01/2002	Pre-Filing Agreement Program	Melanie Perrin	LB&I
4.30.3	10/2010	Overseas Posts	Maggie Modig	LB&I
4.36 JOINT COMMITTEE PROCEDURES				
4.36.1	09/2015	Joint Committee Process Overview	Diana Rectenwa	LB&I
4.36.2	09/2015	Identification of Joint Committee Cases	Diana Rectenwa	LB&I

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4.36.3	09/2015	Examination Team Responsibilities	Diana Rectenwa	LB&I
4.36.4	09/2015	Joint Committee Review Team Procedures	Diana Rectenwa	LB&I
4.36.5	09/2015	Reports	Diana Rectenwa	LB&I
4.37 FINANCIAL PRODUCTS AND TRANSACTIONS				
4.37.1	10/2010	Financial Products Specialty	Ruth Levine	Appeals
4.40 TECHNICAL ADVISOR PROGRAM				
4.40.4	05/2006	Petroleum Industry Program	Terry Loendorf	LB&I
4.41 OIL AND GAS INDUSTRY				
4.41.1	12/2013	Oil and Gas Handbook	Robert Mccann	LB&I
4.42 INSURANCE INDUSTRY				
4.42.1	05/2002	Introduction	Cheryl Reimer	LB&I
4.42.2	05/2002	Life Insurance Companies	Cheryl Reimer	LB&I
4.42.3	05/2002	Examination Methods and Techniques	Cheryl Reimer	LB&I
4.42.4	05/2002	Audit Techniques for Specific Areas/Potential Adjustments	Cheryl Reimer	LB&I
4.42.5	05/2002	Miscellaneous	Cheryl Reimer	LB&I
4.42.6	05/2002	Glossary	Cheryl Reimer	LB&I
4.43 RETAIL INDUSTRY				
4.43.1	07/2009	Retail Industry	David Moser	Counsel
4.44 SUBCHAPTER T COOPERATIVES				
4.44.1	01/2002	IRC Section 521 Exempt Farmers' Cooperatives	Tracy Holtslag	Counsel
4.46 LB&I EXAMINATION PROCESS				
4.46.1	03/2016	General Information and Definitions	Bonnie Mirante	LB&I
4.46.2	07/2011	Administrative Matters and Annual Compliance Plan	Peter Radjenovi	LB&I
4.46.3	03/2016	Planning The Examination	Bonnie Mirante	LB&I
4.46.4	03/2016	Executing the Examination	Bonnie Mirante	LB&I
4.46.5	03/2016	Issue Development, Proposal and Resolution	Bonnie Mirante	LB&I
4.46.6	04/2014	Workpapers and Reports Resources	Peter Radjenovi	LB&I
4.46.10	07/2016	Outside Expert Program	Tiffany Vertison-	LBI
4.47 COMPUTER AUDIT SPECIALIST				
4.47.1	08/2002	Computer Audit Specialist Program (CAS)	Rich Mort	LB&I
4.47.2	08/2002	CAS Technical and Procedural Information	Rich Mort	LB&I
4.47.3	07/2011	Statistical Sampling Auditing Techniques	Jerry Goguen	All
4.48 ENGINEERING SPECIALTY				

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4.48.1	05/2006	Overview of Engineering Program	Mark Janus	LB&I
4.48.3	07/2006	Tangible Personal Property Valuation Guidelines	Mark Janus	LB&I
4.48.4	07/2006	Business Valuation Guidelines	Mark Janus	LB&I
4.48.5	07/2006	Intangible Property Valuation Guidelines	Mark Janus	LB&I
4.48.6	07/2006	Real Property Valuation Guidelines	Mark Janus	LB&I
4.49 ECONOMIST PROGRAM				
4.49.1	11/2006	Overview - Economist Program	Charles Adelber	LB&I
4.51 LB&I CASE MANAGEMENT				
4.51.2	12/2005	LMSB Administrative Guidance	Shirley Lee	LB&I
4.51.4	09/2015	LB&I/Appeals Fast Track Settlement Program (FTS)	Lois Lee	Appeals
4.51.8	09/2015	Compliance Assurance Process (CAP) Examinations	John Stallard	LB&I
4.52 GLOBAL HIGH WEALTH INDUSTRY				
4.52.1	08/2013	Global High Wealth Industry Processes and Procedures	Troy Venable	LB&I
4.60 INTERNATIONAL PROCEDURES				
4.60.1	09/2014	Exchange of Information	Michael Richard	All
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	David Marion	LB&I
4.60.3	01/2002	Tax Treaty Related Matters	David Marion	LB&I
4.60.4	02/2015	LB&I International Programs	James Nasto	LB&I
4.60.5	09/2004	Classification of International-Feature Returns	James Nasto	LB&I
4.60.6	12/2015	International Referral Criteria and Procedures	James Nasto	LB&I
4.60.7	12/2015	Guidelines for Evaluating International Referrals	James Nasto	LB&I
4.60.8	06/2014	International Examination and Processing Procedures	James Nasto	LB&I
4.60.9	09/2015	International Examiner's Report	James Nasto	LB&I
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES				
4.61.1	05/2006	Overview of Guidelines	Nanette Hamilto	LB&I
4.61.2	05/2006	Foreign Based Books and Records	Nanette Hamilto	LB&I
4.61.3	05/2006	Development of IRC 482 Cases	Matt Hartman	LB&I
4.61.4	05/2006	Information Gathering	Nanette Hamilto	LB&I
4.61.5	05/2006	Entity Classification	Nanette Hamilto	LB&I
4.61.6	05/2006	Boycotts	Nanette Hamilto	LB&I
4.61.7	05/2006	Controlled Foreign Corporations	Nanette Hamilto	LB&I

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4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	Kay Dove	LB&I
4.61.9	05/2006	Possession Corporations	Nanette Hamilto	LB&I
4.61.10	05/2006	Foreign Tax Credit	Nanette Hamilto	LB&I
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	Matt Hartman	LB&I
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	Stuart Mann	LB&I
4.61.13	09/2015	Dual Consolidated Losses	Dorian Mccloske	LB&I
4.62 INTERNATIONAL RELATIONS				
4.62.1	03/2014	International Visitors Program	Michael Smith	All
4.62.3	06/2002	Requests for Representation Funds and Gifts for Foreign Officials	Janet Baugh	All

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	Appeals

Part 11: Communications and Liaison

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

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

Part 25: Special Topics

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

25.21 AFFORDABLE CARE ACT FEES				
25.21.1	08/2015	Branded Prescription Drug Fee	Mi Lim	All
25.21.2	12/2015	Insurance Provider Fee	Cheryl Cornwell	All

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1.1 ORGANIZATION AND STAFFING				
1.1.20	11/2016	Office of Professional Responsibility	Diana Gertscher	All
1.25 PRACTICE BEFORE THE SERVICE				
1.25.1	11/2016	Rules Governing Practice Before the IRS	Diana Gertscher	All
1.25.2	06/2010	Practitioner Enrollment	Rachel Erath	OPR
1.25.4*	06/2016	Processing Circular 230 Disciplinary Cases	Diana Gertscher	All

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1.15 RECORDS AND INFORMATION MANAGEMENT				
1.15.1	08/2015	The Records and Information 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	09/2016	Relocating/Removing Records	Tracee Taylor	All
1.15.6	11/2016	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	Tracee Taylor	AWSS

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5 PRIVACY AND INFORMATION PROTECTION				
10.5.1	06/2016	Privacy Policy	Sandra Johnson	All
10.5.2	12/2015	Privacy Compliance and Assurance (PCA) Program	Sandra Johnson	All
10.5.4*	08/2016	Incident Management Program	Shirley Bogan	All
10.5.5	08/2013	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements	Dora Holmes	All
10.5.7	11/2016	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 Johnson	All

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11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.2	01/2016	Disclosure to Persons with a Material Interest	Rob Tillman	All
11.3.3	01/2016	Disclosure to Designees and Practitioners	Rob Tillman	All
11.3.4	09/2013	Congressional Inquiries	Nesbit Parker	All

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11.3.5	08/2016	Fees	Franklin 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
11.3.9	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
11.3.13	08/2013	Freedom of Information Act	Denise Higley	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
11.3.18	09/2013	Privacy Act Access and Amendment of Records	David Silverman	All
11.3.19	09/2013	Privacy Act Accounting for Disclosures	David Silverman	All
11.3.20	09/2013	Personnel Records	David Silverman	All
11.3.21	04/2016	Investigative Disclosure	Rob Tillman	All
11.3.23	08/2016	Disclosure to the Government Accountability Office (GAO)	Debra Huerta	All
11.3.25	07/2015	Disclosure to Foreign Countries Pursuant to Tax Treaties	Nesbit Parker	All
11.3.26	08/2016	Wagering Tax Information	Jonathan Davis	All
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 Non-Tax Criminal Laws	Anne Jensen	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
11.3.34	09/2013	Disclosure for Non-tax 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
11.3.38	12/2014	Roles and Responsibilities of Disclosure Managers	Anne Jensen	All
11.4 OFFICE OF GOVERNMENTAL LIAISON				
11.4.1	09/2015	Governmental Liaison Operations	Belva Burbank	PGLD
11.4.2	05/2014	Data Exchange Program	William Crowley	PGLD

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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.)

25.4 EMPLOYEE PROTECTION				
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.)

1.1 ORGANIZATION AND STAFFING				
1.1.18	05/2012	Research, Analysis and Statistics Division	Edwin Staples	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.1	09/2007	Policies of the Internal Revenue Service	Edwin Staples	All
1.2.10	11/2016	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	09/2016	Policy Statements for Appeals Activities	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	10/2016	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	11/2016	Delegations of Authority for the Examining Process	Edwin Staples	All
1.2.44	02/2016	Delegations of Authority for the Collecting Process	Edwin Staples	All
1.2.45	10/2016	Delegations of Authority for Human Resource Management Activities	Edwin Staples	All
1.2.46	06/2014	Delegation of Authorities for the Rulings and Agreements Process	Christina Sexton	All
1.2.47	10/2014	Delegation of Authorities for the Appeals Process	Christina Sexton	All
1.2.48	02/2013	Delegation of Authority for Criminal Investigation 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	Delegation of Authorities 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	09/2016	Delegations of Authority for Special Topics Activities	Edwin Staples	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
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5	07/2016	Corporate Tax Administration Tools	Manuel Brown	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
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	RAAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	04/2014	Internal Management Document (IMD) Program and Responsibilities	Christina Sexton	All
1.11.2	11/2016	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
1.11.5	04/2014	Publishing the Internal Revenue Manual (IRM)	Sherry Zuckerm	All

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

Part 3: Submission Processing

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

3.34 NATIONAL RESEARCH PROGRAM (NRP)				
3.34.3	03/2010	NRP Individual Income Tax Returns Document Analysis and Data Entry	Teresa Howard	RAAS
3.34.4	12/2006	S Corporation Tax Returns Document Analysis and Data Entry	Robert Brown	LB&I
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	10/2015	Statistical Editing of Individual Income Tax Returns	Maureen Kahr	RAAS

Part 4: Examining Process

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

4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	10/2008	NRP Overview	Robert Brown	LB&I
4.22.2	10/2008	NRP Case Building	Robert Brown	LB&I
4.22.3	12/2011	Classification of NRP Returns	Teresa Howard	LB&I
4.22.4*	01/2013	Examination of NRP Cases - Area Office	Teresa Howard	LB&I
4.22.5	10/2014	Campus Compliance Operations Site	Teresa Howard	LB&I
4.22.6	01/2013	Area Office Examination of Individual Returns	Teresa Howard	LB&I
4.22.7	02/2007	Area Office Examination of S Corporation Returns	Robert Brown	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	Teresa Howard	RAAS

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4.22.9	11/2011	International Form 1040 NRP Study	Teresa Howard	RAAS
4.22.10	10/2012	Employment Tax Study - NRP Examination Guidelines	Teresa Howard	RAAS
4.22.11	05/2012	SB/SE Examination of NRP C Corporation Returns	Teresa Howard	SB/SE
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	Teresa Howard	LB&I
4.22.13	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Teresa Howard	SB/SE

Part 25: Special Topics

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25.2 INFORMATION AND WHISTLEBLOWER AWARDS				
25.2.1	12/2008	Receiving Information	Cindy Stuart	Appeals

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

25.20 TAX PROFESSIONAL OVERSIGHT AND SUPPORT				
25.20.2	06/2016	Identification and Treatment of Ghost Preparers	Nicholas Samps	RPO

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.16	06/2016	Small Business / Self Employed Division	Darrel Morgan	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE
1.4.19*	10/2016	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria Shaddy	SB/SE
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE
1.4.22	03/2016	CAWR Manager and Coordinator Guide	Michael Zambar	SB/SE
1.4.23	09/2016	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	James Kosmerl	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	Scott Pryde	SB/SE
1.4.51	08/2016	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	Rosalind Rush	SB/SE
1.4.54	10/2015	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	Darlene Garone	W&I
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	Kelly Bialecki	SB/SE
1.53 SMALL BUSINESS/SELF-EMPLOYED				
1.53.1	08/2007	Managing Organizational Change	Kara Lewis	SB/SE

Part 3: Submission Processing

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

3.17 ACCOUNTING AND DATA CONTROL				
3.17.63	04/2014	Redesign Revenue Accounting Control System	Willa Williams	CFO
3.30 WORK PLANNING AND CONTROL				
3.30.30	03/2016	Embedded Quality for Submission Processing (EQSP) System	Kimberly William	W&I

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Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS				
4.1.1	03/2013	Planning, 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 Programs and 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
4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	LB&I
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	01/2011	Return Preparer Program Coordinator	Julie Knight	LB&I
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	11/2016	General Examination Information	Daniel Gri	LB&I
4.2.2	10/2003	Miscellaneous Examination Procedures	Daniel Gri	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Donald Bouquet	LB&I
4.2.4	10/2003	Employee Conduct and Responsibilities	Janet Hackett	LB&I
4.2.5	07/2011	Disclosure of Official Information	Loretta Holthaus	LB&I
4.2.6	03/2013	Examination of Employee Returns	Janet Hackett	LB&I
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	04/2016	Introduction	Pamela Kaufma	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Pamela Kaufma	Appeals
4.4.4	12/2011	Claims	Pamela Kaufma	Appeals
4.4.5	12/2012	Closings to Appeals	Pamela Kaufma	Appeals
4.4.6	12/2009	Conversion of Returns	Pamela Kaufma	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Pamela Kaufma	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Pam Kaufman	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Pamela Kaufma	Appeals
4.4.11	06/2007	Entity Changes	Pamela Kaufma	Appeals

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4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	Pamela Kaufma	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	Pamela Kaufma	LB&I
4.4.16	12/2011	Inventory Control	Pamela Kaufma	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Pamela Kaufma	Appeals
4.4.18	06/2010	Large Dollar Cases	Pamela Kaufma	Appeals
4.4.19	08/2016	Manual Refunds	Ann Olson	Appeals
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Pamela Kaufma	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Pamela Kaufma	Appeals
4.4.23	10/2013	Openings	Pamela Kaufma	Appeals
4.4.24	07/2014	Payments and Remittances	Pamela Kaufma	Appeals
4.4.25	07/2012	Quick Assessments	Pamela Kaufma	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Pamela Kaufma	Appeals
4.4.27	12/2009	Reports	Pamela Kaufma	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Pamela Kaufma	Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Pamela Kaufma	LB&I
4.4.33	04/2010	Transfers	Pamela Kaufma	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Pamela Kaufma	Appeals
4.4.35	12/2009	Unpostable Resolution	Pamela Kaufma	Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	04/2016	Overview	Nyna Cox	SB/SE
4.7.2	10/2015	Security	Nyna Cox	LB&I
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 and Territory	Nyna Cox	LB&I
4.7.6	01/2015	Reports	Nyna Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna Cox	LB&I
4.7.8	05/2011	Centralized Case Processing	Nyna Cox	LB&I
4.7.10	06/2012	AIMS/ERCS Staff	Nyna Cox	LB&I
4.8 TECHNICAL SERVICES				
4.8.1	11/2015	Organization and Responsibilities	Suzanne Bates	SB/SE

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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	LB&I
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	LB&I
4.8.9	08/2016	Statutory Notices of Deficiency	Suzanne Bates	SB/SE
4.8.10	07/2012	Notice of Determination of Worker Classification	Suzanne Battes	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1	05/2014	Outline of System	Catherine Labill	LB&I
4.10 EXAMINATION OF RETURNS				
4.10.1	02/2015	Overview and Basic Examiner Responsibilities	Dawn Amrhein	SB/SE
4.10.2*	11/2016	Pre-Contact Responsibilities	Janet Hackett	SB/SE
4.10.3	02/2016	Examination Techniques	Joseph Haynes	LB&I
4.10.4	08/2011	Examination of Income	Joseph Haynes	Appeals
4.10.5	06/2010	Required Filing Checks	Loretta Holthaus	SB/SE
4.10.6	07/2001	Penalty Considerations	Ronald Lehman	Appeals
4.10.7	03/2015	Issue Resolution	Joseph Haynes	Appeals
4.10.8	09/2014	Report Writing	Janet Hackett	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	Janet Hackett	SB/SE
4.10.10	03/2016	Standard Paragraphs and Explanation of Adjustments	Dawn Amrhein	LB&I
4.10.13	10/2015	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	03/2015	Report Generation Software	Lori Holthaus	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Denise Dorsey	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	Loretta Holthaus	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11/2004	Allocation of Income and Deductions - IRC Section 482	Donald Bouquet	LB&I
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Donald Bouquet	LB&I
4.11.11	02/2014	Net Operating Loss Cases	Milton Pagan	LB&I
4.11.29	09/2010	Transfer of Returns Open for Examination	Dawn Amrhein	LB&I

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4.11.34	12/2004	Innocent Spouse	Dawn Amrhein	LB&I
4.11.51	09/2016	Return Preparer Program	Dawn Marshall	Appeals
4.11.52	11/2004	Transferee Liability Cases	Marisha Hilema	LB&I
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Julie Knight	Appeals
4.11.57	01/2014	Third Party Contacts	Kathleen Orang	LB&I
4.12 NONFILED RETURNS				
4.12.1	10/2010	Nonfiled Returns	Ronald Lehman	Appeals
4.13 AUDIT RECONSIDERATION				
4.13.1	12/2015	Introduction	Janice Townson	SB/SE
4.13.2	12/2015	Contact Employees	Janice Townson	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	Janice Townson	SB/SE
4.13.4	10/2006	Area Office Examination	Janet Hackett	SB/SE
4.13.5	12/2015	Exam SFR Reconsideration	Janice Townson	SB/SE
4.13.6	12/2015	Appeals	Janice Townson	Appeals
4.13.7	12/2015	Exhibits	Janice Townson	SB/SE
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1	05/2014	Jeopardy and Terminations	Lisa Ferreira	Appeals
4.15.2	06/2014	Examination Procedures	Lisa Ferreira	Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Lisa Ferreira	Appeals
4.15.4	01/2012	Administrative and Judicial Review	Lisa Ferreira	Appeals
4.15.5	10/2014	Post-Assessment Procedures	Lisa Ferreira	Appeals
4.15.7	01/2012	Planning and Special Programs Procedures	Lisa Ferreira	Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2011	SEP Responsibilities and Case Development	Lisa Ferreira	CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	02/2010	Overview of Compliance Initiative Projects	Ann Underland	LB&I
4.17.2	02/2010	Responsibilities	Ann Underland	LB&I
4.17.3	02/2010	Requirements	Ann Underland	LB&I
4.17.4	02/2010	Procedures	Ann Underland	LB&I
4.18 EXAM OFFER-IN-COMPROMISE				
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

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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
4.19 LIABILITY DETERMINATION				
4.19.2*	08/2016	IMF Automated Underreporter (AUR) Control	Terry Addington	SB/SE
4.19.3*	08/2016	IMF Automated Underreporter Program	Terry Addington	SB/SE
4.19.4*	03/2016	CAWR Reconciliation Balancing	Michael Zambar	SB/SE
4.19.5*	09/2016	Certification of State Federal Unemployment Tax Act (FUTA) Credits	Tessa Clark-Flor	SB/SE
4.19.6*	10/2016	SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)	Darrell Owen	SB/SE
4.19.7*	09/2016	IMF Automated Underreporter (AUR) Technical System Procedures	Maria Shaddy	SB/SE
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*	06/2016	Examination Classification of Work	Edwina Graves	W&I
4.19.12	12/2011	Centralized Files and Scheduling	Donna Hooper	W&I
4.19.16	11/2011	Claims	Gail Murphy	SB/SE
4.19.17*	10/2016	Non-Filer Program	Jonathan Myers	SB/SE
4.19.22*	03/2016	CAWR Control	Michael Zambar	SB/SE
4.19.23	09/2016	FUTA Control	Tessa Clark-Flor	SB/SE
4.19.27	03/2015	Campus Exam Return Selection and Delivery	Jesse Bruce	SB/SE
4.20 EXAMINATION COLLECTIBILITY				
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
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Julie Knight	LB&I
4.23 EMPLOYMENT TAX				
4.23.1	09/2016	Introduction	Laird MacMillan	Appeals
4.23.2	09/2015	Employment Tax Examination Objectives	Laird MacMillan	Appeals

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4.23.3	08/2016	Classification, Selection and General Procedures for Employment Tax Cases	Laird MacMillan	Appeals
4.23.4	08/2015	Workpapers - Employment Tax Examinations	Laird MacMillan	Appeals
4.23.5*	05/2015	Technical Guidelines for Employment Tax Issues	Laird MacMillan	LB&I
4.23.6	04/2014	Classification Settlement Program (CSP)	Laird MacMillan	Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Laird MacMillan	Appeals
4.23.8	10/2015	Determining Employment Tax Liability	Laird MacMillan	Appeals
4.23.9	04/2011	Employment Tax Penalty and Fraud Procedures	Laird MacMillan	Appeals
4.23.10	09/2015	Report Writing Guide for Employment Tax Examinations	Laird MacMillan	Appeals
4.23.11	11/2014	Prompt Action in Deficiency and Overassessment Cases	Laird MacMillan	Appeals
4.23.12	09/2016	Delinquent Return Procedures	Laird MacMillan	Appeals
4.23.13	01/2016	Adjusted Returns, Abatements and Claims	Laird MacMillan	SB/SE
4.23.14	09/2015	Statute Control and Extension	Laird MacMillan	Appeals
4.23.15	05/2012	Technical Advice From the Office of Chief Counsel	Laird MacMillan	Appeals
4.23.17	09/2013	Preparer Penalty Procedures for SB/SE Employment Tax	Laird MacMillan	SB/SE
4.23.18	10/2012	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	Laird MacMillan	LB&I
4.23.19	03/2014	Employment Tax Case Assignment and Grading Criteria	Laird MacMillan	SB/SE
4.23.21	09/2016	Tax Compliance Officer Employment Tax Procedures	Laird Macmillan	SB/SE
4.24 EXCISE TAX				
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	08/2016	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	John Jackson	SB/SE
4.24.6	08/2014	Excise Tax Examiner Responsibilities	Karen Rubin	SB/SE
4.24.7	01/2016	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

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4.24.9*	08/2016	Excise Tax Penalties and Excise Return Preparer Penalties Guidance	John Jackson	SB/SE
4.24.10	02/2016	Appeals Referral Procedures	John Jackson	SB/SE
4.24.13	11/2015	Overview of Excise Fuel Compliance Program	Darla Smith	SB/SE
4.24.14	02/2016	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Darla Smith-Derf	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
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
4.24.20	02/2016	Excise Tax Report Writing Guide	John Jackson	SB/SE
4.24.21	02/2016	Case Closings	John Jackson	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1	07/2016	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 Piehl	SB/SE
4.25.4	07/2016	International Estate and Gift Tax Examinations	Lisa Piehl	SB/SE
4.25.5	07/2016	Technical Guidelines for Estate and Gift Tax Issues	Lisa Piehl	SB/SE
4.25.6	08/2015	Report Writing Guide for Estate and Gift Tax Examinations	Lisa Piehl	SB/SE
4.25.7	07/2016	Estate and Gift Tax Penalty and Fraud Procedures	Lisa Piehl	SB/SE
4.25.8*	07/2016	Delinquent Returns and SFR Procedures	Lisa 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 Piehl	SB/SE
4.25.10	07/2016	Case Closing Procedures	Lisa Piehl	SB/SE
4.25.11	07/2016	Special Examination Procedures	Lisa Piehl	SB/SE
4.25.12	07/2016	Valuation Assistance	Lisa Piehl	SB/SE
4.25.13	08/2015	Appeals, Mediation, and Settlement Procedures	Lisa Piehl	SB/SE
4.25.14*	07/2016	Miscellaneous Procedures	Lisa Piehl	SB/SE
4.26 BANK SECRECY ACT				
4.26.1	01/2016	Introduction	Daryl Jones	SB/SE
4.26.2	05/2014	Program Structure	Rod Lundquist	SB/SE

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4.26.3	09/2016	Examination Case Selection (ECS)	Valerie Patterso	SB/SE
4.26.4	01/2016	FinCEN Query (FCQ)	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
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Rod Lundquist	SB/SE
4.26.13	01/2016	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 Lundqui	SB/SE
4.27 BANKRUPTCY				
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	Terri Terlouw	SB/SE
4.28 EXAMINATION SPECIALIZATION				
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	Janet Hackett	LB&I
4.29 PARTNERSHIP CONTROL SYSTEM (PCS)				
4.29.1	09/2008	Overview of the PCS	Steve O'Neill	Appeals
4.29.2	09/2008	Maintaining the PCS Database	Steve O'Neill	Appeals
4.29.3	09/2008	PCS Database Elements	Steve O'Neill	Appeals
4.29.4	09/2008	PCS Reports	Steve O'Neill	Appeals
4.29.5	09/2008	PCS TEFRA/NonTEFRA Notices and Cover Letters	Steve O'Neill	Appeals

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4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1	06/2013	Introduction	Steve O'Neill	Appeals
4.31.2*	06/2013	TEFRA Examinations - Field Office Procedures	Steve O'Neill	Appeals
4.31.3*	06/2013	TEFRA Examinations - CTF Procedures	Steve O'Neill	Appeals
4.31.4*	02/2010	Administrative Adjustment Request (AAR)	Steve O'Neill	LB&I
4.31.5*	06/2013	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	LB&I
4.31.6*	06/2013	Non-TEFRA Examinations-CTF Procedures	Steve O'Neill	LB&I
4.31.8*	11/2014	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	Steve O'Neill	SB/SE
4.32 ABUSIVE TRANSACTIONS				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	David Thurber	LB&I
4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	LB&I
4.32.3	06/2012	Coordination and Roles of Cross Functional Units	Susan Furin	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Alice Ronk	Appeals
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05/2011	CDE Application and Use	Teresa Hultman	SB/SE
4.103.2	05/2011	CDE Procedures	Teresa Hultman	SB/SE
4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE
4.119 BMF LIABILITY DETERMINATION				
4.119.1*	08/2016	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.4*	09/2016	BMF Underreporter (BMF-AUR) Program	Susan Stoker	SB/SE

Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES				
5.1.1	02/2016	Miscellaneous Collection Procedures	Diana Ramos	SB/SE
5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Scott Pryde	Appeals
5.1.3	11/2014	Safety, Security and Control	Katheleen Morto	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Maureen Rattie	SB/SE
5.1.5*	03/2016	Balancing Civil and Criminal Cases	Denise Rosenbe	SB/SE
5.1.7	06/2016	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	Jeanne Dunford	Appeals

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5.1.8*	11/2015	Courtesy Investigations	Joann Zidanic	SB/SE
5.1.9	04/2016	Collection Appeal Rights	Anastasia Agne	Appeals
5.1.10	02/2016	Taxpayer Contacts	Scott Pryde	Appeals
5.1.11*	10/2016	Delinquent Return Investigations	Margaret Wood	SB/SE
5.1.12*	12/2014	Cases Requiring Special Handling	Jacqueline How	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Christine Kalcevi	Appeals
5.1.15*	08/2015	Abatements, Reconsiderations, and Adjustments	Sandra O'Shea	Appeals
5.1.18*	06/2015	Locating Taxpayers and their Assets	Jacqueline How	All
5.1.19	05/2016	Collection Statute Expiration	Rosalind Rush	SB/SE
5.1.20*	11/2016	Collection Inventory	Paul Allen	SB/SE
5.1.21	01/2015	Collecting From Limited Liability Companies	Les Knott	SB/SE
5.1.22	10/2014	Disclosure	Jacqueline How	SB/SE
5.1.23	10/2014	Taxpayer Representation	Jacqueline How	SB/SE
5.1.24*	11/2015	Third-Party Payer Arrangements for Employment Taxes	Andra Kullman	SB/SE
5.1.25*	08/2016	IDRS and Data Security for Collection	Lani Andrew	SB/SE
5.1.28*	01/2016	Identify 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	Denise Rosenbe	SB/SE
5.1.31	10/2014	Workload Management	Denise Rosenbe	SB/SE
5.2 REPORTS				
5.2.1	09/2016	Collection Time Reporting	Dimetra Mccutc	SB/SE
5.2.4	09/2016	Collection Reports	Paul Kuty	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	Paul Neilson	SB/SE
5.4 CASE PROCESSING				
5.4.10	12/2013	GENERAL CASE PROCESSING	Oliver Houston	SB/SE
5.4.11	10/2016	CCP Installment Agreements	Oliver Houston	SB/SE
5.4.12	11/2016	Field Office Resource Team	Oliver Houston	SB/SE
5.4.13	06/2014	Clerical Procedures in Centralized Case Process	Brenda Simms-	SB/SE
5.5 DECEDENT ESTATES AND ESTATE TAXES				
5.5.1	03/2010	Decedent and Estate Tax Accounts	Cindy Ocmand	Appeals
5.5.2	04/2012	Probate Proceedings	Cindy Ocmand	SB/SE

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5.5.3	03/2010	Working Decedent Cases	Cindy Ocmand	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Cindy Ocmand	Appeals
5.5.5	10/2012	Processing Estate and Gift Tax Extensions	Cindy Ocmand	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Cindy Ocmand	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Cindy Ocmand	Appeals
5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	Cindy Ocmand	SB/SE
5.6 COLLATERAL AGREEMENTS				
5.6.1	10/2014	Collateral Agreements and Security Type Collateral	Rosalind Rush	Appeals
5.6.2	09/2011	Maintenance	Don Hallenbeck	Appeals
5.7 TRUST FUND COMPLIANCE				
5.7.1	11/2012	FTD Alerts	Rochelle Folque	Appeals
5.7.2	03/2015	Letter 903 Process	Rochelle Folque	SB/SE
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Jeanne Dunford	Appeals
5.7.4	11/2015	Investigation and Recommendation of TFRP	Jeanne Dunford	SB/SE
5.7.5	11/2014	Collectibility Determination	Jeanne Dunford	SB/SE
5.7.6	07/2015	Trust Fund Penalty Assessment Action	Jeanne Dunford	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	Jeanne Dunford	SB/SE
5.7.8	05/2012	In-Business Repeater or Pyramiding Taxpayers	Thomas Garvey	Appeals
5.7.9	06/2014	Federal Contractors	Kathleen Morton	Appeals
5.7.10	05/2015	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	Jeanne Dunford	SB/SE
5.8 OFFER IN COMPROMISE				
5.8.1	12/2015	Overview	Diane Morris	Appeals
5.8.2	12/2015	Centralized Offer in Compromise Initial Processing and Processability	Darlene Kosch-	Appeals
5.8.3	12/2015	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Ilene Nodiff-Robi	Appeals
5.8.4	04/2015	Investigation	Thomas Moore	Appeals
5.8.5	09/2013	Financial Analysis	Thomas Moore	Appeals
5.8.6	07/2014	Collateral Agreements	Thomas Moore	SB/SE
5.8.7	10/2016	Return, Terminate, Withdraw and Reject Processing	Thomas Moore	Appeals

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5.8.8	10/2016	Acceptance Processing	Diane Morris	Appeals
5.8.9	12/2015	Actions on Post-Accepted Offers	Diane Morris	Appeals
5.8.10	09/2011	Special Case Processing	Thomas Moore	Appeals
5.8.11	08/2015	Effective Tax Administration	Thomas Moore	Appeals
5.8.12	10/2014	Independent Administrative Review	Diane Morris	Appeals
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
5.9.1*	11/2015	Overview of Bankruptcy	Maria Valerio	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	Maria Valerio	SB/SE
5.9.3*	08/2014	Debtors' Delinquent Accounts	Maria Valerio	SB/SE
5.9.4*	09/2015	Common Bankruptcy Issues	Maria Valerio	SB/SE
5.9.5*	08/2016	Opening a Bankruptcy Case	Deborah Fowler	SB/SE
5.9.6	03/2015	Processing Chapter 7 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Tiffany Lentz	SB/SE
5.9.8*	09/2015	Processing Chapter 11 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.9*	09/2015	Processing Chapter 12 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.10	10/2015	Processing Chapter 13 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.11	08/2016	Insolvency Mail Processing	Laura Rau	SB/SE
5.9.12	03/2016	Insolvency Automated Processes	Laura Rau	Appeals
5.9.13*	03/2016	Manual Proofs of Claim and Common Claim Issues	Tiffany Lentz	SB/SE
5.9.14*	05/2016	Automated Proofs of Claim (APOC)	Tiffany Lentz	SB/SE
5.9.15	08/2015	Payments in Bankruptcy	Kathleen Zwalin	SB/SE
5.9.16	02/2011	Insolvency Case Monitoring	Kathleen Zwalin	SB/SE
5.9.17*	08/2014	Closing A Bankruptcy Case	Deborah Fowler	SB/SE
5.9.18	05/2008	Automated Discharge System (ADS)	Laura Rau	Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Michael Mancini	Appeals
5.9.20	01/2016	Non-Bankruptcy Insolvencies	Tiffany Lentz	SB/SE
5.9.21	03/2014	Electronic Proofs of Claim (EPOC)	Warren Appleby	SB/SE
5.10 SEIZURE AND SALE				
5.10.1	05/2016	Pre-Seizure Considerations	Rebecca Frankli	SB/SE
5.10.2	10/2016	Securing Approval for Seizure Actions and Post-Approval Actions	Christopher Mill	SB/SE
5.10.3	05/2016	Conducting the Seizure	Rebecca Frankli	SB/SE

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5.10.4	06/2016	Actions Prior to Sale	Rebecca Frankli	SB/SE
5.10.5	10/2014	Sale Procedures	Rebecca Frankli	Appeals
5.10.6	10/2014	Post Sale Actions and Responsibilities of Advisory	Rebecca Frankli	Appeals
5.10.7	10/2014	Acquired Property and Property Redeemed by the United States	Rebecca Frankli	SB/SE
5.10.8	06/2014	Judicial Sales	Rebecca Frankli	Appeals
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	Rebecca Frankli	SB/SE
5.11 NOTICE OF LEVY				
5.11.1	12/2015	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	James Maslank	Appeals
5.11.2	12/2015	Serving Levies, Releasing Levies and Returning Property	James Maslank	Appeals
5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	James Maslank	Appeals
5.11.4	09/2014	Bank Levies	James Maslank	Appeals
5.11.5	12/2015	Levy on Wages, Salary, and Other Income	James Maslank	Appeals
5.11.6	07/2015	Notice of Levy in Special Cases	James Maslank	Appeals
5.12 FEDERAL TAX LIENS				
5.12.1	10/2013	Lien Program Overview	Kyle Romick	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Kyle Romick	Appeals
5.12.3*	07/2015	Lien Release and Related Topics	Kyle Romick	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	Kyle Romick	SB/SE
5.12.5*	06/2016	Redemptions	Kyle Romick	SB/SE
5.12.6	10/2013	Appeals Processes Involving Liens	Kyle Romick	Appeals
5.12.7	01/2016	Notice of Lien Preparation and Filing	Kyle Romick	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Kyle Romick	Appeals
5.12.9	12/2015	Withdrawal of Notice of Federal Tax Lien	Kyle Romick	Appeals
5.12.10	09/2015	Lien Related Certificates	Kyle Romick	Appeals
5.12.11	10/2013	Lien Special Topics	Kyle Romick	Appeals
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.1	10/2014	Embedded Quality Administrative Guidelines	Peter Borg	SB/SE
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	01/2016	Securing Installment Agreements	David Beach	Appeals
5.14.2*	12/2015	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	David Beach	Appeals

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5.14.3	06/2009	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	David Beach	Appeals
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	Appeals
5.14.5	12/2015	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	David Beach	Appeals
5.14.7*	03/2011	BMF Installment Agreements	David Beach	Appeals
5.14.9	03/2011	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	Donna M.wallan	Appeals
5.14.10	01/2015	Payroll Deduction Agreements and Direct Debit Installment Agreements	Donna M.wallan	Appeals
5.14.11	12/2014	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements	Donna M.wallan	Appeals
5.15 FINANCIAL ANALYSIS				
5.15.1	11/2014	Financial Analysis Handbook	Cynthia Cooper	Appeals
5.16 CURRENTLY NOT COLLECTIBLE				
5.16.1*	12/2015	Currently Not Collectible	Frances Quinter	SB/SE
5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS				
5.17.1	04/2010	General Information	Delores Dillman	Appeals
5.17.2	01/2016	Federal Tax Liens	Christine Kalcevi	Appeals
5.17.3	11/2014	Levy and Sale	Alan Gilds	SB/SE
5.17.4	01/2016	Suits by the United States	Christine Kalcevi	Appeals
5.17.5	08/2010	Suits Against the United States	Christine Kalcevi	Appeals
5.17.6	09/2014	Summonses	Donna Diloreto	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Jeanne Dunford	Appeals
5.17.8	10/2016	General Provisions of Bankruptcy	Deborah Fowler	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	Deborah Fowler	SB/SE
5.17.10	06/2015	Chapter 11 Bankruptcy (Reorganization)	Deborah Fowler	Appeals
5.17.11	11/2016	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	Deborah Fowler	Appeals
5.17.12	03/2015	Investigations and Reports	Christine Kalcevi	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Cindy Ocmand	Appeals

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5.17.15	10/2014	Termination and Jeopardy Assessments and Jeopardy Collection	Margaret Wood	SB/SE
5.18 LIABILITY DETERMINATION				
5.18.1*	04/2016	Automated Substitute for Return (ASFR) Program	Susan Haskell	Appeals
5.18.2*	06/2016	Business Returns IRC 6020(b) Processing	Scott Cunningha	Appeals
5.19 LIABILITY COLLECTION				
5.19.1*	12/2015	Balance Due	Sally Krebs	Appeals
5.19.2*	03/2016	Individual Master File (IMF) Return Delinquency	Sandra Eidam	Appeals
5.19.3*	11/2015	Backup Withholding Program	James Poulson	Appeals
5.19.4*	12/2015	Enforcement Action	Suzanne Wolfe	SB/SE
5.19.5*	05/2016	ACS Inventory	Pearl Webster	Appeals
5.19.6*	12/2014	ACS Support	Mary Garcia	SB/SE
5.19.7*	07/2016	Monitoring Offer In Compromise	Lisa Olivent	Appeals
5.19.8	08/2016	Collection Appeal Rights	Gerald Younger	Appeals
5.19.9*	10/2016	Automated Levy Programs	Kristi Darby	Appeals
5.19.10*	03/2016	Collection Operations Transcript Processing	Marie Wasylak	SB/SE
5.19.12	03/2016	Centralized Lien Operation	Kyle Romick	SB/SE
5.19.13*	07/2016	Campus Procedures for Securing Financial Information	James Gorman	Appeals
5.19.14*	01/2016	Trust Fund Recovery Penalty (TFRP)	Linda Salvato	SB/SE
5.19.15*	08/2015	Federal Agency Delinquency (FAD) Program	Linda Sexton	SB/SE
5.19.17*	12/2015	Campus Procedures for Currently Not Collectible and Offers in Compromise	Rosalind Rush	Appeals
5.19.18*	12/2014	Federal Employee/ Retiree Delinquency Initiative (FERDI)	Emilie Frazier	SB/SE
5.19.19*	08/2016	Campus Compliance International Case Processing (CCICP)	Joann Zidanic	SB/SE
5.19.21	11/2014	Campus Procedures for Handling Identity Theft	Rosalind Rush	Appeals
5.19.22*	07/2016	Business Master File (BMF) Return Delinquency	Andrew Busch	Appeals
5.19.23*	07/2015	Restitution-Based Assessments Processing	Anita Glover	SB/SE
5.19.24	07/2016	Doubt as to Liability Offer in Compromise	Laura Lee	SB/SE
5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)				
5.20.1	01/2016	Abusive Tax Avoidance Transactions Program	Joann Zidanic	SB/SE

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5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	Joann Zidanic	SB/SE
5.20.3	03/2016	Third Party Contacts	Joann Zidanic	SB/SE
5.20.4	11/2016	Summons Procedures	Joann Zidanic	Appeals
5.20.6	11/2016	Whipsaw Assessments	Joann Zidanic	Appeals
5.20.7	09/2014	Monitoring of IRC 7407 and 7408 Injunctions	Joann Zidanic	SB/SE
5.20.8	09/2014	Promoter/Preparer Investigations	Joanne Zidanic	SB/SE
5.20.10	05/2014	Identification and Processing of Frivolous Documents	Joann Zidanic	Appeals
5.20.11	08/2016	Examination Reconsiderations and Referrals	Joann Zidanic	Appeals
5.20.12*	03/2015	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	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	01/2016	Collection Tools for International Cases	Joann Zidanic	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	02/2016	Foreign Financial Account Reporting	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

5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM

5.24.1	07/2009	Overview	Casey Kamiyam	SB/SE
5.24.2	07/2009	Case Development	Casey Kamiyam	SB/SE
5.24.3	07/2009	Case Processing Guidelines	Casey Kamiyam	SB/SE

Part 7: Rulings and Agreements

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

7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS

7.50.1*	08/2016	Form SS-8 Processing Handbook	Dale Goodwin	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
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11.3.8	04/2011	Disclosure of Written Determinations	Tim Christian	All
11.3.12	10/2009	Designation of Documents	Frank Weber	All
11.3.17	09/2013	Privacy Act Recordkeeping Restrictions	Tim Christian	All
11.3.22	04/2009	Disclosure to Federal Officers and Employees for Tax Administration Purposes	Rob Tillman	All
11.3.24	07/2008	Disclosures to Contractors	Tim Christian	All
11.3.29	09/2009	Disclosure to Federal Agencies for Administration of Nontax Laws	Jonathan Davis	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	Rob Tillman	All
11.3.37	10/2010	Recordkeeping and Accounting for Disclosures	Jonathan Davis	All
11.3.39	09/2013	Computer Matching and Privacy Protection Act	Tim Christian	All
11.3.40	06/2010	Disclosures Involving Trust Fund Recovery Penalty Assessments	Rob Tillman	All

11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.2	04/2015	SB/SE CSO Communications	Eric Brown	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	Eric Brown	SB/SE
11.53.4	04/2015	TIGTA/GAO	Eric Brown	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	Cindy Geoffroy	SB/SE

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	Appeals
20.1.2*	07/2016	Failure to File/Failure to Pay Penalties	Wiegand Mouldi	Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Wiegand Mouldi	Appeals
20.1.4*	07/2015	Failure to Deposit Penalty	Richard Meffley	Appeals
20.1.5	01/2012	Return Related Penalties	Kent Rinehart	Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Kent Rinehart	Appeals
20.1.7*	02/2016	Information Return Penalties	Thuy Yee	Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Dawn Davis	Appeals
20.1.9	11/2015	International Penalties	Ryan Bessey	Appeals

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20.1.10*	02/2013	Miscellaneous Penalties	Dawn Davis	Appeals
20.1.11*	08/2016	Excise Tax and Estate and Gift Tax Penalties	Thuy Yee	All
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Kent Rinehart	Appeals
20.2 INTEREST				
20.2.1*	04/2016	Interest Introduction, Standards and Guidelines	Clay Coleman	Appeals
20.2.4*	03/2015	Overpayment Interest	Clay Coleman	Appeals
20.2.5*	04/2016	Interest on Underpayments	Marie Bardin	Appeals
20.2.7*	04/2016	Abatement and Suspension of Debit Interest	Mara Isumu	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Clay Coleman	Appeals
20.2.10*	10/2016	Interest on Estate, Excise, Employment, and Foreign Taxes	Marie Bardin	Appeals
20.2.11	04/2016	Miscellaneous Interest Provisions	Marie Bardin	Appeals
20.2.12	04/2015	Employment Taxes	Marie Bardin	Appeals
20.2.14	06/2011	Netting of Overpayment and Underpayment Interest	Oneida Stephen	LB&I

Part 22: Taxpayer Education and Assistance

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

22.24 IRS TAXPAYER BURDEN REDUCTION				
22.24.1	01/2016	Servicewide Burden Reduction Activities	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.)

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

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25.1.10	03/2015	LB&I Fraud Procedures	Joe Rosa	LB&I
25.1.11*	10/2016	Campus Collection Fraud Procedures	Joe Rosa	Appeals
25.1.12	12/2013	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Joe Rosa	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	Joe Rosa	SB/SE
25.2 INFORMATION AND WHISTLEBLOWER AWARDS				
25.2.3	08/2001	Reimbursements to State/Local Law Enforcement Agencies	Jeaneen Heiskel	Appeals
25.3 LITIGATION AND JUDGMENTS				
25.3.1	08/2013	General Guidelines	Christine Kalcevi	Appeals
25.3.2*	03/2015	Suits by the United States	Christine Kalcevi	Appeals
25.3.3	12/2010	Suits Against the United States and Claims for Damages under IRC 7433	Christine Kalcevi	CI
25.3.4	07/2010	Suits Against IRS Employees	Christine Kalcevi	SB/SE
25.3.5	03/2012	Judgment Follow-up	Christine Kalcevi	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	Christine Kalcevi	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Christine Kalcevi	SB/SE
25.5 SUMMONS				
25.5.1	09/2014	Introduction	Donna Diloreto	CI
25.5.2	07/2015	Preparation	Donna Diloreto	CI
25.5.3*	08/2016	Procedures	Donna Diloreto	Appeals
25.5.4	07/2015	Examination of Books and Witnesses	Donna Diloreto	Appeals
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	Donna Diloreto	CI
25.5.6	09/2014	Summonses on Third-Party Witnesses	Donna Diloreto	CI
25.5.7	02/2016	Special Procedures for John Doe Summonses	Donna Diloreto	Appeals
25.5.8	01/2016	Use of Summons Special Applications	Donna Diloreto	CI
25.5.9	10/2014	Fees and Costs for Summoned Witnesses	Donna Diloreto	CI
25.5.10	05/2016	Enforcement of Summons	Donna Diloreto	Appeals
25.5.11	06/2015	Title 31 Bank Secrecy Act Summons	Donna Diloreto	CI
25.6 STATUTE OF LIMITATIONS				
25.6.22	08/2011	Extension of Assessment Statute of Limitations by Consent	Julie Knight	All
25.6.23	03/2015	Examination Process - Assessment Statute of Limitations Controls	Kathleen Orang	Appeals
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				

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IRM Number	Date	Title	Author	Audience
25.15.8	11/2014	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	Rosalind Rush	SB/SE
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	12/2014	Program Guidelines	Patricia Alford	All
25.18 COMMUNITY PROPERTY				
25.18.1	03/2011	Basic Principles of Community Property Law	Daniel Gri	Appeals
25.18.2	03/2011	Income Reporting Considerations of Community Property	Daniel Gri	Appeals
25.18.3	03/2011	Innocent Spouse Relief and Community Property	Daniel Gri	Appeals
25.18.4	03/2011	Collection of Taxes in Community Property States	Daniel Gri	Appeals
25.18.5	03/2011	Injured Spouse	Daniel Gri	Appeals
25.26 RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	CI
25.27 THIRD PARTY CONTACTS				
25.27.1	01/2014	Third Party Contact Program	Greg Hooten	SB/SE

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TAS

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.8	06/2005	National Taxpayer Advocate	Cedric Jeans	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.8	08/2015	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	Brenda Wynn	TAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
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.)

13.1 TAXPAYER ADVOCATE CASE PROCEDURES				
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	08/2016	Definition of Terms / Use of Abbreviations	Sandra Paasch	All
13.1.4	10/2004	TAS Authorities	Cedric Jeans	All
13.1.5	02/2011	Taxpayer Advocate Service (TAS) Confidentiality	Cedric Jeans	TAS
13.1.6	10/2014	Casework Communications	Cedric Jeans	All
13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	Marie Donnelly	All
13.1.8	02/2012	Congressional Affairs Program	Cedric Jeans	TAS
13.1.9	10/2004	Executive Correspondence Case Procedures	Kathy Alford	All
13.1.10	05/2012	Special Processes	Cedric Jeans	TAS
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	08/2016	Customer Complaints/RRA98 1203 Procedures	Henry Phelan	TAS
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	TAS
13.1.18	05/2016	Processing TAS Cases	Marie Donnelly	TAS

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13.1.19	05/2016	TAS Operations Assistance Request (OAR) Process	Sandra Paasch	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	Frances Reicher	TAS
13.1.21	05/2016	TAS Case Closing and Reopen Case Procedures	Sandra Paasch	TAS
13.1.22	01/2016	Manual Inventory Balancing Procedures	Terri Upshaw	TAS
13.2 SYSTEMIC ADVOCACY				
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
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03/2012	NTA Toll-Free Procedures	Cedric Jeans	All
13.4 TAS TAMIS GUIDE				
13.4.1	03/2009	General TAMIS Information	Cedric Jeans	TAS
13.4.2	01/2016	Administration and Security	Lisa Hadlock	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	Initiating 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
13.5 TAS BALANCED MEASURES				
13.5.1	10/2001	TAS Balanced Measure System	Cedric Jeans	TAS
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02/2012	Internal and External Communications	Cedric Jeans	TAS
13.7 TAXPAYER ADVOCACY PANEL PROGRAM				
13.7.1	09/2014	Taxpayer Advocacy Panel Operating Procedures	Louis Morizio	TAS

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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

1.1.23	12/2013	Tax Exempt and Government Entities Division	Ann Junkins	All
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1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT

1.54.1	08/2016	TE/GE Roles and Responsibilities	Ann Junkins	TE/GE
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Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS

3.11.12*	12/2015	Exempt Organization Returns	Kathi Palmer	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	SB/SE
3.11.26*	12/2015	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	Marsha White	TE/GE
3.11.27*	12/2015	EPMF Return Processing Form 5500-EZ	Lina Laforet	TE/GE

3.12 ERROR RESOLUTION

3.12.12*	11/2015	Exempt Organization Returns	David Thomas	TE/GE
3.12.22*	11/2016	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
3.12.26*	11/2016	Tax Exempt Bond Error Resolution Procedures	Marsha White	TE/GE
3.12.166	06/2016	EPMF Unpostables	Brooke Williams	W&I
3.12.278*	11/2015	Exempt Organization Unpostable Resolution	Maureen William	TE/GE

3.13 CAMPUS DOCUMENT SERVICES

3.13.12	11/2015	Exempt Organization Account Numbers	Kathi Palmer	SB/SE
3.13.36	06/2016	EPMF Account Numbers	Brooke Williams	TE/GE

3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING

3.20.12*	12/2015	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	Lina Laforet	TE/GE
3.20.13*	11/2016	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE

3.24 ISRP SYSTEM

3.24.12	12/2015	Exempt Organization Returns	Kathi Palmer	SB/SE
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*	11/2016	Employee Plan Returns	Lina Laforet	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	TE/GE
3.45 TE/GE PROCESSING				
3.45.1	11/2015	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen William	TE/GE

Part 4: Examining Process

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

4.2 GENERAL EXAMINING PROCEDURES				
4.2.7	10/2013	Ex Parte Communication Procedures	Augusta Simpso	Appeals
4.5 TE/GE AIMS MANUAL				
4.5.1	09/2013	TE/GE AIMS Processing	Monica Gilmore	TE/GE
4.5.2	10/2016	TE/GE Examined and Non-Examined Closures	Monica Gilmore	TE/GE
4.5.3	09/2015	TE/GE AIMS Special Processing Procedures	Monica Gilmore	TE/GE
4.5.5	09/2006	TE/GE Reports	Barbara Taylor	TE/GE
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	08/2016	Overview of Form 5500 Examination Procedures	Michael Talley	TEGE
4.71.2	10/2015	Overview of IDRS	Michael Talley	TEGE
4.71.3	06/2016	Unagreed Form 5500 Examinations and EP Exam Closing Agreements	Michael Talley	TE/GE
4.71.4	09/2016	Discrepancy Adjustments	Michael Talley	TEGE
4.71.5	07/2016	Form 5330 Examinations	Michael Talley	TEGE
4.71.6	01/2016	Employee Plans Referrals	Michael Talley	TE/GE
4.71.7	10/2015	Survey Returns	Michael Talley	TEGE
4.71.8	01/2016	EP Claims	Michael Talley	TEGE
4.71.9	06/2016	Statute Control Procedures	Michael Talley	TEGE
4.71.10	09/2016	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	08/2016	Case File Assembly Guidelines	Michael Talley	TEGE
4.71.13	08/2016	Technical Assistance and Technical Advice Requests	Michael Talley	TE/GE

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4.71.14	07/2016	EP Mandatory Review	Michael Talley	TE/GE
4.71.15	01/2016	EP Special Review	Michael Talley	TE/GE
4.71.16	07/2016	Employee Plans Team Audit (EPTA) Program	Elsie Garcia	TE/GE
4.71.17	03/2016	Non-Return Unit Examinations	Michael Talley	TE/GE
4.71.18	08/2016	EP Penalties	Michael Talley	TE/GE
4.71.19	07/2016	Fast Track Settlement Procedures	Michael Talley	TE/GE
4.71.20	10/2015	Employee Plans Large Case Support Examination Procedures	Elsie Garcia	TE/GE
4.71.21	08/2016	Examination Procedures for Plans in US Territories	Michael Talley	TE/GE
4.71.22	10/2015	Employee Plans Compliance Unit (EPCU)	Heidi Hansen	TE/GE
4.71.23	06/2016	Bankruptcy Procedures	Stephanie Christ	TE/GE
4.71.24	07/2016	Whistleblower Procedures	Kim Sharkey	TE/GE
4.71.25	02/2016	EP Exam Fraud Procedures	Stephanie Christ	TE/GE
4.71.26	03/2016	Case Selection Criteria	Mikio Thomas	TE/GE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.2	09/2016	Cash or Deferred Arrangements	Yaguo Shang	TE/GE
4.72.3	09/2016	Employee Contributions and Matching Contributions	Yaguo Zhang	TE/GE
4.72.4	08/2016	Employee Stock Ownership Plans (ESOPs)	Gerald Livingsto	TE/GE
4.72.5	09/2016	Top-Heavy Plans	Michael Spaid	TE/GE
4.72.6	08/2016	IRC 415(b)	Steven Klubock	TE/GE
4.72.7	10/2015	Examination Guidelines for IRC 415(c)	Qian Magee	TE/GE
4.72.8	08/2016	Valuation of Assets in Defined Contribution Plans	Qian Magee	TE/GE
4.72.9	02/2015	Qualified Joint & Survivor Annuity Requirements	Eric Slack	TE/GE
4.72.10	09/2016	Single-Sum Distributions	Christine Farley	TE/GE
4.72.11	12/2015	Prohibited Transactions	Steve Shearer	TE/GE
4.72.13	07/2016	IRC 403(b) Plans	Robert Cremeen	TE/GE
4.72.14	06/2016	Multiemployer Plan Examination Guidelines	Robert Fabian	TE/GE
4.72.15	09/2015	IRC 404 Examination Guidelines	Qian Magee	TE/GE
4.72.16	09/2016	IRC 430 Examination Guidelines	Adrien Labomba	TE/GE
4.72.17	07/2016	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Robert Cremeen	TE/GE
4.72.18	04/2016	Nonbank Trustee Investigation Procedures	Michael Rovito	TE/GE

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4.72.19	07/2016	IRC 457 Examination Guidelines	Robert Cremeen	TE/GE
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4	09/2016	Case Selection and Delivery	Ray Cano	TE/GE
4.75.5	08/2016	Information Items	Patricia Hawkins	TE/GE
4.75.7	05/2010	EO Case Assignment Guide	Thomas Gray	TE/GE
4.75.8	09/2016	Compliance Strategies and Critical Initiatives	Ray Cano	TE/GE
4.75.9	08/2016	Exempt Organizations Compliance Area (EOCA)	Justin Hanks	TE/GE
4.75.10	08/2014	Exempt Organization Pre-Audit 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	Mandatory Review	Ray Cano	TE/GE
4.75.18	09/2014	Special Review Procedures	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	Exempt Organization Pre-Audit Procedures	Ray Cano	TE/GE
4.75.24	02/2015	Organizations Covered by a Group Ruling	Ray Cano	TE/GE
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	08/2016	Office/Correspondence Examination Program (OCEP)	Ray Cano	TE/GE
4.75.28	07/2013	Discrepancy Adjustments	Thomas Gray	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
4.75.35	08/2016	Fraud and Abusive Transaction Procedures	Robert Zarny	TE/GE
4.75.36	06/2010	Procedures for Processing Technical Advice Cases	Augusta Simpso	TE/GE
4.75.37	08/2014	Claims, Requests for Abatement and Audit Reconsiderations	Thomas Gray	TE/GE

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4.75.38*	07/2015	Small Employer Health Care Tax Credit Under Section 45R	Carol Ross	TE/GE
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
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 Foundations	Thomas Gray	TE/GE
4.76.5	04/2015	Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	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 - IRC 7611	Lisa 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 IRC 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 - IRC 501(c)(5)	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 - IRC 501(c)(7)	Deborah Irwin	TE/GE
4.76.17	03/2003	Fraternal Beneficiary Societies Exempt under 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 - IRC 501(c)(13)	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
4.76.24	01/2015	Corporations Organized to Finance Crop Operations IRC 501(c)(16)	Patricia Hawkins	TE/GE
4.76.25	02/2015	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	Patricia Hawkins	TE/GE

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4.76.27	02/2015	Black Lung Benefit Trusts IRC 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 - IRC 501(d)	Thomas Gray	TE/GE
4.76.30	01/2015	Political Organizations (IRC 527)	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
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4.81.2	04/2016	Examination Selection	Faye Dawkins	TE/GE
4.81.3	01/2016	Questionnaire Compliance Check Projects	Faye Dawkins	TE/GE
4.81.4	01/2016	Examination Planning	Faye Dawkins	TE/GE
4.81.5	01/2016	Conducting the Examination	Faye Dawkins	TE/GE
4.81.6	01/2016	Closing Agreements	Faye Dawkins	TE/GE
4.81.7	11/2008	Bondholder Referrals	Janae Lemley	TE/GE
4.81.9	09/2016	Technical Advice Requests	Faye Dawkins	TE/GE
4.81.10	01/2016	Quality Review	Faye Dawkins	TE/GE
4.81.11	11/2015	Referral Program	Faye Dawkins	TE/GE
4.81.12*	10/2015	Compliance Review of Form 8038-CP	Kathy Bashar	TE/GE
4.81.14	01/2016	Unagreed Issues	Faye Dawkins	TE/GE
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES				
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4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES				
4.86.1	02/2015	Indian Tribal Governments Administration and Policy	Lori Sperle	TE/GE
4.86.2	08/2016	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
4.86.10	09/2015	Compliance and Program Management (CPM) Responsibilities	Lori Sperle	TE/GE
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4.87.1	09/2015	Inventory Management	Lori Sperle	TE/GE
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES				
4.88.1	10/2015	Examination Issues Pertaining to ITG Cases	Lori Sperle	TE/GE
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)				
4.90.1	08/2016	FSLG Mission and Policy	Joann Lacey	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	Information Return Examinations and 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	Procedures, Workpapers and Report Writing	Stewart Rouleau	TE/GE
4.90.10	10/2016	Statute Control Procedures	Joann Lacey	TE/GE
4.90.11	11/2013	Technical Review	Stewart Rouleau	TE/GE
4.90.12	10/2014	Case Closing 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

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7.1.1	09/2016	Employee Plans	Timothy O'brien	TE/GE
7.1.2	09/2014	Exempt Organizations Administrative Procedures	Mary Sheer	TE/GE
7.1.4	12/2002	Exempt Organizations Technical Advice Procedures	Theodore Lieber	TE/GE
7.1.5	08/2016	Employee Plans Technical Advice Procedures	David Ziegler	TE/GE
7.1.6	09/2016	Employee Plans Technical - Case Processing Procedures	Timothy O'brien	TE/GE
7.1.7	08/2016	Processing Information Requests	Richard Daly	TE/GE
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	08/2015	Closing Agreements Originating in EP Technical	Donald Kieffer	TE/GE
7.2.2	09/2016	Employee Plans Compliance Resolution System (EPCRS)	Paul Hogan	TE/GE

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7.11.1	09/2014	Employee Plans Determination Letter Program	Cameron Kalche	TE/GE
7.11.2	03/2014	EP Case Assignment Guide	Cameron Kalche	TE/GE
7.11.3	11/2016	Tax Exempt Quality Measurement System (TEQMS)	Norma Quinn	TE/GE
7.11.4	03/2016	IRC 401(a) Pre-Approved Plans Program	Cameron Kalche	TE/GE
7.11.5	08/2016	Proper Use of Determination Letter Caveats	Cameron Kalche	TE/GE
7.11.6	08/2016	Multiemployer Plans	Cameron Kalche	TE/GE
7.11.7	09/2015	Multiple Employer Plans	Cameron Kalche	TE/GE
7.11.8	08/2016	EP Determinations Closing Agreement Program	Norma Quinn	TE/GE
7.11.9	03/2016	Mandatory and TEQMS Case Reviews	Norma Quinn	TE/GE
7.11.10	07/2016	EP Examination and Fraud Referral Procedures	Norma Quinn	TE/GE
7.11.11	08/2016	Proposed Adverse Cases	Cameron Kalche	TE/GE
7.11.12	11/2016	Preparing Technical Advice Requests	Norma Quinn	TE/GE
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1	08/2016	Plan Terminations	Cameron Kalche	TE/GE
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1	11/2016	Determination Letter Applications	Cameron Kalche	TE/GE
7.13.5	07/2016	Letter Generation	Cameron Kalche	TE/GE
7.13.7	10/2016	Moving Cases through the EDS Inventory Control Subsystem	Cameron Kalche	TE/GE
7.13.8	09/2015	EDS Unpostables	Cameron Kalche	TE/GE
7.14 EMPLOYEE PLANS EDS USER MANUAL				
7.14.1	08/2015	Introduction	Cameron Kalche	TE/GE
7.14.2	09/2015	Data Entry	Cameron Kalche	TE/GE
7.14.4	09/2015	Letter Generation	Cameron Kalche	TE/GE
7.14.5	09/2015	Inventory Control System (ICS)	Cameron Kalche	TE/GE
7.14.6	09/2015	Management Information System (MIS)	Cameron Kalche	TE/GE
7.15 EMPLOYEE PLANS TEDS USER MANUAL				
7.15.1	09/2015	Employee Plans User Manual 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

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7.15.7	09/2015	Electronic Case Processing	Joyce Witt	TE/GE
7.15.8	07/2013	Tax Exempt Determination Systems (TEDS) Routing Slip Features	Joyce Witt	TE/GE
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
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 Foundation Classification and Miscellaneous Requests	Mary Sheer	TE/GE
7.20.4	10/2015	Automatic Revocation and Other Special Determination Issues	Mary Sheer	TE/GE
7.20.5	10/2015	Review Procedures for EO Determinations	Mary Sheer	TE/GE
7.20.6*	02/2016	Anti-Terrorism and Other Emerging Issues	Mary Sheer	TE/GE
7.20.8	08/2008	Donor-Advised Funds Guide Sheet	Dorothy Lawren	TE/GE
7.20.9*	06/2016	Processing Form 1023-EZ	Mary Sheer	TE/GE
7.21 EXEMPT ORGANIZATIONS DETERMINATIONS PROCESSING				
7.21.1	09/2015	Exempt Organizations Determinations Processing Overview	Mary Sheer	TE/GE
7.21.2	09/2015	Processing User Fees	Mary Sheer	TE/GE
7.21.5	10/2015	Determination Case Processing Assistance	Mary Sheer	TE/GE
7.21.8	09/2015	EDS Unpostables	Mary Sheer	TE/GE
7.22 EXEMPT ORGANIZATIONS DETERMINATION LETTER AUTOMATION SYSTEMS				
7.22.1	09/2015	Determination Letter Automation Systems Overview	Mary Sheer	TE/GE
7.22.4	09/2015	Tax Exempt Determination System (TEDS) User Manual	Mary Sheer	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	Mary Sheer	TE/GE
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1	09/2014	Exempt Organizations Determination Program Overview	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

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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 Services Plan	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
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 Tuition Programs	Lee Phaup	TE/GE
7.25.45	04/2009	Suspension of Exempt Status Under IRC 501(p)	Fred Smith	TE/GE
7.26 PRIVATE FOUNDATIONS MANUAL				
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 Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	Janet Gitterman	TE/GE
7.26.3	08/2001	Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions	Carolyn Ibok	TE/GE

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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 IRC 509(a)(3) Exclusion	Ronald Shoema	TE/GE
7.26.6	05/2002	Private Operating Foundations IRC 4942(j)(3)	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
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
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) - Proxy Tax on Lobbying and Political Expenditures	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
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
7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES				
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	Mary Sheer	TE/GE

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7.28.4	09/2015	Public Inspection of Written Determinations under IRC 6110	Mary Sheer	TE/GE
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
7.29.1	02/2008	Overview	Fred Smith	TE/GE
7.29.3	07/2008	Exempt Organizations Technical Procedures	Fred Smith	TE/GE

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21.5 ACCOUNT RESOLUTION				
21.5.11*	06/2016	Employee Plan Accounts	Kathi Palmer	TE/GE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.7*	11/2015	Exempt Organizations and Tax Exempt Bonds	Kathi Palmer	TE/GE

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22.40.1	08/2016	Outreach	Joann Lacey	TE/GE
22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1	08/2015	Outreach	Lori Sperle	TE/GE
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
22.42.1	06/2016	Tax Exempt Bonds Customer Education and Outreach	Faye Dawkins	TE/GE

Part 25: Special Topics

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

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.1	11/2015	Exempt Organizations/Business Master File and Support Processing	Connie Peek	TE/GE
25.7.3	11/2015	Group Exemption Procedures	Maureen William	TE/GE
25.7.5	11/2016	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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1.1.13	10/2013	Wage and Investment	Taminka Buggs	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.61	10/2016	Division Delegations of Authority for Wage and Investment	Mia Jenrette	W&I
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.10	09/2016	Integrity & Verification Operation Managers Guide	Florence Tersig	W&I
1.4.11	12/2015	Field Assistance Guide for Managers	Steven Bartlett	W&I
1.4.16	11/2016	Accounts Management Guide for Managers	Angelia Cash	W&I
1.4.18	09/2015	Electronic Products and Services Support Managers Guide	Kimberley Mace	W&I
1.4.21	11/2016	Accounts Management and Compliance Guide for System Administrators/Analysts	Louise Hudson	SB/SE
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.7	11/2015	Accounts Management Tax/Policy/Program Analyst Guide	Sandra Rice	W&I
1.11.8	12/2015	Servicewide Electronic Research Program (SERP)	Susan Seifert	W&I
1.17 PUBLISHING				
1.17.1	08/2016	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	Teri Harris	All
1.17.2	08/2016	Publishing Systems and Programs	Teri Harris	All
1.17.3	08/2016	Tax Products Program	Teri Harris	All
1.17.7	08/2016	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	Teri Harris	All
1.17.8	08/2016	Internal and Public Use Non-Tax Products	Teri Harris	All
1.17.9	08/2016	User Guide for Requesting Published Products and Services	Teri Harris	All
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1.18.2	07/2014	Forecasting Requirements	Joseph Anidiobi	All
1.18.3	03/2014	Tax Forms Distribution Programs	Joseph Anidiobi	W&I
1.18.4	07/2014	Knowledge Services	Joseph Anidiobi	W&I
1.18.5	07/2014	National Distribution Center	Joseph Anidiobi	W&I
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1.22.1	10/2015	Mail and Transportation Management Overview	Joseph Anidiobi	All

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1.22.2	10/2015	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) 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

1.55 WAGE AND INVESTMENT

1.55.2	06/2015	Organizational Changes	Frank Melvin	W&I
1.55.6	10/2016	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	Sami McNeal	CFO
1.55.7	08/2012	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	Claudine Godso	W&I

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

2.3 IDRS TERMINAL RESPONSES

2.3.70	08/2013	Command Code EFTPS	Pamela Plunkitt	Appeals
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2.25 MANAGED SERVICE FOR IRS

2.25.101	08/2006	IRS.gov Content Management Guidelines	Cindy May	All
2.25.104	08/2006	Lyris List Procedures	Jeff Smith	All

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

3.0 GENERAL

3.0.101*	11/2016	Schedule K-1 Processing	Genevieve Was	SB/SE
3.0.167*	09/2016	Losses and Shortages	Susan Hankerso	W&I
3.0.230	11/2016	Lockbox Processing Procedures	Kevin Bohm	W&I
3.0.275	09/2016	Business Results Measures for Submission Processing Functions	Stuart Simpson	SB/SE

3.5 ACCOUNTS SERVICES

3.5.10	11/2016	Remittance Transaction Research (RTR) System	Kira Schley	W&I
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3.5.20*	11/2015	Processing Requests for Tax Return/Return Information	Mary Ray	W&I
3.5.61	11/2016	Files Management and Services	Loretta Walker	SB/SE
3.8 DEPOSIT ACTIVITY				
3.8.44*	11/2016	Campus Deposit Activity	Pamela Larson	SB/SE
3.8.45*	12/2015	Manual Deposit Process	Rick Holmes	SB/SE
3.8.46	11/2016	Discovered Remittance	Rick Holmes	SB/SE
3.8.47*	09/2016	Manual Deposit for Field Office Payment Processing	Edna Banks	W&I
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	11/2016	Batch/Block Tracking System (BBTS)	Kenneth Wilson	SB/SE
3.10.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.10.72*	10/2016	Receiving, Extracting, and Sorting	Antonio Young	LB&I
3.10.73*	11/2016	Batching and Numbering	Antonio Young	All
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	11/2016	Individual Income Tax Returns	Elizabeth White	SB/SE
3.11.6*	10/2016	Data Processing (DP) Tax Adjustments	James Lewis	SB/SE
3.11.8*	11/2016	Information Return Processing	Machele Swank	SB/SE
3.11.10	11/2016	Revenue Receipts	Harry Anderson	W&I
3.11.13*	11/2016	Employment Tax Returns	Nayda Maldona	W&I
3.11.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.11.15*	11/2016	Return of Partnership Income	Leeann Paulsen	SB/SE
3.11.16*	11/2016	Corporate Income Tax Returns	Leeann Paulsen	LB&I
3.11.23*	11/2016	Excise Tax Returns	Martin Cavanau	W&I
3.11.25*	11/2016	Miscellaneous Tax Returns	Nayda Maldona	W&I
3.11.106*	11/2016	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.11.154*	11/2016	Unemployment Tax Returns	Daniel Resende	SB/SE
3.11.180*	10/2016	Allocated Tips	Kelli Ruter	W&I
3.11.212*	11/2016	Applications for Extension of Time to File	Sheila Fisher	SB/SE
3.11.213*	11/2016	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Lisa Hadlock	W&I
3.11.217*	11/2016	Form 1120S Corporation Income Tax Returns	Kelli Ruter	W&I
3.11.249*	11/2016	Processing Form 8752	Kelli Ruter	W&I
3.12 ERROR RESOLUTION				

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IRM Number	Date	Title	Author	Audience
3.12.2*	11/2016	Individual Master File Error Resolution General Instructions	Diane Price	SB/SE
3.12.3*	11/2016	Individual Income Tax Returns	Diane Price	SB/SE
3.12.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.12.10*	11/2016	Revenue Receipts	Harry Anderson	LB&I
3.12.13*	11/2016	Employment Tax Returns	Nayda Maldona	W&I
3.12.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.12.15*	11/2016	Return of Partnership Income	Leeann Paulsen	SB/SE
3.12.16*	11/2016	Corporate Income Tax Returns	Kelli Ruter	W&I
3.12.21	11/2016	Credit and Account Transfers	Harry Anderson	SB/SE
3.12.23*	11/2016	Excise Tax Returns	Martin Cavanau	W&I
3.12.32*	11/2016	General Unpostables	Carole Yelverton	SB/SE
3.12.37*	11/2016	IMF General Instructions	Yvette Rucker	SB/SE
3.12.38*	10/2016	BMF General Instructions	Catherine Jame	SB/SE
3.12.106*	11/2016	Estate Tax Returns - Paper Correction Processing	Lisa Hadlock	W&I
3.12.154*	11/2016	Unemployment Tax Returns	Daniel Resende	SB/SE
3.12.179*	10/2016	Individual Master File (IMF) Unpostable Resolution	Gary Patino	W&I
3.12.212*	10/2016	Applications for Extension of Time to File Tax Returns	Sheila Fisher	SB/SE
3.12.213*	11/2016	Form 1066, U.S. REMIC Income Tax Return	Lisa Hadlock	W&I
3.12.217*	11/2016	Error Resolution Instructions for Form 1120S	Leeann Paulsen	W&I
3.12.220*	11/2016	Error Resolution System for Excise Tax Returns	Martin Cavanau	W&I
3.12.249*	11/2016	Processing Form 8752	Kelli Ruter	W&I
3.12.251*	11/2016	Corporation Income Tax Returns	Marianne Clamp	SB/SE
3.12.263*	11/2016	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.12.279*	10/2016	BMF/CAWR/PMF Unpostable Resolution	Mary Morgan	SB/SE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	10/2016	BMF Account Numbers	Kim Baiter-Gorm	W&I
3.13.5	10/2016	Individual Master File (IMF) Account Numbers	Venitta Barrett	SB/SE
3.13.6	11/2016	Submission Processing Image Control Team (ICT) Correspondence Scanning	Genevieve Was	W&I
3.13.40	10/2016	Application for Tax Identification Number for Pending U.S. Adoptions	Venitta Barrett	W&I
3.13.62	11/2016	Media Transport and Control	Kira Schley	SB/SE

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IRM Number	Date	Title	Author	Audience
3.13.122*	10/2016	Individual Master File (IMF) Entity Control Unpostables	Gary Patino	W&I
3.13.222*	10/2016	BMF Entity Unpostable Correction Procedures	Mary Morgan	SB/SE
3.14 NOTICE REVIEW				
3.14.1*	10/2016	IMF Notice Review	Crissie Breit	W&I
3.14.2*	10/2016	Business Master File (BMF) Notice Review	Janice Venable	W&I
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09/2016	Hardcore Payment Tracers	Ronnie Maldona	W&I
3.17.10*	11/2016	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy Andrews	LB&I
3.17.15*	08/2016	Accounting Reports Analyst - Responsibilities	Michael Magana	W&I
3.17.20*	11/2016	Refund Intercept Program	Onnie Maldonad	W&I
3.17.21	09/2016	Credit and Account Transfers	Crystal Noble	W&I
3.17.30	11/2016	SC Data Controls	Rebecca Rouse	W&I
3.17.46*	11/2016	Automated Non-Master File Accounting	Mary Deluca	SB/SE
3.17.64*	08/2016	Accounting Control General Ledger Policies and Procedures	Angela Reyes	W&I
3.17.79*	11/2015	Accounting Refund Transactions	Ronnie Maldona	W&I
3.17.80*	11/2016	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	W&I
3.17.220*	11/2016	Excess Collections File	Sarah Stanton	LB&I
3.17.221	11/2015	Enterprise Computing Center Data Controls	Kathryn Philipp	IT
3.17.243*	09/2016	Miscellaneous Accounting	Crystal Noble	W&I
3.17.244*	09/2016	Manual Assessments	Crystal Noble	W&I
3.17.277	11/2016	Electronic Payments	Shaunda Young	SB/SE
3.17.278	09/2016	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	Chobie Sheppar	W&I
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	11/2016	Individual Income Tax Returns	Deborah Fry	SB/SE
3.21.15*	11/2016	Foreign Partnership Withholding	Antonio Cerda	LB&I
3.21.19*	11/2016	Foreign Trust System	Sheila Fisher	LB&I
3.21.25*	11/2016	Miscellaneous Tax Returns	Antonio Cerda	LB&I
3.21.110*	11/2016	Chapter Three Withholding Returns - Form 1042	Sheila Fisher	LB&I
3.21.111*	11/2016	Chapter Three Withholding Returns	Antonio Cerda	W&I

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3.21.112*	10/2016	Foreign Account Tax Compliance Act (FATCA) Registration	Janice Venable	SB/SE
3.21.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio Cerda	SB/SE
3.21.263*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	Sharon Davis	W&I
3.21.264*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	SB/SE
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	11/2016	Individual Income Tax Returns	Karen Pernell	SB/SE
3.22.15*	11/2016	Foreign Partnership Withholding	Antonio Cerda	SB/SE
3.22.19*	11/2016	Foreign Trust System	Sheila Fisher	SB/SE
3.22.110*	11/2016	Chapter Three Withholding (CTW) Returns Form 1042	Sheila Fisher	W&I
3.22.111*	11/2016	Chapter Three Withholding (CTW) Database	Antonio Cerda	W&I
3.22.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio Cerda	SB/SE
3.24 ISRP SYSTEM				
3.24.3	10/2016	Individual Income Tax Returns	Gordon Mead	W&I
3.24.7	11/2015	Delinquent Accounts	Kira Schley	W&I
3.24.8	11/2016	Information Returns Processing	Cenneth Wilson	W&I
3.24.10	11/2016	Revenue Receipts	Kira Schley	SB/SE
3.24.13	11/2016	Employment Tax Returns	Genevieve Was	W&I
3.24.14	10/2016	Fiduciary Income Tax Returns	Tamu Payton	W&I
3.24.15	11/2016	Partnership Return of Income	Tamu Payton	W&I
3.24.16	11/2016	Corporation Income Tax Returns	Tamu Payton	W&I
3.24.21	10/2015	Credit and Account Transfers	Karene Tucker	SB/SE
3.24.23	11/2016	Excise Tax Returns	Tamu Payton	W&I
3.24.25	11/2016	BMF International Miscellaneous Tax Returns	Tamu Payton	W&I
3.24.28	11/2016	Foreign Account Tax Compliance General Purpose Programs	Pamela Larson	SB/SE
3.24.29	10/2015	SCRS Error Resolution	Antonio Young	SB/SE
3.24.30	11/2015	Data Controls	Kira Schley	SB/SE
3.24.37	11/2016	General Instructions	Gordon Mead	SB/SE
3.24.38	11/2016	BMF General Instructions	Tamu Payton	W&I

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IRM Number	Date	Title	Author	Audience
3.24.40	11/2015	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	W&I
3.24.50	10/2015	Campus Performance Evaluation Reporting System	Antonio Young	SB/SE
3.24.106	11/2016	Estate Tax Returns	Mamu Payton	W&I
3.24.133	11/2016	Residual Remittance Processing System	Pamela Larson	SB/SE
3.24.143	11/2016	Gift Tax Returns	Tamu Payton	W&I
3.24.154	11/2016	Unemployment Tax Returns	Genevieve Was	W&I
3.24.159	10/2015	SCRS SC Edits	Antonio Young	IT
3.24.162	11/2015	BOB Transcription Instructions	Kenneth Wilson	LB&I
3.24.173	10/2015	Centralized Files and Scheduling	Antonio Young	SB/SE
3.24.176	10/2015	Audit Selection System	Antonio Young	SB/SE
3.24.180	10/2015	Allocated Tips	Antonio Young	W&I
3.24.183	11/2015	Planning and Control Data	Kira Schley	SB/SE
3.24.202	10/2015	Supervisory Operator's Manual	Kira. Schley	W&I
3.24.212	10/2016	Applications for Extension of Time to File Tax Returns	Gordon Mead	W&I
3.24.213	10/2015	Real Estate Mortgage Investment Conduit Income Tax Returns	Antonio Young	SB/SE
3.24.226	11/2015	Declaration for Electronic Filing	Kira Schley	SB/SE
3.24.249	10/2015	Fiscal Year Required Payments/Form 8752	Antonio Young	SB/SE
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	11/2016	Individual Income Tax Returns	Brian Smith	W&I
3.28.4*	11/2016	Identity Theft Returns for Submission Processing	Carole Yelverton	W&I
3.30 WORK PLANNING AND CONTROL				
3.30.10	11/2015	Cost Estimate Reference	Demetrice Brow	SB/SE
3.30.19	03/2014	Production Control and Performance Reporting	Joan Williams	SB/SE
3.30.20	02/2016	Organization Function and Program (OFP) Codes	Donna Hartig	SB/SE
3.30.50	03/2014	Project PCA Production Control Accounting	Joan Williams	SB/SE
3.30.123*	11/2016	Processing Timeliness: Cycles, Criteria, and Critical Dates	Todd Groeber	Appeals
3.30.124*	12/2015	Campus Monitoring Reports	Annette Lloyd	SB/SE
3.30.126	03/2016	Control Data Analysis	Robert Donovan	W&I
3.30.127	05/2016	Workload Scheduling	Adele Wolke	SB/SE
3.37 INTERNATIONAL ISRP				

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IRM Number	Date	Title	Author	Audience
3.37.110	11/2016	Chapter 3 Withholding Returns	Pamela Larson	SB/SE
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11/2016	International Notices	Crissie Breit	SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.40.37	10/2016	General Instructions	Kenneth Wilson	SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.267*	11/2016	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	Machele Swank	W&I
3.41.269*	11/2016	Information Returns Processing on SCRIPS	Kenneth Wilson	SB/SE
3.41.274	11/2015	General Instructions for Processing via SCRIPS	Genevieve Was	SB/SE
3.41.275	11/2015	Scanner Operations on SCRIPS	Genevieve Was	SB/SE
3.41.276	11/2016	Form 941	Genevieve Was	W&I
3.41.277	11/2016	Forms 940 SCRIPS Processing	Genevieve Was	W&I
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09/2016	IRS e-file for Business Tax Returns	Daniel Aveytia	SB/SE
3.42.5*	09/2016	IRS e-file for Individual Income Tax Returns	Marilyn Truman	W&I
3.42.7	09/2016	EPSS Help Desk Support	Rena Smith	SB/SE
3.42.8	09/2016	e-services Procedures for Electronic Products and Services Support (EPSS)	Kimberley Mace	All
3.42.9*	12/2015	Filing Information Returns Electronically (FIRE)	Janet Manzer	W&I
3.42.10*	09/2016	Authorized IRS e-file Providers	Elwood Lucas	LB&I
3.42.20	10/2016	Preparer e-file Hardship Waiver Requests	Harold (les)swar	W&I
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	Janet Shufelt	SB/SE

Part 4: Examining Process

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

4.19 LIABILITY DETERMINATION				
4.19.10*	12/2015	Examination General Overview	Maureen Ozooni	SB/SE
4.19.13*	12/2015	General Case Development and Resolution	Jackie Washingt	W&I
4.19.14*	11/2015	EITC/Revenue Protection Strategy	Emma Jane Am	W&I
4.19.15*	11/2016	Discretionary Programs	Nancy Higgs	W&I

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IRM Number	Date	Title	Author	Audience
4.19.18	12/2015	Quality Review Program	Jerylee Cline	SB/SE
4.19.19*	11/2016	Campus Examination Telephone Contacts	Marilyn Parsons	W&I
4.19.20*	11/2016	Automated Correspondence Exam (ACE) Processing Overview	Emma Jane Am	SB/SE
4.19.21	11/2016	Clerical	Emma Jane Am	SB/SE

Part 5: Collecting Process

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

5.11 NOTICE OF LEVY				
5.11.7*	09/2016	Automated Levy Programs	Kristi Darby	Appeals
5.19 LIABILITY COLLECTION				
5.19.11*	10/2016	Withholding Compliance Program	Sandra Eidam	LB&I
5.19.16*	09/2015	Compliance Services Collection Operations (CSCO) Clerical Procedures	James Poulson	W&I

Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT				
11.55.1	01/2009	Internet Content Publishing Process (ICPP) Management Document	Jon Bird	W&I
11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	W&I

Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS				
21.1.1	09/2016	Accounts Management and Compliance Services Overview	Sandra Johnson	LB&I
21.1.2	09/2016	Reference Materials Overview	Sandra Johnson	LB&I
21.1.3	09/2016	Operational Guidelines Overview	Dean Sousa	LB&I
21.1.7*	09/2016	Campus Support	Deborah Farmer	W&I
21.2 SYSTEMS AND RESEARCH PROGRAMS				
21.2.1*	09/2016	Systems	Frank Olson	LB&I
21.2.2	09/2016	Research	Dean Sousa	LB&I
21.2.3*	09/2016	Transcripts	Renate Birwe	W&I

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IRM Number	Date	Title	Author	Audience
21.2.4*	09/2016	Master File Accounts Maintenance	Steven Charlton	LB&I
21.2.5	09/2015	Miscellaneous Forms and Processing	Gregory Carter	LB&I
21.3 TAXPAYER CONTACTS				
21.3.1*	09/2016	Taxpayer Contacts Resulting from Notice Issuance	Adelina Worner	Appeals
21.3.3	08/2016	Incoming and Outgoing Correspondence/Letters	Patricia Fuller	Appeals
21.3.4*	10/2016	Field Assistance	Steven Bartlett	W&I
21.3.5	08/2016	Taxpayer Inquiry Referrals Form 4442	Deborah Casey	SB/SE
21.3.6	08/2016	Forms and Information Requests	Eric Moreno	Appeals
21.3.7*	09/2016	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	Appeals
21.3.8	08/2016	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	TE/GE
21.3.9*	08/2016	Processing Reporting Agents File Authorizations	Jeffrey Burke	SB/SE
21.3.10	09/2016	Practitioner Priority Service (PPS)	Susan Kostoff	SB/SE
21.3.11	12/2015	Information Returns Reporting Procedures	Pauline Bennett	W&I
21.3.12*	08/2016	Accounts Management Balance Due Telephone Contacts	Adelina Worner	W&I
21.3.13	12/2015	Department of Education (ED) Procedures	Steven Charlton	W&I
21.4 REFUND INQUIRIES				
21.4.1*	08/2016	Refund Research	Cecilia Hernand	SB/SE
21.4.2*	09/2016	Refund Trace and Limited Payability	Cecilia Hernand	SB/SE
21.4.3*	08/2016	Returned Refunds/Releases	Cecilia Hernand	SB/SE
21.4.4*	09/2016	Manual Refunds	Ellen Valade	SB/SE
21.4.5*	09/2016	Erroneous Refunds	Ellen Valade	SB/SE
21.4.6*	09/2016	Refund Offset	Regina Sharp	SB/SE
21.5 ACCOUNT RESOLUTION				
21.5.1*	09/2016	General Adjustments	Cynthia Larison	SB/SE
21.5.2*	09/2016	Adjustment Guidelines	Cynthia Larison	W&I
21.5.3*	09/2016	General Claims Procedures	Cynthia Larison	SB/SE
21.5.4*	09/2016	General Math Error Procedures	Adelina Worner	SB/SE
21.5.5	09/2016	Unpostables	Deborah Casey	SB/SE
21.5.6*	08/2016	Freeze Codes	Pamela Jones	SB/SE
21.5.7*	09/2016	Payment Tracers	Eric Moreno	SB/SE
21.5.8*	09/2016	Credit Transfers	Teri Hauer	SB/SE

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IRM Number	Date	Title	Author	Audience
21.5.9*	08/2016	Carrybacks	Heidi Jordan	LB&I
21.5.10	09/2016	Examination Issues	Nolan Pendleton	SB/SE
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09/2016	Filing Status and Exemption Adjustments	Teri Hauer	SB/SE
21.6.2*	09/2016	Adjusting TIN-Related Problems	Michelle Moreno	W&I
21.6.3*	09/2016	Credits	James Linstead	SB/SE
21.6.4*	08/2016	Tax Computation / Accounting Period Changes	James Linstead	SB/SE
21.6.5*	09/2016	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	Pamela Jones	SB/SE
21.6.6*	09/2016	Specific Claims and Other Issues	Teri Hauer	SB/SE
21.6.7*	09/2016	Adjusting Individual Tax Accounts	Pamela Jones	SB/SE
21.6.8	08/2016	Split Spousal Assessments (MFT 31 / MFT 65)	James Linstead	SB/SE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08/2016	BMF/NMF Miscellaneous Information	Marion Boyle	SB/SE
21.7.2*	08/2016	Employment and Railroad Tax Returns	Jeff Burke	SB/SE
21.7.3*	08/2016	Unemployment Taxes	Richard Lehman	SB/SE
21.7.4*	08/2016	Income Taxes/Information Returns	Everett Crouch	W&I
21.7.5*	09/2016	Estate and Gift Tax Returns	Frank Olson	SB/SE
21.7.8*	09/2016	Excise Taxes	Frank Olson	SB/SE
21.7.9*	08/2016	BMF Duplicate Filing Conditions	Richard Lehman	SB/SE
21.7.10	08/2016	No-Merge Cases	Richard Lehman	SB/SE
21.7.11*	08/2016	Additional Computer Paragraph Notices and Transcripts	Everett Crouch	SB/SE
21.7.12*	08/2016	Non-Master File (NMF) Adjustments	Heidi Jordan	SB/SE
21.7.13*	08/2016	Assigning Employer Identification Numbers (EINs)	Dianna Wiedem	TE/GE
21.8 INTERNATIONAL				
21.8.1*	08/2016	IMF International Adjustments	Anthony Skirkie	W&I
21.8.2*	08/2016	BMF International Adjustments	Karla Taylor	W&I
21.8.4	08/2016	United States Certification for Reduced Tax Rates in Tax Treaty Countries	Marion Boyle	W&I
21.8.5*	08/2016	Miscellaneous FIRPTA Related Issues	Anthony Skirkie	W&I
21.8.6	08/2016	Exemptions from US Withholding (Form 8233)	Anthony Skirkie	W&I
21.10 QUALITY ASSURANCE				

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IRM Number	Date	Title	Author	Audience
21.10.1	09/2016	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	Harry Matthews	SB/SE

Part 22: Taxpayer Education and Assistance

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

22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES

22.30.1	09/2016	Stakeholder Partnerships, Education and Communication	James Austin	W&I
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22.31 MULTILINGUAL INITIATIVES

22.31.1	11/2012	IRS Language Services	Carolyn Schaffer	All
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Part 25: Special Topics

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

25.6 STATUTE OF LIMITATIONS

25.6.1*	09/2016	Statute of Limitations Processes and Procedures	James Marlow	Appeals
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25.12 DELINQUENT RETURN REFUND HOLD PROGRAM

25.12.1*	07/2015	Processing Refund Hold Program Inventory	Darryl Liu	SB/SE
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25.13 TAXPAYER CORRESPONDENCE

25.13.1	10/2015	Taxpayer Correspondence Services	Leza Boodie	All
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25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY

25.15.1	07/2014	Introduction	Coleen O'Neal	Appeals
25.15.2	07/2014	General Procedures / Employees with Taxpayer Contact	Coleen O'Neal	Appeals
25.15.3*	07/2014	Technical Provisions of IRC 6015	Coleen O'Neal	Appeals
25.15.5	07/2014	Relief from Community Property Laws / Community Property States	Coleen O'Neal	Appeals
25.15.6	03/2008	Field Examination Procedures	Dawn Amrhein	LB&I
25.15.7*	07/2014	Compliance Campus Functions	Juanita Vannoy	LB&I
25.15.9	08/2014	Account Processing of Requests for Relief from Joint and Several Liability	Juanita Vannoy	W&I
25.15.11	07/2014	Taxpayer Advocate Service Contacts and Identity Theft Referrals	Coleen O'Neal	SB/SE
25.15.14	07/2014	Innocent Spouse Tracking System Inventory Validation Instructions	Coleen O'Neal	Appeals

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25.15.15	07/2014	Mirror Modules for Requests for Relief from Joint and Several Liability	Coleen O'Neal	W&I
25.15.17*	07/2014	Reconsiderations	Coleen O'Neal	SB/SE
25.15.18*	07/2016	Innocent Spouse Relief Processing Procedures	Juanita Vannoy	WI
25.19 HEALTH COVERAGE TAX CREDIT (HCTC)				
25.19.1	09/2008	General Information	Lynn Reno	W&I
25.19.2	09/2008	Customer Service	Lynn Reno	W&I
25.19.3	09/2008	Eligibility	Lynn Reno	W&I
25.19.4	09/2008	Registration	Lynn Reno	W&I
25.19.5	09/2008	Payments	Lynn Reno	W&I
25.19.6	09/2008	Additional HCTC Guidelines	Lynn Reno	W&I
25.19.7	09/2008	Systems Operations (SO)	Lynn Reno	W&I
25.19.8	09/2008	Campus Management Operations (CMO)	Lynn Reno	W&I
25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE				
25.23.1	09/2016	Identity Protection and Victim Assistance - Policy Guidance	Christopher Harr	All
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3.22 International Error Resolution				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	<i>3(22)(253)0</i>
3.24 ISRP System				
3.24.6	01-2009	34311M	DP Tax Adjustments	<i>13.24.6</i>
3.24.17	10-2011	34545U	Federal Tax Deposit System	<i>3.29.17; 13(29)(17)0</i>
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	<i>13.24.112</i>
3.24.175	01-2008	34702F	Processing Form 5713	<i>3.29.175; 13(29)(175)0</i>
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	<i>3.29.201; 13(29)(201)0</i>
3.24.253	10-2007	34742P	Foreign Information System	<i>3.29.253; 13(29)(227)0</i>
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	<i>3.29.259; 13(29)(253)0</i>
3.30 Work Planning and Control				
3.30.28	03-2016	34740T	Individual Review	<i>3.30.00</i>
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	<i>3(30)(165)0</i>
3.31 ADP Evaluation				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	<i>3(31)(125)0</i>
3.37 International ISRP				
3.37.3	01-2007	34861X	Individual Income Tax Returns	<i>13.37.3</i>
3.37.10	01-2010	34855T	Revenue Receipts	<i>13.37.10</i>
3.37.13	01-2009	34867L	Employment Tax Returns	<i>13.37.13</i>
3.37.154	01-2009	34877H	Unemployment Tax Returns	<i>13.37.154</i>
3.38 International Tax Returns and Documents				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	

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3.41 OCR Scanning Operations				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	3(41)(268)0
3.42 Electronic Tax Administration				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	12.1.1; 3.42.228, 3.42.255; 3.11.38
3.43 Integrated Management System				
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	3(43)(401)0
3.43.411	02-2006	34939U	Total Evaluation Performance System (TEPS) Operations	3(43)(411)0
3.45 TE/GE Processing				
3.45.2	12-2009	37642S	TE/GE Systems Review	
3.49 Statistics of Income Processing				
3.49.6	01-2009	51079J	Instructions for Processing the Taxpayer Usage Study	1.13.6

Part 4: Examining Process

4.1 Planning and Special Programs				
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.3 Midwest Automated Compliance System (MACS)				
4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
4.4 AIMS Procedures and Processing Instructions				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3
4.6 Payer Compliance				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
4.7 Examination Returns Control System (ERCS)				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
4.8 Technical Services				
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	

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4.9 Examination Technical Time Reporting System				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
4.10 Examination of Returns				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.11 Examining Officers Guide (EOG)				
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.13 Audit Reconsideration				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
4.14 Statutory Notices of Deficiency				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
4.15 Jeopardy/Termination Assessments				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.19 Liability Determination				
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.19.24	03-2016	59847J	Compliance Identity Theft	
4.22 National Research Program (NRP)				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
4.23 Employment Tax				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	New
4.23.16	09-2012	35388T	Employment Tax	8116:352
4.24 Excise Tax				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
4.25 Estate and Gift Tax				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	New

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4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
4.31 Pass-Through Entity Handbook				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	New
4.35 Partnership and S Corporations				
4.35.1	07-2016	27742X	Tax Audit Guidelines	4.3.1.5 CH 1
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
4.40 Technical Advisor Program				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
4.46 LB&I Guide for Quality Examinations				
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
4.51 LB&I Case Management				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.51.6	03-2016	37346H	Issue Management Process Guide	
4.53 SBSE Administrative Programs				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	
4.70 TE/GE Examinations				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
4.71 Employee Plans Examination of Returns				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	New
4.72 Employee Plans Technical Guidelines				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	7.7.1 CH 1; 7(10)54
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	06-2014	60970J	Unrelated Business Activities	4.72.1 portions
4.75 Exempt Organizations Examination Procedures				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.14	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
4.75.23	06-2010	33229H	Collateral Examinations	7.6.1; 7(10)15

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4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures	
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations	4.75.30
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
4.82 Tax Exempt Bonds Examination Guidelines				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	7.6.2 CH 5
4.89 Compliance and Program Management (CPM)				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	

Part 5: Collecting Process

5.1 Field Collecting Procedures				
LEM 5.1	04-2010	27828U	Penalties	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
5.1.25	11-2016	54431X	IDRS and Data Security for Collection	
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

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5.8 Offer in Compromise				
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
5.9 Bankruptcy and Other Insolvencies				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	New
LEM 5.9.5	06-2010	51071Z	Opening a Bankruptcy Case	
LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New
5.11 Notice of Levy				
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property	5360,,Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.12 Federal Tax Liens				
LEM 5.12.3	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4	06-2010	25673B	Judicial/Nonjudicial/Foreclosures	New
LEM 5.12.5	06-2010	48016W	Redemptions	New
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
5.13 Collection Quality Measurement				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4

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5.13.5	10-2009	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions	
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions	
5.14 Installment Agreements				
LEM 5.14.1	06-2010	26379W	Installment Agreements	
5.14.6	09-2008	28508J	Multi-functional Installment Agreement Authority	5.14 CH. 6; 5300
5.14.8	08-2010	28510V	Monitoring of Installment Agreements	5.14 CH 8; 5300
5.14.12	08-2010	33080M	Monitoring Levy Payments	5.14.9
5.16 Currently Not Collectible				
LEM 5.16.1	06-2010	39888M	Overview	
5.18 Liability Determination				
LEM 5.18.1	04-2010	32523M	Automated Substitute For Return (ASFR) Program	5.18.1, 21.8.2
LEM 5.18.2	06-2010	32516X	Business Returns IRC 6020(b) Processing	21.8.3
5.19 Liability Collection				
LEM 5.19.1	04-2010	32514B	Balance Due	21.9.1
LEM 5.19.2	12-2009	32515M	Return Delinquency	21.9.2
LEM 5.19.3	10-2009	32502J	Backup Withholding Program	21.9.3
LEM 5.19.4	03-2010	32531M	Enforcement Actions	21.9.4
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
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LEM 5.19.11	04-2010	47640S	- Withholding Compliance Program	
LEM 5.19.14	12-2009	51116B	Trust Fund Recovery Penalty (TFRP)	
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection	5.19.1 portions
5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12
5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	

Part 6: Human Resources Management

6.251 Strategic Workforce Planning for Human Resources Management				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
6.273 Merit System Assessment				
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273

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6.300 Employment				
6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
6.300.3	11-2011	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340
6.331 Delegated Examining Units				
6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
6.410 Learning and Education				
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training	1294
6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)	
6.415 Leadership and Organizational Effectiveness				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
6.500 Pay and Allowances				
6.500.1	01-2014	36957K	Pay Administration	0500
6.600 Absence and Leave				
6.600.1	03-2010	35444S	Leave Administration and Work Scheduling	0600
Part 7: Rulings and Agreements				
7.1 TE/GE Administrative Procedures and Programs				
7.1.7	11-2016	69149U	Processing Information Requests	
7.13 Employee Plans Automated Processing Procedures				
7.13.2	04-2012	36028Y	Processing User Fees	7.4.3 CH 2; 7340
7.13.3	06-2012	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
7.13.4	06-2012	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2012	36156R	Management Information System	7.4.3 CH 9; 7690:700
7.14 Employee Plans Determination System (EDS) User Manual				
7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures				
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)	
7.15.3	09-2015	55000E	Business Rules	
7.15.5	09-2015	55039N	Case Identification and Status Codes	
7.20 Exempt Organizations Determination Letter Program				
LEM 7.20.4	06-2010	38264M	Special Determination Issues	
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
7.21 Exempt Organizations Automated Processing Procedures				
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing	7.4.4 CH 3
7.21.4	07-2016	27617L	Transcription and Case Establishment	7.4.4 CH. 4
7.21.6	07-2016	27619H	Inventory Control Subsystem	7.4.4 CH 6

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7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem	7.4.4 CH 7
7.21.9	07-2016	27622E	Exempt Organizations Management Information System	7.4.4 CH. 9
7.22 Exempt Organizations EDS User Manual				
7.22.2	07-2016	27952V	Data Entry	7.4.6 CH. 2
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.6 CH 3
7.22.5	07-2016	27954R	Letter Generation	7.4.6 CH 5
7.22.6	07-2016	27955C	Inventory Control System (ICS)	
7.22.7	07-2016	27956N	Management Information System	7.4.6 CH 7

Part 8: Appeals

8.1 Appeals Function				
8.1.4	11-2007	36185U	Appeals Managers' Procedures	8100
8.4 Appeals Docketed Cases				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
8.5 Claims and Overassessments				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500
8.7 Technical and Procedural Guidelines				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 Appeals Agreements				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
8.9 Joint Committee (JC) Case Procedures				
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
8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
8.19 Appeals Pass-Through Entity Handbook				
8.19.3	10-2013	36948Z	Guidance for Appeals Officers	

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8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2013	36951W	Account and Processing Support	
8.20 Appeals Case Processing Manual				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	- Appeals Processing Manual-Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	
8.22 Collection Due Process				
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	03-2012	49096A	Technical Review	8.23.5; 8.7.2 portions
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
8.23 Offer in Compromise				
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
8.25 Trust Fund Recovery Penalty (TFRP)				
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
8.26 Alternative Dispute Resolution (ADR) Program				
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

9.4 Investigative Techniques				
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
9.5 Investigative Process				
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)
9.5.10	11-2007	36224I	Centralized Review of Investigative Reports	9.5 CH. 10; 9621
9.9 Criminal Investigation Management Information System (CIMIS)				
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

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9.10 Administrative Databases and Software				
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
9.13 International Investigations				
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)
9.14 Criminal Investigation Law Enforcement Manual				
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

10.2 Physical Security Program				
10.2.2	10-2015	51712P	Physical Security Compliance Reviews	1.16.2
10.2.3	08-2016	51713A	Safeguard Reviews	1.16.3
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	
10.4 Physical Security Information for Managers				
10.4.1	11-2016	51731W	Managers Security Handbook	1.4.6
10.5 Privacy, Information Protection & Data Security (PIPDS)				
LEM 10.5.3	12-2010	52895B	Identity Theft and Incident Management Program	
10.5.3	10-2015	49878M	Identity Protection Program	LEM 10.5.3
10.8 Information Technology (IT) Security				
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	

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

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Part 13: Taxpayer Advocate Service

13.1 Taxpayer Advocate Case Procedures

13.1.19	04-2016	47432Q	TAS Operations Assistance Request (OAR) Process	13.1.7
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13.2 Systemic Advocacy

13.2.3	06-2009	32654M	ODTA ECMS Application	New
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13.4 TAS TAMIS Guide

13.4.9	10-2010	39809D	TAMIS Portal	
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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)
20.2.3	04-2016	32963A	PINEX and Related Command Codes	104.8 CH 3
20.2.6	04-2016	32967S	Methods of Computing Interest	LEM 20.2
20.2.8	04-2016	32970P	Restricted Interest	LEM 20.2
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

21.3 Taxpayer Contacts

21.3.2	12-2015	36812W	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	
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21.7 Business Tax Returns and Non-Master File Accounts

21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees	
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21.8 International

21.8.3	08-2013	49815D	NMF International Adjustments	3.15.128 portions; 3.15.129 portions
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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

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
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Part 25: Special Topics

25.3 Litigation and Judgments

LEM 25.3.2	06-2010	20192F	Suits by the United States	<i>LEM 5.5 portions</i>
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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)
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)

25.7 Exempt Organizations Business Master File

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

25.8 OFP Codes

25.8.1	11-2013	36880Y	OFP Codes Overview	121.9 CH 1; 3(30)(19)6
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25.10 Information Technology (IT) Security Policy and Standards

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	

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25.12 Delinquent Return Refund Hold Program				
LEM 25.12.1	05-2010	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
25.12.2	01-2007	36796H	Sensitive Cases and Circumstances	121.7 CH. 2; (MS) 5G-388
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
LEM 25.12.3	01-2007	32511U	Functional Processing	121.7 CH. 3
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
LEM 25.12.4	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control				
25.14.1	03-2014	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
25.15 Relief from Joint and Several Liability				
LEM 25.15.1	04-2010	33368H	Introduction	
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
25.15.16	10-2016	49557G	Telephone Contacts	
25.16 Disaster Assistance and Emergency Relief				
25.16.2	08-2007	36902B	Program Stewardship	121.6 CH. 2; 12(10)4
25.16.3	08-2007	36903M	National Disaster Assistance Coordinator (NDAC)	121.6 CH. 3; 12(10)4
25.16.4	08-2007	36904X	State Disaster Assistance Coordinator (SDAC)	121.6 CH. 4; 12(10)4
25.16.5	08-2007	36906T	Small Business/Self- Employed and Wage & Investment General Procedures	121.6 CH. 6; 12(10)4
25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4
25.16.13	08-2007	36915E	Time Reporting	121.6 CH. 15; 12(10)4
25.23 Identity Protection and Victim Assistance				
25.23.4	11-2016	67664U	IDTVA Paper Process	21.6.2
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	21.7.14

Part 30: Administrative

30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.9	02-2006	29605N	Investigation Involving Chief Counsel and Regional Counsel Employees	Part (30)
30.4.10	01-2007	29710H	Grievances, Greivance Appeals, and Procedures	Part (30)

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