



Internal Revenue Manual Index

December 2018

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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This list displays the IRM sections that are no longer in effect, dating back to January 2006.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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 ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Facilities Management and Security Services (FMSS) (formerly AWSS) ○ Human Capital Office (HCO) ○ Information Technology (IT) ○ Large Business and International (LBI) ○ National Headquarters (NHQ) ○ Online Services (OLS) ○ Office of Procurement ○ Office of Professional Responsibility (OPR) ○ Privacy, Government Liaison and Disclosure (PGLD) ○ Research Applied Analytics and Statistics (RAAS) ○ Return Preparer Office (RPO) ○ Small Business & Self Employed (SB/SE) ○ Tax Exempt & Government Entities (TE/GE) ○ Taxpayer Advocate Service (TAS) ○ Wage & Investment (WI) ○ Whistleblower Office (WO) <p>Note: For IRM sections used by all IRS employees, the Audience category is “All.”</p>
IRM FORMAT	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
IRM ONLINE	IRM Online accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
ELECTRONIC PUBLISHING WEBSITE	<p>This site, which houses the repository of all IRS published products, provides current and historical versions of the IRM in portable document file (PDF) format.</p> <p>Access the published IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.</p>
POINT OF CONTACT	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at SPDER@irs.gov .

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

December 2018

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Part 1 Organization, Finance and Management

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

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1.1.18	09-2018	37583M	1.1.14	Research, Applied Analytics and Statistics Division
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1.1.21	01-2018	37682C	1.1.30	Chief Financial Officer
1.1.22	11-2017	49171G	1100	Human Capital Office
1.1.23	03-2017	49695V	1100	Tax Exempt and Government Entities Division
1.1.24	11-2006	14055T		Large and Mid-Size Business Division
1.1.26	01-2018	54082K		Whistleblower Office
1.1.27	02-2018	62660E		Privacy, Governmental Liaison and Disclosure (PGLD)
1.1.28	10-2017	59791A		Return Preparer Office
1.1.29	08-2018	61156H		Office of Online Services
1.1.32	08-2018	71631N		Office of the Chief Procurement Officer

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1.2.12	10-2012	48026S	1.2.1	Policy Statements for Submission Processing Activities
1.2.13	03-2014	48027D	1.2.1	Policy Statements for the Examining Process

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1.2.16	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
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1.2.62	07-2018	50703U		Division/Function Delegation of Authorities for Information Technology (IT)

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

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

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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

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

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

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1.11.1	10-2017	29298G	1.2.3 CH. 1	Internal Management Document (IMD) Program and Responsibilities
1.11.2	10-2018	29299R	1.2.3 CH. 2	Internal Revenue Manual (IRM) Process
1.11.3	04-2014	29300H	1.2.3 CH. 3	Policy Statements
1.11.4	06-2015	29543A	1.2.3 CH. 4	Delegation Orders
1.11.5	08-2017	30626A	1.2.3 CH. 5	Publishing the Internal Revenue Manual (IRM)
1.11.6	07-2017	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	10-2017	32114X	1.2.3	Accounts Management Tax/Policy/Program Analyst Guide
1.11.8	11-2018	50463T	1.11.7	Servicewide Electronic Research Program (SERP)
1.11.9	01-2017	53704J	1.11.2	Clearing and Approving Internal Management Documents (IMDs)
1.11.10	01-2018	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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1.13.2	09-2018	30962V	1(13)26.1	Processing Management
1.13.3	09-2018	30964R	1(13)26.1	Document Management
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1.13.8	01-2006	30974N	1(13)26.3	Statistical Editing of Corporation Tax Returns

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1.14.5	05-2017	31452E	<i>1(14)00</i>	Occupational Health and Safety Program
1.14.6	09-2017	37269F	<i>1(14)50</i>	Real Property Management Program
1.14.7	09-2018	35907U	<i>1(14)47.2</i>	Motor Vehicle Fleet Management Program
1.14.8	09-2017	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		IRS Parking Program
1.14.12	05-2017	49873J		IRS Environmental Compliance Program

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1.15.3	08-2017	31425X	<i>1.15.1 Ch 3</i>	Disposing of Records
1.15.4	08-2017	31426I	<i>1.15.1 Ch 4</i>	Retiring and Requesting Records
1.15.5	08-2017	31427T	<i>1.15.1 Ch 5</i>	Relocating/Removing Records
1.15.6	07-2018	31431B	<i>1.15.1 Ch 6</i>	Managing Electronic Records
1.15.7	08-2017	31451T	<i>1.15.1 CH 7</i>	Files Management

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1.17.2	08-2018	31852I	<i>1(17)00</i>	Publishing Systems and Programs
1.17.3	08-2018	31853T	<i>1(17)00</i>	Tax Products Program
1.17.7	08-2018	53478W	<i>1(17)00</i>	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	08-2018	59701K	<i>1.17.4</i>	Internal and Public Use Non-Tax Products
1.17.9	08-2018	59991C		User Guide for Requesting Published Products and Services

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1.18.3	01-2018	38315S	<i>1(17)5(22)</i>	Tax Forms Distribution Programs
1.18.4	01-2018	48239X		Knowledge Services
1.18.5	01-2018	48240Y	<i>1.17.6</i>	National Distribution Center

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1.20.3	07-2016	68680E		Handling Harassment Allegations

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1.22.1	08-2018	31771O	<i>1.15.8 CH 1</i>	Mail and Transportation Management Overview
1.22.2	08-2018	31772Z	<i>1.15.8 CH 2</i>	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services
1.22.3	08-2018	31773K	<i>1.15.8 CH 3</i>	Addressing and Packaging

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1.22.5	08-2018	31775G	1.15.8 CH 5	Mail Operations
1.22.6	08-2018	31776R	1.15.8 CH 6	Transportation Management
1.22.7	08-2018	31777C	1.15.8 CH 7	Household Goods
1.22.8	08-2018	59044U		Mailing and Shipping Equipment

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

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1.31.3	02-2015	50906D	1.8.4	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7	02-2018	35660U		Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office

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

1.33 Strategic Planning, Budgeting and Performance Management Process

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

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1.34.1	06-2009	53163U	1.31.2	Definitions and Acronyms
1.34.4	09-2018	53135C	1.31.2	Unpaid Assessments

1.35 Financial Accounting

1.35.3	07-2015	47416Q	1700	Receipt and Acceptance Guidelines
1.35.4	08-2017	43166F	1.32.6	Purchase Card Program
1.35.5	10-2018	47417B		Advances, Prepaid Expenses and Other Assets
1.35.6	07-2016	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.9	03-2016	66158B		Integrated Financial System Payroll

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1.35.13	03-2016	57075Z		Administrative Waiver
1.35.14	09-2018	67071D	1.34.3	IRS Annual Financial Statement Audit
1.35.15	07-2015	52979C		Annual Close Guidelines
1.35.16	12-2016	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
1.35.23	06-2017	66601B		Integrated Financial System Security
1.35.24	08-2015	66160N		Establishing IRS Commitments and Obligations

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1.36.2	12-2017	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	11-2018	37989E		Organizational Changes
1.55.6	04-2018	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2 Information Technology

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

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2.2.4	12-2014	28577W	102.2 CH 4	PCS Command Code TSINQ
2.2.5	12-2014	28578H	102.2 CH 5	PCS Command Code TSDEL
2.2.6	12-2014	28579S	102.2 CH 6	PCS Command Code TSNOT
2.2.7	12-2014	28580T	102.2 CH 7	PCS Command Code TSCLS
2.2.8	12-2014	28581E	102.2 CH 8	PCS Command Code MSCHG
2.2.9	12-2014	28582P	LEM 2.3.9	PCS Command Code TSUMY

2.3 IDRS Terminal Responses

2.3.1	12-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
2.3.2*	03-2010	28115U	LEM 2.3.2	Introduction to IDRS Terminal Responses
2.3.8*	10-2015	28121Y	102.3 CH 8	Standard Validity Criteria

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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*	12-2018	28128X	LEM 2.3.15	Command Code ENMOD
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2.3.27	06-2012	28140F	102.3 CH 27	Command Code ECREQ
2.3.28	12-2017	28141Q	102.3 CH 28	Command Code FTDPN
2.3.29	06-2015	28142B	102.3 CH 29	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30	Command Code DAILY
2.3.31	12-2018	28144X	102.3 CH 31	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry
2.3.32*	12-2017	28145I	LEM 2.3.32	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH. 34	Command Code PATRA
2.3.35*	01-2018	28102R	LEM 2.3.35	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36	Command Code SCFTR
2.3.37	12-2012	28149A	102.3 CH 37	Command Code UPTIN for the GUF System
2.3.38	12-2018	28150B	102.3 CH 38	Command Code TXCMP
2.3.40	01-2009	28152X	102.3 CH 40	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41	Command Code PIEST
2.3.43	01-2018	28155E	102.3 CH 43	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44	Command Code PIVAR
2.3.45	12-2014	28157A	102.3 CH 45	Command Code XSINQ
2.3.47*	12-2018	28159W	102.3 CH. 47	Command Codes INOLE, EOGEN, and SPARQ
2.3.48	12-2012	28160X	102.3 CH 48	Command Code UPDIS for the GUF System
2.3.49	12-2018	28161I	102.3 CH 49	Command Code EICMP
2.3.51	12-2018	28163E	102.3 CH. 51	Command Code IMFOL
2.3.52	06-2016	57904Z		Command Codes RTVUE and RTFTP
2.3.53	05-2018	28165A	102.3 CH. 53	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	12-2018	28167W	102.3 CH. 55	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH. 56	Command Code ESTABR
2.3.57	06-2016	58088M	2.3.57	Command Code BRTVU
2.3.59*	11-2018	28171E	LEM 2.3.59	Command Codes BMFOL and BMFOR
2.3.60	11-2015	28172P	102.3 CH. 60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP

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2.3.62	12-2017	28174L	102.3 CH. 62	Command Code ESTAB
2.3.63	08-2017	28175W	102.3 CH. 63	Command Codes RPVUE, RPVCU, and RPPRT
2.3.64	01-2015	28177S	102.3 CH. 64	Command Code EMFOL
2.3.65	12-2018	53389C	LEM 2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research
2.3.66	03-2013	28178D	102.3 CH. 66	Command Code PLINF and PLINQ
2.3.68	12-2018	28112N	102.3 CH. 68	Command Codes DUPOL and DUPPG
2.3.69	08-2009	28181A	102.3 CH. 69	Command Code VPARS
2.3.70	08-2013	28182L	102.3 CH. 70	Command Code EFTPS
2.3.71	12-2014	28183W	102.3 CH. 71	Command Code ATINQ
2.3.73	12-2018	28185S	4.11.17	Command Codes TRDBV, TRERS, TRPRT, and R8453
2.3.74	12-2018	28186D	102.3 CH. 74	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	06-2015	33046Q		Command Code CDPWEB, (CDPTA, CDPTE)
2.3.80	01-2015	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTABA
2.3.82	01-2011	55095X		Command Code ESTABH
2.3.85*	06-2015	61664M		Command Code DFAST and DLITE
2.3.86	01-2018	67908N		Command Code IRPOL

2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	102.4 CH. 1	Section Titles and Command Codes for IDRS Terminal Input
2.4.4	01-2010	28192H	102.4 CH. 4	Command Code MESSG
2.4.5	06-2018	28193S	102.4 CH. 5	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System
2.4.6	12-2014	28194D	102.4 CH. 6	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVW
2.4.7	12-2018	28196Z	102.4 CH. 7	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	102.4 CH. 8	Command Codes ESIGN and BSIGN
2.4.9	11-2016	28198V	102.4 CH. 9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	12-2017	28199G	102.4 CH. 10	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH. 11	Command Code NMFTM
2.4.12	12-2016	28201H	102.4 CH. 12	Command Codes DELET and CCPYT
2.4.13	11-2015	28202S	102.4 CH. 13	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH. 14	Command Code NMFST
2.4.15	12-2018	28205Z	102.4 CH. 15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing

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2.4.16*	12-2018	28206K	LEM 2.4.16	Command Codes REQ54 and ADJ54
2.4.17	12-2018	28207V	102.4 CH. 17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH. 19	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2017	28210S	LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH. 21	Command Codes CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH. 23	Command Code CHKCLR and CHKCL
2.4.24	12-2016	28215V	102.4 CH. 24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	01-2017	28216G	102.4 CH. 25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH. 26	Command Codes FRM14, FRM49, and TDIRQ
2.4.27	02-2017	28218C	102.4 CH. 27	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	12-2018	28222K	LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH. 34	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH. 35	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH. 37	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH. 38	Command Code 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	06-2017	28233R	102.4 CH. 41	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH. 42	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH. 43	Command Code PINEX
2.4.44	03-2017	28236Y	102.4 CH. 44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH. 46	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH. 47	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH. 48	Command Code VPPIN
2.4.50	12-2014	28241R	102.4 CH. 50	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL
2.4.53	12-2016	31276M	102.4 CH.53	Command Code DUPED
2.4.56	01-2011	32674E		Command Code ISTSR

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	12-2018	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP 45

2.5 Systems Development

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

2.7 Information Technology (IT) Operations

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

2.8 Audit Information Management System (AIMS)

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

2.9 Integrated Data Retrieval System Procedures

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.12.1*	12-2011	53401Z	LEM 2.12.1	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
2.15 Enterprise Architecture (EA)				
2.15.1	02-2009	37206W	2.1.11	Enterprise Architecture (EA) Overview
2.16 Enterprise Life Cycle (ELC)				
2.16.1	07-2017	49718J	2.5.50	ELC Guidance
2.17 Infrastructure Currency				
2.17.1	10-2018	71048C		Infrastructure Currency Policy for Software
2.21 Shopping Cart Processing for Information Technology Products and Services				
2.21.1	09-2018	37317E		Introduction to Shopping Cart Processing for IT
2.22 Business Planning and Risk Management				
2.22.1	04-2017	38167S		Unified Work Request (UWR) Process
2.25 Managed Service for IRS				
2.25.2	02-2018	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.104	08-2006	38941U		Lyris List Procedures
2.100 Integrated Process Management				
2.100.1	01-2017	48508B		Integrated Process Management Policy
2.100.2	01-2017	59034Y		Integrated Process Management Standardization Process
2.100.3	06-2018	60800K		IT Process Asset Library
2.100.4	05-2016	60801V		Integrated Process Architecture (IPA)
2.110 Requirements Engineering				
2.110.1	09-2015	60046A	102.10 CH.1; 3(28)(105)0	Requirements Engineering Directive
2.110.2	02-2013	60078K		Requirements Engineering Process
2.120 Engineering				
2.120.1	09-2014	59976N		Engineering Policy
2.120.2	08-2017	59977Y		Technical Solution Process
2.120.3	10-2015	59978J		Product Integration Process
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
2.123 Knowledge Management				
2.123.1	03-2016	68608U	2.14.2	Knowledge Management Directive
2.123.2	03-2016	68610G		Knowledge Management Process Description
2.125 Change Management				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.125.1	09-2018	70893D	2.150.1	Change Management Policy
2.125.2	09-2018	70895Z	2.150.3	Change Management Process Description
2.126 Enterprise Organizational Readiness				
2.126.1	07-2015	64032A		Transition Management Directive
2.126.2	07-2015	67722P		Transition Management Process
2.127 Software Testing Standards and Procedures				
2.127.1	05-2017	60807J	2.5.2	IT Test Policy
2.127.2	05-2017	60808U	2.5.2	IT Testing Process and Procedures
2.144 Capacity Management				
2.144.1	07-2015	61944X		Capacity Management Policy
2.144.2	09-2015	61946T		Business Capacity Management
2.144.3	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
2.145 Availability Management				
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process Description
2.148 IT Support Services Management				
2.148.1	07-2017	68033Z		IT Support Services Management Directive
2.148.2	03-2016	68034K	2.14.2	Incident Management Process
2.148.3	03-2016	68035V	2.14.2	Request Fulfillment Process
2.149 IT Asset Management				
2.149.1	09-2018	67329K	2.14.1	Asset Management Policy
2.149.2	09-2018	67331W	2.14.1	Asset Management Process Description
2.149.3	09-2018	67521C		Asset Management Hardware Procedures
2.149.4	09-2018	67522N		Asset Management Software Procedures
2.150 Configuration Management				
2.150.1	04-2018	60766Z	2.27.1	Configuration Management Policy
2.150.2	09-2013	60767K	2.27.1	Configuration Management
2.150.3	11-2013	60768V	2.27.1	Change Management (ChM) Policy
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

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Part 3 Submission Processing

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

3.0 General

3.0.101*	11-2018	33347E		Schedule K-1 Processing
3.0.167*	09-2018	33178B	3000	Losses and Shortages
3.0.230	11-2018	33181Y	3000	Lockbox Processing Procedures
3.0.275	11-2018	32289Z		Business Results Measures for Submission Processing Functions

3.5 Accounts Services

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

3.8 Deposit Activity

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

3.10 Campus Mail and Work Control

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

3.11 Returns and Documents Analysis

3.11.3*	11-2017	33440G	3(11)00	Individual Income Tax Returns
3.11.6*	11-2018	33455F	3(11)00	Data Processing (DP) Tax Adjustments
3.11.10	11-2018	33470U	3(11)00	Revenue Receipts
3.11.12*	12-2018	33480Q	3(11)00	Exempt Organization Returns
3.11.13*	11-2018	33485T	3(11)00	Employment Tax Returns
3.11.14*	11-2018	33490M	3(11)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2018	33495P	3(11)00	Return of Partnership Income
3.11.16*	11-2018	33500X	3(11)00	Corporate Income Tax Returns
3.11.20*	12-2018	54308H	3.11.212	Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	12-2017	33510T	3(11)00	Employee Plan Excise Tax Return
3.11.23*	11-2018	33515W	3(11)00	Excise Tax Returns
3.11.25*	11-2018	33525S	3(11)00	Miscellaneous Tax Returns

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3.11.26*	12-2018	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	12-2018	52570D		EPMF Return Processing Form 5500-EZ
3.11.29*	12-2018	69551K	25.19.8	Health Coverage Tax Credit (HCTC) Enrollment Processing
3.11.106*	11-2018	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2018	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	11-2018	33583Y	3(11)00	Allocated Tips
3.11.212*	10-2018	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2018	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2018	51221V	3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	10-2018	33586F	3(11)00	Processing Form 8752

3.12 Error Resolution

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

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3.12.263*	11-2018	33741U	3(12)00	Estate and Gift Tax Returns
3.12.278*	12-2018	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	10-2018	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

3.13 Campus Document Services

3.13.2*	10-2018	33746X	3.11.17	BMF Account Numbers
3.13.5*	10-2018	33759A	3(13)00	Individual Master File (IMF) Account Numbers
3.13.6	11-2018	66285J		Submission Processing Image Control Team (ICT) Correspondence Scanning
3.13.12	12-2018	33760B	3(13)00	Exempt Organization Account Numbers
3.13.36	06-2018	33775A	7.3.3 CH 2	EPMF Account Numbers
3.13.40*	11-2018	52088E	3.21.259	Application for Tax Identification Number for Pending U.S. Adoptions
3.13.62	11-2018	33780T	3(13)00	Media Transport and Control
3.13.122*	11-2018	31657J	3(13)00	Individual Master File (IMF) Entity Control Unpostables
3.13.222*	10-2018	33790P	3(13)00	BMF Entity Unpostable Correction Procedures

3.14 Notice Review

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

3.17 Accounting and Data Control

3.17.5*	09-2018	49225T		Hardcore Payment Tracers
3.17.10*	12-2018	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	09-2018	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	12-2018	47866A		Refund Intercept Program
3.17.21*	09-2018	33880U		Credit and Account Transfers
3.17.30*	12-2018	33885X	3(17)00	SC Data Controls
3.17.41	09-2009	33890Q	3(17)00	Accounting and Operating Reports
3.17.46*	12-2018	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)00	Redesign Revenue Accounting Control System
3.17.64*	08-2018	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2018	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	12-2018	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	12-2018	33917W	3(17)00	Excess Collections File
3.17.221	11-2017	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	08-2018	33916L	3.5.17	Miscellaneous Accounting
3.17.244*	09-2018	57188D	3.17.243	Manual Assessments
3.17.277	12-2018	33928D	3.0.258	Electronic Payments

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3.17.278	12-2018	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

3.20 Exempt Organizations Returns Processing

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

3.21 International Returns and Documents Analysis

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

3.22 International Error Resolution

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

3.24 ISRP System

3.24.3	11-2018	34298E	3.24.3	Individual Income Tax Returns
3.24.7	01-2018	34318L	3.24.7	Delinquent Accounts
3.24.8	11-2018	34323E	3.24.8	Information Returns Processing
3.24.10	11-2018	34328H	3.24.10	Revenue Receipts
3.24.12	12-2018	34337S	3.24.12	Exempt Organization Returns
3.24.13	11-2018	34343W	3.24.13	Employment Tax Returns
3.24.14	11-2018	34347O	3.24.14	Fiduciary Income Tax Returns
3.24.15	10-2018	34352H	3.24.15	Partnership Return of Income
3.24.16	11-2018	34357K	3.24.16	Corporation Income Tax Returns
3.24.20	12-2018	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2017	34373K	3.24.21	Credit and Account Transfers

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3.24.22	12-2017	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2017	34385C	3.37.3	Excise Tax Returns
3.24.25	11-2018	34384R	3.24.25	BMF International Miscellaneous Tax Returns
3.24.26	12-2018	34837X	3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27	12-2018	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2018	34570F	3.29.28	Foreign Account Tax Compliance General Purpose Programs
3.24.29	01-2018	34555Q	3.29.29	SCRS Error Resolution
3.24.30	12-2017	34566X	3.29.30	Data Controls
3.24.37	11-2018	34412Y	3.24.37	General Instructions
3.24.38	11-2018	39345Q		BMF General Instructions
3.24.40	12-2017	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	12-2017	34590X	3.29.50	Campus Performance Evaluation Reporting System
3.24.106	11-2018	34442M	3.24.106	Estate Tax Returns
3.24.133	11-2018	34452I	3.24.133	Residual Remittance Processing System
3.24.143	11-2017	34455P	3.24.143	Gift Tax Returns
3.24.154	10-2017	34464A	3.24.154	Unemployment Tax Returns
3.24.159	01-2018	32933M		SCRS SC Edits
3.24.162	01-2018	34677F	3.29.162	BOB Transcription Instructions
3.24.176	01-2018	34709E	3.29.176	Audit Selection System
3.24.180	12-2017	34713M	3.29.180	Allocated Tips
3.24.183	12-2017	34712B	3.29.183	Planning and Control Data
3.24.202	11-2018	34456A	3.24.202	Supervisory Operator's Manual
3.24.212	11-2018	34467H	3.24.212	Applications for Extension of Time to File Tax Returns
3.24.213	12-2017	34468S	3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	01-2018	34734P	3.29.226	Declaration for Electronic Filing
3.24.249	12-2017	34471P	3.24.249	Fiscal Year Required Payments/Form 8752

3.28 Special Processing Procedures

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

3.30 Work Planning and Control

3.30.10	06-2018	32204C	Document 6746	Cost Estimate Reference
3.30.18	01-2017	68095X		Reports Teams Instructions for Work Planning and Control
3.30.19	01-2017	34720B	25.14.1	Production Control and Performance Reporting
3.30.20	03-2018	62236A	25.8.1	Organization, Function, and Program (OFP) Codes
3.30.30	11-2017	47307E	3.30.28	Embedded Quality for Submission Processing (EQSP) System

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3.30.50	01-2017	34755S	3(30)00	Project PCA Production Control Accounting
3.30.123*	11-2018	34760L	3.30.125	Processing Timeliness: Cycles, Criteria and Critical Dates
3.30.124	01-2019	34770H	3(30)00	Campus Monitoring Reports
3.30.126	04-2018	32161W	121.8 Ch. 4	Control Data Analysis
3.30.127	03-2018	33048M	121.8 Ch. 2	Workload Scheduling
3.34 National Research Program (NRP)				
3.34.3	03-2010	40274C		NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	12-2006	48398P		S Corporation Tax Returns - Document Analysis & Data Entry
3.37 International ISRP				
3.37.110	11-2018	34874A	13.37.110	Chapter 3 Withholding Returns
3.38 International Tax Returns and Documents				
3.38.147*	10-2018	34880E	3(38)00	International Notices
3.40 Block Out of Balance Resolution				
3.40.8*	11-2018	34899V	3(40)00	Information Returns Processing
3.40.37	11-2018	34905O	3(40)00	General Instructions
3.41 OCR Scanning Operations				
3.41.267*	11-2018	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2018	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2018	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2017	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	10-2018	39954H		Form 941 and Schedule R SCRIPS Processing
3.41.277	11-2018	48185K		Form 940 SCRIPS Processing
3.42 Electronic Tax Administration				
3.42.4*	08-2018	30620M	12.3.1	IRS e-file for Business Tax Returns
3.42.5*	10-2018	28779U	12.2.1	IRS e-file of Individual Income Tax Returns
3.42.7	09-2018	37145U		EPSS Help Desk Support
3.42.8	09-2018	32530B		E-Services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	12-2018	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2018	36617X	3.42.5	Authorized IRS e-file Providers
3.42.20	11-2018	60081H		Preparer e-file Hardship Waiver Requests
3.43 Integrated Management System				
3.43.405	08-2016	56046M		Measured Employees Performance System (MEPS) for Managers
3.45 TE/GE Processing				

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3.45.1	12-2018	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees

3.49 Statistics of Income Processing

3.49.5	08-2018	51321W	1.13.5	Statistical Editing of Individual Income Tax Returns
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Part 4 Examining Process

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

4.1 Planning and Special Programs

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

4.2 General Examining Procedures

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

4.4 AIMS Procedures and Processing Instructions

4.4.1	04-2016	30311Y	104.3 CH. 1	Introduction
4.4.3	09-2011	30313U	4.4.8	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH. 4	Claims
4.4.5	12-2012	30315Q	104.3 CH. 5	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH. 6	Conversion of Returns

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

4.7 Examination Returns Control System (ERCS)

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

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4.8 Technical Services

4.8.1	11-2015	31455L	4.8 CH. 1	Organization and Responsibilities
4.8.2	03-2017	31456W	4.8 CH. 2	Case Processing
4.8.4	03-2015	31433X	4.8 CH. 4	Mandatory Review
4.8.5	10-2017	31422Q	25.15.10	Post Examination Case Processing Requirements
4.8.6	07-2017	65519W		Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	4.8 CH. 7	Technical Field Support
4.8.8	12-2017	31428E	4.15.5	Miscellaneous Responsibilities
4.8.9	08-2016	50713Q	4.15.6	Statutory Notices of Deficiency
4.8.10	04-2018	50714B		Notice of Employment Tax Determination Under IRC 7436
4.8.11	03-2017	68642Q		Fraud Program Responsibilities

4.9 Examination Technical Time Reporting System

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

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

4.11 Examining Officers Guide (EOG)

4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
4.11.6	02-2017	36013Z		Changes in Accounting Methods
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases

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4.11.29	08-2017	36395S		Transfer of Returns Open for Examination
4.11.51	09-2016	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	05-2018	36505E		Power of Attorney Rights and Responsibilities
4.11.57	05-2017	36507A		Third Party Contacts
4.12 Nonfiled Returns				
4.12.1	10-2010	27548J	4.3.14 CH 1	Nonfiled Returns
4.13 Audit Reconsideration				
4.13.1	12-2015	31048S	4.3.6 CH 1	Introduction
4.13.2	12-2015	31049D	104.12 CH 2	Contact Employees
4.13.3	12-2015	31050E	104.12 CH 3	Central Reconsideration Unit
4.13.4	10-2006	31051P	104.12 CH 4	Area Office (AO) Examination
4.13.5	12-2015	31052A	4.13.8	Exam SFR Reconsiderations
4.13.6	12-2015	31054W	104.12 CH 6	Appeals
4.13.7	12-2015	31055H	104.12 CH 7	Exhibits
4.15 Jeopardy/Termination Assessments				
4.15.1	06-2018	28044W	4.3.9 CH. 1	Jeopardy and Terminations
4.15.2	10-2018	28045H	4.15.7	Examination Procedures
4.15.3	10-2018	28046S	4.3.9 CH. 3	Assessment Procedures (Centralized Case Processing)
4.16 Special Enforcement Program (SEP)				
4.16.1	06-2017	34426M		SEP Responsibilities and Case Development
4.17 Compliance Initiative Projects				
4.17.1	04-2017	34366V		Overview of Compliance Initiative Projects
4.17.2	04-2017	34367G		Responsibilities
4.17.3	05-2017	34368R		Requirements
4.17.4	05-2017	34369C		Procedures
4.18 Exam Offer-In-Compromise				
4.18.1	02-2017	28827T	4.3.21 CH 1	Offers in Compromise Received in Exam
4.18.2	02-2017	28828E	4.3.21 CH 2	Doubt as to Liability Offers
4.18.3	02-2017	28829P	4.3.21 CH 3	Effective Tax Administration Offers
4.18.5	02-2017	28831B	4.3.21 CH 5	Review, Closing and Reporting Requirements
4.18.6	02-2017	28832M	4.3.21 CH 6	Case Processing and Controls
4.18.7	02-2017	28833X	4.3.21 CH. 7	Special Case Processing
4.19 Liability Determination				
4.19.2*	08-2018	36856Y	LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2018	36857J	LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	03-2018	36858U	LEM 4.19.4	CAWR Reconciliation Balancing

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4.19.5*	09-2018	36859F	LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA)Credits
4.19.6*	08-2017	34131C	21.2.5	SSA Correspondence and Minister and Religious Waiver Programs
4.19.7*	10-2018	36334F	Training 3570-105	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	09-2017	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	09-2017	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2018	48148H	4.19.1	Examination General Overview
4.19.11*	10-2017	48149S	LEM 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	02-2018	48151E	4.19.24	General Case Development and Resolution
4.19.14*	12-2018	48152P	LEM 4.19.1	EITC Revenue Protection Strategy
4.19.15*	12-2017	48153A	LEM 4.19.1	Discretionary Programs
4.19.16	02-2018	48155W	4.19.1	Claims
4.19.17*	10-2016	48156H	4.19.1	Non-Filer Program
4.19.18	12-2016	48157S	4.19.1	Quality Review Program
4.19.19	12-2018	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	12-2018	48160P	LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	12-2018	48161A	4.19.1	Clerical
4.19.22	03-2018	50661Z		CAWR Control
4.19.23	09-2018	50662K		FUTA Control
4.19.25*	07-2018	59919S		Information Return Penalty (IRP) Procedures
4.20 Examination Collectibility				
4.20.1	10-2017	29628M	4.3.2 CH 1	General Collectibility Procedures
4.20.2	10-2017	29632U	4.3.2 CH 2	Scope Consideration
4.20.3	10-2017	29633F	4.3.2 CH 3	Soliciting Payment
4.20.4	10-2017	29634Q	4.3.2 CH 4	Installment Agreements
4.21 Electronic Filing Program				
4.21.1*	08-2011	28517U	104.11 CH 1	Monitoring the IRS e-file Program
4.22 National Research Program (NRP)				
4.22.1	09-2017	33006G		National Research Program Overview
4.22.2	09-2017	33007R		NRP Case Building
4.22.3	12-2017	33008C	LEM 4.22.3	Classification of NRP Returns
4.22.4*	06-2018	33009N	LEM 4.22.4	Examination of NRP Returns
4.22.5	10-2014	33011Z		Campus Compliance Operations Site
4.22.6*	06-2018	48403X		Examination of Individual Income Tax Returns
4.22.7	02-2007	48405T		Area Office - Examination of S Corporation Returns
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study

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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	11-2018	35221R	104.6 CH. 1	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23
4.23.2	11-2018	35222C	104.6 CH. 2	Employment Tax Responsibilities and Coordination with Other Functions.
4.23.3	11-2018	35223N	104.6 CH. 3	Employment Tax Examination Programs and Procedures
4.23.4	03-2017	35224Y	104.6 CH. 4	Workpapers — Employment Tax Examinations
4.23.5*	11-2017	35225J	LEM 4.23.5	Technical Guidelines for Employment Tax Issues
4.23.6	12-2017	35226U	104.6 CH. 6	Classification Settlement Program (CSP)
4.23.7	01-2014	35227F	104.6 CH. 7	Employment Tax on Tip Income
4.23.8	05-2018	35228Q	104.6 CH. 8	Determining Employment Tax Liability
4.23.9	03-2017	35229B	104.6 CH. 9	Employment Tax Penalty and Fraud Procedures
4.23.10	05-2018	35231N	104.6 CH. 10	Report Writing Guide for Employment Tax Examinations
4.23.11	02-2017	35232Y	104.6 CH. 11	Prompt Action in Deficiency and Overassessment Cases
4.23.12	11-2018	35233J	104.6 CH. 12	Delinquent Return Procedures
4.23.13	01-2016	35234U	104.6 CH. 13	Adjusted Returns, Abatements and Claims
4.23.14	08-2017	35235F	104.6 CH. 14	Statute Control and Extension
4.23.15	02-2017	35236Q	104.6 CH. 15	Technical Advice From the Office of Chief Counsel
4.23.17	03-2017	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	02-2017	59702V		Coordinating Worker Classification Determinations Between SS-8 Program and Exam.
4.23.19	01-2018	66111S		Employment Tax Case Assignment and Grading Criteria
4.23.20	02-2017	66486W		Voluntary Classification Settlement Program (VCSP) Procedures
4.23.21	09-2016	66694Y		Tax Compliance Officer Employment Tax Procedures
4.23.22	05-2018	67744D		Unagreed Employment Tax Case Procedures
4.23.25	08-2018	71053V		Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)

4.24 Excise Tax

4.24.1	07-2018	28302T	4.3.3 CH. 1	Introduction to Excise Taxes
4.24.2	07-2018	28303E	4.3.3 CH. 2	Form 637 Excise Tax Registrations
4.24.4	10-2018	28305A	4.3.3 CH. 4	Excise Fuel Taxes Workload, Policies and Procedures

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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	04-2018	28307W	4.24.7	Technical Guidance and Information Processing for Excise Tax Examination Issues
4.24.8	11-2017	28309S	4.24.11	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	08-2016	28310T	4.3.3 CH. 9	Excise Tax Penalties and Excise Return Preparer Penalties Guidance
4.24.10	08-2018	35213R	4.24.11	Appeals Referral Procedures
4.24.13	07-2017	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	05-2018	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	07-2017	57469Z	4.24.13	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	12-2016	58891R	4.24.13	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	12-2016	58892C	4.24.9	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2018	59137G	4.24.3	Excise Case Selection
4.24.20	05-2017	67929Q	4.24.10	Excise Tax Report Writing Guide
4.24.21	05-2017	67932N	4.24.10	Case Closings

4.25 Estate and Gift Tax

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

4.26 Bank Secrecy Act

4.26.1	01-2016	27699B	4.3.4 CH. 1	Introduction
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)

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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	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

4.27 Bankruptcy

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

4.28 Examination Specialization

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

4.30 LB&I General Procedures

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

4.31.1	03-2017	36873J	4.4.31	Introduction
4.31.2*	04-2017	36874U	121.5 CH 2	TEFRA Examinations - Field Office Procedures
4.31.3*	04-2017	36879X	4.4.31	TEFRA Examinations - CTF Procedures
4.31.4*	04-2017	35419H	4.31.3	Administrative Adjustment Request (AAR)
4.31.5*	04-2017	35421T	4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	04-2017	35422E	4.31.3	NonTEFRA Examinations - CTF Procedures
4.31.7	04-2017	50160J		TEFRA Bankruptcy

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4.31.8*	04-2017	66796V		TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures
4.32 Abusive Transactions				
4.32.1	02-2018	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2018	38330H	4.35.2	The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross-Functional Units
4.32.4	02-2016	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
4.36 Joint Committee Procedures				
4.36.1	09-2015	32505Q	4.3.5 CH 8	Joint Committee Process Overview
4.36.2	09-2015	32891R	4.3.5 CH 1	Identification of Joint Committee Cases
4.36.3	09-2015	32892C	4.3.5 CH 7	Examination Team Responsibilities
4.36.4	09-2015	32893N	4.3.5 CH 7	Joint Committee Review Team Procedures
4.36.5	09-2015	32894Y	4.3.5 CH 6	Reports
4.37 Financial Products and Transactions				
4.37.1	10-2010	27674G	104.7 CH 6	Financial Products Specialty
4.41 Oil and Gas Industry				
4.41.1	12-2013	35071V	4.40.4	Oil and Gas Handbook
4.42 Insurance Industry				
4.42.1	05-2002	27667R	4.4.2 CH 1	Introduction
4.42.2	05-2002	27668C	4.4.2 CH 2	Life Insurance Companies
4.42.3	05-2002	27669N	4.4.2 CH 3	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6	Glossary
4.43 Retail Industry				
4.43.1	07-2009	27595I	4.4.3 CH 6	Retail Industry
4.44 Subchapter T Cooperatives				
4.44.1	01-2002	36078E	7.8.2 CH 45	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Examination Process				
4.46.1	12-2018	38191S	4.46.1	General Information and Definitions
4.46.2	07-2011	38192D	4.45.4	Administrative Matters and Annual Compliance Plan
4.46.3	12-2018	38194Z	4.45.16	Planning the Examination
4.46.4	12-2018	38195K	4.45.4	Executing the Examination
4.46.5	12-2018	38196V	4.46.7	Resolving the Examination
4.46.6	04-2014	38197G		Workpapers and Reports Resources
4.46.10	04-2018	38201D	PENDING	Outside Expert Program

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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
4.50 LB&I Compliance Integration				
4.50.1	05-2018	69791W		Campaign Development Process
4.51 LB&I Case Management				
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.4	06-2017	37347S		LB&I/Appeals Fast Track Settlement Program (FTS)
4.51.8	09-2015	57674U		Compliance Assurance Process (CAP) Examinations
4.52 Global High Wealth Industry				
4.52.1	08-2013	64023P		Global High Wealth Industry Processes and Procedures
4.60 International Procedures				
4.60.1*	10-2018	35009H	4.60.1	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8	Tax Treaty Related Matters
4.60.4	02-2015	35001X	4.3.1.1 CH 1	LB&I International Programs
4.60.6	12-2015	35003T	4.3.1.1 CH 3	International Referral Criteria and Procedures
4.60.7	12-2015	35004E	4.3.1.1 CH 4	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5	International Examination and Processing Procedures
4.60.9	09-2015	35006A	4.3.1.1 CH 6	International Examiner's Report
4.61 International Program Audit Guidelines				
4.61.1	05-2006	27726X	4.3.1.2 CH 1	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2	Foreign Based Books and Records
4.61.3	12-2018	27728T	4.3.1.2 CH. 3	Development of IRC 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH. 4	Information Gathering

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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	03-2017	33167U		Requests for Representation Funds and Gifts for Foreign Officials

4.63 Withholding and International Individual Compliance

4.63.1	01-2018	67713E		Overview of the WIIC Practice Area
4.63.2	01-2018	67714P		LB&I WIIC Practice Network Knowledge Management
4.63.3*	01-2018	67715A		Offshore Voluntary Disclosure Program
4.63.4	01-2018	67717W		Examination Procedures
4.63.5	01-2018	67718H		International Penalties and Procedures – Individuals

4.64 Central Withholding Agreement (CWA) Program

4.64.1*	09-2017	66119C	5.24.3	Case Development and Processing Guidelines
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4.70 TE/GE Examinations

4.70.1*	10-2018	71182Z	4.75.9	Affordable Care Act (ACA) Hospital Compliance Review
4.70.3	10-2018	57907G		Promoter Investigations
4.70.5	09-2018	71613R		Issue Identification and Research
4.70.7	08-2018	71618U	4.75.26	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures

4.71 Employee Plans Examination of Returns

4.71.1	12-2018	35855D	7.6.1 CH 1	Overview of Form 5500 Examination Procedures
4.71.2	11-2017	33831Z		Overview of IDRS and Non-Master File Transcript Requests
4.71.3	12-2018	36272S	4.72.12	Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4	09-2017	35909Q	7.6.4	Discrepancy Adjustments
4.71.5	12-2018	35239X	LEM 4.71.5	Form 5330 Examinations
4.71.6	11-2018	37345W	7.6.1 CH 5	Employee Plans Referrals
4.71.7	11-2017	33832K	7.6.3	Survey Returns
4.71.8	12-2018	33833V		EP Claims
4.71.9	11-2018	33834G		Statute Control Procedures

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4.71.10	09-2017	33837N	4.72.20	Form 990-T Processing
4.71.12	09-2017	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	04-2018	33840K		Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2018	35241J	7.6.6	EP Mandatory Review
4.71.16	12-2018	55224Q		Employee Plans Large Case Examinations
4.71.17	12-2018	57900H		Non-Return Unit Examinations
4.71.18	12-2018	57901S		EP Penalties
4.71.19	06-2018	57902D		Fast Track Settlement Procedures
4.71.20	10-2018	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	05-2017	61727K		Examination Procedures for Plans in U.S. Territories
4.71.22	01-2018	61728V		Employee Plans Compliance Unit (EPCU)
4.71.23	12-2018	61730H		Bankruptcy Procedures
4.71.24	12-2018	61731S		Whistleblower Claims
4.71.25	12-2018	65117W	25.1.9	EP Exam Fraud Procedures
4.71.26	03-2016	67325S		Case Selection Criteria
4.71.27	11-2017	68748F		Form 5329 Examination Procedures

4.72 Employee Plans Technical Guidelines

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

4.75 Exempt Organizations Examination Procedures

4.75.4	09-2016	33208E	7900	Case Selection and Delivery
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4.75.5	08-2016	33209P	7900	Information Items
4.75.7	06-2017	35904N	7.5.3	EO Case Assignment Guide
4.75.8	07-2017	51899J		Compliance Strategies and Critical Initiatives
4.75.10	08-2017	33212M	7.6.2	Exempt Organization Pre-Audit Procedures
4.75.11	01-2017	33213X	7.6.2	On-Site Audit Guidelines
4.75.12	03-2017	33215T	7.6.3 CH 2	Required Filing Checks and Package Audit Procedures
4.75.13	04-2017	33216E	7.6.2	Issue Development and Conclusion
4.75.15	07-2017	33218A	7.6.3	Closing Letters and Audit Reports
4.75.16	07-2017	33220M	7.6.2	Case Closing Procedures
4.75.17	06-2017	33221X	4.75.19	Mandatory Review
4.75.20	07-2017	33225P	4.72.1	Final Case Processing
4.75.21	03-2017	33226A	4.75.23	EO Special Examination Procedures
4.75.22	08-2017	33228W	7.6.2 CH 6	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	07-2017	27552R	7.9. 3	Organizations Covered by a Group Ruling
4.75.25	05-2017	33232E	7.9 CH. 3	Exempt Organizations Examinations Closing Agreements
4.75.27	10-2018	33236W	4.75.9	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
4.75.28	06-2017	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	07-2017	54706P		Conversion of Returns
4.75.32	01-2017	33238S	7(11)00	Declaratory Judgment Cases And The Administrative Record
4.75.34	02-2017	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	08-2016	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	06-2017	54705E		Procedures For Processing Technical Advice Cases
4.75.37	05-2017	55996R	4.75.15	Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2017	67328Z		Small Employer Health Care Tax Credit Under Section 45R
4.75.39	10-2017	70892S	4.75.39	Church Tax Inquiries and Examinations Under IRC 7611

4.80 Government Entities Examinations

4.80.1	10-2018	71643F		Technical Assistance and Technical Advice Requests
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4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

4.81.1	08-2017	35428S	7.6.2 CH 5	Tax Exempt Bonds Examination Process Overview
4.81.2	04-2016	52554D	4.81.1	Examination Selection
4.81.3	01-2016	51854W		Questionnaire Compliance Check Projects
4.81.4	09-2018	55320Z	4.81.6	Examination Planning
4.81.5	12-2018	51852A	4.82.1	Conducting the Examination
4.81.6	01-2016	54530N		Closing Agreements

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4.81.7	11-2008	51851P	4.81.1	Bondholder Referrals
4.81.11	02-2017	51849D		Tax Exempt Bonds Referral Program
4.81.12*	09-2018	55322V		Compliance Review of Form 8038-CP
4.81.14	08-2018	68190V		Unagreed Issues

4.82 Tax Exempt Bonds Examination Guidelines

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

4.86 Indian Tribal Governments (ITG) Procedures

4.86.1	11-2018	34422U		Indian Tribal Governments Administration and Policy
4.86.2	08-2016	67780V	4.87.1	Classification, Case Selection and Referral Procedures
4.86.3	11-2018	67781G	4.87.1	Title 26 Compliance Checks
4.86.5	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
4.90.4	05-2017	33032C		Information Return Examinations and Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.9	09-2014	33041N		Procedures, Workpapers and Report Writing
4.90.10	10-2016	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	12-2016	33044U		Case Closing Procedures
4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	07-2015	40953G		Counsel Contact and Technical Guidance
4.90.15	04-2017	62638A	25.1.9	FSLG Fraud Procedures

4.103 Compliance Data Environment (CDE)

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

4.119 BMF Liability Determination

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

Part 5 Collecting Process

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

5.1 Field Collecting Procedures

5.1.1	06-2018	27899D	5.1 CH. 1	Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH. 3	Safety, Security, and Control
5.1.4	07-2014	27786Z	5.1 CH. 4	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	10-2017	27787K	LEM 5.1.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Courtesy Investigations
5.1.9	10-2018	35409L	5.1 CH. 9	Collection Appeal Rights
5.1.10	12-2018	27790H	5.1 CH. 10	Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Delinquent Return Investigations
5.1.12*	12-2017	27992F	LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14	Field Collection Techniques and Other Assignments
5.1.15*	11-2017	28316H	5.1 CH. 15	Abatements, Reconsiderations and Adjustments
5.1.18*	08-2018	27558F	LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	04-2018	37576X		Collection Statute Expiration
5.1.20	11-2016	50396N	LEM 5.1.20	Collection Inventory
5.1.21	10-2018	50718T		Collecting from Limited Liability Companies
5.1.22	10-2014	52164V	5.1.1	Disclosure
5.1.23	10-2014	52165G	5.1.1	Taxpayer Representation
5.1.24*	03-2018	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	07-2017	54431X		IDRS and Data Security for Collection
5.1.28*	04-2018	61662Q	5.1.12	Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program

5.2 Reports

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

5.3 Entity Case Management Systems

5.3.1	08-2016	35466G	5.3 CH 1	ENTITY Case Management System (ENTITY)
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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		CCP General Procedures

5.5 Decedent Estates and Estate Taxes

5.5.1	03-2010	35478Y	5.5.3	Decedent and Estate Tax Accounts
5.5.2	04-2012	35479J	5.5 CH. 2	Probate Proceedings
5.5.3	03-2010	35481V	5.5 CH. 3	Working Decedent Cases
5.5.4	12-2011	35483R	5.5.3	Proof of Claim Procedures in Decedent Cases
5.5.5	10-2012	35485N	5.5 CH. 5	Processing Estate and Gift Tax Extensions
5.5.6	06-2013	35486Y	5.5 CH. 6	Collection on Accounts with Special Estate Tax Elections
5.5.7	09-2013	35487J	5.5 CH. 7	Collecting Estate and Gift Tax Accounts
5.5.8	07-2018	35488U	5.5 CH. 8	Advisory Responsibilities for Processing Estate Tax Liens
5.5.9	09-2013	61777Q		Administrative and Judicial Actions for Estate Taxes

5.6 Collateral Agreements

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

5.7 Trust Fund Compliance

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

5.8 Offer in Compromise

5.8.1	11-2018	27839B	5.8 CH. 1	Overview
5.8.2	05-2018	27841N	5.8 CH. 2	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	05-2018	27842Y	5.8 CH. 3	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	08-2018	27843J	5.8 CH. 4	Investigation
5.8.5*	03-2018	27844U	5.8 CH. 5	Financial Analysis

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5.8.6	10-2017	27846Q	5.8 CH. 6	Collateral Agreements
5.8.7	12-2018	27847B	5.8 CH. 7	Return, Terminate, Withdraw, and Reject Processing
5.8.8	08-2018	27848M	5.8 CH. 8	Acceptance Processing
5.8.9	04-2018	27849X	5.8 CH. 9	Actions on Post-Accepted Offers
5.8.10*	02-2017	27853F	5.8 CH. 10	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH. 11	Effective Tax Administration
5.8.12	04-2018	33096W		Independent Administrative Review

5.9 Bankruptcy and Other Insolvencies

5.9.1*	06-2017	39955S	25.17.1	Overview of Bankruptcy
5.9.2	08-2016	39956D	25.17.2	The Bankruptcy Code and Collection
5.9.3*	08-2017	39958Z	25.17.3	Debtors' Delinquent Accounts
5.9.4*	12-2017	39959K	LEM 5.9.4	Common Bankruptcy Issues
5.9.5*	08-2016	39961W	LEM 5.9.5	Opening a Bankruptcy Case
5.9.6*	10-2018	39962H	25.17.7	Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	12-2017	39964D	25.17.11	Processing Chapter 11 Bankruptcy Cases
5.9.9*	10-2018	39966Z	25.17.12	Processing Chapter 12 Bankruptcy Cases
5.9.10	08-2018	39967K	25.17.13	Processing Chapter 13 Bankruptcy Cases
5.9.11	08-2016	39968V	5.9 CH 11	Insolvency Mail Processing
5.9.12*	03-2016	39969G	5.9 CH 12	Insolvency Automated Processes
5.9.13*	06-2018	39970H	LEM 5.9.13	Manual Proofs of Claim and Common Claim Issues
5.9.14*	01-2018	39971S	5.9.14	Automated Proofs of Claim (APOC)
5.9.15	12-2017	39972D	25.17.10	Payments in Bankruptcy
5.9.16*	05-2017	39974Z		Insolvency Case Monitoring
5.9.17*	12-2016	39975K	LEM 5.9.17	Closing a Bankruptcy Case
5.9.18	09-2017	39976V		Automated Discharge System (ADS)
5.9.19	11-2011	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	04-2017	51069N	5.5.2	Non-Bankruptcy Insolvencies
5.9.21	03-2017	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)

5.10 Seizure and Sale

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

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5.10.9	06-2014	53036M		Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines
5.11 Notice of Levy				
5.11.1	10-2018	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	12-2018	35744V	5300	Serving Levies, Releasing Levies and Returning Property
5.11.3	11-2017	35746R	5300	Jeopardy Levy without a Jeopardy Assessment
5.11.4	02-2018	35747C	5300	Bank Levies
5.11.5	06-2018	35748N	5300	Levy on Wages, Salary, and Other Income
5.11.6	08-2017	35749Y	5300	Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Automated Levy Programs
5.12 Federal Tax Liens				
5.12.1	07-2018	35750Z	5.12 CH 1	Lien Program Overview
5.12.2	11-2015	35751K	5.12 CH 2	Notice of Lien Determinations
5.12.3*	07-2015	35752V	LEM 5.12.3	Lien Release and Related Topics
5.12.4	06-2016	35753G	LEM 5.12.4	Judicial/Non-Judicial Foreclosures
5.12.5*	06-2016	35754R	LEM 5.12.5	Redemptions
5.12.6	01-2018	36255H	5.12.1	Appeals Processes Involving Liens
5.12.7	09-2017	58946P	5.12.6	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A	5.12.6	Notice of Lien Refiling
5.12.9	12-2015	58949W	5.12.6	Withdrawal of Notice of Federal Tax Lien
5.12.10	09-2015	58950X	5.12.3	Lien Related Certificates
5.12.11	10-2013	58952T	5.12.2	Lien Special Topics
5.13 Collection Quality Measurement				
5.13.1	10-2018	35467R	5.13.6	Embedded Quality Collection Field Organizations Administrative Guidelines
5.14 Installment Agreements				
5.14.1*	07-2018	28331W	LEM 5.14.1	Securing Installment Agreements
5.14.2*	12-2015	28504R	5.14 CH 2	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	06-2018	28505C	5.14 CH 3	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection
5.14.4*	06-2018	28506N	5.14 CH 4	Withdrawals and Installment Agreements with Special Circumstances
5.14.5	12-2015	28507Y	5.14 CH 5	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7	BMF Installment Agreements
5.14.9	12-2017	28511G	5.14.8	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals
5.14.10	12-2017	33077P	5.14.7	Payroll Deduction Agreements and Direct Debit Installment Agreements

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5.14.11	12-2014	33078A	5.14.12	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements

5.15 Financial Analysis

5.15.1	08-2018	29227X	5.15 CH. 1	Financial Analysis Handbook
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5.16 Currently Not Collectible

5.16.1*	09-2018	29751C	LEM 5.16.1	Currently Not Collectible
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5.17 Legal Reference Guide for Revenue Officers

5.17.1	04-2010	30793S	5.17 CH 1	General Information
5.17.2	03-2018	57343S	5.17 CH 2	Federal Tax Liens
5.17.3	08-2018	57344D	5.17 CH 3	Levy and Sale
5.17.4	01-2016	30752X	5.17 CH. 4	Suits by the United States
5.17.5	03-2018	57346Z	5.17 CH. 5	Suits Against the United States
5.17.6	09-2017	30754T	5.17 CH. 6	Summonses
5.17.7	07-2012	30755E	5.17 CH. 7	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	10-2016	57347K	5.17 CH. 8	General Provisions of Bankruptcy
5.17.9	10-2016	57348V	5.17 CH. 9	Chapter 7 Bankruptcy (Liquidation)
5.17.10	12-2016	57349G	5.17 CH. 10	Chapter 11 Bankruptcy (Reorganization)
5.17.11	11-2016	57350H	5.17 CH. 11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)
5.17.12	12-2017	30756P	5.17 CH. 12	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH. 13	Insolvencies and Decedents' Estates
5.17.14	01-2012	57352D	5.17 CH. 14	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	10-2014	49712V		Termination and Jeopardy Assessments and Jeopardy Collection

5.18 Liability Determination

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

5.19 Liability Collection

5.19.1*	09-2018	36860G	21.3.12	Balance Due
5.19.2*	07-2017	36861R	LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Backup Withholding Program
5.19.4*	03-2018	36863N	LEM 5.19.4	Enforcement Action
5.19.5*	03-2018	36864Y	5.19.20	ACS Inventory
5.19.6*	02-2018	36865J	21.9.6	ACS Support
5.19.7*	08-2017	36866U	5.5.3	Monitoring Offer In Compromise
5.19.8	03-2018	28018A	21.3.12	Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Automated Levy Programs

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5.19.10*	06-2018	34453T	LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	12-2018	39978R	LEM 5.19.11	Withholding Compliance Program
5.19.12	03-2016	47931K		Centralized Lien Operation
5.19.13*	06-2017	26077X	5.19.1	Campus Procedures for Securing Financial Information
5.19.14*	08-2018	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15*	10-2017	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	09-2018	51133M	5.19.1	Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	09-2017	51815X	5.19.20	Federal Employee/Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	04-2018	57474S	5.19.1	Campus Procedures for Handling Identity Theft
5.19.22*	06-2018	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	10-2017	60934R		Restitution - Based Assessments Processing
5.19.24	08-2018	68910J	5.19.7	Doubt as to Liability Offer in Compromise

5.20 Abusive Tax Avoidance Transactions (ATAT)

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

5.21 International and Insular Issues

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

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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

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

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

6.300 Employment (General)

6.300.1	11-2009	34636K	0300	Employment (General)
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6.304 Expert and Consultant Appointments

6.304.1	11-2009	53380H	6.300.2	Expert and Consultant Appointments
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6.307 Veterans Recruitment Appointments

6.307.1	11-2009	20269R	6.300.3	Veterans Employment Programs and Restoration of Duty
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6.308 Volunteer Service

6.308.1	11-2009	53369K	6.300.2	Student Volunteer Service
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6.315 Career and Career Conditional Employment

6.315.1	11-2009	52705K	6.300.1	Career and Career-Conditional Employment
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6.330 Recruitment, Selection and Placement

6.330.1	12-2009	53382D	6.300.4	Recruitment, Selection, and Placement
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6.332 Strategic Recruitment

6.332.1	02-2010	33013V	6.300.1	Workforce Recruitment Strategies
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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)
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6.335 Promotion and Internal Placement

6.335.1	03-2013	34640S	0300	IRS Merit Promotion Plan and Internal Placement
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6.337 Examining System

6.337.1	11-2009	53384Z		Alternative Rating and Selection
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6.338 Qualification Requirements

6.338.1	12-2009	53385K	0338	Qualification Requirements
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6.339 Medical Qualification Determinations				
6.339.1	12-2015	53386V	6.300.1	Medical Qualification Determination Requirements
6.340 Other Than Full-Time Career Employment				
6.340.1	11-2009	53387G	6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)
6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 Learning and Education				
6.410.1	04-2017	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	11-2018	57678M		Training Evaluation Policy
6.430 Performance Management				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	10-2017	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)
6.430.3	12-2017	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments
6.432 Performance Base Reduction in Grade and Removal Actions				
6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 Employee Performance and Utilization				
6.451.1	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				

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6.575.1	09-2013	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
6.576 Voluntary Separation Incentive Payments (VSIP)				
6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
6.610 Hours of Duty				
6.610.1	10-2016	20195M	6.600.1	IRS Hours of Duty
6.630 Absence and Leave				
6.630.1	01-2017	54211D	6.600.1	IRS Absence and Leave
6.630.2	12-2018	69450Y		Absence and Leave for Military-Related Reasons
6.711 Labor-Management Relations				
6.711.1	10-2010	33015R	0771.1	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U	0700	Processing Information Requests
6.715 Voluntary Separations and Reductions in Grade or Pay				
6.715.1	07-2002	33016C	0700	Policies, Responsibilities, Requirements, and Procedures
6.731 Suitability				
6.731.1	11-2009	33017N	0700	Suitability Determinations for Employment
6.735 Ethics and Conduct Matters				
6.735.1	08-2015	48406E	0735.1	Ethic and Conduct Matters: Guidance
6.751 Discipline and Disciplinary Actions				
6.751.1	11-2008	33018Y	0700	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance
6.752 Disciplinary Suspensions and Adverse Actions				
6.752.1	11-2008	33019J	0700	Disciplinary Suspensions of 14 Calendar Days or Less
6.752.2	10-2010	33020K	0700	Adverse Actions
6.771 Agency Grievance System				
6.771.1	10-2012	33021V	0700	Agency Grievance System (AGS)
6.800 Employee Benefits				
6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	02-2018	54590P		IRS Telework Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program
6.800.4	03-2017	66284Y		IRS Nursing Mothers Program

Part 7 Rulings and Agreements

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

7.1 TE/GE Administrative Procedures and Programs

7.1.1	09-2018	36111E	7.9.1	Employee Plans
7.1.2	11-2017	32513Q	7.9.2	Exempt Organizations Administrative Procedures

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7.1.5	09-2017	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	10-2018	62625X		Employee Plans Technical - Case Processing Procedures
7.1.7	12-2018	69149U		Processing Information Requests
7.2 TE/GE Closing Agreements				
7.2.1	08-2015	28391Y	7.9.5	Closing Agreements Originating in EP Technical
7.2.2	10-2018	36112P	7.9.2	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	12-2018	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
7.2.4	10-2018	67898C		Employee Plans Voluntary Closing Agreement Requests
7.11 Employee Plans Determination Letter Program				
7.11.1	12-2018	36161K	7.4.1 CH. 4	Employee Plans Determination Letter Program
7.11.2	10-2018	35903C	7.5.2	EP Case Assignment Guide
7.11.3	01-2018	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	09-2018	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	08-2018	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2017	57220S		Multiemployer Plans
7.11.7	07-2018	57221D		Multiple Employer Plans
7.11.8	05-2017	56036Q		EP Determinations Closing Agreement Program
7.11.9	02-2018	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	11-2018	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	09-2017	62968R	7.11.1	Proposed Adverse Cases
7.11.12	01-2018	64076C	7.11.1	Preparing Technical Advice Requests
7.11.13	02-2018	71012A		Employee Plans Determination IDRS Access Procedures
7.12 Employee Plans Guidelines				
7.12.1	09-2018	27562N	7.7.2	Plan Terminations
7.13 Employee Plans Automated Processing Procedures				
7.13.1	11-2016	36027N	7.4.3 CH 1	Determination Letter Applications
7.13.5	12-2018	36152Z	7.4.3 CH 5	Letter Generation
7.13.7	10-2017	36154V	7.4.3 CH 7	Moving Cases through the EDS Inventory Control Subsystem
7.13.8	09-2015	36155G	7.4.3 CH 8	EDS Unpostables
7.14 Employee Plans EDS User Manual				
7.14.1	12-2018	27761E	7.15.5	Introduction
7.14.2	09-2015	27762P	7.4.5 CH 2	Data Entry
7.14.4	09-2015	27764L	7.4.5 CH 5	Letter Generation
7.14.5	09-2015	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	09-2015	27767S	7.4.5 CH 7	Management Information System (MIS)

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7.15 Employee Plans TEDS User Manual

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

7.20 Exempt Organizations Determination Letter Program

7.20.1	10-2015	37433F	7.4.1	Exempt Organizations Determination Letter Overview
7.20.2*	05-2018	36935W	7600	Determination Letter Processing of Exempt Organizations
7.20.3	07-2018	36937S	7600	Processing Foundation Classification and Miscellaneous Requests
7.20.4	12-2018	36938D	7.20.3	Automatic Revocation and Other Special Determination Issues
7.20.5	05-2018	36940P	7600	Review Procedures for EO Determinations
7.20.6	02-2016	49353M		Anti-Terrorism and Other Emerging Issues
7.20.9*	09-2018	67561M		Processing Form 1023-EZ

7.21 Exempt Organizations Determinations Processing

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

7.22 Exempt Organizations Determination Letter Automation Systems

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

7.25 Exempt Organizations Determinations Manual

7.25.1	09-2014	27756L	7.8.2 CH 1	Exempt Organizations Determination Program Overview
7.25.2	12-2014	35979O	7.8.2 CH. 2	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH. 3	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH. 4	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH. 5	Labor, Agricultural, and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH. 6	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH. 7	Social and Recreational Clubs

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7.25.8	05-2002	35973A	7.8.2 CH. 8	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH. 11	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	7.8.2 CH. 12	Organizations Exempt Under IRC 501(c)(12)
7.25.13	01-2009	35983W	7.8.2 CH. 13	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH. 14	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	7.8.2 CH. 15	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	7.8.2 CH. 16	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH. 17	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH. 19	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH. 20	Qualified Group Legal Services Plans
7.25.21	06-2001	35981A	7.8.2 CH. 25	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	7.8.2 CH. 21	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH. 27	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH. 28	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH. 32	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH. 30	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH. 51	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH. 52	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54	Qualified Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)

7.26 Private Foundations Manual

7.26.1	08-2001	35985S	7.8.3 CH. 1	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	08-2001	36015V	7.8.3 CH. 2	Private Foundations Defined – IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	08-2001	73145Q	7.8.3 CH. 3	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	08-2001	35854S	7.8.3 CH. 4	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH. 5	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH. 6	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	04-2003	35989K	7.8.3 CH. 7	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH. 18	IRC 4947 Trusts

7.27 Exempt Organizations Tax Manual

7.27.3	06-2001	36074M	7.8.2 CH. 33	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH. 35	Taxation of Unrelated Business Income

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

7.28 Exempt Organizations Disclosure Procedures

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

7.40 LB&I Initiatives with Other Business Units

7.40.1	03-2017	37894W		Industry Issue Resolution (IIR) Program
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7.50 Form SS-8 Worker Classification Determinations

7.50.1*	09-2018	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

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8.1.10	09-2017	59405Z	8.1.6	Ex Parte Communications
8.2 Pre 90-Day and 90-Day Cases				
8.2.1	08-2016	36187Q	8.20.8	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.20.7	Statutory Notice of Deficiency Cases
8.2.3	08-2015	50784Z	8.6.1	Related, Whipsaw and Inactive Cases
8.4 Appeals Docketed Cases				
8.4.1	03-2014	36052Y	8000	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1	Campus Appeals Docketed Cases
8.4.4	01-2017	68025Z		Examination Assistance Requests
8.6 Conference and Settlement Practices				
8.6.1*	08-2016	36054U	8000	Conference and Issue Resolution
8.6.2	08-2017	50786V	8.12.1	Appeals Case Memo Procedures
8.6.3	10-2016	50787G	8.14.1	Appeals Rulings
8.6.4	03-2015	50788R	8.6.1	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	10-2016	58307K	8.1.6	Identity Theft Procedures
8.7 Technical and Procedural Guidelines				
8.7.1	02-2017	36060Y	8.7.1	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2014	50789C	8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.17.5	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.20.7	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	8.5.1	Claim and Overassessment Cases
8.7.8	03-2018	50794V	8.16.1	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	12-2017	50795G	8.9.1	Joint Committee (JC) Cases
8.7.10	01-2018	50796R	8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	09-2018	50797C	8.20.5	Working Appeals Team Cases
8.7.13*	02-2016	50857T		e-file Cases
8.7.14	08-2014	57392N		Freedom of Information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2015	59972V	4.23.16	Appeals Employment Tax Procedures
8.7.17	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

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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	09-2018	55128H		FBAR Penalties
8.11.7	11-2014	55129S		Abusive Transaction Penalties
8.11.8	10-2014	59756T		Miscellaneous Penalties

8.13 Closing Agreements

8.13.1	05-2018	36039F	8(13)10	Processing Closing Agreements in Appeals
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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	05-2017	31912Z	8116	Notices of Deficiency
8.17.5	03-2014	31913K	8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.5	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2	Penalties/Additions to Tax in Computations

8.18 Valuation Assistance

8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
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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	Docketed and Department of Justice Cases

8.20 Account and Processing Support (APS)

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

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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	08-2018	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
8.21.6	04-2016	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures

8.22 Collection Due Process

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

8.23 Offer in Compromise

8.23.1	04-2016	50802K	8.13.2	Offer in Compromise Overview
8.23.2	10-2014	50803V	8.13.2	Receipt and Control of Non-Collection Due Process (CDP) Offers
8.23.3	08-2017	50804G	8.13.2	Evaluation of Offers in Compromise
8.23.4	12-2016	50805R	8.13.2	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers

8.24 Collection Appeals Program and Jeopardy Levy Appeals

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

8.25 Trust Fund Recovery Penalty (TFRP)

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

8.26 Alternative Dispute Resolution (ADR) Program

8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	06-2017	50813R		Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers
8.26.3	09-2017	50814C		Fast Track Mediation for Collection Cases
8.26.4	09-2013	50815N	8.6.1	Early Referral Procedures
8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases

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8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	03-2015	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	06-2017	64006E		Rapid Appeals Process (RAP)

Part 9 Criminal Investigation

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

9.1 Criminal Investigation Mission and Strategies

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

9.2 Skills and Training

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

9.3 Disclosure and Publicity

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

9.4 Investigative Techniques

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

9.5 Investigative Process

9.5.1	09-2015	36216I	9.5 CH. 1	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH. 2	Grand Jury Investigations
9.5.3	04-2006	36218E	9.5.4	Criminal Investigation Strategies
9.5.5	02-2015	36233T	9.5 CH. 5	Money Laundering and Currency Crimes

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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
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
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9.9 Criminal Investigation Management Information System (CIMIS)

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

9.10 Administrative Databases and Software

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

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

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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	09-2017	51711E	1.16.1	Physical Security
10.2.5	07-2018	51716H	10.2.4	Identification Media
10.2.6	09-2017	51717S	1.16.6	Non-Enforcement Pocket Commissions
10.2.8	05-2016	51720P	1.16.8	Incident Reporting
10.2.9	10-2017	51721A	1.16.9	Occupant Emergency Planning
10.2.11	08-2016	51724H	1.16.11	Basic Security Concepts
10.2.12	10-2017	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.14	08-2016	51728Z	10.2.16	Methods of Providing Protection
10.2.15	08-2016	51729K	1.16.15	Minimum Protection Standards (MPS)
10.2.18	07-2018	71162H		Physical Access Control (PAC)

10.5 Privacy and Information Protection

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

10.6 Continuity Operations

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

10.8.1*	07-2015	49446Y	10.8.3	Policy and Guidance
10.8.2*	09-2016	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.5*	02-2018	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6*	11-2018	50384V		Application Security and Development
10.8.7*	06-2018	53313Q		Mac OS X Security Policy
10.8.9*	05-2018	53314B		Virtualization Security Policy
10.8.10*	06-2018	50850U	LEM 10.8.10	Linux and Unix Security Policy
10.8.20*	06-2018	50853B		Windows Security Policy
10.8.21*	06-2018	54962B	10.8.4	Database Security Policy

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10.8.22*	06-2018	55175G	10.8.42	Web Server Security Policy
10.8.24*	05-2016	68066U		Cloud Computing Security Policy
10.8.26*	02-2017	49826K	25.10.20	Government Furnished and Personally Owned Mobile Device Security Policy
10.8.27	06-2017	50851F		Personal Use of Government Furnished Information Technology Equipment and Resources
10.8.30*	09-2018	50509G	25.10.10	Unisys Operating Systems Security Standards
10.8.32*	07-2018	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	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*	08-2017	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	11-2018	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2017	66020C		Network Security Policy
10.8.60*	09-2015	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process

10.9 National Security Information

10.9.1	08-2012	51732H	1.9.1	National Security Information
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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	03-2018	30423R	1.3 CH. 1	Introduction to Disclosure
11.3.2	01-2017	30424C	1.3 CH. 2	Disclosure to Persons with a Material Interest
11.3.3	01-2016	30425N	1.3 CH. 3	Disclosure to Designees and Practitioners
11.3.4	05-2017	30426Y	1.3 CH. 4	Congressional Inquiries
11.3.5	05-2017	30427J	1.3 CH. 5	Fees
11.3.6	10-2017	30428U	1.3 CH. 6	Seals and Certifications

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11.3.7	11-2017	30429F	1.3 CH. 7	Freedom of Information Act Reading Room Operations
11.3.8	04-2017	30431R	1.3 CH. 8	Disclosure of Written Determinations
11.3.9	06-2012	30432C	7.8.2 CH. 50	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH. 10	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH. 11	Other Information Available to the Public
11.3.12	09-2018	30435J	1.3 CH. 12	Designation of Documents
11.3.13	04-2017	30436U	1.3 CH. 13	Freedom of Information Act
11.3.14	05-2018	30437F	1.3 CH. 14	Privacy Act General Provisions
11.3.15	05-2018	30438Q	1.3 CH. 15	Privacy Act Publication and Reporting Requirements
11.3.16	05-2018	30439B	1.3 CH. 16	Privacy Act Notification Programs
11.3.17	05-2018	30440C	1.3 CH. 17	Privacy Act Recordkeeping Restrictions
11.3.18	08-2018	30441N	1.3 CH. 18	Privacy Act Access and Amendment of Records
11.3.19	05-2018	30442Y	1.3 CH. 19	Privacy Act Accounting for Disclosures
11.3.20	08-2018	30443J	1.3 CH. 20	Personnel Records
11.3.21	07-2017	30444U	1.3 CH. 21	Investigative Disclosure
11.3.22	05-2018	30445F	1.3 CH. 22	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	12-2017	30446Q	1.3 CH. 23	Disclosure to the Government Accountability Office (GAO)
11.3.24	07-2008	30447B	1.3 CH. 24	Disclosures to Contractors
11.3.25	03-2018	30448M	1.3 CH. 25	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	07-2017	30449X	1.3 CH. 26	Wagering Tax Information
11.3.27	05-2017	30450Y	1.3 CH. 27	Disclosure of Returns and Return Information to Grand Juries
11.3.28	07-2018	30451J	1.3 CH. 28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH. 29	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	02-2017	30453F	1.3 CH. 30	Disclosure to the President
11.3.31	10-2017	30454Q	1.3 CH. 31	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH. 32	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH. 33	Other Disclosures to State and Local Governments
11.3.34	07-2017	30457X	1.3 CH. 34	Disclosure for Non-tax Criminal Violations
11.3.35	04-2018	30458I	1.3 CH. 35	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH. 37	Recordkeeping and Accounting for Disclosures
11.3.38	09-2017	30462Q	1.3 CH. 38	Role and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH. 39	Computer Matching and Privacy Protection Act
11.3.40	08-2017	30464M	1.3 CH. 40	Disclosures Involving Trust Fund Recovery Penalty Assessments

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11.4 Office of Governmental Liaison

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

11.5 Legislative Affairs

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

11.51 Large Business and International Communications

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

11.53 Small Business/Self-Employed

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

11.55 Wage and Investment

11.55.2	10-2018	49223X		Wage and Investment Communications and Liaison
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Part 13 Taxpayer Advocate Service

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

13.1 Taxpayer Advocate Case Procedures

13.1.1	12-2014	30650A	13.1 CH. 1	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH. 2	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	08-2016	30653H	13.1 CH. 3	Definition of Terms/Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH. 5	Taxpayer Advocate Service (TAS) Confidentiality
13.1.6	10-2014	30657Z	13.1 CH. 6	Casework Communications
13.1.7	02-2016	30658K	13.1 CH. 7	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	04-2017	30659V	13.1 CH. 8	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH. 10	Special Processes
13.1.11	06-2015	30662S	13.1 CH. 11	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH. 12	Technical Advisors and the Virtual Team Process

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13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation Under IRC §7811(d)
13.1.15	08-2016	35727K	13.1.5	Customer Complaints/RRA98 §1203 Procedures
13.1.16	04-2017	35728V	13.1.7	TAS Intake and Case Receipt Process
13.1.17	08-2013	47430U	13.1.7	TAS Case Transfer Process
13.1.18	05-2016	47431F	13.1.7	Processing TAS Cases
13.1.19	05-2016	47432Q	13.1.7	TAS Operations Assistance Request (OAR) Process.
13.1.20	05-2016	47433B	13.1.7	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	05-2016	47434M	13.1.7	TAS Case Closing and Reopen Case Procedures
13.1.22	01-2016	49944H		Manual Inventory Balancing Procedures
13.1.24	05-2018	71441H		Advocating for Case Resolution

13.2 Systemic Advocacy

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

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

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	04-2017	35625N		Administrative Reports
13.4.8	03-2011	35626Y		Report Writing

13.5 TAS Balanced Measures

13.5.1	10-2001	32657T	1.5.8	TAS Balanced Measure System
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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*	11-2017	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

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20.1.3*	07-2018	33071B	LEM 20.1.3	Estimated Tax Penalties
20.1.4*	02-2018	36750J	LEM 5.1	Failure to Deposit Penalty
20.1.5	12-2016	33073X	LEM 5.1	Return Related Penalties
20.1.6	07-2017	33072M	LEM 5.1	Preparer, Promoter, Material Advisor Penalties
20.1.7*	10-2017	33064M	LEM 20.1.7	Information Return Penalties
20.1.8*	04-2018	33063B	120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	11-2015	33061F	120.1 CH. 9	International Penalties
20.1.10*	04-2018	33062Q	LEM 20.1.10	Miscellaneous Penalties
20.1.11*	05-2018	50742T	LEM 20.1.10	Excise Tax and Estate and Gift Tax Penalties
20.1.12	12-2017	52679Z		Penalties Applicable to Incorrect Appraisals

20.2 Interest

20.2.1*	04-2016	32961E	20.2.11	Interest Introduction, Standards and Guidelines
20.2.4*	03-2015	32965W	LEM 20.2	Overpayment Interest
20.2.5*	07-2017	32966H	20.2.8	Interest on Underpayments
20.2.7*	11-2018	32968D	20.2.8	Abatement and Suspension of Debit Interest
20.2.9	08-2013	32971A	104.8 CH. 10	Interest on Carryback of Net Operating Loss
20.2.10*	08-2018	32973W	104.8 CH 20	Interest on Estate, Excise, Employment, and Foreign Taxes
20.2.11	11-2018	32974H	104.8 CH 18	Miscellaneous Interest Provisions
20.2.14*	02-2017	32978Z	104.8	Netting of Overpayment and Underpayment Interest

20.3 Penalty Programs Internal Processes

20.3.1	04-2018	69216A		Civil Penalty Accuracy Review Process
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Part 21 Customer Account Services

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

21.1 Accounts Management and Compliance Services Operations

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

21.2 Systems and Research Programs

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

21.3 Taxpayer Contacts

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

21.4 Refund Inquiries

21.4.1*	08-2018	36815D	21.8	Refund Research
21.4.2*	08-2018	36816O	21.8	Refund Trace and Limited Payability
21.4.3*	09-2018	36817Z	21.8	Returned Refunds/Releases
21.4.4*	09-2018	36818K	21.8	Manual Refunds
21.4.5*	09-2018	36819V	21.8	Erroneous Refunds
21.4.6*	08-2018	36820W	21.8	Refund Offset

21.5 Account Resolution

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

21.6 Individual Tax Returns

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

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21.6.8	08-2018	36839N	25.15.13	Split Spousal Assessments (MFT 31 / MFT 65)
21.7 Business Tax Returns and Non-Master File Accounts				
21.7.1*	09-2018	36841Z	21.7.6	BMF/NMF Miscellaneous Information
21.7.2*	08-2018	36842K	21.7.6	Employment and Railroad Tax Returns
21.7.3*	09-2018	36843V	21.14	Unemployment Taxes
21.7.4*	09-2018	36844G	21.14	Income Taxes/Information Returns
21.7.5*	08-2017	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2018	36847N	21.7.7	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2017	36848Y	21.14	Excise Taxes
21.7.9*	09-2018	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	09-2018	36850K	21.14	No-Merge Cases
21.7.11*	09-2018	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2018	36852G	21.8.3	Non-Master File (NMF) Adjustments
21.7.13*	08-2018	32186R	21.7.1	Assigning Employer Identification Numbers (EINs)
21.8 International				
21.8.1*	08-2018	49813H	3.15.128	IMF International Adjustments
21.8.2*	08-2018	49814S	3.15.129	BMF International Adjustments
21.8.4*	08-2018	49817Z	3.38.128	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2018	50502H	3.21.25	Miscellaneous FIRPTA Related Issues
21.8.6	08-2018	49818K	3.21.25	Exemptions from US Withholding (Form 8233)
21.8.7	07-2017	69286Y		Form-Related Communication
21.10 Quality Assurance				
21.10.1	09-2018	36867F	21.10.2	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
Part 22 Taxpayer Education and Assistance				
<i>(Processes and activities associated with customer outreach in the operating divisions.)</i>				
22.24 IRS Taxpayer Burden Reduction				
22.24.1	01-2016	37489Z		Servicewide Burden Reduction Activities
22.30 Wage and Investment Outreach Procedures				
22.30.1	09-2018	36870C	21.10.6	Stakeholder Partnerships, Education and Communication
22.31 Multilingual Initiatives				
22.31.1	10-2018	39864C		IRS Language Services
22.40 Federal, State and Local Governments				
22.40.1	08-2016	38104J		Outreach

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22.41 Indian Tribal Governments

22.41.1	09-2018	35210K		Outreach
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22.42 TEB Taxpayer Education and Assistance

22.42.1	08-2017	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*	11-2017	49714R		Campus Collection Fraud Procedures
25.1.12	07-2017	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	04-2016	54034A		Campus Examination Fraud Procedures

25.2 Information and Whistleblower Awards

25.2.1	01-2018	27541K	104.4 CH. 1	General Operating Division Guidance for Working Whistleblower Claims
25.2.2	01-2018	27544R	104.4 CH. 2	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH. 3	Reimbursements to State/Local Law Enforcement Agencies

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25.3.3	01-2017	30398R	105.2 CH. 3	Suits Against the United States and Claims for Damages under IRC § 7433
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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

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25.5.3*	12-2016	27530D	109.1 CH. 3	Procedures
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25.5.5	12-2015	27533K	109.1 CH. 5	Summons for Taxpayer Records and Testimony
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25.6.23*	03-2018	29221J	121.2 CH 23	Examination Process-Assessment Statute of Limitations Controls
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25.7.3	12-2017	27772L	7.3.4 CH. 3	Group Exemption Procedures
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25.13 Taxpayer Correspondence				
25.13.1	02-2018	57125U	21.3.1	Office of Taxpayer Correspondence Services
25.15 Relief from Joint and Several Liability				
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25.15.2	11-2017	30264K	104.5 CH. 2	General Procedures/Employees With Taxpayer Contact
25.15.3*	12-2016	30266G	104.5 CH. 3	Technical Provisions of IRC 6015
25.15.5	07-2017	32027Z	25.18.3	Relief from Community Property Laws
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25.15.7*	12-2016	30269N	25.15.7	Innocent Spouse Shared Processing Responsibilities
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25.15.14	04-2018	32938P	4.4.15	Innocent Spouse Tracking System
25.15.15	03-2018	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17	07-2014	50494S		Reconsiderations
25.15.18*	07-2016	68459J	25.15.7	Innocent Spouse Relief Processing Procedures
25.15.19*	12-2016	68751C		Non-Qualifying Claims & Complex Account Issues

25.16 Disaster Assistance and Emergency Relief

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25.18 Community Property

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25.18.2	02-2018	38253F	25.18.3	Income Reporting Considerations of Community Property
25.18.4	02-2018	38263B	25.18.3	Collection of Taxes in Community Property States
25.18.5	03-2017	38261F		Injured Spouse

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25.21 Affordable Care Act

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25.23 Identity Protection and Victim Assistance

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25.23.9*	09-2018	67669X	10.5.3	BMF Identity Theft Processing
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25.23.11*	09-2018	68577G	21.7.14	Business Master File (BMF) Identity Theft Procedures for Accounts Management
25.23.12*	09-2018	69521W	25.23.3	IMF Identity Theft Toll-Free Guidance

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25.25.3*	09-2018	61686A	21.9.1	Revenue Protection Verification Procedures for Individual Master File Returns
25.25.4*	09-2018	61688W	21.9.1	Integrity & Verification Identity Theft Return Procedures
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25.25.7*	09-2018	61692E		Automated Questionable Credit Program
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30.2 Chief Counsel Directives				
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30.3 Organizations, Functions, Designations, and Delegations of Authority				
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30.4 Personnel Administration, Training, and Equal Employment Opportunity				
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30.4.6	03-2009	29603R	30.6.1	Leave Administration
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30.5.3	07-2005	29608U	30.5.3	Financial Management

30.6 Security and Emergency Preparedness

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30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness

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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
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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
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30.11 Freedom of Information Act Requests for Chief Counsel Records

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

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32.1.2	08-2018	38994H	(30)(15)20	Procedural Requirements for Regulation Projects
32.1.3	08-2018	38995S	(30)(15)20	Substantive Development of a Regulation Project
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32.1.5	08-2018	38998Z	(30)(15)20	Required Format for Regulations
32.1.6	08-2018	38999K	(30)(15)20	Review, Approval, and Publication of Regulations
32.1.7	08-2018	39002W	(30)(15)20	Inquiries, Comments, and Public Hearings
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32.2 Chief Counsel Publication Handbook

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32.2.2	04-2017	29174V	(30)(15)10	Summary of the Published Guidance Process
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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
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32.3.4	10-2017	39012S	39.6.4	Closing Agreements Covering Specific Matters

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33.1 Legal Advice

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33.2 Technical Advice and Technical Expedited Advice

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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
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34.3 Procedures in Bankruptcy Cases				
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34.5.2	12-2012	29663T	35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7	Refund Litigation
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34.11 Special Assistant U.S. Attorney (SAUSA) Program				
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35.4.4	08-2014	29881R	35.14.10	Gathering Information from Third Parties
35.4.5	01-2013	29882C	42.1.1 – 42.8.3	Evidence and Information from Abroad
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35.4.9	06-2013	29886U	35.15.1	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution

35.5 Settlement Procedures

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35.5.2	12-2012	38054O	35.23.4	Settlements by Counsel
35.5.3	08-2004	38055Z	35.8.12	Coordination of Settlements With Other Related Matters
35.5.4	12-2015	38056K	35.8.11	Settlement of Joint Committee Cases
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35.6.1	08-2004	29863V	35.9.1	Calendar Calls
35.6.2	07-2018	29864G	35.15.3	Trial of the Case
35.6.3	08-2004	29865R	35.9.3	Tax Court Procedures for Reporting Potentially Dangerous Persons

35.7 Tax Court Briefs

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35.7.2	08-2004	30004G	35.11.3	Preparation of Briefs
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35.8 Decisions, Orders of Dismissal, and Other Final Judgments

35.8.1	07-2014	29867N	35.10.2	General Requirements for Tax Court Decisions and Other Final Dispositions
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35.8.4	08-2004	29870K	35.10.5	Special Problems of Assessment and Payment
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35.9 Post Opinion Activities

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35.9.2	08-2004	30011V	35.13.10	Procedures for Assessment of Tax
35.9.3	06-2015	30012G	35.24.3	Closing Procedures

35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought

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

35.11 Litigation Exhibits

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

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36.2.4	04-2013	39018G	35.22.1	Closing Appeal Cases
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36.2.6	05-2012	39020S	35.14.18	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal

36.3 Actions on Decision

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36.4 Litigation Exhibits

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37.1.3	01-2013	60946J		The Counsel Governmental Liaison Coordination Program

37.2 Privacy Act of 1974; Freedom of Information Act

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38.1.1	05-2018	39133W	31.7.5	Prereferral Assistance, Visitations and Investigative Tools
38.1.2	10-2007	39134H	31.4.22	Administrative Requests for Grants of Statutory Use Immunity
38.1.3	10-2007	39135S	31.8.6	Forfeitures

38.2 Review of Criminal Tax Cases

38.2.1	08-2008	39136D	31.4.23	Administrative Cases
38.2.2	12-2018	39138Z	31.5.14	Grand Jury Procedures

38.3 Criminal Tax Policy and Exhibits

38.3.1	12-2018	39139K	35.3.8	Miscellaneous Matters
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Part 39 General Legal Services

39.1 Professionalism and Government Ethics Programs

39.1.1	06-2009	29354F		Professionalism
39.1.2	08-2009	29355Q	33.6.2	Government Ethics Programs

39.2 Labor and Related Matters

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39.2.2	03-2011	29453V	33.2.10	Handling Cases
39.3 Claims and Suits				
39.3.1	06-2009	29462G	33.3.9	Claims, Suits, and Related Matters
39.4 Practice Before the Internal Revenue Service				
39.4.1	05-2009	29467J	33.4.1	Matters Relating To Practice Before the IRS
39.5 Public Contracts and Technology Law				
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<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>			
25.21 AFFORDABLE CARE ACT			
25.21.3	01/2017	Marketplace Eligibility Determination and Reporting Requirements	All

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

1.1 ORGANIZATION AND STAFFING

1.1.7	01/2018	Appeals	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.28	08/2017	Appeals Managers Procedures	Appeals
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Part 4: Examining Process

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

4.48 ENGINEERING SPECIALTY

4.48.2	10/2012	Valuation Assistance for Cases Involving Works of Art	Appeals
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(Administrative appeals process involving taxpayers' disputes with the IRS.)

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8.1.1	08/2016	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2015	Working Cases in Appeals	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Appeals
8.1.7	04/2013	AQMS Purpose and Guidelines	Appeals
8.1.8	09/2016	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2017	Ex Parte Communications	Appeals

8.2 PRE 90-DAY AND 90-DAY CASES

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8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals

8.4 APPEALS DOCKETED CASES

8.4.1	03/2014	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	10/2012	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals

8.6 CONFERENCE AND SETTLEMENT PRACTICES

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8.6.4	03/2015	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7 TECHNICAL AND PROCEDURAL GUIDELINES			
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals
8.7.3	09/2012	Domestic and International Operations Programs	Appeals
8.7.4	08/2014	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2014	Appeals Bankruptcy Cases	Appeals
8.7.7	06/2015	Claim and Overassessment Cases	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.13*	02/2016	e-file Cases	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	10/2015	Appeals Employment Tax Procedures	Appeals
8.7.17	09/2016	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	12/2015	Net Rate Netting Procedures for Appeals	Appeals
8.10 APPEALS REPORTS AND PROJECTS			
8.10.1	07/2015	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Appeals
8.11 PENALTIES WORKED IN APPEALS			
8.11.1	10/2014	Return Related Penalties in Appeals	Appeals
8.11.3	02/2015	Return Preparer Penalty Cases	Appeals
8.11.4	11/2014	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
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8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY			
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8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
8.18 VALUATION ASSISTANCE			
8.18.1	08/2012	Valuation Assistance Procedures	Appeals
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK			
8.19.1	04/2016	Procedures and Authorities	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Appeals
8.19.6	04/2016	Partner Cases	Appeals
8.19.7	03/2015	Administrative Adjustment Request	Appeals
8.19.8	09/2013	Collection Cases	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Appeals
8.19.10	04/2016	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
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8.20 ACCOUNT AND PROCESSING SUPPORT (APS)			
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Appeals
8.20.3	10/2014	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	06/2017	Carding New Receipts	Appeals
8.20.6	09/2018	Interim Actions	Appeals
8.20.7	09/2018	Closing Procedures	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21 APPEALS STATUTE RESPONSIBILITY			
8.21.1	10/2013	General Statute Responsibility	Appeals
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8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals

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8.21.7	11/2013	Barred Statute Procedures	Appeals
8.22 COLLECTION DUE PROCESS			
8.22.4	08/2017	Collection Due Process Appeals Program	Appeals
8.22.5	08/2017	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2017	Cases Requiring Special Handling	Appeals
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8.22.8	08/2017	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2017	Closing and Post Closing Actions	Appeals
8.23 OFFER IN COMPROMISE			
8.23.1	04/2016	Offer in Compromise Overview	Appeals
8.23.2	10/2014	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2017	Evaluation of Offers in Compromise	Appeals
8.23.4	12/2016	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS			
8.24.1	12/2014	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25 TRUST FUND RECOVERY PENALTY (TFRP)			
8.25.1*	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	09/2018	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM			
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	09/2013	Early Referral Procedures	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	03/2015	Post-Appeals Mediation Procedures for Collection Cases	Appeals

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

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

1.1 ORGANIZATION AND STAFFING			
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1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE			
1.10.3	11/2016	Standards for Using Email	All

Part 11: Communications and Liaison

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

11.1 COMMUNICATIONS			
11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5 LEGISLATIVE AFFAIRS			
11.5.2	12/2018	Congressional Affairs Program	All
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1.1 ORGANIZATION AND STAFFING			
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1.4 RESOURCE GUIDE FOR MANAGERS			
1.4.2	06/2018	Monitoring and Improving Internal Control	All
1.4.3	05/2016	IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting	All
1.4.30	10/2015	Monitoring Internal Control Planned Corrective Actions	CFO
1.4.31	12/2017	IRS Quality Assurance Program	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM			
1.5.1	10/2016	The IRS Balanced Performance Measurement System	All
1.31 CFO INTERNAL POLICY AND PROCEDURES			
1.31.3	02/2015	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	02/2018	Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office	CFO
1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES			
1.32.1	02/2012	Official IRS Local Travel Guide	All
1.32.4	10/2014	Travel Card Program	All
1.32.10	11/2014	Approval Process for Event-Related Spending	All
1.32.11	09/2011	Official IRS City-to-City Travel Guide	All
1.32.12	03/2017	IRS Relocation Travel Guide	CFO
1.32.13	10/2016	Relocation Services Program	CFO
1.32.14	01/2017	Gainsharing Travel Savings Program	CFO
1.32.20	07/2015	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS			
1.33.3	04/2015	Reimbursable Operating Guidelines	All
1.33.4	12/2014	Financial Operating Guidelines	All
1.34 REVENUE ACCOUNTING			
1.34.1	06/2009	Definitions and Acronyms	CFO
1.34.4	09/2018	Unpaid Assessments	CFO
1.35 FINANCIAL ACCOUNTING			
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1.35.5	10/2018	Advances, Prepaid Expenses and Other Assets	All
1.35.6	07/2016	Property and Equipment Accounting	All
1.35.7	09/2013	Debt Collection	All
1.35.9	03/2016	Integrated Financial System Payroll	CFO
1.35.13	03/2016	Administrative Waiver	All
1.35.14	09/2018	IRS Annual Financial Statement Audit	All
1.35.15	07/2015	Annual Close Guidelines	All
1.35.16	12/2016	Managerial Cost Accounting	All
1.35.17	07/2016	Estimating Trust Fund Costs	CFO
1.35.18	12/2015	Imprest Funds	CI
1.35.19	07/2016	User Fees	CFO
1.35.23	06/2017	Integrated Financial System Security	CFO
1.35.24	08/2015	Establishing IRS Commitments and Obligations	CFO
1.36 ADMINISTRATIVE ACCOUNTING AND FINANCIAL MANAGEMENT REPORTS			
1.36.2	12/2017	Treasury Information Executive Repository	All

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3.17 ACCOUNTING AND DATA CONTROL			
3.17.15*	09/2018	Accounting Reports Analyst - Responsibilities	W&I
3.17.41	09/2009	Accounting and Operating Reports	CFO
3.17.50	02/2015	Submission Processing RRACS Procedures	All
3.17.63	04/2014	Redesign Revenue Accounting Control System	CFO
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11.5 LEGISLATIVE AFFAIRS			
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30.2 CHIEF COUNSEL DIRECTIVES			
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30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY			
30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	CC
30.3.2	10/2017	Delegations of Authority and Designations	CC
30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY			
30.4.1	06/2017	Employment	CC
30.4.2	10/2017	Personnel Guidance	CC
30.4.3	03/2011	Training and Communication	CC
30.4.4	01/2008	Equal Employment Opportunity	CC
30.4.5	05/2006	Labor and Employee Relations	CC
30.4.6	03/2009	Leave Administration	CC
30.4.7	12/2012	Work Schedules	CC
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	CC
30.4.11	07/2018	Pro Bono Activities	CC
30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT			
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30.5.2	02/2014	Travel Guidelines	CC
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30.6 SECURITY AND EMERGENCY PREPAREDNESS			
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30.7.4	01/2014	Programs and Special Topics	CC
30.8 LIBRARY SERVICES			
30.8.1	12/2013	Counsel Library Services	CC
30.9 FILE MANAGEMENT			
30.9.1	07/2005	Case File Management	CC
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30.10 STANDARDS FOR CORRESPONDENCE			
30.10.1	07/2005	Correspondence Guidelines	CC
30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS			
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	CC

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31.1 GUIDING PRINCIPLES			
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31.1.2	08/2004	Dealing with Taxpayers and Practitioners	CC
31.1.3	08/2004	Signature Principles	CC
31.1.4	10/2010	Coordination and Reconciliation of Disputes	CC
31.2 SIGNIFICANT CASE COORDINATION			
31.2.1	08/2004	Significant Case Program	CC

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32.1 CHIEF COUNSEL REGULATION HANDBOOK			
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32.1.2	08/2018	Procedural Requirements for Regulation Projects	CC
32.1.3	08/2018	Substantive Development of a Regulation Project	CC
32.1.4	08/2018	Outlining and Drafting Substantive Regulatory Text	CC
32.1.5	08/2018	Required Format for Regulations	CC
32.1.6	08/2018	Review, Approval, and Publication of Regulations	CC
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32.2.2	04/2017	Summary of the Published Guidance Process	CC
32.2.3	10/2011	Drafting Published Guidance	CC
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	CC
32.2.5	01/2013	Coordination and Clearance	CC
32.2.6	10/2011	Circulating Draft Publication Items	CC
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32.3.2	10/2017	Letter Rulings	CC
32.3.3	08/2004	Information Letters	CC
32.3.4	10/2017	Closing Agreements Covering Specific Matters	CC
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33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	CC
33.3 OTHER LEGAL ADVICE			
33.3.1	08/2004	Legislation and Miscellaneous Matters	CC
33.3.2	10/2015	Offers in Compromise	CC
33.3.3	11/2010	Appeals Settlement Guidelines	CC
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	CC
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34.1 JURISDICTION OF THE DISTRICT COURTS			
34.1.1	08/2004	Jurisdiction of the District Courts	CC
34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS			
34.2.1	08/2004	Jurisdiction of the Court Of Federal Claims	CC
34.3 PROCEDURES IN BANKRUPTCY CASES			
34.3.1	01/2015	Procedures in Bankruptcy Cases	CC
34.4 INSOLVENCIES			
34.4.1	03/2016	Insolvencies	CC
34.5 SUITS BROUGHT AGAINST THE UNITED STATES			
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34.5.3	08/2004	Suits Brought Against the United States	CC
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34.5.7	08/2004	Damages Litigation	CC
34.6 SUITS BROUGHT BY THE UNITED STATES			
34.6.1	10/2015	Affirmative Litigation	CC
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34.7 PRE-TRIAL PROCEDURES			
34.7.1	08/2018	Pre-Trial Procedures	CC
34.8 SETTLEMENT PROCEDURES			
34.8.1	06/2017	Settlement Procedures Overview	CC
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34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS			
34.9.1	05/2013	Disclosure, Testimony, and Production of Documents	CC
34.10 POST-TRIAL PROCEDURES			
34.10.1	06/2015	General Procedures	CC
34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM			
34.11.1	05/2013	The SAUSA Program	CC
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35.1 TAX COURT JURISDICTION			
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35.1.2	08/2004	Tax Court Terms and Definitions	CC
35.1.3	07/2012	Tax Court Procedures	CC
35.2 PETITION AND ANSWER			
35.2.1	07/2018	Tax Court Petitions	CC
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35.7.2	08/2004	Preparation of Briefs	CC
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35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT			
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38.3 CRIMINAL TAX POLICY AND EXHIBITS			
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39.2 LABOR AND RELATED MATTERS			
39.2.1	01/2009	Labor-Management Contract Negotiations	CC
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39.3 CLAIMS AND SUITS			
39.3.1	06/2009	Claims, Suits, and Related Matters	CC
39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE			
39.4.1	05/2009	Matters Relating To Practice Before the IRS	CC
39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW			
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1.4 RESOURCE GUIDE FOR MANAGERS			
1.4.9	03/2017	Resource Guide for Management Officials - Criminal Investigation	CI
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM			
1.5.5	12/2010	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI

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

9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES			
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9.1.2	09/2013	Authority	CI
9.1.3	02/2010	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2016	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2 SKILLS AND TRAINING			
9.2.1	05/2016	Training	CI
9.2.2	06/2015	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
9.3 DISCLOSURE AND PUBLICITY			
9.3.1	06/2015	Disclosure	CI
9.3.2	02/2012	Publicity and Internal Communications	CI
9.4 INVESTIGATIVE TECHNIQUES			
9.4.1	09/2018	Investigation Initiation	CI
9.4.2	08/2018	SOURCES OF INFORMATION	CI
9.4.4	07/2011	Requests for Information	CI
9.4.5	07/2015	Interviews	CI
9.4.6	07/2013	Surveillance and Non-Consensual Monitoring	CI
9.4.7	09/2013	CONSENSUAL MONITORING	CI
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9.4.12	12/2010	Arrests	CI
9.4.13	08/2015	Financial Investigative Task Force	CI
9.5 INVESTIGATIVE PROCESS			
9.5.1	09/2015	Administrative Investigations and General Investigative Procedures	CI
9.5.2	09/2015	Grand Jury Investigations	CI
9.5.3	04/2006	Criminal Investigation Strategies	CI
9.5.5	02/2015	Money Laundering and Currency Crimes	CI
9.5.8	09/2015	Investigative Reports	CI
9.5.9	03/2012	Methods of Proof	CI
9.5.11	11/2011	Other Investigations	CI
9.5.12	04/2008	Processing Completed Criminal Investigation Reports	CI
9.5.13	01/2009	Civil Considerations	CI
9.5.14	09/2005	Closing Procedures	CI
9.6 TRIAL AND COURT RELATED ACTIVITIES			
9.6.2	08/2008	Plea Agreements and Sentencing Process	CI
9.6.3	11/2013	Pre-Trial Procedures	CI
9.6.4	05/2012	Trial	CI
9.7 ASSET SEIZURE AND FORFEITURE			
9.7.1	03/2015	Roles, Responsibilities, and Authorities	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	05/2012	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
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9.8.1	05/2012	Scheme Development Center	CI
9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)			
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	11/2018	Criminal Investigation Management Information System Data Fields	CI
9.10 ADMINISTRATIVE DATABASES AND SOFTWARE			
9.10.1	06/2010	Criminal Investigation Management Information System Equipment Inventory	CI
9.11 FISCAL AND PERSONNEL MATTERS			
9.11.1	01/2012	Fiscal and Budgetary Matters	CI
9.11.2	08/2015	Domestic and Foreign Travel	CI
9.11.3	09/2018	INVESTIGATIVE PROPERTY	CI
9.11.4	11/2012	Personnel Matters	CI
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11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

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1.1 ORGANIZATION AND STAFFING			
1.1.1	06/2015	IRS Mission and Organizational Structure	All
1.1.5	06/2015	Office of the Commissioner	All
1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE			
1.10.1	06/2015	IRS Correspondence Manual	All

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1.1 ORGANIZATION AND STAFFING			
1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY			
1.20.2	06/2013	Providing Reasonable Accommodation for Individuals with Disabilities	ALL
1.20.3	07/2016	Handling Harassment Allegations	EDI

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1.1 ORGANIZATION AND STAFFING			
1.1.17	09/2018	Facilities Management and Security Services	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES			
1.2.64	01/2012	Functional Delegations of Authority for Agency-Wide Shared Services	All
1.4 RESOURCE GUIDE FOR MANAGERS			
1.4.6	08/2016	Managers Security Handbook	All
1.14 FACILITIES MANAGEMENT			
1.14.2	08/2016	Supply Purchasing Program	AWSS
1.14.3	09/2018	Furniture and Equipment Standards	AWSS
1.14.4	04/2018	Personal Property Management	AWSS
1.14.5	05/2017	Occupational Health and Safety Program	AWSS
1.14.6	09/2017	Real Property Management Program	AWSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	AWSS
1.14.9	06/2011	IRS Parking Program	AWSS
1.14.12	05/2017	IRS Environmental Compliance Program	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

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

Part 6: Human Resources Management

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

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

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

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

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

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(Security, safeguard, assurances and privacy information.)

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

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

1.1 ORGANIZATION AND STAFFING

1.1.12	08/2018	Information Technology	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.62	07/2018	Division/Function Delegation of Authorities for Information Technology (IT)	IT
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Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM

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

2.3 IDRS TERMINAL RESPONSES

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

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

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

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

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

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

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

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IRM Number	Date	Title	Audience
2.149.1	09/2018	Asset Management Policy	All
2.149.2	09/2018	Asset Management Process Description	All
2.149.3	09/2018	Asset Management Hardware Procedures	All
2.149.4	09/2018	Asset Management Software Procedures	All
2.150 CONFIGURATION MANAGEMENT			
2.150.1	04/2018	Configuration Management Policy	IT
2.150.2	09/2013	Configuration Management	IT
2.150.3	11/2013	Change Management (ChM) Policy	IT
2.152 DATA ENGINEERING			
2.152.1	10/2015	Data Engineering Policy	All
2.152.2	07/2015	Data Management Process Description	All
2.152.3	09/2015	Naming Data Elements	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

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10.8.34*	06/2016	IDRS Security Controls	All
10.8.40*	06/2016	Wireless Security Policy	All
10.8.50*	04/2016	Servicewide Security Patch Management	All
10.8.52*	08/2017	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	All
10.8.54*	11/2018	Minimum Firewall Administration Requirements	All
10.8.55*	02/2017	Network Security Policy	All
10.8.60*	09/2015	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	09/2015	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

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Part 1: Organization, Finance and Management

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

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

Part 4: Examining Process

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

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

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4.36.3	09/2015	Examination Team Responsibilities	LB&I
4.36.4	09/2015	Joint Committee Review Team Procedures	LB&I
4.36.5	09/2015	Reports	LB&I
4.37 FINANCIAL PRODUCTS AND TRANSACTIONS			
4.37.1	10/2010	Financial Products Specialty	Appeals
4.41 OIL AND GAS INDUSTRY			
4.41.1	12/2013	Oil and Gas Handbook	LB&I
4.42 INSURANCE INDUSTRY			
4.42.1	05/2002	Introduction	LB&I
4.42.2	05/2002	Life Insurance Companies	LB&I
4.42.3	05/2002	Examination Methods and Techniques	LB&I
4.42.4	05/2002	Audit Techniques for Specific Areas/Potential Adjustments	LB&I
4.42.5	05/2002	Miscellaneous	LB&I
4.42.6	05/2002	Glossary	LB&I
4.43 RETAIL INDUSTRY			
4.43.1	07/2009	Retail Industry	Counsel
4.44 SUBCHAPTER T COOPERATIVES			
4.44.1	01/2002	IRC section 521 Exempt Farmers' Cooperatives	Counsel
4.46 LB&I EXAMINATION PROCESS			
4.46.1	12/2018	General Information and Definitions	LB&I
4.46.2	07/2011	Administrative Matters and Annual Compliance Plan	LB&I
4.46.3	12/2018	Planning the Examination	LB&I
4.46.4	12/2018	Executing the Examination	LB&I
4.46.5	12/2018	Resolving the Examination	LB&I
4.46.6	04/2014	Workpapers and Reports Resources	LB&I
4.46.10	04/2018	Outside Expert Program	LBI
4.47 COMPUTER AUDIT SPECIALIST			
4.47.1	08/2002	Computer Audit Specialist Program (CAS)	LB&I
4.47.2	08/2002	CAS Technical and Procedural Information	LB&I
4.47.3	07/2011	Statistical Sampling Auditing Techniques	All
4.48 ENGINEERING SPECIALTY			
4.48.1	05/2006	Overview of Engineering Program	LB&I
4.48.3	07/2006	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	07/2006	Business Valuation Guidelines	LB&I

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4.48.5	07/2006	Intangible Property Valuation Guidelines	LB&I
4.48.6	07/2006	Real Property Valuation Guidelines	LB&I
4.49 ECONOMIST PROGRAM			
4.49.1	11/2006	Overview - Economist Program	LB&I
4.50 LB&I COMPLIANCE INTEGRATION			
4.50.1	05/2018	Campaign Development Process	LB&I
4.51 LB&I CASE MANAGEMENT			
4.51.2	12/2005	LMSB Administrative Guidance	LB&I
4.51.4	06/2017	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	09/2015	Compliance Assurance Process (CAP) Examinations	LB&I
4.52 GLOBAL HIGH WEALTH INDUSTRY			
4.52.1	08/2013	Global High Wealth Industry Processes and Procedures	LB&I
4.60 INTERNATIONAL PROCEDURES			
4.60.1*	10/2018	Exchange of Information	All
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	01/2002	Tax Treaty Related Matters	LB&I
4.60.4	02/2015	LB&I International Programs	LB&I
4.60.6	12/2015	International Referral Criteria and Procedures	LB&I
4.60.7	12/2015	Guidelines for Evaluating International Referrals	LB&I
4.60.8	06/2014	International Examination and Processing Procedures	LB&I
4.60.9	09/2015	International Examiner's Report	LB&I
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES			
4.61.1	05/2006	Overview of Guidelines	LB&I
4.61.2	05/2006	Foreign Based Books and Records	LB&I
4.61.3	12/2018	Development of IRC 482 Cases	LB&I
4.61.4	05/2006	Information Gathering	LB&I
4.61.5	05/2006	Entity Classification	LB&I
4.61.6	05/2006	Boycotts	LB&I
4.61.7	05/2006	Controlled Foreign Corporations	LB&I
4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	LB&I
4.61.9	05/2006	Possession Corporations	LB&I
4.61.10	05/2006	Foreign Tax Credit	LB&I
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	LB&I
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	LB&I

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4.61.13	09/2015	Dual Consolidated Losses	LB&I
4.62 INTERNATIONAL RELATIONS			
4.62.1	03/2014	International Visitors Program	All
4.62.3	03/2017	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63 WITHHOLDING AND INTERNATIONAL INDIVIDUAL COMPLIANCE			
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3*	01/2018	Offshore Voluntary Disclosure Program	LB&I
4.63.4	01/2018	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM			
4.64.1*	09/2017	Case Development and Processing Guidelines	LB&I

Part 7: Rulings and Agreements

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

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

Part 11: Communications and Liaison

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

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

Part 21: Customer Account Services

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

21.8 INTERNATIONAL			
21.8.7	07/2017	Form-Related Communication	All

Part 25: Special Topics

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

25.21 AFFORDABLE CARE ACT			
25.21.1	08/2015	Branded Prescription Drug Fee	All
25.21.2	07/2018	Insurance Provider Fee	All

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING			
1.1.29	08/2018	Office of Online Services	All

Part 2: Information Technology

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

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

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.20	11/2016	Office of Professional Responsibility	All
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1.25 PRACTICE BEFORE THE SERVICE

1.25.1	11/2016	Rules Governing Practice Before the IRS	All
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1.25.4*	06/2016	Processing Circular 230 Disciplinary Cases	All
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IRM Number	Date	Title	Audience
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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			
1.1.27	02/2018	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.15 RECORDS AND INFORMATION MANAGEMENT			
1.15.1	08/2017	The Records and Information Management Program	All
1.15.2	08/2017	Types of Records and Their Life Cycles	All
1.15.3	08/2017	Disposing of Records	All
1.15.4	08/2017	Retiring and Requesting Records	All
1.15.5	08/2017	Relocating/Removing Records	All
1.15.6	07/2018	Managing Electronic Records	All
1.15.7	08/2017	Files Management	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Part 11: Communications and Liaison

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

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

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

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

Part 25: Special Topics

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

25.4 EMPLOYEE PROTECTION			
25.4.1	10/2018	Potentially Dangerous Taxpayer	All
25.4.2	10/2018	Caution Upon Contact Taxpayer	All

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Procurement

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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			
1.1.32	08/2018	Office of the Chief Procurement Officer	All

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IRM Number	Date	Title	Audience
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Part 1: Organization, Finance and Management

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

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

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IRM Number	Date	Title	Audience
1.2.48	02/2013	Delegation of Authorities for Criminal Investigation Activities	All
1.2.49	03/2018	Delegations of Authority for Communications, Liaison and Disclosure Activities	All
1.2.50	07/2014	Delegation of Authorities for Taxpayer Advocate Service Activities	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	All
1.2.52	04/2018	Delegations of Authority for Special Topics Activities	All
1.2.53	07/2017	Delegation of Authorities for Chief Counsel Activities	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	All
1.4 RESOURCE GUIDE FOR MANAGERS			
1.4.5	07/2016	Corporate Tax Administration Tools	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION			
1.7.1	02/2018	Servicewide Research for Tax Administration	All
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM			
1.11.1	10/2017	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	10/2018	Internal Revenue Manual (IRM) Process	All
1.11.3	04/2014	Policy Statements	All
1.11.4	06/2015	Delegation Orders	All
1.11.5	08/2017	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	07/2017	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	01/2017	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	01/2018	Interim Guidance Process	All
1.13 STATISTICS OF INCOME			
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO
1.13.7	01/2006	Form 1120 Industry Coding	CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	CFO

Part 3: Submission Processing

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

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

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RAAS

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3.49.5	08/2018	Statistical Editing of Individual Income Tax Returns	RAAS

Part 4: Examining Process

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

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

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING			
1.1.28	10/2017	Return Preparer Office	All
1.25 PRACTICE BEFORE THE SERVICE			
1.25.2	05/2017	Practitioner Enrollment	RPO

Part 25: Special Topics

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

25.20 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT			
25.20.1*	10/2017	Complaint Referrals	RPO
25.20.2*	10/2017	Identification and Treatment of Ghost Preparers	RPO

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SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING			
1.1.16	11/2018	Small Business/Self-Employed Division	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES			
1.2.65	03/2018	Small Business/Self-Employed Delegations of Authority	SB/SE
1.4 RESOURCE GUIDE FOR MANAGERS			
1.4.17	03/2006	Compliance Managers Guide	SB/SE
1.4.19*	10/2018	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	03/2018	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	09/2018	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	11/2017	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	04/2017	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	08/2018	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	08/2016	Insolvency	SB/SE
1.4.52	10/2017	Offer in Compromise Manager's Resource Guide - Field Program	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	SB/SE
1.4.54	10/2015	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	W&I
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.53 SMALL BUSINESS/SELF-EMPLOYED			
1.53.1	08/2007	Managing Organizational Change	SB/SE

Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS			
4.1.1*	10/2017	Planning, Monitoring, and Coordination	SB/SE
4.1.2	10/2017	Workload Identification and Survey Procedures	SB/SE
4.1.5	10/2017	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10*	12/2016	Return Preparer Program Coordinator	LB&I

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IRM Number	Date	Title	Audience
4.1.27*	08/2018	Information Return Case Selection	SB/SE
4.2 GENERAL EXAMINING PROCEDURES			
4.2.1	11/2016	General Examination Information	LB&I
4.2.2	10/2003	Miscellaneous Examination Procedures	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5*	06/2017	Disclosure of Official Information	LB&I
4.2.6	03/2013	Examination of Employee Returns	LB&I
4.2.8	03/2018	Guidelines for SB/SE National Quality Review	SB/SE
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS			
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.4	12/2011	Claims	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	12/2009	Conversion of Returns	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Appeals
4.4.11	06/2007	Entity Changes	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/2011	Inventory Control	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	06/2010	Large Dollar Cases	Appeals
4.4.19	08/2016	Manual Refunds	Appeals
4.4.21	07/2012	Non-Examined Closings and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	10/2013	Openings	Appeals
4.4.24	07/2014	Payments and Remittances	Appeals
4.4.25	07/2012	Quick Assessments	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals

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4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	LB&I
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/2009	Unpostable Resolution	Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)			
4.7.1	04/2016	Overview	SB/SE
4.7.2	10/2015	Security	LB&I
4.7.3	01/2010	Statute of Limitations	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	SB/SE
4.7.5	09/2013	Group and Territory	LB&I
4.7.6	01/2015	Reports	SB/SE
4.7.7	10/2011	Technical Services	LB&I
4.7.8	05/2011	Centralized Case Processing	LB&I
4.7.10	06/2012	AIMS/ERCS Staff	LB&I
4.8 TECHNICAL SERVICES			
4.8.1	11/2015	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	03/2015	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	07/2017	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2014	Technical Field Support	SB/SE
4.8.8	12/2017	Miscellaneous Responsibilities	LB&I
4.8.9	08/2016	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM			
4.9.1	05/2014	Outline of System	LB&I
4.10 EXAMINATION OF RETURNS			
4.10.1	08/2017	Overview of Examiner Responsibilities	SB/SE
4.10.2*	11/2016	Pre-Contact Responsibilities	SB/SE
4.10.3	02/2016	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals

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IRM Number	Date	Title	Audience
4.10.5	06/2017	Required Filing Checks	SB/SE
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	01/2018	Issue Resolution	Appeals
4.10.8*	04/2017	Report Writing	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	SB/SE
4.10.10	11/2017	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.13	10/2015	Certain Technical Issues	SB/SE
4.10.15	09/2018	Report Generation Software	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)			
4.11.7	12/2004	Corporate Liquidations/Dissolutions	LB&I
4.11.11	02/2014	Net Operating Loss Cases	LB&I
4.11.29	08/2017	Transfer of Returns Open for Examination	LB&I
4.11.51	09/2016	Return Preparer Program	Appeals
4.11.52	11/2004	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	Appeals
4.11.57	05/2017	Third Party Contacts	LB&I
4.12 NONFILED RETURNS			
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13 AUDIT RECONSIDERATION			
4.13.1	12/2015	Introduction	SB/SE
4.13.2	12/2015	Contact Employees	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	SB/SE
4.13.4	10/2006	Area Office (AO) Examination	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	SB/SE
4.13.6	12/2015	Appeals	Appeals
4.13.7	12/2015	Exhibits	SB/SE
4.15 JEOPARDY/TERMINATION ASSESSMENTS			
4.15.1	06/2018	Jeopardy and Terminations	Appeals
4.15.2	10/2018	Examination Procedures	Appeals
4.15.3	10/2018	Assessment Procedures (Centralized Case Processing)	Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)			

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IRM Number	Date	Title	Audience
4.16.1	06/2017	SEP Responsibilities and Case Development	CI
4.17 COMPLIANCE INITIATIVE PROJECTS			
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	LB&I
4.18 EXAM OFFER-IN-COMPROMISE			
4.18.1	02/2017	Offers in Compromise Received in Exam	SB/SE
4.18.2	02/2017	Doubt as to Liability Offers	SB/SE
4.18.3	02/2017	Effective Tax Administration Offers	SB/SE
4.18.5	02/2017	Review, Closing and Reporting Requirements	SB/SE
4.18.6	02/2017	Case Processing and Controls	SB/SE
4.18.7	02/2017	Special Case Processing	SB/SE
4.19 LIABILITY DETERMINATION			
4.19.2*	08/2018	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3*	08/2018	IMF Automated Underreporter Program	SB/SE
4.19.4*	03/2018	CAWR Reconciliation Balancing	SB/SE
4.19.5*	09/2018	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6*	08/2017	SSA Correspondence and Minister and Religious Waiver Programs	SB/SE
4.19.7*	10/2018	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	09/2017	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2017	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11*	10/2017	Examination Classification of Work	W&I
4.19.12	12/2011	Centralized Files and Scheduling	W&I
4.19.13*	02/2018	General Case Development and Resolution	SB/SE
4.19.15*	12/2017	Discretionary Programs	SB/SE
4.19.16	02/2018	Claims	SB/SE
4.19.17*	10/2016	Non-Filer Program	SB/SE
4.19.18	12/2016	Quality Review Program	SB/SE
4.19.22	03/2018	CAWR Control	SB/SE
4.19.23	09/2018	FUTA Control	SB/SE
4.19.25*	07/2018	Information Return Penalty (IRP) Procedures	SB/SE
4.20 EXAMINATION COLLECTIBILITY			

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IRM Number	Date	Title	Audience
4.20.1	10/2017	General Collectibility Procedures	SB/SE
4.20.2	10/2017	Scope Consideration	SB/SE
4.20.3	10/2017	Soliciting Payment	SB/SE
4.20.4	10/2017	Installment Agreements	SB/SE
4.21 ELECTRONIC FILING PROGRAM			
4.21.1*	08/2011	Monitoring the IRS e-file Program	LB&I
4.23 EMPLOYMENT TAX			
4.23.1	11/2018	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	11/2018	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	11/2018	Employment Tax Examination Programs and Procedures	Appeals
4.23.4	03/2017	Workpapers — Employment Tax Examinations	Appeals
4.23.5*	11/2017	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	12/2017	Classification Settlement Program (CSP)	Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Appeals
4.23.8	05/2018	Determining Employment Tax Liability	Appeals
4.23.9	03/2017	Employment Tax Penalty and Fraud Procedures	Appeals
4.23.10	05/2018	Report Writing Guide for Employment Tax Examinations	Appeals
4.23.11	02/2017	Prompt Action in Deficiency and Overassessment Cases	Appeals
4.23.12	11/2018	Delinquent Return Procedures	Appeals
4.23.13	01/2016	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	08/2017	Statute Control and Extension	Appeals
4.23.15	02/2017	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	03/2017	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	02/2017	Coordinating Worker Classification Determinations Between SS-8 Program and Exam.	LB&I
4.23.19	01/2018	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	02/2017	Voluntary Classification Settlement Program (VCSP) Procedures	LB&I
4.23.21	09/2016	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	05/2018	Unagreed Employment Tax Case Procedures	LB&I
4.23.25	08/2018	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.24 EXCISE TAX			
4.24.1	07/2018	Introduction to Excise Taxes	SB/SE

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4.24.2	07/2018	Form 637 Excise Tax Registrations	SB/SE
4.24.4	10/2018	Excise Fuel Taxes Workload, Policies and Procedures	SB/SE
4.24.5	08/2016	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	04/2018	Technical Guidance and Information Processing for Excise Tax Examination Issues	SB/SE
4.24.8	11/2017	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9*	08/2016	Excise Tax Penalties and Excise Return Preparer Penalties Guidance	SB/SE
4.24.10	08/2018	Appeals Referral Procedures	SB/SE
4.24.13	07/2017	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2018	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15*	07/2017	Excise Fuel Compliance Inspection, Sampling, and Shipping	SB/SE
4.24.16	12/2016	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	04/2018	Excise Case Selection	SB/SE
4.24.20	05/2017	Excise Tax Report Writing Guide	SB/SE
4.24.21	05/2017	Case Closings	SB/SE
4.25 ESTATE AND GIFT TAX			
4.25.1	07/2018	Estate and Gift Tax Examinations	SB/SE
4.25.2*	08/2018	Campus Procedures For Estate and Gift Tax	SB/SE
4.25.3	07/2018	Planning, Classification, and Selection	SB/SE
4.25.4	07/2018	International Estate and Gift Tax Examinations	SB/SE
4.25.5	07/2018	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	07/2018	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	07/2018	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8*	07/2018	Delinquent Returns and SFR Procedures	SB/SE
4.25.9*	07/2018	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	07/2018	Case Closing Procedures	SB/SE
4.25.11	07/2018	Special Examination Procedures	SB/SE
4.25.12	07/2018	Valuation Assistance	SB/SE
4.25.13	07/2018	Appeals, Mediation, and Settlement Procedures	SB/SE

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4.25.14*	07/2018	Miscellaneous Procedures	SB/SE
4.26 BANK SECRECY ACT			
4.26.1	01/2016	Introduction	SB/SE
4.26.2	05/2014	Program Structure	SB/SE
4.26.3	09/2016	Examination Case Selection (ECS)	SB/SE
4.26.4	01/2016	FinCEN Query (FCQ)	SB/SE
4.26.5	10/2012	Bank Secrecy Act History and Law	SB/SE
4.26.6	11/2006	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	06/2012	Bank Secrecy Act Penalties	SB/SE
4.26.8	06/2006	Special Procedures	SB/SE
4.26.9	06/2006	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	07/2012	Form 8300 History and Law	SB/SE
4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	01/2016	Structuring	SB/SE
4.26.14	07/2012	Disclosure	SB/SE
4.26.15	11/2015	General Program	SB/SE
4.26.16	11/2015	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	05/2008	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27 BANKRUPTCY			
4.27.1	02/2018	Bankruptcy Petitions	SB/SE
4.27.2	02/2017	Examiner Responsibilities	SB/SE
4.27.3*	04/2018	Review and Processing Procedures	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	SB/SE
4.28 EXAMINATION SPECIALIZATION			
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	LB&I
4.29 PARTNERSHIP CONTROL SYSTEM (PCS)			
4.29.1	11/2017	Overview of the PCS	Appeals
4.29.2	11/2017	Maintaining the PCS Database	Appeals
4.29.3	11/2017	PCS Database Elements	Appeals
4.29.4	11/2017	PCS Reports	Appeals
4.29.5	11/2017	PCS TEFRA/NonTEFRA Notices and Cover Letters	Appeals
4.31 PASS-THROUGH ENTITY HANDBOOK			

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4.31.2*	04/2017	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3*	04/2017	TEFRA Examinations - CTF Procedures	Appeals
4.31.4*	04/2017	Administrative Adjustment Request (AAR)	LB&I
4.31.5*	04/2017	NonTEFRA Examinations - Field Office Procedures	LB&I
4.31.6*	04/2017	NonTEFRA Examinations - CTF Procedures	LB&I
4.31.7	04/2017	TEFRA Bankruptcy	SB/SE, LBI, Appeals
4.31.8*	04/2017	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	SB/SE
4.32 ABUSIVE TRANSACTIONS			
4.32.1	02/2018	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	06/2018	The Abusive Transactions (AT) Process	LB&I
4.32.3	06/2012	Coordination and Roles of Cross-Functional Units	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Appeals
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)			
4.103.1	05/2011	CDE Application and Use	SB/SE
4.103.2	05/2011	CDE Procedures	SB/SE
4.103.3	05/2011	CDE Roles and Reports	SB/SE
4.119 BMF LIABILITY DETERMINATION			
4.119.1*	08/2018	BMF Underreporter (BUR) Control	SB/SE
4.119.3	07/2018	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4*	08/2018	BMF Underreporter (BMF-AUR) Program	SB/SE

Part 5: Collecting Process

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

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

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5.1.8*	11/2015	Courtesy Investigations	SB/SE
5.1.9	10/2018	Collection Appeal Rights	Appeals
5.1.10	12/2018	Taxpayer Contacts	Appeals
5.1.11*	10/2016	Delinquent Return Investigations	SB/SE
5.1.12*	12/2017	Cases Requiring Special Handling	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Appeals
5.1.15*	11/2017	Abatements, Reconsiderations and Adjustments	Appeals
5.1.18*	08/2018	Locating Taxpayers and their Assets	All
5.1.19	04/2018	Collection Statute Expiration	SB/SE
5.1.20	11/2016	Collection Inventory	SB/SE
5.1.21	10/2018	Collecting from Limited Liability Companies	SB/SE
5.1.22	10/2014	Disclosure	SB/SE
5.1.23	10/2014	Taxpayer Representation	SB/SE
5.1.24*	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25*	07/2017	IDRS and Data Security for Collection	SB/SE
5.1.28*	04/2018	Identity Theft for Collection Employees	SB/SE
5.1.29*	01/2015	Petition for Remission Program	SB/SE
5.2 REPORTS			
5.2.1	09/2016	Collection Time Reporting	SB/SE
5.2.4	10/2018	Collection Reports	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS			
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	SB/SE
5.4 CASE PROCESSING			
5.4.10*	12/2013	General Case Processing	SB/SE
5.4.11	10/2016	CCP Installment Agreements	SB/SE
5.4.12*	11/2016	Field Office Resource Team	SB/SE
5.4.13*	06/2014	CCP General Procedures	SB/SE
5.5 DECEDENT ESTATES AND ESTATE TAXES			
5.5.1	03/2010	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2012	Probate Proceedings	SB/SE
5.5.3	03/2010	Working Decedent Cases	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	10/2012	Processing Estate and Gift Tax Extensions	Appeals

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5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Appeals
5.5.8	07/2018	Advisory Responsibilities for Processing Estate Tax Liens	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6 COLLATERAL AGREEMENTS			
5.6.1	03/2018	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	09/2011	Maintenance	Appeals
5.7 TRUST FUND COMPLIANCE			
5.7.1	05/2017	FTD Alerts	Appeals
5.7.2	03/2015	Letter 903 Process	SB/SE
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals
5.7.4*	06/2017	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	11/2014	Collectibility Determination	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	SB/SE
5.7.8	03/2017	In-Business Repeater or Pyramiding Taxpayers	Appeals
5.7.9	01/2018	Federal Contractors	Appeals
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8 OFFER IN COMPROMISE			
5.8.1	11/2018	Overview	Appeals
5.8.2	05/2018	Centralized Offer in Compromise Initial Processing and Processability	Appeals
5.8.3	05/2018	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Appeals
5.8.4	08/2018	Investigation	Appeals
5.8.5*	03/2018	Financial Analysis	Appeals
5.8.6	10/2017	Collateral Agreements	SB/SE
5.8.7	12/2018	Return, Terminate, Withdraw, and Reject Processing	Appeals
5.8.8	08/2018	Acceptance Processing	Appeals
5.8.9	04/2018	Actions on Post-Accepted Offers	Appeals
5.8.10*	02/2017	Special Case Processing	Appeals
5.8.11	08/2015	Effective Tax Administration	Appeals
5.8.12	04/2018	Independent Administrative Review	Appeals

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5.9 BANKRUPTCY AND OTHER INSOLVENCIES			
5.9.1*	06/2017	Overview of Bankruptcy	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	SB/SE
5.9.3*	08/2017	Debtors' Delinquent Accounts	SB/SE
5.9.4*	12/2017	Common Bankruptcy Issues	SB/SE
5.9.5*	08/2016	Opening a Bankruptcy Case	SB/SE
5.9.6*	10/2018	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8*	12/2017	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9*	10/2018	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	08/2018	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	08/2016	Insolvency Mail Processing	SB/SE
5.9.12*	03/2016	Insolvency Automated Processes	Appeals
5.9.13*	06/2018	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14*	01/2018	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16*	05/2017	Insolvency Case Monitoring	SB/SE
5.9.17*	12/2016	Closing a Bankruptcy Case	SB/SE
5.9.18	09/2017	Automated Discharge System (ADS)	Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Appeals
5.9.20	04/2017	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	03/2017	Electronic Proofs of Claim (EPOC)	SB/SE
5.10 SEIZURE AND SALE			
5.10.1	08/2018	Pre-Seizure Considerations	SB/SE
5.10.2	08/2018	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	08/2018	Conducting the Seizure	SB/SE
5.10.4	10/2018	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	Appeals
5.10.6	02/2017	Post Sale Actions and Responsibilities of Advisory	Appeals
5.10.7	10/2014	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	06/2014	Judicial Sales	Appeals
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE

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

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

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

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5.21.2	04/2018	Offshore Information Gathering Techniques	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7*	11/2015	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

Part 7: Rulings and Agreements

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

7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS			
7.50.1*	09/2018	Form SS-8 Processing Handbook	All

Part 11: Communications and Liaison

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

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

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK			
20.1.1*	11/2017	Introduction and Penalty Relief	Appeals
20.1.2*	07/2016	Failure To File/Failure To Pay Penalties	Appeals
20.1.3*	07/2018	Estimated Tax Penalties	Appeals
20.1.4*	02/2018	Failure to Deposit Penalty	Appeals
20.1.5	12/2016	Return Related Penalties	Appeals
20.1.6	07/2017	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	10/2017	Information Return Penalties	Appeals
20.1.8*	04/2018	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	11/2015	International Penalties	Appeals
20.1.10*	04/2018	Miscellaneous Penalties	Appeals
20.1.11*	05/2018	Excise Tax and Estate and Gift Tax Penalties	All

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20.1.12	12/2017	Penalties Applicable to Incorrect Appraisals	Appeals
20.2 INTEREST			
20.2.1*	04/2016	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	03/2015	Overpayment Interest	Appeals
20.2.5*	07/2017	Interest on Underpayments	Appeals
20.2.7*	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14*	02/2017	Netting of Overpayment and Underpayment Interest	LB&I
20.3 PENALTY PROGRAMS INTERNAL PROCESSES			
20.3.1	04/2018	Civil Penalty Accuracy Review Process	SB/SE

Part 22: Taxpayer Education and Assistance

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

22.24 IRS TAXPAYER BURDEN REDUCTION			
22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE

Part 25: Special Topics

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

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

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25.1.12	07/2017	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	SB/SE
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25.3.1	08/2013	General Guidelines	Appeals
25.3.2*	12/2017	Suits by the United States	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	CI
25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	03/2012	Judgment Follow-up	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.5 SUMMONS			
25.5.1	09/2014	Introduction	CI
25.5.2	07/2015	Preparation	CI
25.5.3*	12/2016	Procedures	Appeals
25.5.4	07/2015	Examination of Books and Witnesses	Appeals
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	CI
25.5.6	03/2017	Summonses on Third-Party Witnesses	CI
25.5.7	02/2016	Special Procedures for John Doe Summonses	Appeals
25.5.8	01/2016	Use of Summons Special Applications	CI
25.5.9	04/2017	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
25.5.11	06/2015	Title 31 Bank Secrecy Act Summons	CI
25.6 STATUTE OF LIMITATIONS			
25.6.22	02/2018	Extension of Assessment Statute of Limitations By Consent	All
25.6.23*	03/2018	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM			
25.12.1*	12/2017	Processing Refund Hold Program Inventory	SB/SE
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY			
25.15.1	06/2017	Introduction	SB/SE
25.15.2	11/2017	General Procedures/Employees With Taxpayer Contact	SB/SE
25.15.3*	12/2016	Technical Provisions of IRC 6015	SB/SE
25.15.5	07/2017	Relief from Community Property Laws	SB/SE
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25.15.15	03/2018	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	07/2014	Reconsiderations	SB/SE
25.15.18*	07/2016	Innocent Spouse Relief Processing Procedures	SB/SE
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25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF			
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25.18 COMMUNITY PROPERTY			
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	02/2018	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouse	Appeals
25.24 RETURN PREPARER MISCONDUCT PROGRAM			
25.24.4*	03/2017	Return Preparer Misconduct Field Collection	SB/SE
25.24.5*	03/2018	Return Preparer Misconduct Field Examination	SB/SE
25.26 RESTITUTION			
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	CI
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1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM			
1.5.8	06/2018	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM			
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

Part 13: Taxpayer Advocate Service

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13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
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13.1.4	10/2004	TAS Authorities	All
13.1.5	02/2011	Taxpayer Advocate Service (TAS) Confidentiality	TAS
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13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	All
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13.1.9	10/2004	Executive Correspondence Case Procedures	All
13.1.10	05/2012	Special Processes	TAS
13.1.11	06/2015	Case and Inventory Management	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	08/2016	Customer Complaints/RRA98 §1203 Procedures	TAS
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13.1.22	01/2016	Manual Inventory Balancing Procedures	TAS
13.1.24	05/2018	Advocating for Case Resolution	TAS
13.2 SYSTEMIC ADVOCACY			
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13.2.2	07/2009	Inventory Control and Working an Assignment	All
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM			
13.3.1	03/2012	NTA Toll-free Procedures	All
13.4 TAS TAMIS GUIDE			
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13.4.2	01/2016	Administration and Security	TAS
13.4.3	05/2009	TAMIS Training	TAS
13.4.4	05/2009	Navigation/Querying	TAS
13.4.5	06/2015	Initiating and Working a Case on TAMIS	TAS
13.4.6	05/2009	Management Inventory Screens	TAS
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13.4.8	03/2011	Report Writing	TAS
13.5 TAS BALANCED MEASURES			
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13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS			
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13.7 TAXPAYER ADVOCACY PANEL PROGRAM			
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1.4 RESOURCE GUIDE FOR MANAGERS			
1.4.7	02/2017	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT			
1.54.1	08/2016	TE/GE Roles and Responsibilities	TE/GE

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

3.11 RETURNS AND DOCUMENTS ANALYSIS			
3.11.12*	12/2018	Exempt Organization Returns	SB/SE
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3.11.22*	12/2017	Employee Plan Excise Tax Return	SB/SE
3.11.26*	12/2018	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	12/2018	EPMF Return Processing Form 5500-EZ	TE/GE
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3.12.166	06/2018	EPMF Unpostables	W&I
3.12.278*	12/2018	Exempt Organization Unpostable Resolution	TE/GE
3.13 CAMPUS DOCUMENT SERVICES			
3.13.12	12/2018	Exempt Organization Account Numbers	SB/SE
3.13.36	06/2018	EPMF Account Numbers	TE/GE
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3.24.26	12/2018	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	12/2018	EPMF Return Processing Form 5500-EZ	TE/GE
3.45 TE/GE PROCESSING			
3.45.1	12/2018	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

Part 4: Examining Process

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

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4.5 TE/GE AIMS MANUAL			
4.5.1	01/2019	TE/GE AIMS Processing	TE/GE
4.5.2	01/2019	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	01/2019	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	01/2019	TE/GE Reports	TE/GE
4.70 TE/GE EXAMINATIONS			
4.70.1*	10/2018	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	10/2018	Promoter Investigations	LB&I
4.70.5	09/2018	Issue Identification and Research	TE/GE
4.70.7	08/2018	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS			
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4.71.3	12/2018	Unagreed Form 5500 Examinations and EP Exam Closing	TE/GE
4.71.4	09/2017	Discrepancy Adjustments	TEGE
4.71.5	12/2018	Form 5330 Examinations	TEGE
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4.71.17	12/2018	Non-Return Unit Examinations	TE/GE
4.71.18	12/2018	EP Penalties	TE/GE
4.71.19	06/2018	Fast Track Settlement Procedures	TE/GE
4.71.20	10/2018	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	05/2017	Examination Procedures for Plans in U.S. Territories	TE/GE
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4.71.23	12/2018	Bankruptcy Procedures	TE/GE
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4.71.26	03/2016	Case Selection Criteria	TE/GE
4.71.27	11/2017	Form 5329 Examination Procedures	TEGE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES			
4.72.2	09/2017	Cash or Deferred Arrangements	TE/GE
4.72.3	09/2017	Employee Contributions and Matching Contributions	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	TE/GE
4.72.5	09/2016	Top-Heavy Plans	TE/GE
4.72.6	12/2018	IRC 415(b)	TE/GE
4.72.7	12/2018	Examination Guidelines for IRC 415(c)	TE/GE
4.72.8	08/2016	Valuation of Assets in Defined Contribution Plans	TE/GE
4.72.9	09/2018	Qualified Joint and Survivor Annuity Requirements	TE/GE
4.72.10	09/2017	Single-Sum Distributions	TE/GE
4.72.11	09/2017	Prohibited Transactions	TE/GE
4.72.13	12/2018	IRC 403(b) Plans	TE/GE
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4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES			
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4.75.5	08/2016	Information Items	TE/GE
4.75.7	06/2017	EO Case Assignment Guide	TE/GE
4.75.8	07/2017	Compliance Strategies and Critical Initiatives	TE/GE
4.75.10	08/2017	Exempt Organization Pre-Audit Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	03/2017	Required Filing Checks and Package Audit Procedures	TE/GE
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4.75.15	07/2017	Closing Letters and Audit Reports	TE/GE
4.75.16	07/2017	Case Closing Procedures	TE/GE
4.75.17	06/2017	Mandatory Review	TE/GE
4.75.20	07/2017	Final Case Processing	TE/GE
4.75.21	03/2017	EO Special Examination Procedures	TE/GE
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4.75.24	07/2017	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.27	10/2018	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31*	07/2017	Conversion of Returns	TE/GE
4.75.32	01/2017	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	02/2017	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2016	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	06/2017	Procedures For Processing Technical Advice Cases	TE/GE
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4.75.38*	07/2017	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
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4.81.2	04/2016	Examination Selection	TE/GE
4.81.3	01/2016	Questionnaire Compliance Check Projects	TE/GE
4.81.4	09/2018	Examination Planning	TE/GE
4.81.5	12/2018	Conducting the Examination	TE/GE
4.81.6	01/2016	Closing Agreements	TE/GE
4.81.7	11/2008	Bondholder Referrals	TE/GE
4.81.11	02/2017	Tax Exempt Bonds Referral Program	TE/GE
4.81.12*	09/2018	Compliance Review of Form 8038-CP	TE/GE
4.81.14	08/2018	Unagreed Issues	TE/GE
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES			
4.82.2	09/2018	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3*	10/2017	Direct Pay Bonds	TE/GE
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
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4.86.2	08/2016	Classification, Case Selection and Referral Procedures	TE/GE
4.86.3	11/2018	Title 26 Compliance Checks	TE/GE
4.86.5	09/2015	Conducting Indian Tribal Government Examinations	TE/GE
4.86.10	09/2015	Compliance and Program Management (CPM) Responsibilities	TE/GE
4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT			
4.87.1	09/2015	Inventory Management	TE/GE
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES			
4.88.1	10/2015	Examination Issues Pertaining to ITG Cases	TE/GE
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)			
4.90.1	08/2016	FSLG Mission and Policy	TE/GE
4.90.2	06/2014	Customer Assistance	TE/GE
4.90.4	05/2017	Information Return Examinations and Penalties	TE/GE
4.90.5	11/2013	Case Selection Procedures	TE/GE
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(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)

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7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	09/2017	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	10/2018	Employee Plans Technical - Case Processing Procedures	TE/GE
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7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM

7.11.1	12/2018	Employee Plans Determination Letter Program	TE/GE
7.11.2	10/2018	EP Case Assignment Guide	TE/GE
7.11.3	01/2018	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	09/2018	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	08/2018	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	09/2017	Multiemployer Plans	TE/GE
7.11.7	07/2018	Multiple Employer Plans	TE/GE
7.11.8	05/2017	EP Determinations Closing Agreement Program	TE/GE
7.11.9	02/2018	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	11/2018	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	09/2017	Proposed Adverse Cases	TE/GE
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7.13.1	11/2016	Determination Letter Applications	TE/GE
7.13.5	12/2018	Letter Generation	TE/GE
7.13.7	10/2017	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	09/2015	EDS Unpostables	TE/GE
7.14 EMPLOYEE PLANS EDS USER MANUAL			
7.14.1	12/2018	Introduction	TE/GE
7.14.2	09/2015	Data Entry	TE/GE
7.14.4	09/2015	Letter Generation	TE/GE
7.14.5	09/2015	Inventory Control System (ICS)	TE/GE
7.14.6	09/2015	Management Information System (MIS)	TE/GE
7.15 EMPLOYEE PLANS TEDS USER MANUAL			
7.15.1	09/2015	Employee Plans User Manual Introduction	TE/GE
7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	09/2015	Electronic Case Processing	TE/GE
7.15.8	07/2013	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM			
7.20.1	10/2015	Exempt Organizations Determination Letter Overview	TE/GE
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7.20.3	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	05/2018	Review Procedures for EO Determinations	TE/GE
7.20.6	02/2016	Anti-Terrorism and Other Emerging Issues	TE/GE
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7.21.2	07/2018	Processing User Fees	TE/GE
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7.21.10	03/2018	Processing EO Correspondence Requests	TE/GE
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7.22.1	09/2015	Determination Letter Automation Systems Overview	TE/GE
7.22.4	09/2015	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	TE/GE
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL			
7.25.1	09/2014	Exempt Organizations Determination Program Overview	TE/GE
7.25.2	12/2014	Single Parent Title Holding Corporations	TE/GE
7.25.3	07/2001	Religious, Charitable, Educational, Etc., Organizations	TE/GE
7.25.4	06/2001	Civic Leagues, Social Welfare Organizations and Local Associations of Employees	TE/GE
7.25.5	05/2014	Labor, Agricultural, and Horticultural Organizations	TE/GE
7.25.6	06/2001	Business Leagues	TE/GE
7.25.7	05/2004	Social and Recreational Clubs	TE/GE
7.25.8	05/2002	Fraternal Beneficiary Societies	TE/GE
7.25.9	09/2014	Voluntary Employees' Beneficiary Associations	TE/GE
7.25.11	05/2014	Teachers' Retirement Fund Associations	TE/GE
7.25.12	08/2006	Organizations Exempt Under IRC 501(c)(12)	TE/GE
7.25.13	01/2009	Cemetery Companies	TE/GE
7.25.14	12/2004	Credit Unions and Mutual Reserve Funds	TE/GE
7.25.15	09/2013	Small Insurance Companies or Associations	TE/GE
7.25.16	12/2013	Corporations Organized to Finance Crop Operations	TE/GE
7.25.17	06/2001	Supplemental Unemployment Benefit Trusts	TE/GE
7.25.19	09/2005	Veterans' Organizations	TE/GE
7.25.20	06/2001	Qualified Group Legal Services Plans	TE/GE
7.25.21	06/2001	Multiple Parent Title Holding Companies	TE/GE
7.25.22	09/2014	Black Lung Benefit Trusts	TE/GE
7.25.23	05/2002	Religious and Apostolic Associations	TE/GE
7.25.24	05/2002	Cooperative Hospital Service Organizations	TE/GE
7.25.25	06/2001	Feeder Organizations	TE/GE
7.25.26	05/2002	Amateur Sports Organizations	TE/GE
7.25.28	08/2006	The National Railroad Retirement Investment Trust	TE/GE
7.25.41	03/2006	Insurance Activities	TE/GE
7.25.42	06/2001	Qualified State-Sponsored High Risk Insurance Organizations	TE/GE
7.25.43	06/2001	Qualified State-Sponsored Workers' Compensation Organizations	TE/GE

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7.25.44	10/2005	Qualified Tuition Programs	TE/GE
7.25.45	04/2009	Suspension of Exempt Status Under IRC 501(p)	TE/GE
7.26 PRIVATE FOUNDATIONS MANUAL			
7.26.1	08/2001	Introduction to Private Foundations and Special Rules Under IRC508	TE/GE
7.26.2	08/2001	Private Foundations Defined – IRC 509(a)(1) Exclusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	TE/GE
7.26.3	08/2001	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion	TE/GE
7.26.4	08/2001	Private Foundations Defined IRC 509(a)(2) Exclusion	TE/GE
7.26.5	08/2001	Private Foundations Defined— IRC 509(a)(3) Exclusion	TE/GE
7.26.6	05/2002	Private Operating Foundations—IRC 4942(j)(3)	TE/GE
7.26.7	04/2003	Termination of Private Foundation Status	TE/GE
7.26.15	08/2001	IRC 4947 Trusts	TE/GE
7.27 EXEMPT ORGANIZATIONS TAX MANUAL			
7.27.3	06/2001	Prohibited Transactions and Income Accumulations	TE/GE
7.27.4	08/2001	Taxation of Unrelated Business Income	TE/GE
7.27.5	06/2001	Unrelated Trade or Business	TE/GE
7.27.6	05/2002	Computation of Unrelated Business Tax Income	TE/GE
7.27.7	08/2001	Computation of Unrelated Business Taxable Income for Social Clubs	TE/GE
7.27.8	06/2001	Unrelated Debt-Financed Income	TE/GE
7.27.9	06/2001	Debt—Financed Property	TE/GE
7.27.10	06/2001	Acquisition Indebtedness	TE/GE
7.27.11	06/2001	Political Organizations	TE/GE
7.27.12	05/2003	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	TE/GE
7.27.14	05/2002	Tax on Net Investment Income of Private Foundations	TE/GE
7.27.15	08/2001	Taxes on Self-Dealing	TE/GE
7.27.16	08/2001	Taxes on Foundation Failure to Distribute Income	TE/GE
7.27.17	11/2013	Taxes on Excess Business Holdings	TE/GE
7.27.18	05/2002	Taxes on Investments Which Jeopardize Charitable Purposes	TE/GE
7.27.19	06/2001	Taxable Expenditures of Private Foundations	TE/GE
7.27.20	08/2001	Disqualified Persons as Defined in IRC 4946	TE/GE
7.27.27	11/2013	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	TE/GE
7.27.30	11/2009	Taxes on Excess Benefit Transactions	TE/GE

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7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES			
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	09/2015	Public Inspection of Written Determinations Under IRC 6110	TE/GE

Part 21: Customer Account Services

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

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

Part 22: Taxpayer Education and Assistance

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

22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS			
22.40.1	08/2016	Outreach	TE/GE
22.41 INDIAN TRIBAL GOVERNMENTS			
22.41.1	09/2018	Outreach	TE/GE
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE			
22.42.1	08/2017	Tax Exempt Bonds Customer Education and Outreach	TE/GE

Part 25: Special Topics

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

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE			
25.7.1	12/2017	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.7.3	12/2017	Group Exemption Procedures	TE/GE
25.7.5	12/2017	Exempt Organizations Extracts and On-Line Programs	TE/GE
25.7.6	12/2017	Cumulative List (Publication 78)	TE/GE
25.7.7	12/2017	EO/BMF Reports	TE/GE

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Part 1: Organization, Finance and Management

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

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

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

Part 3: Submission Processing

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

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

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3.11 RETURNS AND DOCUMENTS ANALYSIS			
3.11.3*	11/2017	Individual Income Tax Returns	SB/SE
3.11.6*	11/2018	Data Processing (DP) Tax Adjustments	SB/SE
3.11.10	11/2018	Revenue Receipts	W&I
3.11.13*	11/2018	Employment Tax Returns	W&I
3.11.14*	11/2018	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15*	11/2018	Return of Partnership Income	SB/SE
3.11.16*	11/2018	Corporate Income Tax Returns	LB&I
3.11.23*	11/2018	Excise Tax Returns	W&I
3.11.25*	11/2018	Miscellaneous Tax Returns	W&I
3.11.29*	12/2018	Health Coverage Tax Credit (HCTC) Enrollment Processing	SB/SE
3.11.106*	11/2018	Estate and Gift Tax Returns	W&I
3.11.154*	11/2018	Unemployment Tax Returns	SB/SE
3.11.180*	11/2018	Allocated Tips	W&I
3.11.212*	10/2018	Applications for Extension of Time to File	SB/SE
3.11.213*	11/2018	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/2018	Form 1120S Corporation Income Tax Returns	W&I
3.11.249*	10/2018	Processing Form 8752	W&I
3.12 ERROR RESOLUTION			
3.12.2*	12/2018	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	12/2018	Individual Income Tax Returns	SB/SE
3.12.8*	11/2018	Information Returns Processing	SB/SE
3.12.10*	11/2018	Revenue Receipts	LB&I
3.12.13*	11/2018	Employment Tax Returns	W&I
3.12.14*	11/2018	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.12.15*	11/2018	Return of Partnership Income	SB/SE
3.12.16*	10/2018	Corporate Income Tax Returns	W&I
3.12.21	11/2018	Credit and Account Transfers	SB/SE
3.12.23*	11/2018	Excise Tax Returns	W&I
3.12.32*	10/2018	General Unpostables	SB/SE
3.12.37*	12/2018	IMF General Instructions	SB/SE

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

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3.17.220*	12/2018	Excess Collections File	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	IT
3.17.243*	08/2018	Miscellaneous Accounting	W&I
3.17.277	12/2018	Electronic Payments	SB/SE
3.17.278	12/2018	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS			
3.21.3*	12/2018	Individual Income Tax Returns	SB/SE
3.21.15*	11/2018	Foreign Partnership Withholding	LB&I
3.21.19*	11/2018	Foreign Trust System	LB&I
3.21.25*	11/2018	Miscellaneous Tax Returns	LB&I
3.21.110*	11/2018	Processing Form 1042 Withholding Returns	LB&I
3.21.111*	11/2018	Chapter Three Withholding Returns	W&I
3.21.112	10/2018	Foreign Account Tax Compliance Act (FATCA) Registration	SB/SE
3.21.261*	11/2018	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263*	11/2018	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264*	10/2018	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22 INTERNATIONAL ERROR RESOLUTION			
3.22.3*	11/2018	Individual Income Tax Returns	SB/SE
3.22.15*	11/2018	Foreign Partnership Withholding	SB/SE
3.22.19*	11/2018	Foreign Trust System	SB/SE
3.22.110*	11/2018	Processing Form 1042 Withholding Returns	W&I
3.22.111*	11/2018	Chapter Three Withholding (CTW) Database	W&I
3.22.261*	11/2018	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24 ISRP SYSTEM			
3.24.3	11/2018	Individual Income Tax Returns	W&I
3.24.7	01/2018	Delinquent Accounts	W&I
3.24.8	11/2018	Information Returns Processing	W&I
3.24.10	11/2018	Revenue Receipts	SB/SE
3.24.13	11/2018	Employment Tax Returns	W&I
3.24.14	11/2018	Fiduciary Income Tax Returns	W&I
3.24.15	10/2018	Partnership Return of Income	W&I

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3.24.16	11/2018	Corporation Income Tax Returns	W&I
3.24.21	10/2017	Credit and Account Transfers	SB/SE
3.24.23	11/2017	Excise Tax Returns	W&I
3.24.25	11/2018	BMF International Miscellaneous Tax Returns	W&I
3.24.28	11/2018	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	01/2018	SCRS Error Resolution	SB/SE
3.24.30	12/2017	Data Controls	SB/SE
3.24.37	11/2018	General Instructions	SB/SE
3.24.38	11/2018	BMF General Instructions	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	12/2017	Campus Performance Evaluation Reporting System	SB/SE
3.24.106	11/2018	Estate Tax Returns	W&I
3.24.133	11/2018	Residual Remittance Processing System	SB/SE
3.24.143	11/2017	Gift Tax Returns	W&I
3.24.154	10/2017	Unemployment Tax Returns	W&I
3.24.159	01/2018	SCRS SC Edits	IT
3.24.162	01/2018	BOB Transcription Instructions	LB&I
3.24.176	01/2018	Audit Selection System	SB/SE
3.24.180	12/2017	Allocated Tips	W&I
3.24.183	12/2017	Planning and Control Data	SB/SE
3.24.202	11/2018	Supervisory Operator's Manual	W&I
3.24.212	11/2018	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	12/2017	Real Estate Mortgage Investment Conduit Income Tax Returns	SB/SE
3.24.226	01/2018	Declaration for Electronic Filing	SB/SE
3.24.249	12/2017	Fiscal Year Required Payments/Form 8752	SB/SE
3.28 SPECIAL PROCESSING PROCEDURES			
3.28.2*	06/2018	Information Referral Process for Form 3949-A	W&I
3.28.3	10/2018	Individual Income Tax Returns	W&I
3.28.4*	11/2018	Identity Theft Returns for Submission Processing	W&I
3.30 WORK PLANNING AND CONTROL			
3.30.10	06/2018	Cost Estimate Reference	SB/SE
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	W&I

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3.30.19	01/2017	Production Control and Performance Reporting	SB/SE
3.30.20	03/2018	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	11/2017	Embedded Quality for Submission Processing (EQSP) System	WI
3.30.50	01/2017	Project PCA Production Control Accounting	SB/SE
3.30.123*	11/2018	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	01/2019	Campus Monitoring Reports	SB/SE
3.30.126	04/2018	Control Data Analysis	W&I
3.30.127	03/2018	Workload Scheduling	SB/SE
3.37 INTERNATIONAL ISRP			
3.37.110	11/2018	Chapter 3 Withholding Returns	SB/SE
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS			
3.38.147*	10/2018	International Notices	SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION			
3.40.8*	11/2018	Information Returns Processing	SB/SE
3.40.37	11/2018	General Instructions	SB/SE
3.41 OCR SCANNING OPERATIONS			
3.41.267*	11/2018	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269*	11/2018	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/2018	General Instructions for Processing via SCRIPS	SB/SE
3.41.275	11/2017	Scanner Operations on SCRIPS	SB/SE
3.41.276	10/2018	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/2018	Form 940 SCRIPS Processing	W&I
3.42 ELECTRONIC TAX ADMINISTRATION			
3.42.4*	08/2018	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	10/2018	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2018	EPSS Help Desk Support	SB/SE
3.42.8	09/2018	E-Services Procedures for Electronic Products and Services Support (EPSS)	All
3.42.9*	12/2018	Filing Information Returns Electronically (FIRE)	W&I
3.42.10*	09/2018	Authorized IRS e-file Providers	LB&I
3.42.20	11/2018	Preparer e-file Hardship Waiver Requests	W&I
3.43 INTEGRATED MANAGEMENT SYSTEM			
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	SB/SE

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Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS

4.1.26*	12/2018	Campus Exam Return Selection, Delivery and Monitoring	W&I
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4.19 LIABILITY DETERMINATION

4.19.10*	12/2018	Examination General Overview	SB/SE
4.19.14*	12/2018	EITC Revenue Protection Strategy	W&I
4.19.19	12/2018	Campus Examination Telephone Contacts	SB/SE
4.19.20*	12/2018	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2018	Clerical	SB/SE

Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT

11.55.2	10/2018	Wage and Investment Communications and Liaison	W&I
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Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS

21.1.1	09/2018	Accounts Management and Compliance Services Overview	LB&I
21.1.2	09/2017	Reference Materials Overview	LB&I
21.1.3*	09/2018	Operational Guidelines Overview	LB&I
21.1.7*	09/2018	Campus Support	W&I

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09/2018	Systems	LB&I
21.2.2	09/2018	Research	LB&I
21.2.3*	08/2018	Transcripts	W&I
21.2.4*	09/2018	Master File Accounts Maintenance	LB&I

21.3 TAXPAYER CONTACTS

21.3.1*	08/2018	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	08/2018	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	09/2018	Field Assistance	W&I

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IRM Number	Date	Title	Audience
21.3.5	08/2018	Taxpayer Inquiry Referrals Form 4442	SB/SE
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1.1.25	03-2015	49482Q	Mission Assurance & Security Services	
1.1.30	06-2018	69119G	Office of Planning, Programming, and Audit Coordination	

1.2 Servicewide Policies and Authorities

1.2.1	02-2017	29301S	Policies of the Internal Revenue Service	1.2.1
1.2.2	06-2012	73276Q	Delegations of Authority	1229
1.2.4	12-2010	30928Z	Use of Pseudonyms by Internal Revenue Service Employees	

1.4 Resource Guide for Managers

1.4.4	02-2012	37430Y	Useful Web Pages for Managers	
LEM 1.4.50	06-2010	26388H	Collection Group Manager, Territory Manager and Area Director Operational Aid	

1.5 Managing Statistics in a Balanced Measurement System

1.5.4	07-2009	30334X	Section 1204/Regulation 801 Guidance for Appeals	105.4 CH. 4
1.5.6	11-2007	30336T	Section 1204/Regulation 801 Guidance for Large and Mid-Size Business Division	105.4 CH. 6
1.5.7	11-2007	30337E	Section 1204/Regulation 801 Guidance for Small Business and Self Employed Division	105.4 CH. 7
1.5.9	03-2009	30339A	Section 1204/Regulation 801 Guidance for Tax Exempt / Government Entities (TE/GE)	105.4 CH. 9
1.5.10	05-2007	30341M	Section 1204/Regulation 801 Guidance for Wage and Investment (W&I)	105.4 CH. 10

1.7 Research and Analysis for Tax Administration

1.7.2	02-2018	38796B	Servicewide Research Data Standards	
1.7.3	02-2018	38797M	Servicewide Research Electronic Library	
1.7.4	02-2018	49937S	Role of Research in IRS	

1.8 Chief Financial Officer

1.8.4	02-2008	34695B	Procedures for the Certifications of Collections, Refunds, and Credits	
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1.9 National Security Information

1.9.1	06-2009	31704X	Overview	1(16)31
1.9.2	06-2009	31706T	Classification Management	1(16)31
1.9.3	06-2009	31707E	Safeguarding National Security Information	1(16)31
1.9.4	07-2009	31708P	Security Violations	1(16)31

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1.10 Office of the Commissioner Internal Revenue				
1.10.2	10-2011	33045F	Reference Material for Preparing Correspondence	
1.13 Statistics of Income				
1.13.4	10-2015	30966N	Form 1040 Industry Coding	1(13)26.2 CH (10)00
1.13.5	04-2008	30968J	Statistical Editing of Individual Income Tax Returns	1(13)26.2 CH. (11)00
1.13.6	10-2015	30970V	Instructions for Processing the Taxpayer Usage Study	3.49.6; 1(13)26.2 CH (17)00
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns	1(13)26.3
1.14 Real Estate and Facilities Management				
1.14.1	10-2017	37000G	Logistics Management	1(14)00
1.14.13	03-2017	54529M	Environmental Management Systems	
1.15 Records and Information Management				
1.15.8	05-2013	30977U	Records Control Schedule for Administrative and Organizational Records	1.15.2 CH 1; 1(15)59.11
1.15.9	05-2014	30978F	Records Control Schedule for the Taxpayer Advocate Service	1.15.2 CH 2; 1(15)59.2(10)
1.15.10	06-2013	30979Q	Records Control Schedule for Appeals	1.15.2 CH 3; 1(15)59.13
1.15.11	05-2013	30980R	Records Control Schedule for Enrollment and Practice	Doc 12990; 1.15.2 CH 4; 1(10) 00
1.15.12	06-2013	30981C	Records Control Schedule for Inspection	1.15.2 CH 5; 1(10)100-2
1.15.13	05-2013	30982N	Records Control Schedule for the Chief Counsel	1.15.2 CH 6; 1(15)59.16
1.15.14	06-2013	30983Y	Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices	1.15.2 CH 7; 1(15)59.1(10)
1.15.15	05-2013	30984J	Records Control Schedule for Regional/District Counsel	1.15.2 CH 8; 1(15)59.29
1.15.16	08-2013	30985U	Records Control Schedule for the Chief Financial Officer	1.15.2 CH 9
1.15.17	08-2013	30986F	Records Control Schedule for Information Technology	1.15.2 CH 10; 1(15)59.1(18)
1.15.18	08-2013	30987Q	Records Control Schedule for Enterprise Computing Center	1.15.2 CH 11; 1(15)59.1(12)
1.15.19	04-2013	30988B	Records Control Schedule for Martinsburg Computing Center	1.15.2 CH 12; 1(15)59.1(17)
1.15.20	08-2013	30989M	Records Control Schedule for Administration/Organization Support Operational Records	1.15.2 CH 13
1.15.21	08-2013	30990N	Records Control Schedule for Strategic Planning	1.15.2 CH 14; 1(15)59.18
1.15.22	04-2013	30991Y	Records and Information Management	1.15.2 CH 15
1.15.23	08-2013	30992J	Records Control Schedule for Tax Administration	1.15.2 CH 16; 1(15)59.12
1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities	1.15.2 CH 17
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division	1.15.2 CH 18
1.15.26	09-2013	30995Q	Records Control Schedule for Tax Administration	1.15.2 CH 19; 1(15)59.1(19)

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

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1.15.55	07-2012	31030M	General Records Schedule (GRS)	1.15.3 CH 18; 1(15)59.31
1.15.56	07-2012	38417P	General Records Schedule for Information Technology Operations and Management Records	
1.15.57	07-2012	31032I	GRS 20	1.15.3 CH 20; 1(15)59.31
1.15.58	07-2012	31033T	GRS 21	1.15.3 CH 21; 1(15)59.31
1.15.59	07-2012	40955C	GRS 22, Inspector General Records	1.15.3 CH 22
1.15.60	07-2012	31035P	GRS 23	1.15.3 CH 23; 1(15)59.31
1.15.61	07-2012	31036A	General Records Schedules Forms Listing	1.15.3 CH 24; 1(15)59.31
1.15.62	07-2012	39068M	General Records Schedules for Ethics Program Records GRS 25	
1.15.63	07-2012	49149C	General Records Schedule (GRS) 26	
1.15.64	07-2012	49150D	General Records Schedule (GRS) 22- Records of the Chief Information Officer	
1.16 Physical Security Program				
1.16.1	06-2009	31781K	The Physical Security Program	1(16)10, 1(16)11
1.16.2	06-2009	31785C	Functional and Compliance Reviews	1.16.3 CH. 1; 1(16)14-17
1.16.3	06-2009	31786N	Safeguard Reviews	1.16.3 CH. 2; 1(16)14-17
1.16.4	06-2009	31789U	Overview of ID Media	1.16.4 CH. 1; 1(16)50-58
1.16.5	06-2009	31790V	Identification Card	1.16.4 CH. 2; 1(16)50-58
1.16.6	06-2009	31791G	Pocket Commissions	1.16.4 CH. 3; 1(16)50-58
1.16.7	06-2009	31792R	Enforcement Shields	1.16.4 CH. 4; 1(16)50-58
1.16.8	06-2009	28910Z	Emergency Planning and Incident Reporting	1.16.6 CH. 1; 1(16)20, 1(16)23
1.16.9	06-2009	28911K	Occupant Emergency Plan	1.16.6 CH. 2; 1(16)23
1.16.10	06-2009	28912V	Business Resumption	1.16.6 CH. 3; 1(16)25
1.16.11	10-2009	31801R	Basic Security Concepts	1.16.8 CH. 1; 1(16)41
1.16.12	10-2009	31802C	Facility and Property Protection	1.16.8 CH. 2; 1(16)41
1.16.13	06-2009	31803N	Information Protection	1.16.8 CH. 3; 1(16)41
1.16.14	06-2009	31804Y	Methods of Providing Protection	1.16.8 CH. 4; 1(16)41
1.16.15	06-2009	31805J	Minimum Protection Standards (MPS)	1.16.8 CH. 5; 1(16)41
1.17 Publishing				
1.17.4	02-2013	31854E	Production Sources and Special Programs	1(17)5(22), 1(17)78
1.17.5	09-2006	31855P	Distribution Management	1(17)5(22), 1(17)78
1.17.6	09-2006	36358P	Area Distribution Centers	1(17)5(22)
1.18 Distribution				
1.18.1	08-2014	38313W	Mission of Distribution	1.17.2.2; 1(17)5(22), 1(17)78
1.23 Personnel Security				
1.23.1	05-2008	29582Z	The Personnel Security Office	10.3.1.1 CH. 11-13
1.23.2	11-2008	30602Q	Contractor Investigations, Contractor Investigations	1.23.2 CH. 2

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

Part 2: Information Technology

2.2 Partnership Control System				
LEM 2.2.1	04-2010	47817F	- Partnership Control System Chapter Review (LEM)	
2.2.11	01-2011	28585W	PCS Command Code PCSMY	102.2 CH 11; 3(25)(184)0
2.3 IDRS Terminal Responses				
LEM 2.3.2	03-2010	47819B	Introduction to IDRS	2.3.2 portions
2.3.9	06-2016	28122J	Security Command for IDRS Users	LEM 2.3.9
LEM 2.3.9	12-2009	47820C	- Command Codes SINON, SINO, RMODE, LOKME, CMODE, and FIEMP (LEM)	2.3.9
LEM 2.3.11	12-2009	47821N	- Command Codes TXMOD and SUMRY (LEM)	2.3.11 portions
LEM 2.3.13	01-2010	47822Y	- IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE	2.3.13 portions
LEM 2.3.15	12-2009	47823J	- Command Codes ENMOD	2.3.15 portions
2.3.19	01-2008	28132F	Command Code TFTRA	102.3 CH.19; 3(25)(77)(18)
LEM 2.3.32	12-2009	47825F	Command Code MFTRA	2.3.32 portions
LEM 2.3.35	12-2009	47826Q	Command Code IRPTR	2.3.35 portions
2.3.39	06-2015	28151M	Command Code FTPIN	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)
2.3.42	07-2008	28154T	Command Code PIFTD	102.3 CH.42; 3(25)(77)(45)
LEM 2.3.44	07-2009	47827B	Command Code PIVAR	2.3.44 portions

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2.3.50	02-2017	28162T	Command Code LVREQ	102.3 CH. 50
LEM 2.3.54	11-2009	47830Y	Command Codes DDBOL	2.3.54
2.3.58	06-2013	28170T	Command Code SUPOL	102.3 CH 58; 3(25)(77)(64)
LEM 2.3.59	12-2009	47831J	Command Codes BMFOL and BMFOR	2.3.59 portions
2.3.61	01-2010	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
LEM 2.3.61	02-2010	47832U	Command Code AICRQ	2.3.61 portions
LEM 2.3.65	01-2010	27959U	EPMF Return Transaction File On-Line (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.3.72	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)
2.4 IDRS Terminal Input				
2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel	LEM 2.4.2
LEM 2.4.2	01-2010	47834Q	Introduction Security and Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input	2.4.2 portions
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
LEM 2.4.16	01-2010	47836M	Command Codes REQ54 and ADJ54	2.4.16 portions
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
LEM 2.4.20	11-2009	47837X	- IDRS Terminal Input Command Code RFUND and REFAP	2.4.20 portions
LEM 2.4.22	01-2010	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28	12-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
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LEM 2.4.31	12-2009	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32	12-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45	12-2009	47844M	Command Codes NRP97B	2.4.45 portions
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
2.4.54	04-2018	33288Y	Command Codes CSPD, CSPSP, CSSAD and CSZIP	LEM 2.4.54
LEM 2.4.54	12-2009	47847T	Centralized Files and Scheduling Terminal Usage	2.4.54 portions
LEM 2.4.55	12-2009	33289J	Command Code CSORD	2.4.55
2.4.55	04-2018	53615P	Command Code CSORD	LEM 2.4.55
2.5 Systems Development				
2.5.2	05-2013	28781G	Software Testing Standards and Procedures	2.2.5 CH 2
2.5.16	04-2009	37247R	Use of Live Data in Testing	
2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
2.6 Product Assurance				
2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)	2.1.6
2.7 Modernization and Information Technology Services (MITS) Operations				
LEM 2.7.1	01-2010	47849P	Inter-Center	2.7.1

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LEM 2.7.2	01-2010	47850Q	Computing Center	2.7.2
2.7.2	03-2018	73140N	Computing Center	LEM 2.7.2
LEM 2.7.4	01-2010	47851B	Magnetic Media Management	2.7.4
2.7.4	04-2018	73142J	Magnetic Media Management	LEM 2.7.4
LEM 2.7.5	01-2010	47852M	System Control Point (SCP)	2.7.5
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)	LEM 2.7.5
LEM 2.7.6	01-2010	47853X	System Scheduling	2.7.6
2.7.7	03-2010	32383M	ITS Operations Support	
2.8 Audit Information Management System (AIMS)				
LEM 2.8.1	12-2009	47855T	- Introduction to AIMS REALTIME Processing (LEM)	2.8.1 portions
LEM 2.8.6	12-2009	47856E	- AIMS Command Code AMAXU (LEM)	2.8.6 portions
LEM 2.8.7	12-2009	47857P	- AIMS Command Code AMCLS (LEM)	2.8.7 portions
2.9 Integrated Data Retrieval System Procedures				
LEM 2.9.1	12-2009	47858A	- Integrated Data Retrieval System (LEM)	
2.10 Special Processing Procedures				
2.10.1	07-2007	27834Y	End of Year Processing	102.10 CH. 1; 3(28)(105)0
2.12 Security and Privacy				
LEM 2.12.1	01-2010	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
2.13 Enterprise Networks				
2.13.1	10-2016	39516P	Introduction	
2.13.2	06-2013	36329M	Telecommunications Asset Tool	2.13.4 portions
2.13.3	10-2016	36330N	Voice Premise Communications	
2.13.4	10-2016	36331Y	Voice Messaging System	
2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)	2.13.4
2.13.6	10-2016	32522B	Wireless Communications	
2.13.7	10-2016	40164F	Calling Card Ordering System	2.13.4
2.13.8	10-2016	47359G	Voice Systems Security	
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks	
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)	
LEM 2.13.15	04-2010	47860M	Domain Name System (DNS)	2.13.15
2.13.15	10-2016	39517A	Domain Name System (DNS)	LEM 2.13.15
2.13.21	06-2013	47365K	Telecommunications Encryption Standards	
2.13.25	10-2016	40187E	Video Conference Services	2.13.4
2.14 Asset Management				
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management	2.1.9
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards	

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2.24 Information Systems				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68
2.25 Web Services				
2.25.1	03-2008	36513E	Roles and Responsibilities for the Web Services Division	
2.25.4	03-2008	36515A	Intranet Site and Web Server Security	
2.25.9	12-2008	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	12-2008	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	12-2008	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	12-2008	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.14	06-2018	37395C	Portal Environment Usability Services	
2.25.18	03-2008	36627T	Project Initiation and Approval	
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process	
2.27 Configuration Management				
2.27.1	11-2014	47349K	Configuration Management	
2.148 IT Support Services Management				
2.148.1	11-2016	68033Z	IT Support Services Management Directive	
2.152 Data Engineering				
2.152.3	11-2016	67565E	Naming Data Elements	
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3.0 General				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
3.5 Accounts Services				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
3.10 Campus Mail and Work Control				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 Returns and Documents Analysis				
3.11.3 (LP)	11-2015	68430W	Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version)	
3.11.8	10-2017	33465b	Information Return Processing	3(11)00
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 Adjustments				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
3.21 International Returns and Documents Analysis				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	

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3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
3.22 International Error Resolution				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
3.24 ISRP System				
3.24.6	01-2009	34311M	DP Tax Adjustments	13.24.6
3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	13.24.112
3.24.173	01-2018	34697X	Centralized Files and Scheduling	13.29.173
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
3.30 Work Planning and Control				
3.30.28	03-2016	34740T	Individual Review	3.30.00
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	3(30)(165)0
3.31 ADP Evaluation				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	3(31)(125)0
3.37 International ISRP				
3.37.3	01-2007	34861X	Individual Income Tax Returns	13.37.3
3.37.10	01-2010	34855T	Revenue Receipts	13.37.10
3.37.13	01-2009	34867L	Employment Tax Returns	13.37.13
3.37.154	01-2009	34877H	Unemployment Tax Returns	13.37.154
3.38 International Tax Returns and Documents				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
3.41 OCR Scanning Operations				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	3(41)(268)0
3.42 Electronic Tax Administration				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	12.1.1; 3.42.228, 3.42.255; 3.11.38
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

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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				
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering	4.1 CH 3
4.1.4	10-2017	27606E	Other Programs and Other Source Workload	4.1 CH 4
4.1.6	10-2017	27609L	Storage of Selected Returns	4.1 CH 6
4.1.7	10-2017	27611X	Assignment of Selected Returns	4.1 CH 7
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.2 General Examining Procedures				
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	4200
4.3 Midwest Automated Compliance System (MACS)				
4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
4.4 AIMS Procedures and Processing Instructions				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3
4.6 Payer Compliance				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
4.7 Examination Returns Control System (ERCS)				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
4.8 Technical Services				
4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)	4.8 CH. 3
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	

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

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4.24 Excise Tax				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	4.3.3 CH. 7
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
4.25 Estate and Gift Tax				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	<i>New</i>
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
4.26 Bank Secrecy Act				
4.26.18	02-2018	50149M	Embedded Quality	
4.27 Bankruptcy				
4.27.4	05-2018	27753E	Statute of Limitations Considerations	4.3.10 CH 4
4.30 LMSB General Procedures				
4.30.3	10-2018	32504F	Overseas Posts	
4.31 Pass-Through Entity Handbook				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	<i>New</i>
4.35 Partnership and S Corporations				
4.35.1	07-2016	27742X	Tax Audit Guidelines	4.3.1.5 CH 1
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
4.40 Technical Advisor Program				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)	4.4 CH 5
4.46 LB&I Guide for Quality Examinations				
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
4.51 LB&I Case Management				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.51.6	03-2016	37346H	Issue Management Process Guide	

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4.53 SBSE Administrative Programs				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	
4.60 International Procedures				
4.60.5	12-2018	35002I	Classification of International-feature Returns	4.3.1.1 CH 2
4.70 TE/GE Examinations				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
4.71 Employee Plans Examination of Returns				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	New
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)	7.6.5
4.71.15	09-2018	35242U	EP Special Review	
4.72 Employee Plans Technical Guidelines				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	7.7.1 CH 1; 7(10)54
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	06-2014	60970J	Unrelated Business Activities	4.72.1 portions
4.75 Exempt Organizations Examination Procedures				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)	PENDING
4.75.14	12-2010	33217P	Concluding the Examinations	7.6.5.3.2; 7.8.1
4.75.18	09-2018	33223T	Special Review	7.6.6
4.75.19	04-2011	33224E	Reviewers Memorandum	7.6.6
4.75.23	06-2010	33229H	Collateral Examinations	7.6.1; 7(10)15
4.75.26	09-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)	
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures	
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations	4.75.30
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
4.76 Exempt Organizations Examination Guidelines				
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)	7.8.1 CH 2
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations	7.8.1 CH. 3
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities	7.8.1 CH.3
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations	7.6.2

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4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	7(10)00
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations	7.8.1 CH 3
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611	7(10)00
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools	7.8.1 CH 5
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms	
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools	
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations	7.8.1 CH 3
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	7.8.1 CH. 4
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)	7.8.1 CH 5
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)	7.8.1 CH. 6
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)	7.8.1 CH. 7
4.76.17	10-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)	7.8.1 CH 10
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	7.8.1 CH. 9
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)	7.8.1 CH. 11
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	7.8.1 CH. 12
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)	7.8.1 CH. 13
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)	7.8.1 CH. 14
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)	7.8.1 CH. 15
4.76.24	10-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)	7.8.1 CH. 16
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	7.8.1 CH. 17
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations	7.8.1 CH. 26

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4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)	7.8.1 CH. 27
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies	7.8.1 CH. 28
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)	
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)	
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations	7.8.1 CH 27
4.76.50	10-2017	35822I	Examinations Of Organizations Conducting Gaming Activities	7(10)69
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities	
4.81 Tax Exempt Bonds (TEB)				
4.81.9	09-2018	68186N	Technical Advice Requests	
4.81.10	09-2018	51850E	Quality Review	
4.82 Tax Exempt Bonds Examination Guidelines				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	7.6.2 CH 5
4.89 Compliance and Program Management (CPM)				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	
4.90 Federal, State and Local Governments (FSLG)				
4.90.3	04-2018	33029F	Compliance Checks	
4.90.8	09-2018	33039B	Examination Quality Measurement Standards	

Part 5: Collecting Process

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	
5.1.30	10-2018	49413D	Resolution-directed Approach to Casework	
5.1.31	10-2018	49810A	Workload Management	
5.2 Reports				
LEM 5.2	01-2010	27829F	Nonfilers	LEM 5 CH 2; LEM V
5.2.1	07-2015	35459R	Collection Time Reporting	5.2 CH 1; 5890 [5800]

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5.2.2	10-2009	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
5.3 Entity Case Management Systems				
LEM 5.3	11-2008	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
5.4 Case Processing				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.4.1	08-2009	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	08-2009	29631J	Clerical Procedures	5.4 CH. 3; 5900
5.5 Decedent Estates and Estate Tax				
LEM 5.5	12-2009	27833N	Technical Support	LEM 5 CH.5; LEM V
5.7 Trust Fund Compliance				
LEM 5.7	11-2010	47918R	- Trust Fund Compliance	
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	LEM 5.7; 5.7 CH 3; 5600, 5700
5.8 Offer in Compromise				
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
5.9 Bankruptcy and Other Insolvencies				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	New
LEM 5.9.5	06-2010	51071Z	Opening a Bankruptcy Case	
LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New
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

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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
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
LEM 5.12.5	06-2010	48016W	Redemptions	New
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
5.13 Collection Quality Measurement				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection 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
LEM 5.19.10	04-2010	35343G	Collection Operation Programs	5.19.7

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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	
5.24 Central Withholding Agreement (CWA) Program				
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6.600 Absence and Leave				
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7.1.7	11-2016	69149U	Processing Information Requests	
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7.13 Employee Plans Automated Processing Procedures

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7.13.3	06-2012	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
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7.13.4	06-2012	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
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7.13.9	04-2012	36156R	Management Information System	7.4.3 CH 9; 7690:700
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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
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7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures

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7.15.3	09-2015	55000E	Business Rules	
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7.15.5	09-2015	55039N	Case Identification and Status Codes	
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7.20 Exempt Organizations Determination Letter Program

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7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
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7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet	
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7.21 Exempt Organizations Automated Processing Procedures

7.21.3	07-2016	27616A	Screening, Controlling and Case Closing	7.4.4 CH 3
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7.21.4	07-2016	27617L	Transcription and Case Establishment	7.4.4 CH. 4
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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
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7.21.9	07-2016	27622E	Exempt Organizations Management Information System	7.4.4 CH. 9
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7.22 Exempt Organizations EDS User Manual

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7.29 Exempt Organizations Technical Rulings and Guidance

7.29.1	10-2018	51150X	Overview	
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7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures	
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8.5 Claims and Overassessments				
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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
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8.15 Appeals Bankruptcy Cases				
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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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8.20 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
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8.22 Collection Due Process				
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8.22.2	03-2012	49096A	Technical Review	8.23.5; 8.7.2 portions
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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	

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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
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				
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LEM 9.14.3	05-2010	38750D	Criminal Investigation - Undercover Operations - Law Enforcement Manual (LEM)	

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10.4 Physical Security Information for Managers

10.4.1	12-2016	51731W	Managers Security Handbook	1.4.6
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10.5 Privacy, Information Protection & Data Security (PIPDS)

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10.8 Information Technology (IT) Security

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10.8.3	04-2017	49374P	Audit Logging Security Standards	LEM 10.8.3
10.8.4	12-2011	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
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LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

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11.2 Privacy Advocate

11.2.1	12-2010	34218K	Privacy Advocate	2.1.10
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11.4 Office of Governmental Liaison

11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
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11.5 Legislative Affairs

11.5.3	08-2014	38765C	Guide to Congressional Correspondence	Document 11155
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11.55 Wage and Investment

11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document	
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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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13.4.9	10-2010	39809D	TAMIS Portal	
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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
20.2.12	01-2017	32975S	Employment Taxes	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)
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21.3.12	06-2017	55809H	Accounts Management Balance Due Telephone Contacts	
21.3.13	10-2017	66360P	Department of Education (ED) Procedures	
21.7 Business Tax Returns and Non-Master File Accounts				
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees	
21.8 International				
21.8.3	08-2013	49815D	NMF International Adjustments	3.15.128 portions; 3.15.129 portions
21.9 Specialized Accounts Management Programs				
21.9.1	09-2013	52829V	Taxpayer Assurance Program	
21.9.2	09-2015	52830W	Accounts Management Identity Theft	
21.10 Quality Assurance				
21.10.3	10-2009	36869B	High Risk Accounts Review	21.10.5; 21.3; 3(15)(10)0

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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)
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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)
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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
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25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control				
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25.15 Relief from Joint and Several Liability				
LEM 25.15.1	04-2010	33368H	Introduction	
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals	104.5 CH. 11
25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
25.15.16	10-2016	49557G	Telephone Contacts	
25.16 Disaster Assistance and Emergency Relief				
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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
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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
25.18 Community Property				
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25.19 Health Coverage Tax Credit (HCTC)				
25.19.1	07-2017	39701S	General Information	
25.19.2	07-2017	39702D	Customer Service	
25.19.3	07-2017	39704Z	Eligibility	
25.19.4	07-2017	39705K	Registration	

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25.19.5	07-2017	39706V	Payments	
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25.19.7	07-2017	50495D	Systems Operations (SO)	
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)	
25.23 Identity Protection and Victim Assistance				
25.23.4	11-2016	67664U	IDTVA Paper Process	21.6.2
25.23.5	10-2017	67665F	ACSS IDT Processing	5.19.6
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing	5.18.1
25.23.7	09-2017	67667B	AUR Identity Theft Processing	
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing	4.19.24
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	21.7.14

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