



Internal Revenue Manual Index

June 2014

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

INTRODUCTION	<p>The IRM Index is updated monthly and is available @ http://publish.no.irs.gov/catp.cgi?catnum=27371. Each January, the IRM Index is printed and is orderable through the Internal Management Documents Distribution System (IMDDS).</p> <p>The IRM Index offers four listings:</p> <ul style="list-style-type: none"> ○ <i>Numerical List.</i> ○ <i>Owner List</i> ○ <i>Alphabetical List</i> ○ <i>Obsolete List (IRMs obsolesced since January 2006)</i>
NUMERICAL LIST	<p>Each IRM section is listed along with the most recent publication date, catalog number and section title. The column headed "<i>Old IRM Number</i>" provides a crosswalk to prior IRM revisions. The revisions added each month are highlighted.</p> <p>An asterisk (*) identifies IRM sections containing "Official Use Only" (OUO) material. For your information, the information previously contained in the Law Enforcement Manuals is embedded in the IRM. OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, provides procedures for employees in the Office of the Chief Counsel.</p>
OWNER LIST	<p>This listing groups the IRM in order by owner. The owners are listed in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. An IRM section is owned by one organization although other organizations may contribute to its development. The <i>audience</i> includes the primary user(s) of the IRM at the organizational level.</p>
ALPHABETICAL LIST	<p>Each IRM section is listed 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This list identifies those IRM sections that are no longer in effect as of January 2006 to date. An IRM section may be obsolesced because the information in the IRM section is no longer applicable, or the material was merged into another IRM section(s). In the latter case, the "<i>Old</i></p>

	<i>IRM Number</i> ” provides a reference to the source.
BUSINESS OWNERS	<p>IRS business owners and their abbreviations are listed below. For IRM sections used by all IRS employees, the Audience category is “All.”</p> <ul style="list-style-type: none"> ○ Appeals ○ Agency Wide Shared Services (AWSS) ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Human Capital Office (HCO) ○ Information Technology (IT) (formerly Modernization and Information Technology Security (MITS)) ○ Large Business & International (LBI) (formerly Large/Mid-Size Business (LMSB)) ○ National Headquarters (NHQ) ○ Office of Professional Responsibility (OPR) ○ Online Services (OLS) ○ Privacy, Information Protection and Data Security (PIPDS) ○ Research and Analysis (RAS) ○ Return Preparer Office (RPO) ○ Small Business & Self Employed (SB/SE) ○ Tax Exempt & Government Entities (TE/GE) ○ Taxpayer Advocate Service (TAS) ○ Wage & Investment (WI)
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 <i>Numerical</i> and <i>Owner</i> lists.
IRM ONLINE	IRM Online is a searchable database accessible from the IR Web home page, under Employee Tools/Services. This site uses Google™ to allow you to search the entire IRM.
ELECTRONIC PUBLISHING WEBSITE	<p>This site houses the core repository of published products (CROPP), which includes the IRM. The IRM is produced in portable document file (PDF) format. Access the current or prior revisions of the IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.</p> <p>IRS offices may order print copies through the Internal Management Documents Distribution System (IMDDS).</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

June 2014

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

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

1.1 ORGANIZATION AND STAFFING

1.1.1	03-2006	30376D	1100	IRS Mission and Basic Organization
1.1.2	02-1999	30377O	1100	IRS Organizational History
1.1.4	08-2013	30364L	11(16)0	Organizational Planning
1.1.5	10-2008	30378Z	1100	Office of the Commissioner
1.1.6	02-2012	30379K	1100	Chief Counsel
1.1.7	10-2012	30381W	1100	Appeals
1.1.8	06-2005	30382H	1127.2	National Taxpayer Advocate
1.1.10	06-2005	30384D	1100	Equal Employment Opportunity and Diversity
1.1.11	05-2009	30385O	1124, 1125	Chief, Communications and Liaison
1.1.12	07-2012	30386Z	1100	Technology Officer
1.1.13	10-2013	30387K	3.42.1 portions; 1100	Wage and Investment
1.1.16	04-2014	35584D		Small Business / Self Employed Division
1.1.17	07-2010	49279R		Agency Wide Shared Services
1.1.18	05-2012	37583M	1.1.13; 1100	Research, Analysis and Statistics Division
1.1.19	09-2008	40229Z	1.1.13	Criminal Investigation
1.1.20	07-2012	50178P		Office of Professional Responsibility
1.1.21	12-2010	37682C		Chief Financial Officer
1.1.22	04-2009	49171G		Human Capital Office
1.1.23	12-2013	49695V		Tax Exempt and Government Entities Division
1.1.24	11-2006	14055T		Large and Mid-Size Business Division
1.1.25	01-2007	49482Q		Mission Assurance & Security Services
1.1.26	06-2010	54082K		Whistleblower Office

1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.1	09-2007	29301S	1218	Policies of the Internal Revenue Service
1.2.10	01-2013	48024W		Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2012	48025H		Policy Statements for Information Technology Activities
1.2.12	10-2012	48026S		Policy Statements for Submission Processing Activities
1.2.13	03-2014	48027D		Policy Statements for the Examining Process
1.2.14	10-2012	48029Z		Policy Statements for Collecting Process Activities
1.2.15	10-2012	48030A		Policy Statements for Human Resource Management Activities
1.2.16	06-2013	48032W		Policy Statements for the Rulings and Agreements Process
1.2.17	08-2007	48033H		Policy Statements for the Appeals Process
1.2.18	10-2012	48034S		Policy Statements for Criminal Investigation Activities
1.2.19	10-2012	48035D		Policy Statements for Communications, Liaison and Disclosure Activities

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1.2.20	11-2012	48037Z		Policy Statements for Penalties and Interest Activities
1.2.21	10-2012	48038K		Policy Statements for Customer Account Services Activities
1.2.22	10-2012	48039V		Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W		Policy Statements for Chief Counsel Activities
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	06-2014	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	03-2012	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	06-2014	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	06-2013	39613J	1.2.2	Delegations of Authority for the Collecting Process
1.2.45	10-2010	39614U	1.2.2	Delegations of Authority for Human Resource Management
1.2.46	06-2014	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	11-2013	39616Q	1.2.2	Delegations of Authority for the Appeals Process
1.2.48	02-2013	39617B	1.2.2	Delegation of Authorities for Criminal Investigations Activities
1.2.49	06-2014	39618M	1.2.2	Delegation of Authorities for Communications, Liaison and Disclosure Activities
1.2.50	05-2013	39622U	1.2.2	Delegations of Authority for Taxpayer Advocate Service Activities
1.2.51	05-2013	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
1.2.52	07-2013	39624Q	1.2.2	Delegations of Authority for Special Topics Activities
1.2.53	05-2013	39625B	1.2.2	Delegation of Authorities for Chief Counsel Activities
1.2.54	05-2013	55202C		Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61	09-2013	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	12-2011	50703U		Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.1	01-2012	33466M	1.4.4; 114.1 CH 2	Management Roles and Responsibilities
1.4.2	12-2012	33467X	3.0.257 portions	Monitoring and Improving Internal Control
1.4.3	06-2013	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2011	33211B		Corporate Tax Administration Tools
1.4.6	01-2003	31779Y	1.16.2; 1(16)12	Managers Security Handbook
1.4.9	12-2010	57194H		Resource Guide for Management Officials - Criminal Investigation
1.4.10	05-2013	60880E		Integrity & Verification Operation Managers Guide
1.4.11*	12-2013	35340Z		Field Assistance Guide for Managers

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1.4.16	12-2013	35344R	114.1 CH 7; (21)(35); 6535; 6100-6800	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	114.1 CH 6; 9783-110; 9783-210, 9783-320.41, 9783-320.(12)	Compliance Managers Guide
1.4.18	09-2013	39913M		Electronic Products and Services Support Managers Guide
1.4.19*	10-2013	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	03-2014	35795M		Filing & Payment Compliance Managers Handbook
1.4.21	12-2013	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	04-2014	50658C		CAWR Manager and Coordinator Guide
1.4.23	10-2013	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	11-2013	50773S	8.1.4 portions; 8100	Appeals Managers Procedures
1.4.29	11-2013	61645F		SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
1.4.30	04-2013	62659D		Monitoring Internal Control Planned Corrective Actions
1.4.40	05-2010	35578Z	114.1 CH 3	SB/SE Compliance Field Examination Group Manager
1.4.50*	03-2013	33258K	LEM 1.4.50; 5.2.4	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	10-2013	38446S	1.4.17.3	Insolvency
1.4.52	04-2014	39453R		Offer in Compromise Manager's Resource Guide - Field Program
1.4.53	08-2010	39990Z		Advisory Group Manager Operational Aid
1.4.54	03-2013	40087D		Offer in Compromise Managers(COIC) Program
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.1	11-2011	30331Q	1.5.6; 105.4 CH 1	The IRS Balanced Performance Measurement System
1.5.2	05-2012	30332B	1.5.7; 1.5.6; 105.4 CH 2	Uses of Section 1204 Statistics
1.5.3	06-2012	30333M	1.5.7; 1.5.6; 105.4 CH 3	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	10-2002	30338P	105.4 CH 8	Guidance for Taxpayer Advocate Service (TAS)
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	08-2004	38795Q		Servicewide Research Council
1.7.2	08-2004	38796B		Servicewide Research Data Standards
1.7.3	08-2004	38797M		Servicewide Research Electronic Library
1.7.4	11-2007	49937S		Role of Research in IRS
1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE				
1.10.3	08-2012	34421J		Standards for Using Email
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	04-2014	29298G	1.2.3 CH 1; 1230	Internal Management Document (IMD) Program and Responsibilities
1.11.2	05-2014	29299R	1.2.3 CH 2; 1230	Internal Revenue Manual (IRM) Process
1.11.3	04-2014	29300H	1.2.3 CH 3; 1230	Policy Statements
1.11.4	04-2014	29543A	1.2.3 CH 4; 1230	Delegation Orders
1.11.5	04-2014	30626A	1.2.3 CH 5; 1230	Publishing Internal Management Documents

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1.11.6	04-2014	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	11-2013	32114X		Accounts Management Tax/Policy/Program Analyst Guide
1.11.8	12-2013	50463T	1.11.7 portions	Servicewide Electronic Research Program (SERP)
1.11.9	04-2014	53704J	1.11.1 and 1.11.2 portions	Clearing IMDs
1.11.10	04-2014	53277J	1.11.1 portions	Interim Guidance Process
1.11.13	08-2013	49558R		Taxpayer Advocate Service (TAS) Internal Management Document Program
1.13 STATISTICS OF INCOME				
1.13.1	04-2005	30960Z	1(13)0	Statistical Reporting Overview
1.13.2	06-2014	30962V	1(13)26.1 CH 200	Processing Management
1.13.3	06-2014	30964R	1(13)26.1 CH 800	Document Management
1.13.4	03-1999	30966N	1(13)26.2 CH (10)00	Form 1040 Industry Coding
1.13.6	01-2007	30970V	3.49.6; 1(13)26.2 CH (17)00	Instructions for Processing the Taxpayer Usage Study
1.13.7	01-2006	30972R	1(13)26.3 CH (20)00	Form 1120 Industry Coding
1.13.8	01-2006	30974N	1(13)26.3 CH (22)00	Statistical Editing of Corporation Tax Returns
1.13.9	04-1998	30976J	1(13)26.3 CH (25)00	Statistical Editing of Insurance Company Returns
1.14 REAL ESTATE AND FACILITIES MANAGEMENT				
1.14.1	08-2008	37000G		Logistics Management
1.14.2	06-2012	31321E	Doc 10603	Supply Purchasing Program
1.14.3	04-2003	31322P	Doc 10604; 1(14)48	Furniture and Equipment Standard
1.14.4	05-2012	38310P	Doc 10603; 1(14)49	Personal Property Management
1.14.5	05-2012	31452E	1(14)00:70	Occupational Safety and Health Program
1.14.6	07-2013	37269F	1(14)50	Real Property Management Program
1.14.7	08-2013	35907U	1(14)47.1, 1(14)47.2	Motor Vehicle Management
1.14.8	07-2013	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		Real Estate and Facilities Management- IRS Parking Program
1.14.12	05-2013	49873J		IRS Environmental Compliance Program
1.14.13	04-2013	54529M		Environmental Management Systems
1.15 RECORDS AND INFORMATION MANAGEMENT				
1.15.1	08-2013	31421F	1.15.1 CH 1; 1(15)00	The Records Management Program
1.15.2	08-2013	31423B	1.15.1 CH 2; 1(15)00	Types of Records and Their Life Cycles
1.15.3	11-2013	31425X	1.15.1 CH 3; 1(15)00	Disposing of Records
1.15.5	11-2013	31427T	1.15.1 CH 5; 1(15)00	Relocating/Removing Records
1.15.6	03-2014	31431B	1.15.1 CH 6; 1(15)00	Managing Electronic Records
1.15.7	10-2013	31451T	1.15.1 CH 7; 1(15)49	Files Management
1.15.24	01-2003	30993U	1.15.2 CH 17; 1(15)59.14	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	01-2006	30994F	1.15.2 CH 18; 1(15)59.17	Records Control Schedule for Statistics Division
1.15.27	11-2002	30996B	1.15.2 CH 20; 1(15)59.1(20)	Records Control Schedule for Compliance Research
1.15.32	01-2004	31002U	1.15.2 CH 26	Records Control Schedule for Electronic Tax Administration
1.15.35	02-2004	37920H	1.15.2 CH 29; 1(15)59.2(10)	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	03-2009	31006M	1.15.2 CH 30; 1(15)59.2(14)	Record Control Schedule for Permanent Records
1.15.37	03-2009	31007X	1.15.2 CH 31; 1(15)59.1(13), 1(15)59.2(13)	Records Control Schedule for Economic Stabilization
1.17 PUBLISHING				

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1.17.1	12-2012	31851X	1(17)5(22), 1(17)78	Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure
1.17.2	11-2012	31852I	1(17)5(22), 1(17)78	Publishing Systems and Programs
1.17.3	11-2012	31853T	1(17)5(22), 1(17)78	Tax Products Program
1.17.7	12-2012	53478W		Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	01-2013	59701K	1.17.2, 1.17.4 portions	Internal and Public Use Non-Tax Products
1.17.9	02-2013	59991C		User Guide for Requesting a Published Product
1.18 DISTRIBUTION				
1.18.1	09-2006	38313W	1.17.2.2; 1(17)5(22), 1(17)78	Mission of Distribution
1.18.2	02-2009	38314H	1.17.5; 1(17)5(22), 1(17)78	Forecasting Requirements
1.18.3	03-2014	38315S		Tax Forms Distribution Programs
1.18.4	02-2009	48239X		Knowledge Services
1.18.5	04-2011	48240Y	1.17.6	National Distribution Center
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY				
1.20.2	06-2013	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
1.22 MAIL AND TRANSPORTATION MANAGEMENT				
1.22.1	07-2012	31771O	1.15.8 CH 1; 1(15)89	Mail and Transportation Management Overview
1.22.2	08-2012	31772Z	1.15.8 CH 2; 1(15)89	Classes of Mail and United States Postal Service (USPS) Special Services
1.22.3	08-2012	31773K	1.15.8 CH 3; 1(15)89	Addressing and Packaging
1.22.4	08-2012	31774V	1.15.8 CH 4; 1(15)89	Postage Accountability and Reporting Requirements
1.22.5	08-2012	31775G	1.15.8 CH 5; 1(15)89	Mail Operations
1.22.6	08-2012	31776R	1.15.8 CH 6; 1(15)89	Transportation Management
1.22.7	08-2012	31777C	1.15.8 CH 7; 1(15)89	Household Goods
1.22.8	08-2012	59044U		Mailing and Shipping Equipment
1.25 PRACTICE BEFORE THE SERVICE				
1.25.1	06-2010	48365U	12(16)0	Rules Governing Practice Before the IRS
1.25.2	06-2010	52482U		Practitioner Enrollment
1.25.3	06-2010	52483F		Case Development and Licensure (CD&L)
1.31 CFO INTERNAL POLICY AND PROCEDURES				
1.31.3	01-2009	50906D	1.8.4	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7	07-2011	35660U		Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office
1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES				
1.32.1	02-2012	39947S	1763	Official IRS Travel Guide
1.32.3	10-2012	52837V		Managerial Cost Accounting
1.32.4	10-2012	48041H		Travel Card Program Handbook
1.32.6	01-2010	47964F		Purchase Card Program Handbook
1.32.7	02-2012	54559A		Estimating Unemployment Trust Fund Costs
1.32.8	01-2011	48073R	1724	Investigative Imprest Funds
1.32.11	09-2011	55730Z		Official IRS City-to-City Travel Guide
1.32.13	11-2013	35266E	1764	Relocation Services Program
1.32.14	09-2011	55731K		Gainshairing Travel Savings Program
1.32.15	04-2013	37449P		Public Transportation Subsidy Program (PTSP)
1.32.19	11-2012	51377Q	Document 10038	User Fee Policies and Procedures

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1.32.20	08-2010	53762P	1.32.1 portions	Using Appropriated Funds to Purchase Meals and Light Refreshments
1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS				
1.33.3	02-2011	50383K		Reimbursable Operating Guidelines
1.33.4	05-2011	48604K	1.6.1 CH 1-6; 1263	Financial Operating Guidelines
1.34 REVENUE ACCOUNTING				
1.34.1	06-2009	53163U	Exhibit 1.31.2-2; 1.8.2	Revenue Accounting Definitions and Acronyms
1.34.3	08-2009	53319E	1.31.2 portions; 1.8.2	Audit Oversight and Analysis
1.34.4	06-2009	53135C	1.31.2 portions; 1.8.2	Unpaid Assessments
1.35 ADMINISTRATIVE ACCOUNTING				
1.35.3	06-2013	47416Q		Receipt and Acceptance Guidelines
1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other Assets
1.35.6	05-2014	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.13	01-2012	57075Z		Administrative Waiver
1.35.15	06-2013	52979C		Annual Close Guidelines
1.36 ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS				
1.36.2	10-2012	50695F		Treasury Information Executive Repository
1.53 SMALL BUSINESS/SELF-EMPLOYED				
1.53.1	08-2007	37013J		Managing Organizational Change
1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT				
1.54.1	12-2013	32219B		TE/GE Roles and Responsibilities
1.55 WAGE AND INVESTMENT				
1.55.2	09-2009	37989E		Organizational Changes
1.55.6	09-2013	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM				
2.2.1*	12-2013	28245J	LEM 2.2.1; 102.2 CH 1; 3(25)(184)0	Partnership Control System Chapter Overview
2.2.2	01-2011	28574P	102.2 CH 2; 3(25)(184)0	PCS Command Code TSLOD
2.2.3	01-2011	28575A	102.2 CH 3; 3(25)(184)0	PCS Command Code TSCHG
2.2.4	01-2011	28577W	102.2 CH 4; 3(25)(184)0	PCS Command Code TSINQ
2.2.5	01-2011	28578H	102.2 CH 5; 3(25)(184)0	PCS Command Code TSDEL
2.2.6	01-2011	28579S	102.2 CH 6; 3(25)(184)0	PCS Command Code TSNOT
2.2.7	01-2011	28580T	102.2 CH 7; 3(25)(184)0	PCS Command Code TSCLS
2.2.8	01-2011	28581E	102.2 CH 8; 3(25)(184)0	PCS Command Code MSCHG
2.2.9	01-2011	28582P	LEM 2.3.9; 102.2 CH 9; 3(25)(184)0	PCS Command Code TSUMY
2.3 IDRS TERMINAL RESPONSES				
2.3.1	12-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
2.3.2*	03-2010	28115U	LEM 2.3.2; 102.3 CH 2	Introduction to IDRS Terminal Responses
2.3.8*	06-2014	28121Y	102.3 CH 8; 3(25)(77)0	Standard Validity Criteria
2.3.9*	05-2014	28122J	LEM 2.3.9; 2.3.9; 102.3 CH 9; 3(25)(77)8	Security Command for IDRS Users

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2.3.10	12-2012	28123U	102.3 CH 10; 3(25)(77)9	Command Codes MFREQ and RECON
2.3.11*	12-2013	28124F	LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10)	Command Codes TXMOD and SUMRY
2.3.12	12-2013	28125Q	102.3 CH 12; 3(25)(77)(11)	Comman Code ACTON
2.3.13*	04-2013	28126B	LEM 2.3.13; 102.3 CH 13; 3(25)(77)(12)	Command Codes FFINQ, REINF, and REMFE
2.3.15*	12-2013	28128X	LEM 2.3.15; 102.3 CH 15; 3(25)(77)(14)	Command Code ENMOD
2.3.16	12-2011	28129I	102.3 CH 16; 3(25)(77)(15)	Command Code RFINK and RFRQ
2.3.17	06-2013	28130J	102.3 CH 17; 3(25)(77)(16)	Command Code ESTABD
2.3.18	01-2010	28131U	102.3 CH 18; 3(25)(77)(17)	Command Code ESTABM
2.3.20	06-2011	28133Q	102.3 CH 20; 3(25)(77)(20)	Command Code URINQ (URF)
2.3.25	01-2011	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	11-2012	28139E	102.3 CH 26; 3(25)(77)(26)	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27; 3(25)(77)(27)	Command Code ECREQ
2.3.28	06-2013	28141Q	102.3 CH 28; 3(25)(77)(28)	Command Code FTDPN
2.3.29	11-2013	28142B	102.3 CH 29; 3(25)(77)(29)	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30; 3(25)(77)(31)	Command Code DAILY
2.3.31	12-2013	28144X	102.3 CH 31; 3(25)(77)(31)	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	12-2013	28145I	LEM 2.3.32; 102.3 CH 32; 3(25)(77)(33)	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH 34; 3(25)(77)(35)	Command Code PATRA
2.3.35*	11-2013	28102R	LEM 2.3.35; 102.3 CH 35; 3(25)(77)0	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36; 3(25)(77)(39)	Command Code SCFTR
2.3.37	12-2012	28149A	102.3 CH 37	Command Code UPTIN for the GUF System
2.3.38	12-2013	28150B	102.3 CH 38; 3(25)(77)(40)	Command Code TXCMP
2.3.39	06-2009	28151M	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)	Command Code FTPIN
2.3.40	01-2009	28152X	102.3 CH 40; 3(25)(77)0, 3(25)(77)(44)	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41; 3(25)(77)0, 3(25)(77)(45)	Command Code PIEST
2.3.43	01-2009	28155E	102.3 CH 43; 3(25)(77)(47)	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44; 102.3 CH 44; 3(25)(77)(48)	Command Code PIVAR
2.3.45	06-2011	28157A	102.3 CH 45; 3(25)(77)(49)	Command Code XSINQ
2.3.47*	12-2013	28159W	102.3 CH 47; 3(25)(77)(50)	Command Codes INOLE, EOGEN and SPARQ
2.3.48	12-2012	28160X	102.3 CH 48; 3(25)(77)(52)	Command Code UPDIS for the GUF System
2.3.49	12-2013	28161I	102.3 CH 49; 3(25)(77)(53)	Command Code EICMP
2.3.50	01-2007	28162T	102.3 CH 50; 3(25)(77)(55)	Command Code LVREQ
2.3.51	12-2013	28163E	102.3 CH 51; 3(25)(77)(55)	Command Code IMFOL
2.3.52	06-2014	57904Z		Command Codes RTVUE, RTFTP
2.3.53	04-2013	28165A	102.3 CH 53; 3(25)(77)(58)	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	12-2013	28167W	102.3 CH 55; 3(25)(77)(60)	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH 56; 3(25)(77)(61)	Command Code ESTABR
2.3.57	12-2011	58088M		Command Code BRTVU
2.3.59*	12-2013	28171E	LEM 2.3.59; 102.3 CH 59; 3(25)(77)(65)	Command Codes BMFOL and BMFOR
2.3.60	06-2014	28172P	102.3 CH 60; 3(25)(77)(68)	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	01-2010	28174L	102.3 CH 62; 3(25)(77)(70)	Command Code ESTAB

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2.3.63	06-2014	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	12-2013	28177S	102.3 CH 64; 3(25)(77)(72)	Command Code EMFOL
2.3.65	01-2014	53389C	LEM 2.3.65; LEM 102.3 CH 65; 3(25)(77)(72)	EPMF Return Transaction File On-Line (ERTV) Research
2.3.66	03-2013	28178D	102.3 CH 66; 3(25)(77)(74)	Command Codes PLINF and PLINQ
2.3.68	11-2013	28112N	102.3 CH 68; 3(25)(77)(76)	Command Code DUPOL
2.3.69	08-2009	28181A	102.3 CH 69; 3(25)(77)(77)	Command Code VPARS
2.3.70	08-2013	28182L	102.3 CH 70; 3(25)(77)(78)	Command Code EFTPS
2.3.71	12-2013	28183W	102.3 CH 71; 3(25)(77)(79)	Command Code ATINQ
2.3.73	12-2013	28185S	102.3 CH 73; 3(25)(77)(81)	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	11-2013	28186D	102.3 CH 74; 3(25)(77)(82)	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	02-2012	33046Q		Command Code CDPWEB (CDPTA, CDPTE)
2.3.80	01-2009	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTAB A
2.3.82	01-2011	55095X		Command Code ESTABH
2.3.85*	06-2013	61664M		Command Code DFAST
2.4 IDRS TERMINAL INPUT				
2.4.1	12-2012	28189K	102.4.1; 3(25)(78)(2), 3(25)(78)(1)	Section Titles and Command Codes for IDRS Terminal Input
2.4.2*	05-2014	28190L	LEM 2.4.2; 102.4 CH 2	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input
2.4.4	01-2010	28192H	102.4 CH 4; 3(25)(78)0	Command Code MESSG
2.4.5	01-2011	28193S	102.4 CH 5; 3(25)(78)7	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System
2.4.6	12-2013	28194D	102.4 CH 6; 3(25)(78)9	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH 7; 3(25)(78)(10)	Command Codes KAfrm, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.9	12-2013	28198V	102.4 CH 9; 3(25)(78)(12)	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	12-2013	28199G	102.4 CH 10; 3(25)(78)(13)	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH 11; 3(25)(78)(14)	Command Code NMFTM
2.4.12	12-2011	28201H	102.4 CH 12; 3(25)(78)(15)	Command Codes DELET and CCPYT
2.4.13	01-2011	28202S	102.4 CH 13; 3(25)(78)(16)	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH 14; 3(25)(78)(17)	Command Code NMFST
2.4.15	06-2014	28205Z	102.4 CH 15; 3(25)(78)(18)	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing
2.4.16	12-2013	28206K	LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20)	Command Codes REQ54 and ADJ54
2.4.17	11-2013	28207V	102.4 CH 17; 3(25)(78)(21)	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	12-2013	28209R	102.4 CH 19; 3(25)(78)(24)	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	06-2014	28210S	LEM 2.4.20; 102.4 CH 20; 3(25)(78)(25)	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH 21; 3(25)(78)(26)	Command Code CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22; 102.4 CH. 22; 3(25)(78)(27)	Command Code CRMNL

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2.4.23	07-2009	28214K	102.4 CH 23; 3(25)(78)(28)	Command Code CHKCLR and CHKCL
2.4.24	11-2013	28215V	102.4 CH 24; 3(25)(78)(29)	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	12-2012	28216G	102.4 CH 25; 3(25)(78)(30)	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	11-2012	28217R	102.4 CH 26; 3(25)(78)(31)	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	12-2011	28218C	102.4 CH 27; 3(25)(78)(33)	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	12-2013	28219N	LEM 2.4.28; 102.4 CH 28; 3(25)(78)0	Command Code STAUP, STATI, STATB
2.4.29	01-2010	28221Z	102.4 CH 29; 3(25)(78)(35)	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	02-2014	28222K	LEM 2.4.30; 102.4 CH. 30; 3(25)(78)(36)	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31; 102.4 CH. 31; 3(25)(78)(37)	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32; 102.4 CH. 32; 3(25)(78)(38)	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH 33; 3(25)(78)(39)	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2011	28226C	102.4 CH 34; 3(25)(78)(41)	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH 35; 3(25)(78)(42)	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH 37; 3(25)(78)(45)	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH 38; 3(25)(78)(46)	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH 39; 3(25)(78)(47)	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH 40; 3(25)(78)(49)	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2014	28233R	102.4 CH 41; 3(25)(78)(50)	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH 42; 3(25)(78)(51)	Command Code CCASG for Case Control Activity System
2.4.43	12-2012	28235N	102.4 CH 43; 3(25)(78)0	Command Code PINEX
2.4.44	11-2013	28236Y	102.4 CH 44; 3(25)(78)(53)	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT
2.4.45*	01-2010	28237J	LEM 2.4.45; 102.4 CH 45; 3(25)(78)0	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH 46; 3(25)(78)	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH 47; 3(25)(78)0	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH 48; 3(25)(78)0	Command Code VPPIN
2.4.50	12-2013	28241R	102.4 CH 50; 3(25)(78)(60)	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH 52	Command Codes TPCIN and TPCOL
2.4.53	01-2007	31276M	102.4 CH 53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPOD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	LEM 2.4.55; 2.4.55	Command Code CSORD
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2011	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z		Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	06-2014	64077N		Command Code IDTX8
2.5 SYSTEMS DEVELOPMENT				
2.5.1	09-2006	33496A		Systems Development
2.5.3	03-2007	33498W	2.2.5 CH 3; 2.5.1 (11/2001); 2553.40	Programing Techniques and Source Code Standards

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2.5.4	04-2005	30905A	2.2.5 CH 4; 2553.31	Document Standards
2.5.5	04-2005	30743M	2.2.5 CH 5	Guidelines for Preparing Program Requirements Packages (PRPs)
2.5.7	04-2005	33499H	2553.13	Data Name Standards
2.5.10	06-2010	73139M	2.1.13	Function Point Standards
2.5.11	04-2005	36327Q	2553.38	Analysis Techniques and Deliverables
2.5.12	04-2005	35415P	2553.39	Design Techniques and Deliverables
2.5.13	04-2005	36192J	2553.34-35	Database Design Techniques and Deliverables
2.5.14	06-2010	35692E	2553.11; 2553.12	Quality Assurance (QA)
2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS				
2.7.1*	05-2013	73141Y	LEM 2.7.1; 2.7.1; 2.2.7 CH 2	Inter-center
2.7.2*	05-2013	73140N	LEM 2.7.2; 2.7.2; 2.2.7 CH 1; Doc 9312	Computing Center
2.7.4*	04-2013	73142J	LEM 2.7.4; 2.7.4; 2.2.8 CH 1; Doc 9399	Magnetic Media Management
2.7.5*	01-2011	73143U	LEM 2.7.5; 2.7.5; 2.2.8 CH 2; Doc 9399	System Control Point (SCP) - Configuration Management
2.7.6*	01-2010	73144F	LEM 2.7.6; 2.7.6; 2.2.8 CH 3; Doc 9399	Systems Scheduling
2.7.9	12-2013	32002E	2.1.12	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12-2012	28249B	LEM 2.8.1; 102.8 CH 1; 3(25)(86)1-3	Introduction to AIMS REALTIME Processing
2.8.2	12-2013	28756V	102.8 CH 2; 3(25)(86)4	AIMS Command Code AM424
2.8.3	12-2013	28757G	102.8 CH 3; 3(25)(86)5	AIMS Command Code AMDIS
2.8.4	12-2013	28758R	102.8 CH 4; 3(25)(86)8	AIMS Command Code AMSTU
2.8.5	12-2013	28759C	102.8 CH 5; 3(25)(86)13	AIMS Command Code AMSOC
2.8.6*	12-2013	28760D	LEM 2.8.6; 102.8 CH 6; 3(25)(86)14	AIMS Command Code AMAXU
2.8.7*	12-2013	28762Z	LEM 2.8.7; 102.8 CH 7; 3(25)(86)15	AIMS Command Code AMCLS
2.8.8	12-2013	28763K	102.8 CH 8; 3(25)(86)6-7, 3(25)(86)9 -12,	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB
2.8.9	12-2012	50448E		AIMS Command Code AMRET
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	11-2012	28250C	LEM 2.9.1; 102.9 CH 1; 30(33)0	Integrated Data Retrieval System
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1	04-2013	28244Y	102.11 CH 1; 3(25)(44)0	IDRS Correspondence
2.12 SECURITY AND PRIVACY				
2.12.1*	12-2011	53401Z	LEM 2.12.1; LEM 2.3.8 CH 8	The Use of Integrated Data Retrieval System (IDRS)
2.13 ENTERPRISE NETWORKS				
2.13.1	04-2013	39516P		Introduction
2.13.3	07-2013	36330N		Voice Premise Communications
2.13.4	07-2013	36331Y		Voice Messaging System
2.13.5	07-2013	36332J	2.13.4 portions	Federal Technology Service (Long Distance)
2.13.6	07-2013	32522B		Wireless Communications
2.13.7	07-2013	40164F	2.13.4 portions	Calling Card Ordering System
2.13.8	07-2013	47359G		Voice Systems Security
2.13.11	06-2013	47678Q		Day-to-Day IT Security Procedures for Enterprise Networks
2.13.13	08-2013	60518N		Enterprise Electronic Fax (EEFax)

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2.13.15*	07-2013	39517A	LEM 2.13.15	Domain Name System (DNS)
2.13.25	07-2013	40187E	2.13.4 portions	Video Conference Services
2.14 ASSET MANAGEMENT				
2.14.1	11-2011	37214W	2.1.9	Information Technology (IT) Asset Management
2.14.2	03-2010	47420Y		Enterprise Incident Management Standards
2.15 ENTERPRISE ARCHITECTURE (EA)				
2.15.1	02-2009	37206W	2.1.11; 102.1 CH 1-10; 2340	Enterprise Architecture (EA) Overview
2.16 ENTERPRISE LIFE CYCLE (ELC)				
2.16.1	05-2014	49718J	2.5.50	ELC Guidance
2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES				
2.21.1	02-2013	37317E		Introduction to Requisition Processing for Information Technology (IT)
2.22 REQUIREMENTS AND DEMAND MANAGEMENT				
2.22.1	09-2012	38167S		Unified Work Request (UWR) Process
2.25 WEB SERVICES				
2.25.2	08-2008	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
2.27 CONFIGURATION MANAGEMENT				
2.27.1	01-2010	47349K		Configuration Management
2.100 INTEGRATED PROCESS MANAGEMENT				
2.100.1	09-2013	48508B		Integrated Process Management Guidance and Procedures
2.100.2	05-2014	59034Y		Integrated Process Management Standardization Process
2.100.4	09-2013	60801V		Integrated Process Architecture
2.110 REQUIREMENTS ENGINEERING				
2.110.1	02-2013	60046A		Requirements Engineering Directive
2.110.2	02-2013	60078K		Requirements Engineering Process
2.120 ENGINEERING				
2.120.1	09-2013	59976N		Engineering Policy
2.120.2	05-2014	59977Y		Technical Solution Process Description and Procedure
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1	04-2014	60807J	2.5.2	IT Test Policy
2.127.2	05-2014	60808U	2.6.1	IT Software Testing Process and Procedures
2.144 CAPACITY MANAGEMENT				
2.144.1	03-2014	61944X		Capacity Management Policy
2.144.2	04-2014	61946T		Business Capacity Management Process
2.144.3	04-2014	62040G		Service Capacity Management
2.144.4	04-2014	62038U		Component Capacity Management
2.145 AVAILABILITY MANAGEMENT				
2.145.1	06-2014	61942B		Availability Management Policy

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2.145.2	04-2014	61943M		Availability Management Process
2.150 CONFIGURATION AND CHANGE MANAGEMENT				
2.150.1	09-2013	60766Z		Configuration and Change Management Directive
2.150.2	09-2013	60767K		Configuration Management
2.150.3	11-2013	60768V		Change Management (ChM) Policy
2.152 DATA ENGINEERING				
2.152.1	09-2013	59990R		Data Engineering Directives
2.152.2	03-2014	59989Q		Data Management Process Description

Part 3: Submission Processing

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

3.0 GENERAL				
3.0.101*	11-2013	33347E		Schedule K-1 Processing
3.0.167*	09-2013	33178B	30(167)0	Losses and Shortages
3.0.230	11-2013	33181Y	30(230)0	Lockbox Processing Procedures
3.0.257	10-2010	33173Y	30(257)0	Systems Accountability Review
3.0.275	09-2013	32289Z		Business Results Measures for Submission Processing Functions
3.5 ACCOUNTS SERVICES				
3.5.10	11-2013	37354H		Remittance Transaction Research (RTR) System
3.5.20*	12-2013	36983G		Processing Requests for Tax Return/Return Information
3.5.61	11-2013	33260W	35(61)0	Files Management and Services
3.8 DEPOSIT ACTIVITY				
3.8.44*	11-2013	33386D		Campus Deposit Activity
3.8.45*	12-2013	29994V		Manual Deposit Process
3.8.46	12-2013	33950H		Discovered Remittance
3.8.47	09-2013	33951S	3.8.45 portions	Manual Deposit for Field Office Payment Processing
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	11-2013	33393S	3(10)50	Batch/Block Tracking System (BBTS)
3.10.8	11-2013	33395O	3(10)80	Information Returns Processing
3.10.72*	11-2013	33410S	3(10)(72)0	Receiving, Extracting, and Sorting
3.10.73*	11-2013	53717M	3.10.72 portions	Batching and Numbering
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	11-2013	33440G	3(11)30	Individual Income Tax Returns
3.11.6*	11-2013	33455F	3(11)60	Data Processing (DP) Tax Adjustments
3.11.8	11-2013	33465B	3(11)80	Information Return Processing
3.11.10	11-2013	33470U	3(11)(10)0	Revenue Receipts
3.11.12*	11-2013	33480Q	3(11)(12)0	Exempt Organization Returns
3.11.13*	11-2013	33485T	3(11)(13)0	Employment Tax Returns
3.11.14*	11-2013	33490M	3(11)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2013	33495P	3(11)15)0	Return of Partnership Income
3.11.16*	11-2013	33500X	3(11)(16)0	Corporate Income Tax Returns
3.11.20*	12-2013	54308H		Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	11-2013	33510T	3(11)(22)0	Employee Plan Excise Tax Return
3.11.23*	11-2013	33515W	3(11)(23)0	Excise Tax Returns
3.11.25*	11-2013	33525S	3(11)(25)0	Miscellaneous Tax Returns

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3.11.26*	11-2013	33527O	3(11)(26)0	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns
3.11.27*	12-2013	52570D		EPMF Document Processing Form 5500-EZ
3.11.106*	11-2013	33575Y	3(11)(106)0	Estate and Gift Tax Returns
3.11.154*	11-2013	33581C	3(11)(154)0	Unemployment Tax Returns
3.11.180*	11-2013	33583Y	3(11)(180)0	Allocated Tips
3.11.212*	11-2013	33588B	3(11)(212)0	Applications for Extension of Time to File
3.11.213*	11-2013	33587Q	3(11)(213)0	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2013	51221V	3.11.16 portions	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2013	33586F	3(11)(249)0	Processing Form 8752
3.12 ERROR RESOLUTION				
3.12.3*	11-2013	33590N	3(12)30	Individual Income Tax Returns
3.12.8	11-2013	33620Q	3(12)80	Information Returns Processing
3.12.10*	11-2013	33630M	3(12)(10)0	Revenue Receipts
3.12.12*	12-2013	33640I	3.12.246; 3(12)(12)0	Exempt Organization Returns
3.12.13*	11-2013	33645L	3(12)(13)0	Employment Tax Returns
3.12.14*	11-2013	33650E	3(12)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2013	33655H	3(12)(15)0	Return of Partnership Income
3.12.16*	11-2013	33660A	3(12)(16)0	Corporate Income Tax Returns
3.12.21	11-2013	33670W	3(12)(21)0	Credit and Account Transfers
3.12.22*	12-2013	33673D	3(12)(22)0	Employee Plan Excise Tax Returns
3.12.23*	11-2013	33675Z	3(12)(23)0	Excise Tax Returns
3.12.26*	11-2013	57692Q		Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2013	33695R		General Unpostables
3.12.37*	11-2013	33710V	3(12)(37)0	IMF General Instructions
3.12.38*	11-2013	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2013	33740J	3(12)(106)0	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2013	33743Q	3(12)(154)0	Unemployment Tax Returns
3.12.166	06-2014	33744B	3(12)(166)0	EPMF Unpostables
3.12.179*	12-2013	33742F	3(12)(179)0	Individual Master File (IMF) Unpostable Resolution
3.12.212*	11-2013	33751Q	3(12)(212)0	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2013	33752B	3(12)(213)0	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2013	33753M	3(12)(217)0	Error Resolution Instructions for Form 1120-S
3.12.220*	11-2013	33756T	3(12)(220)0	Error Resolution System for Excise Tax Returns
3.12.249*	11-2013	33755I	3(12)(249)0	Processing Form 8752
3.12.251*	11-2013	33761M	3(12)(251)0	Corporation Income Tax Returns
3.12.263*	11-2013	33741U	3(12)(263)0	Estate and Gift Tax Returns
3.12.278*	12-2013	33770X	3(12)(278)0	Exempt Organization Unpostable Resolution
3.12.279*	11-2013	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	11-2013	33746X	3.11.17 portions; 3(13)20	BMF Account Numbers
3.13.5	11-2013	33759A	3(13)50	Individual Master File (IMF) Account Numbers
3.13.12	12-2013	33760B	3(13)(12)0	Exempt Organization Account Numbers
3.13.36	06-2014	33775A	3(13)(36)0	EPMF Account Numbers
3.13.40	11-2013	52088E	3.21.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.13.62	11-2013	33780T	3(13)(62)0	Media Transport and Control
3.13.122*	10-2013	31657J	3(13)(222)0	IMF Entity Control Unpostables

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3.13.222*	11-2013	33790P	3(13)(222)0	BMF Entity Unpostable Correction Procedures
3.14 NOTICE REVIEW				
3.14.1*	11-2013	31974X	21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0	IMF Notice Review
3.14.2*	11-2013	32201V	21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500	Notice Review - Business Master File (BMF) Notice Review
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09-2013	49225T		Hardcore Payment Tracers
3.17.10*	12-2013	33875B	3(17)(10)0	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	09-2013	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	12-2013	47866A		Refund Intercept Program
3.17.21*	09-2013	33880U		Credit and Account Transfers
3.17.30	12-2013	33885X	3(17)(30)0	SC Data Controls
3.17.41	09-2009	33890Q	3(17)(41)0	Accounting and Operating Reports
3.17.46*	10-2013	33900B	3(17)(46)0	Automated Non-Master File Accounting
3.17.50	10-2011	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)(63)0	Redesign Revenue Accounting Control System
3.17.64	09-2013	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2013	33915A	3(17)(179)0	Accounting Refund Transactions
3.17.80*	12-2013	47865P	3.17.79 portions	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	12-2013	33917W	3(17)(220)0	Excess Collections File
3.17.221	12-2013	33919S	3(17)(221)0	Enterprise Computing Center Data Controls
3.17.243*	09-2013	33916L	3.5.17; 3(17)(243)0	Miscellaneous Accounting
3.17.244*	09-2013	57188D	3.17.243	Manual Assessments
3.17.277	11-2013	33928D	3.0.258; 3(17)(277)0	Electronic Payments
3.17.278	11-2013	48070K		Paper Check Conversion (PCC) System
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	12-2013	33965G	3(20)(12)0	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing
3.20.13*	12-2013	38871H	3.20.12.4	Exempt Organization Photocopy Procedures
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	11-2013	34010Y	3(21)30	Individual Income Tax Returns
3.21.15*	11-2013	37648G	3.21.25 portions	Foreign Partnership Withholding
3.21.19*	11-2013	34014Q	3(21)(19)0	Foreign Trust System
3.21.25*	11-2013	34020U	3(21)(25)0	Miscellaneous Tax Returns
3.21.110*	11-2013	34025X	3(21)(110)0	Chapter Three Withholding Returns Form 1042
3.21.111*	11-2013	38622K		Chapter Three Withholding Returns
3.21.112	11-2013	60501S		Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2013	39746F		Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	11-2013	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)
3.21.264*	11-2013	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	11-2013	34030Q	3(22)30	Individual Income Tax Returns
3.22.15*	11-2013	37643D		Foreign Partnership Withholding

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3.22.19*	11-2013	34033X	3(22)(19)0	Foreign Trust System
3.22.110*	11-2013	34040M	3(22)(110)0	Chapter Three Withholding (CTW) Returns - Form 1042
3.22.111*	11-2013	38623V		Chapter Three Withholding (CTW) Database
3.22.261*	11-2013	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)
3.24 ISRP SYSTEM				
3.24.3*	11-2013	34298E	3.24.3	Individual Income Tax Returns
3.24.7	11-2013	34318L	3.24.7	Delinquent Accounts
3.24.8	11-2013	34323E	3.24.8	Information Returns Processing
3.24.10	11-2013	34328H	3.37.10; 3.24.10	Revenue Receipts
3.24.12*	11-2013	34337S	3.24.12	Exempt Organization Returns
3.24.13	11-2013	34343W	3.37.13; 3.24.13	Employment Tax Returns
3.24.14	10-2013	34347O	3.24.14	Fiduciary Income Tax Returns
3.24.15	10-2013	34352H	3.24.15	Partnership Return of Income
3.24.16	11-2013	34357K	3.24.16	Corporation Income Tax Returns
3.24.20	12-2013	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	11-2013	34373K	3.24.21	Credit and Account Transfers
3.24.22*	12-2013	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2013	34385C	3.37.3; 3.24.23	Excise Tax Returns
3.24.25	11-2013	34384R	3.24.25	BMF International Miscellaneous Tax Returns
3.24.26*	11-2013	34837X	3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	12-2013	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2013	34570F	3.29.28; 3(29)(28)0	Campus Quality Assurance Program
3.24.29	11-2013	34555Q	3.29.29; 3(29)(29)0	SCRS Error Resolution
3.24.30	11-2013	34566X	3.29.30; 3(29)(30)0	Data Controls
3.24.37	11-2013	34412Y	3.24.37	General Instructions
3.24.38	11-2013	39345Q		BMF General Instructions
3.24.40	11-2013	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	11-2013	34590X	3.29.50; 3(29)(50)0	Campus Performance Evaluation Reporting System
3.24.106	11-2013	34442M	3.24.106	Estate Tax Returns
3.24.133	11-2013	34452I	3.24.133	Residual Remittance Processing System
3.24.143	11-2013	34455P	3.24.143	Gift Tax Returns
3.24.154	11-2013	34464A	3.37.154; 3.24.154	Unemployment Tax Returns
3.24.159	11-2013	32933M		SCRS SC Edits
3.24.162	11-2013	34677F	3.29.162; 3(29)(162)0	BOB Transcription Instructions
3.24.173	11-2013	34697X	3.29.173; 3(29)(173)0	Centralized Files and Scheduling
3.24.176	11-2013	34709E	3.29.176; 3(29)(176)0	Audit Selection System
3.24.180	11-2013	34713M	3.29.180; 3(29)(180)0	Allocated Tips
3.24.183	11-2013	34712B	3.29.183; 3(29)(183)0	Planning and Control Data
3.24.202	11-2013	34456A	3.24.202	Supervisory Operator's Manual
3.24.212	11-2013	34467H	3.24.212	Applications for Extension of Time to File Tax Returns
3.24.213*	11-2013	34468S	3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	11-2013	34734P	3.29.226; 3(29)(226)0	Declaration for Electronic Filing
3.24.249	11-2013	34471P	3.24.249	Fiscal Year Required Payments/Form 8752
3.28 SPECIAL PROCESSING PROCEDURES				

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3.28.3	11-2013	34521K	3(28)30	Individual Income Tax Returns
3.28.4*	11-2013	60510D		Identity Theft Returns for Submission Processing
3.30 WORK PLANNING AND CONTROL				
3.30.10	05-2010	32204C	Doc. 6746	Cost Estimate Reference
3.30.19	03-2014	34720B	25.14.1	Production Control and Performance Reporting
3.30.20	03-2014	62236A	25.8.1	Organization Function and Program (OFP) Codes
3.30.28	03-2007	34740T	3(30)(28)0	Individual Review
3.30.30	05-2012	47307E		Embedded Quality for Submission Processing (EQSP) System
3.30.50	03-2014	34755S	3(30)(50)0	Project PCA Production Control Accounting
3.30.123*	11-2013	34760L	3.30.125; 3(30)(123)0	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2013	34770H	3(30)(124)0	Campus Monitoring Reports
3.30.126	03-2014	32161W	121.8 CH 1	Control Data Analysis
3.30.127	03-2014	33048M	121.8 CH 2	Workload Scheduling
3.34 NATIONAL RESEARCH PROGRAM (NRP)				
3.34.3	03-2010	40274C		Code and Edit, Transcription
3.34.4	12-2006	48398P		Corporate Tax Returns Document Analysis and Data Entry
3.37 INTERNATIONAL ISRP				
3.37.110	11-2013	34874A	13.37.110	Chapter 3 Withholding Returns
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11-2013	34880E	3(38)(147)0	International Notices
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8	11-2013	34899V	3(40)80	Information Returns Processing
3.40.37	11-2013	34905O	3(40)(37)0	General Instructions
3.41 OCR SCANNING OPERATIONS				
3.41.269	11-2013	34927C	3(41)(269)0	Information Returns Processing on SCRIPS
3.41.274	11-2013	34916V	3(41)(274)0	General Instructions for Processing via SCRIPS
3.41.275	11-2013	34929Y	3(41)(275)0	Scanner Operations on SCRIPS
3.41.276	11-2013	39954H		Form 941
3.41.277	11-2013	48185K		Forms 940 SCRIPS Processing
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09-2013	30620M	12.3.1; 3.42.228, 3.42.255; 3.11.38	IRS e-file for Business Tax Returns
3.42.5*	10-2013	28779U	12.2.1; 3.42.228, 3.42.255; 3.11.38; 3.42.3	IRS e-file for Individual Income Tax Returns
3.42.7	09-2013	37145U		e-help Desk
3.42.8	09-2013	32530B		e-services Procedures for Help Desk Assistors
3.42.9*	11-2013	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	08-2013	36617X	Portion of 3.42.5	Authorized IRS e-file Providers
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	06-2011	56046M		Measured Employees Performance System (MEPS) for Managers
3.45 TE/GE PROCESSING				
3.45.1*	12-2013	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	06-2014	51321W	1.13.5	Statistic Editing of Individual Income Tax Returns

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Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS

4.1.1	03-2013	27602M	4.1 CH 1; 4100; 41(10)0, 41(11)0, 41(12)0	Planning, Monitoring, and Coordination
4.1.2	05-2013	27603X	4.1 CH 2; 4100; 41(10)0, 41(11)0, 41(12)0	Determining Return Need
4.1.3	08-2012	27604I	4.1 CH 3; 4100; 41(10)0, 41(11)0, 41(12)0	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	09-2013	27606E	4.1 CH 4; 4100; 41(10)0, 41(11)0, 41(12)0	Other Programs and Other Source Workload
4.1.5	08-2012	27608A	4.1 CH 5; 4100; 41(10)0, 41(11)0, 41(12)0	Classification and Case Building
4.1.6	02-2014	27609L	4.1 CH 6; 4100; 41(10)0, 41(11)0, 41(12)0	Storage of Selected Returns
4.1.7	06-2014	27611X	4.1 CH 7; 4100; 41(10)0, 41(11)0, 41(12)0	Assignment of Selected Returns
4.1.8	06-2014	27612I	4.1 CH 8; 4100; 41(10)0, 41(11)0, 41(12)0	Special Examination Features and Programs
4.1.9	06-2014	27613T	4.1 CH 9; 4100; 41(10)0, 41(11)0, 41(12)0	International Features
4.1.10*	01-2011	39167C	LEM 4.1.10	Return Preparer Program Coordinator
4.1.20	07-2007	49265D		Hqtrs & Industry Offices Responsible for LMSB PSP
4.1.21	08-2007	49267Z		LMSB Planning and Monitoring
4.1.22*	03-2010	49268K	LEM 4.1.22	LMSB Workload Study
4.1.23	07-2007	49269V		Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LEM 4.1.24	LMSB Sources of Returns, Ordering and Classification
4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems

4.2 GENERAL EXAMINING PROCEDURES

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

4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS

4.4.1	05-2009	30311Y	104.3 CH 1; 48(13)1-3	Introduction
4.4.3	09-2011	30313U	4.4.8; 104.3 CH 3; 48(13)1-3	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH 4; 48(13)1-3	Claims
4.4.5	12-2012	30315Q	104.3 CH 5; 48(13)1-3	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH 6; 48(13)1-3	Conversion of Returns
4.4.7	02-2006	30317M	104.3 CH 7; 48(13)1-3	Correspondence
4.4.9	08-2012	30319I	104.3 CH 9; 48(13)1-3	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH 10; 48(13)1-3	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH 11; 48(13)1-3	Entity Changes
4.4.12	08-2003	30323Q	104.3 CH 12; 48(13)1-3	Examined Closings, Surveyed Claims, and Partial Assessments

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4.4.14	11-2009	30325M	104.3 CH 14; 48(13)1-3	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment
4.4.16	12-2011	30327I	104.3 CH 16; 48(13)1-3	Inventory Control
4.4.17	07-2011	30328T	104.3 CH 17; 48(13)1-3	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH 18; 48(13)1-3	Large Dollar Cases
4.4.19	07-2005	30343I	104.3 CH 19; 48(13)1-3	Manual Refunds
4.4.21	07-2012	30345E	4.4.20; 104.3 CH 21; 48(13)1-3	Non-Examined Closings/Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH 22; 48(13)1-3	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	104.3 CH 23; 48(13)1-3	Openings
4.4.24	10-2007	30348L	104.3 CH 24; 48(13)1-3	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH 25; 48(13)1-3	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH 26; 48(13)1-3	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH 27; 48(13)1-3	Reports
4.4.29	05-2011	30363A	104.3 CH 29; 48(13)1-3	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13; 104.3 CH 32; 48(13)1-3	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	104.3 CH 33; 48(13)1-3	Transfers
4.4.34	03-2011	30374H	104.3 CH 34; 48(13)1-3	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH 35; 48(13)1-3	Unpostable Resolution
4.5 TE/GE AIMS MANUAL				
4.5.1	09-2013	36157C	7.3.1; 7.3.1 CH 1-2; 7300, 7530	TE/GE AIMS Processing
4.5.2	09-2006	36158N	7.3.1 CH 3-4; 7300, 7530	TE/GE Examined and Non-Examined Closures
4.5.3	09-2006	36268K	7.3.1 CH 5; 7300, 7530	TE/GE AIMS Special Processing Procedures
4.5.5	09-2006	36159Y	7.3.2 CH 1-7; 7530	TE/GE Reports
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	01-2010	30415R	4.7 CH 1	Overview
4.7.2	08-2012	30416C	4.7 CH 2	Security
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	04-2014	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	4.7 CH 5	Group
4.7.6	10-2003	30420K	4.7 CH 6	Reports
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff
4.7.11	10-2010	30470Q	4.7 CH 11	System Administrator and Database Administrator
4.8 TECHNICAL SERVICES				
4.8.1	07-2012	31455L	4.8 CH 1; 4400 (4410-4419)	Organization and Responsibilities
4.8.2	06-2013	31456W	4.8 CH 2; 4400 (4410-4419)	Case Processing
4.8.3	03-2013	31432M	4.8 CH 3; 4400 (4410-4419)	Examination Quality Measurement Staff (EQMS)
4.8.4	05-2014	31433X	4.8 CH 4; 4400 (4410-4419)	Mandatory Review
4.8.5	05-2014	31422Q	25.15.10; 4.8 CH 5; 4400 (4410-4419)	Post Examination Case Processing Requirements
4.8.7	04-2014	31424M	4.8 CH 7; 4400 (4410-4419)	Technical Field Support
4.8.8	12-2013	31428E	4.8 CH 8; 4400 (4410-4419)	Miscellaneous Responsibilities
4.8.9	07-2013	50713Q	4.15.6; 4.14.1; 4.3.19 CH 1; 4293	Statutory Notices of Deficiency
4.8.10	07-2012	50714B		Notice of Determination of Worker Classification
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1	05-2014	27665V	4.9.2; 4.9 CH 1; 4810:(13)00	Outline of System

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4.10 EXAMINATION OF RETURNS				
4.10.1	07-2001	27634W	4.2 CH 1; 4012, 4015, 4016	Overview and Basic Examiner Responsibilities
4.10.2*	01-2012	27635H	LEM 4.10.2; 4.2 CH 2; 4022.64(1), 403(23), 4213.2, 4231.226-227, 4235.131-132, 4235-310, 320, 330, 360, 410, 422, 4237.210, 220, 4241, 4243.2, ex. 4250-1-2, 4253.1-2, 4-6, 4279, 42(10)2, 42(10)4, 42(11)6.5, 42(12)4, 42(13)0.1-0.9, 42(16)2, 42(16)2.1-6, 4315.2, 4514, 4591.1-2; 45(10)1.3, 4724.2, 4726, 47.44.4	Pre-Contact Responsibilities
4.10.3	03-2003	27636S	4.2 CH 3; 4015.3, 4022.64(1), 4024, 4024.2, 4025, 4055.22, 4230-231, 582, 621-623, 631, 710, 720-722, 730-731, 733, 740-747, 753-754, 763, 4231 ex 700-1, 4231(10)30, 4232.1-240, 242, 340, 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844, 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73, 4235-6(11)0-1, 4235 ex 600-1-4, 6-7, 4235-825.4, 4253.2, 4263.4, 4271	Examination Techniques
4.10.4	08-2011	27637D	4.2 CH 4; 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844; 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, -643.6-7, 643.73; 4235-6(11)0-1, 4235 Ex 600-1-4, 6-7, 4235-825.4; 4253.2; 4263.4; 4271	Examination of Income
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4.10.7	01-2006	27642W	4.2 CH 7; 4015.7, 403(25).1-2, 4226.34, 4231-255, 4232.1-260, 4244, 424(10), 424(12)1, 424(14).1-.6, 4254.1, .4, 42(14)2, 42(14)5.21, 4350.561-.564, 4419.320	Issue Resolution
4.10.8	08-2006	27643H	4.2 CH 8; 4237.220, 240, 300, 310-312, 320, 322-323, 331-332, 340-342, 400, 410, 420, 430, 440, 450, 460, 470, 480, 500, 510-512, 520, 530-532, 550, 570, 590, 600, 610, 720-722, 900, 910, 920, 930, 940, 950, (11)00, (11)10, (12)00, (12)10, (14)21, (14)28; 4254.4-6, 4263.4, 4265, 4266, 4271, 4275, 4421.(10), 4430, 4431, 4433, 4433.1-3, 4434-4438	Report Writing

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4.22.5	10-2010	33011Z		Campus Compliance Operations Site
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4.23.2	06-2013	35222C	104.6 CH 2; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Examination Objectives
4.23.3	07-2013	35223N	104.6 CH 3; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Classification, Selection and Assignment of Employment Tax Cases
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4.23.8	12-2013	35228Q	104.6 CH 8; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Determining Employment Tax Liability
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4.23.13	03-2014	35234U	104.6 CH 13; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Refund or Abatement Claims
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4.23.19	03-2014	66111S		Employment Tax Case Assignment and Grading Criteria
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4.24.5	10-2012	28306L	4.3.3 CH 5; 4700	Large Business and International (LB&I) Examination Procedures for Excise Employees
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4.24.8	02-2012	28309S	4.24.11 portions; 4.3.3 CH 8; 4700	Examination Guidance for Excise Claims for Refund or Abatement
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4.26.13	06-2006	35439Z		Structuring
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4.26.18	02-2013	50149M		Embedded Quality
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4.29.3	09-2008	36923E	121.4 CH 3; 48(11)0	PCS Database Elements
4.29.4	09-2008	36924P	121.4 CH 4; 48(11)0	PCS Reports
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4.31.5*	06-2013	35421T	4.4.31 portions; 4.31.1, 4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	06-2013	35422E	4.4.31 portions; 4.31.1, 4.31.3	Non-TEFRA Examinations-CTF Procedures
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4.32.3	06-2012	38331S		Coordination and Roles of Cross Functional Units
4.32.4	12-2013	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
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4.36.1	05-2010	32505Q	4.3.5 CH 1-8; 4570	Joint Committee Process Overview
4.36.2	05-2010	32891R	4.3.5 CH 1; 4570	Identification of Joint Committee Cases
4.36.3	05-2010	32892C	4.3.5 CH 3-4, 7; 4570	Examiner's Responsibilities
4.36.4	05-2010	32893N	4.3.5 CH 3-4, 7; 4570	Joint Committee Specialist Procedures
4.36.5	05-2010	32894Y	4.3.5 CH 1-8; 4570	Reports
4.37 FINANCIAL PRODUCTS AND TRANSACTIONS				
4.37.1	10-2010	27674G	104.7 CH 1-6; 4236:700	Financial Products Specialty
4.40 TECHNICAL ADVISOR PROGRAM				
4.40.1	03-2002	27628S	4.4 CH 1; 42(14)0, 42(15)0	Technical Advisor Program
4.40.2	03-2002	27629D	4.4 CH 2-3; 42(14)0, 42(15)0	Program Responsibilities and Duties
4.40.4	05-2006	27633L	4.4 CH 5; 42(14)0, 42(15)0	Petroleum Industry Program
4.41 OIL AND GAS INDUSTRY				
4.41.1	12-2013	35071V	4.4.1 CH 1-8; 4232.8	Oil and Gas Handbook
4.42 INSURANCE INDUSTRY				
4.42.1	05-2002	27667R	4.4.2 CH 1; 4232.1	Introduction
4.42.2	05-2002	27668C	4.4.2 CH 2; 4232.1	Life Insurance Companies
4.42.3	05-2002	27669N	4.4.2 CH 3; 4232.1	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4; 4232.1	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5; 4232.1	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6; 4232.1	Glossary
4.43 RETAIL INDUSTRY				
4.43.1	07-2009	27595I	4.4.3 CH 1; 4232(13)	Retail Industry
4.44 SUBCHAPTER T COOPERATIVES				
4.44.1	01-2002	36078E	7.8.2 CH 44-45; 7751:(44)00	IRC Section 521 Exempt Farmers' Cooperatives
4.46 LB&I GUIDE FOR QUALITY EXAMINATIONS				
4.46.1	07-2011	38191S	4.45.1	Overview
4.46.2	07-2011	38192D	4.45.2, 4.45.4 portions	Administrative Matters and Annual Compliance Plan

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4.46.3	09-2013	38194Z	4.45.3, 4.45.6, 4.45.7, 4.45.8, 4.45.9, 4.45.10, 4.45.11, 4.45.12, 4.45.14, 4.45.16	Planning The Examination
4.46.4	11-2011	38195K	4.45.4 portions	Inspection and Fact Finding
4.46.5	07-2011	38196V	4.45.4 portions, 4.45.13, 4.45.15	Issue Development, Proposal and Resolution.
4.46.6	04-2014	38197G		Workpapers and Reports Resources
4.46.7	07-2011	38198R	4.45.17	Post Examination Activities
4.47 COMPUTER AUDIT SPECIALIST				
4.47.1	08-2002	27549U	4.3.13 CH 1; 42(13)0	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2; 42(13)0	CAS Technical and Procedural Information
4.47.3	07-2011	34154B		Statistical Sampling Auditing Techniques
4.48 ENGINEERING PROGRAM				
4.48.1	05-2006	28459Z	4.3.16 CH 1; 42(16)0	Overview of Engineering Program
4.48.2	10-2012	31715E	42(16)4	Valuation Assistance for Cases Involving Works of Art
4.48.3	07-2006	39439N		Tangible Personal Property Valuation Guidelines
4.48.4	07-2006	39441Z		Business Valuation Guidelines
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines
4.49 ECONOMIST PROGRAM				
4.49.1	11-2006	35060O	4.3.17 CH 1; 42(12)0 - 42(12)7.3	Overview - Economist Program
4.51 LB&I CASE MANAGEMENT				
4.51.1	04-2007	32526T		Rules of Engagement
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.3	01-2007	35603Z		Limited Issue Focused Examinations (LIFE)
4.51.4	01-2007	37347S		LMSB/APPEALS Fast Track Settlement Program (FTS)
4.51.5	04-2007	37348D		Industry Focus and Control of LMSB Compliance Issues
4.51.6	08-2007	37346H		Issue Management Process Guide
4.51.8	06-2012	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
4.53 SBSE ADMINISTRATIVE PROGRAMS				
4.53.1	01-2008	48570P		Revenue Agent Student Career Experience Program (SCEP) for Examination
4.60 INTERNATIONAL PROCEDURES				
4.60.1	01-2002	35009H	4.3.1.1 CH 9; 42(10)9 - (10)(10).(15) [4200]	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7; 42(10)(11).5 [4200]	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8; 42(10)(11) - .(11) [4200]	Tax Treaty Related Matters
4.60.4	09-2004	35001X	4.3.1.1 CH 1; 42(10)0-42(10)1.5 [4200]	LMSB International Programs
4.60.5	09-2004	35002I	4.3.1.1 CH 2; 42(10)2 - 42(10)3 [4200]	Classification of International-Feature Returns
4.60.6	03-2007	35003T	4.3.1.1 CH 3; 42(10)4-42 - 42(10)4.2 [4200]	International Referral Criteria and Procedures
4.60.7	09-2004	35004E	4.3.1.1 CH 4; 42(10)5 [4200]	Guidelines for Evaluating International Referrals

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4.60.8	06-2014	35005P	4.3.1.1 CH 5; 42(10)6 - 42(10)6.2 [4200]	International Examination and Processing Procedures
4.60.9	06-2014	35006A	4.3.1.1 CH 6; 42(10)7 - 42(10)7.(10) [4200]	International Examiner's Report
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES				
4.61.1	05-2006	27726X	4.3.1.2 CH 1; 4233:500	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2; 4233:510-512	Foreign Based Books and Records
4.61.3	05-2006	27728T	4.3.1.2 CH 3; 4233:520-528	Development of IRC 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH 4; 4233:530-539	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH 7; 4233:5(10)0-5(10)4	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9; 4233:580-586.3	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13; 4233:540-549	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15; 4233:570-577	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	05-2006	27736T	4.3.1.2 CH 16; 4233:593.2	Possessing Corporation
4.61.10	05-2006	27737E	4.3.1.2 CH 18; 4233:590-593.2 & 593.3 - 59(10)	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19; 4233:5(11)0-5(11)2	Transfers of Property by and to Foreign Corporations
4.61.12	05-2006	27739A	4.3.1.2 CH 29; 4233:5(13)0-5(13)2	Foreign Investment in Real Property Tax Act
4.61.13	09-2010	50701Y		Dual Consolidated Losses
4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL				
4.62.1	03-2014	33000S	14.1 CH 1 - CH 10; 1(21)00	International Visitors Program
4.62.3	06-2002	33167U		Requests for Representation Funds and Gifts for Foreign Officials
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	03-2014	35855D	7.6.1 CH 1; 7.6.2; 7.6.3	Overview of Form 5500 Examination Procedures
4.71.2	06-2014	33831Z		Overview of IDRS
4.71.3	05-2014	36272S	7.6.1 CH 3; 7(10)90	Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements
4.71.4	06-2014	35909Q	7.6.4; 7(11)10-20	Discrepancy Adjustments
4.71.5	03-2014	35239X	LEM 4.71.5; 7.6.1 CH 6	Form 5330 Examinations
4.71.6	05-2014	37345W	7.6.1 CH 2; 7.6.1 CH 5	Employee Plans Referrals
4.71.7	07-2013	33832K	7.6.3.4	Survey Returns
4.71.8	10-2012	33833V		EP Claims
4.71.9	05-2013	33834G		Statute Control Procedures
4.71.10	04-2014	33837N	4.72.20; 4.72.1 portions	Form 990-T Processing
4.71.11	07-2013	35915U	7.6.5; 7(10)(30)0; 7(10)(13)1-6; Exh. 7(10)(13)0-1	Office/Correspondence Examination Program (OCEP)
4.71.12	05-2013	33838Y		Case File Assembly Guidelines
4.71.13	05-2014	33840K		Technical Assistance and Technical Advice Requests
4.71.14	07-2013	35241J	7.6.6, 7.6.1 CH 6; 7(10)00, 7(11)00	EP Mandatory Review
4.71.15	06-2012	35242U		EP Special Review
4.71.16	07-2013	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	06-2012	57900H		Non-Return Unit Examinations
4.71.18	05-2012	57901S		Employee Plans Penalties
4.71.20	07-2013	58195C		Employee Plans Large Case Examination Support Procedures
4.71.24	03-2014	61731S		Whistle Blower Claims

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4.71.25	03-2014	65117W	25.1.9 portions	EP Exam Fraud Procedures
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.2	06-2010	35951M	7.7.1 CH 2; 7(10)54:440	Cash or Deferred Arrangements
4.72.3	06-2010	35952X	7.7.1 CH 3; 7(10)54:450	Employee Contributions and Matching Contributions
4.72.4	04-2006	35953I	7.7.1 CH 4; 7(10)54:500	Employee Stock Ownership Plans (ESOPs)
4.72.5	04-2014	35954T	7.7.1 CH 5; 7(10)54:640	Top-Heavy Plans
4.72.6	12-2002	35955E	7.7.1 CH 6	Section 415(b)
4.72.7	06-2002	35956P	7.7.1 CH 7; 7(10)54:327	Examination Guidelines for IRC 415(c)
4.72.8	09-2006	35957A	7.7.1 CH 8; 7(10)54:350	Valuation of Assets
4.72.9	04-2006	35958L	7.7.1 CH 9; 7(10)54:614.1	Qualified Joint & Survivor Annuity Requirements
4.72.10	05-2002	35959W	7.7.1 CH 10; 7(10)54:360	Single Sum Distributions
4.72.11	11-2010	35960X	7.7.1 CH 11; 7(10)54:710-720, 830	Prohibited Transactions
4.72.13	03-2005	27872M	7.7.1 CH 13	403(b) Plans
4.72.14	05-2001	32023H		Multiemployer Plan Examination Guidelines
4.72.15	06-2002	33534D		IRC 404 Examination Guidelines
4.72.17	03-2014	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2011	35924F	7.6.1 CH 4; 7(10)79	Nonbank Trustee Investigation Procedures
4.72.19	06-2012	55470G		IRC 457 Examination Guidelines
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4	07-2012	33208E	7900	Planning, Classifying, and Selecting Returns and Processing Claims
4.75.5	08-2013	33209P	7900 (7917, 7918)	Information Items
4.75.6	04-2003	33210Q		Exempt Organizations Returns Inventory and Classification System
4.75.7	05-2010	35904N	7.5.3; 7552; Exhs. 7550-1, 2, 3	EO Case Assignment Guide
4.75.10*	05-2004	33212M	7.8.1 CH 1, 7.6.1, 7.6.2; 7(10)00	EO Pre-Examination Guidelines and Procedures
4.75.11	08-2010	33213X	7.6.2; 7.8.1	On Site Examination Guidelines
4.75.12*	07-2010	33215T	7.6.3 CH 2	Required Filing Checks
4.75.13	07-2014	33216E	7.6.2.3.3; 7(10)26, 7(10)26, 7(10)28, 7(10)41.3, 7(10)52.2, 7(12)(12), 7(12)(13), 7(12)(14), 7(12)(16), 7(10)(17)5.3	Issue Development
4.75.15	03-2014	33218A	7.6.3 (subsection 7.6.3.6)	Closing Letters and Reports of Examination
4.75.16	02-2013	33220M	7.6.2; 7(10)00, 7(11)00	Case Closing Procedures
4.75.17	07-2010	33221X	4.75.18, 4.75.19; 7.6.6	EO Examinations Review Responsibilities and Procedures
4.75.20	07-2003	33225P	7.6.4, 7.6.6; 7(10)13.1, 7(11)00	Final Case Processing
4.75.21	05-2012	33226A	4.75.23; 7.6.2 CH 2	EO Special Examination Procedures
4.75.22*	11-2012	33228W	7.6.2 CH 6; 7(10)90	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	02-2013	27552R	7.6.2 CH 2; 7(10)60, 7(10)70	Organizations Covered by a Group Ruling
4.75.25	02-2013	33232E	7.9.5; 7.9 CH 3	Exempt Organizations Examinations Closing Agreements
4.75.26	01-2003	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	06-2010	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	07-2013	33237H	7.6.4	Discrepancy Adjustments

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4.75.29	05-2012	33231T		Exempt Organization Team Examination Program Procedures
4.75.30	06-2010	36082M	7.8.2 CH 48; 7751:(48)00	Returns and Reports Filed by Exempt Organizations
4.75.31*	02-2012	54706P		Conversion of Returns Upon Revocation of Exempt Status
4.75.32	01-2012	33238S	7(11)(10)0	Declaratory Judgment Cases and the Administrative Record
4.75.34	04-2006	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	01-2007	49383A		EO ATAT Committee Operating Procedures
4.75.36	06-2010	54705E		Procedures for Processing Technical Advice Cases
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
4.76.1	04-2003	35990L	7.8.1 CH 2; 7(10)69:200	Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	05-2003	27781W	7.8.1 CH 3; 7(10)69:300	Special Features of IRC 501(c)(3) Organizations
4.76.3	06-2010	33239D	7.8.1 CH 3	Public Charities
4.76.4	05-2013	33241P	7.6.2, 7.8.1	Private Foundation Examination Guidelines
4.76.5	04-2003	33242A	7(10)13.5	Non-Exempt Charitable and Split Interest Trust
4.76.6	04-2003	33244W	7.8.1 CH 3	Religious Organizations
4.76.7	08-2010	33247D	7(10)70	Church Tax Inquiries and Examinations - IRC oQY 7611
4.76.8	07-2003	33249Z	7.8.1 CH 5, 7.6.2; 7(10)72	Private and Charter Schools
4.76.9	04-2003	33252W		Public Interest Law Firms
4.76.11	10-2010	33253H		Educational Organizations Other Than Schools
4.76.12	04-2003	33254S	7.8.1 CH 3	All Other 501(c)(3) Organizations
4.76.13	03-2003	35991W	7.8.1 CH 4; 7(10)69:400	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2010	35965A	7.8.1 CH 5; 7(10)69:500	Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	03-2003	35992H	7.8.1 CH 6; 7(10)69:600	Business Leagues IRC 501(c)(6)
4.76.16	04-2003	35930J	7.8.1 CH 7; 7(10)69:700	Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	03-2003	35928X	7.8.1 CH 8, 7.8.1 CH 10; 7(10)69:800	Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10)
4.76.18	11-2002	35966L	7.8.1 CH 9; 7(10)69:900	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	01-2003	35995O	7.8.1 CH 11; 7(10)69:(11)00	Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	12-2006	31453P	7.8.1 CH 12; 7(10)69:(12)00	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	08-2006	35987O	7.8.1 CH 13; 7(10)69:(13)00	Cemetery Companies - IRC 501(c)(13)
4.76.22	04-2003	35865Z	7.8.1 CH 14; 7(10)69:(11)00	Credit Unions / IRC 501(C)(14)
4.76.23	04-2011	35974L	7.8.1 CH 15; 7(10)69:(15)00	Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	01-2003	35967W	7.8.1 CH 16; 7(10)69:(16)00	Corporations Organized to Finance Crop Operations IRC 501(c)(16)
4.76.25	01-2003	35968H	7.8.1 CH 17; 7(10)69:(17)00	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	01-2011	35994D	7.8.1 CH 19; 7(10)69:(19)00	Veterans' Organizations
4.76.27	05-2010	35933Q	7.8.1 CH 21; 7(10)69:(21)00	Black Lung Benefit Trusts (oQY501(c)(21))
4.76.28	05-2010	35937I	7.8.1 CH 25	Multiple Parent Title Holding Companies
4.76.29	06-2010	33259V		Apostolic Associations - IRC 501(d)
4.76.30	06-2010	33262S		EO Examination Guidelines for IRC section 527 Political Organizations.
4.76.31	08-2008	27782H	7.8.1 CH 27	Health Maintenance Organizations

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4.76.50	09-2010	35822I	7(10)69:(22)00	Examinations of Organizations Conducting Gaming Activities
4.76.51	12-2013	33266K		Fund-raising Activities
4.81 TAX EXEMPT BONDS (TEB)				
4.81.1	10-2012	35428S	7.6.2 CH 5	TEB Program
4.81.2	10-2012	52554D	4.81.1.5	Examination Selection
4.81.3	04-2012	51854W		Questionnaire Compliance Check Projects
4.81.5	11-2009	51852A	4.81.1.14	Tax Exempt Bonds Exam Process
4.81.6	08-2011	54530N		Closing Agreements
4.81.7	11-2008	51851P	4.81.1.18, 4.81.1.19	Tax Exempt Bonds Bondholder Referrals
4.81.10	09-2012	51850E		Quality Review
4.81.11	09-2012	51849D		Referral Program
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES				
4.82.1	01-2003	35429D	7.6.2 CH 5	Examining Qualified Small Issue Bonds
4.86 INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE				
4.86.1	07-2008	34422U		Indian Tribal Governments Administration
4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT				
4.87.1	12-2009	34423F		Inventory Management
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES				
4.88.1	01-2010	34424Q		Examination Issues Pertaining to ITG Cases
4.89 COMPLIANCE AND PROGRAM MANAGEMENT (CPM)				
4.89.1	02-2008	36217T		Compliance and Program Management (CPM) Responsibilities
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)				
4.90.1	06-2014	33026Y		FSLG Mission and Policy
4.90.2	06-2014	33028U		Customer Assistance
4.90.3	02-2013	33029F		Compliance Checks
4.90.4	12-2013	33032C		Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	12-2013	33039B		Examination Quality Measurement Standards
4.90.9	10-2010	33041N		Workpapers and Report Writing
4.90.10	12-2013	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	05-2013	33044U		Case Closing and Special Handling Procedures
4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	03-2013	40953G		Counsel Contact and Technical Guidance
4.90.15	06-2013	62638A	25.1.9.7	FSLG Fraud Procedures
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05-2011	55116P	4.3.1 - 4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.1 - 4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.1 - 4.3.6	CDE Roles and Reports
4.119 BMF LIABILITY DETERMINATION				
4.119.1*	08-2013	55352J		BMF Underreporter (BMF AUR) Control
4.119.4*	10-2013	55355Q		BMF Underreporter (BMF-AUR) Program

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Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES

5.1.1	05-2014	27899D	5.1 CH 1; 5121, 512(11), 5164, 5183, 5184, 5186, 5188, 5189, 518(10), 518(11), 518(14), 518(16), 518(17), 518(20), 5810, 5832	Miscellaneous Collection Procedures
5.1.2*	06-2013	27784D	LEM 5.1.2; 5.1 CH 2; 5820-5830	Remittances, Form 809 and Designated Payments
5.1.3*	02-2012	27755A	5.1 CH 3; 5141-5143, 5145, 5148	Safety, Security and Control
5.1.4	05-2011	27786Z	5.1 CH 4; 5313-5315 [5300], 563(12).23-.24 [5300], 5790 [5700]	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	04-2011	27787K	LEM 5.1.5; LEM 5.5 portions; 5.1 CH 5; 5780 [5700]	Balancing Civil and Criminal Cases
5.1.7	10-2011	27788V	5.1 CH 7; 5150, 5173, 53(10)6	Government Agencies, Federal Employees/Retirees
5.1.8*	08-2013	27789G	LEM 5.1.8; 5.1 CH 8; 5690 [5600], 518(22) [5100]	Courtesy Investigations
5.1.9	06-2014	35409L	5.1 CH 9; 5181.31	Collection Appeal Rights
5.1.10	10-2013	27790H	5.1 CH 10; 5181 [5100]	Taxpayer Contacts
5.1.11*	04-2014	27791S	LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200]	Delinquent Return Investigations
5.1.12*	09-2012	27992F	LEM 5.1.12; 5.1 CH 12; 518(21); 52(12)(16); 53(10)1-2, 53(10)4-5, 53(10)9-(10), 53(10)(12)-(16), 53(10)(18)-(22)	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH 14; 5158 [5100]	Field Collection Techniques and Other Assignments
5.1.15*	10-2012	28316H	5.1 CH 15; 5341, 5347, 5348, 5390, 53(10)8, 53(10)(17) [5300]	Abatements, Reconsiderations, and Adjustments
5.1.18*	08-2013	27558F	LEM 5.1.18; 105.3 CH 2; 5161, 5161.1-2, 5162.2, .21-.22, 5162.4, .743-.745, .750-.754, .76-.77, .8, .(10), .(12), .(12)2, .(13), .(15), .(17), .(17)1-2, .(17)5-6, .(18)-(19), 5163, 5919:210, 211, 214-216, 242, 242.1-3, 248-9, 24(13)3-4	Locating Taxpayers and their Assets
5.1.19	11-2013	37576X		Collection Statute Expiration
5.1.20*	06-2010	50396N	LEM 5.1.20	Collection Inventory
5.1.21	09-2009	50718T		Collecting From Limited Liability Companies
5.1.22	12-2011	52164V	5.1.1 portions, LEM 5.3	Disclosure
5.1.23	10-2012	52165G	5.1.1 portions	Taxpayer Representation
5.1.24*	08-2012	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.28*	05-2014	61662Q		Identify Theft for Collection Employees
5.1.30	07-2011	49413D		Resolution-directed Approach to Casework
5.1.31	07-2011	49810A		Workload Management

5.2 REPORTS

5.2.1	10-2013	35459R	5.2 CH 1; 5890 [5800]	Collection Time Reporting
5.2.4	10-2013	35464K	5.2.2; 5.2 CH 4; 5890 [5800]	Collection Reports

5.3 ENTITY CASE MANAGEMENT SYSTEMS

5.3.1	08-2013	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	04-2013	49239H		CCP Installment Agreements
5.4.12	01-2013	49241T		Field Office Resource Team
5.4.13	06-2014	49242E		Clerical Procedures in Centralized Case Process
5.5 DECEDENT ESTATES AND ESTATE TAX				
5.5.1	03-2010	35478Y	5.5.3.2; 5.5 CH 1; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Decedent and Estate Tax Accounts
5.5.2	04-2012	35479J	5.5 CH 2; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Probate Proceedings
5.5.3	03-2010	35481V	5.5 CH 3; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Working Decedent Cases
5.5.4	12-2011	35483R	5.5.3.7; 5.5 CH 4; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Proof of Claim Procedures in Decedent Cases
5.5.5	10-2012	35485N	5.5 CH 5; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Processing Estate Tax Extensions
5.5.6	06-2013	35486Y	5.5 CH 6; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Collection on Accounts with Special Estate Tax Elections
5.5.7	09-2013	35487J	5.5 CH 7; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Collecting Estate and Gift Tax Accounts
5.5.8	06-2010	35488U	5.5 CH 8; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Estate Tax Liens
5.5.9	09-2013	61777Q		Administrative and Judicial Actions for Estate Taxes
5.6 COLLATERAL AGREEMENTS				
5.6.1	10-2011	35489F	5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12	Collateral Agreements and Security Type Collateral
5.6.2	09-2011	35491R	5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12	Maintenance
5.7 TRUST FUND COMPLIANCE				
5.7.1	11-2012	35495J	LEM 5.7; 5.7 CH 1; 5600, 5700	FTD Alerts
5.7.2	09-2012	35496U	LEM 5.7; 5.7 CH 2; 5600, 5700	Letter 903 Process
5.7.3*	07-2012	35497F	LEM 5.7; 5.7 CH 3; 5600, 5700	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.7.4	08-2013	35498Q	5.7 CH 4; 5600, 5700	Investigation and Recommendation of TFRP
5.7.5	06-2011	35499B	5.7 CH 5; 5600, 5700	Collectibility Determination
5.7.6	08-2013	35501C	5.7 CH 6; 5600, 5700	Trust Fund Penalty Assessment Action

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5.7.7	08-2013	35502N	5.7 CH 7; 5600, 5700	Payment Application and Refund Claims
5.7.8	05-2012	31077V	5.7 CH 8	In-Business Repeater or Pyramiding Taxpayers
5.7.9	06-2014	47908V		Federal Contractors
5.7.10	03-2013	53316X	Portion of 5.7.6	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TRFP) Case
5.8 OFFER IN COMPROMISE				
5.8.1	06-2013	27839B	5.8 CH 1; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Overview
5.8.2	05-2013	27841N	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	05-2013	27842Y	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	12-2013	27843J	5.8 CH 4; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Investigation
5.8.5	09-2013	27844U	5.8 CH 5; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Financial Analysis
5.8.6	10-2010	27846Q	5.8 CH 6; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Collateral Agreements
5.8.7	03-2014	27847B	5.8 CH 7; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Return, Terminate, Withdraw and Reject Processing
5.8.8	08-2013	27848M	5.8 CH 8; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Acceptance Processing
5.8.9	04-2011	27849X	5.8 CH 9; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Actions on Post-Accepted Offers
5.8.10	09-2011	27853F	5.8 CH 10; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Special Case Processing
5.8.11	11-2013	28904V	5.8 CH 11; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Effective Tax Administration
5.8.12	06-2011	33096W		Independent Administrative Review
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
5.9.1	09-2010	39955S	25.17.1; 5.9 Ch 1; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Overview of Bankruptcy
5.9.2	09-2010	39956D	25.17.2; 5.9 Ch 2; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	The Bankruptcy Code and Collection
5.9.3*	12-2010	39958Z	25.17.3; 5.9 Ch 3; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Debtors' Delinquent Accounts
5.9.4*	01-2011	39959K	LEM 5.9.4; 25.17.4; 5.9 Ch 4; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Common Bankruptcy Issues
5.9.5*	01-2011	39961W	LEM 5.9.5; 25.17.5; 5.9 Ch 5; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Opening a Bankruptcy Case
5.9.6	01-2011	39962H	25.17.7; 5.9 Ch 7; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 7 Bankruptcy Cases
5.9.7*	08-2013	39963S	25.17.9; 5.9 Ch 9; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	04-2013	39964D	25.17.11; 5.9 Ch 11; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 11 Bankruptcy Cases
5.9.9*	04-2013	39966Z	25.17.12; 5.9 Ch 12; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 12 Bankruptcy Cases

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5.9.11	10-2010	39968V		Insolvency Mail Processing
5.9.12	05-2008	39969G		Insolvency Automated Processes
5.9.13*	09-2013	39970H	LEM 5.9.13; LEM 5.5 portions; 25.17.6; 5.9 Ch 6; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Manual Proofs of Claim and Common Claim Issues
5.9.14*	07-2014	39971S	Portions to 5.9.21	Automated Proofs of Claim (APOC)
5.9.15	04-2011	39972D	25.17.10; 5.9 Ch 10; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Payments in Bankruptcy
5.9.16	02-2011	39974Z		Insolvency Case Monitoring
5.9.17*	06-2010	39975K	LEM 5.9.17; 25.17.14; 5.9 Ch 12; 57(13)4	Closing A Bankruptcy Case
5.9.18	05-2008	39976V		Automated Discharge System (ADS)
5.9.19	11-2011	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	10-2010	51069N	5.5.1.3; 5.5.2	Non-Bankruptcy Insolvencies
5.9.21	03-2014	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)
5.10 SEIZURE AND SALE				
5.10.1	07-2009	35401B	5.10 CH 1; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Pre-Seizure Considerations
5.10.2	04-2013	35402M	5.10 CH 2; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Securing Approval for Seizure Actions and Post-Approval Actions
5.10.3	11-2013	35403X	5.10 CH 3; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Conducting the Seizure
5.10.4	06-2013	35404I	5.10 CH 4; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Actions Prior to Sale
5.10.5	07-2009	35405T	5.10 CH 5; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Sale Procedures
5.10.6	08-2013	35406E	5.10 CH 6; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Post Sale Actions and Responsibilities of Advisory
5.10.7	06-2014	35407P	5.10 CH 7; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Acquired Property and Property Redeemed by the United States
5.10.8	06-2014	34277B		Judicial Sales
5.10.9	06-2014	53036M		Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines
5.11 NOTICE OF LEVY				
5.11.1	02-2012	35743K	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	04-2014	35744V	5360,,Exhs. 5300-1-4, 14-17, 30, 33-34	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Jeopardy Levy without a Jeopardy Assessment

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5.11.4	09-2010	35747C	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Bank Levies
5.11.5	09-2010	35748N	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Levy on Wages, Salary, and Other Income
5.11.6	12-2011	35749Y	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Notice of Levy in Special Cases
5.11.7*	08-2012	30480M	5.1 CH 13	Automated Levy Programs
5.12 FEDERAL TAX LIENS				
5.12.1	10-2013	35750Z	5.12 CH 1; 5350, 5710	Lien Program Overview
5.12.2	10-2013	35751K	5.12 CH 2; 5350, 5710	Notice of Lien Determinations
5.12.3*	10-2013	35752V	LEM 5.12.3; 5.12 CH 3; 5350, 5710	Lien Release and Related Topics
5.12.4	06-2010	35753G	LEM 5.12.4; 5.12 CH 4; 5350, 5710	Judicial/Nonjudicial Foreclosures
5.12.5*	06-2010	35754R	LEM 5.12.5; 5.12 CH 5; 5350, 5710	Redemptions
5.12.6	10-2013	36255H		Appeal Processes Involving Liens
5.12.7	10-2013	58946P	5.12.1, 5.12.2, 5.12.3, 5.12.6 portions	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A		Notice of Lien Refiling
5.12.9	10-2013	58949W		Notice of Lien Withdrawal
5.12.10	10-2013	58950X		Lien Certificates
5.12.11	10-2013	58952T		Lien Special Topics
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.1	07-2011	35467R	5.13.7; 5.13.5 portions; 5.13.3; 5.13 CH 1; 5190	Embedded Quality Administrative Guidelines
5.13.6	10-2009	47937Y		Field Insolvency/Embedded Quality Attribute Definitions
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	03-2011	28331W	5.14.6; 5.14 CH 6; 5.14 CH 1; 5300	Securing Installment Agreements
5.14.2*	03-2011	28504R	5.14 CH 2; 5300	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	06-2009	28505C	5.14 CH 3; 5300	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	03-2011	28506N	5.14 CH 4; 5300	Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities
5.14.5*	05-2014	28507Y	5.14 CH 5; 5300	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7; 5300	BMF Installment Agreements
5.14.9	03-2011	28511G	5.14.8; 5.14 CH 9; 5300	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals
5.14.10	03-2011	33077P	5.14.7	Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11	03-2011	33078A	5.14.12; 5.14.8	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements
5.15 FINANCIAL ANALYSIS				
5.15.1	10-2012	29227X	5.15 CH 1; 105.1 CH 3	Financial Analysis Handbook
5.16 CURRENTLY NOT COLLECTIBLE				
5.16.1*	05-2012	29751C	5.16 CH 1; 105.1 CH 8	Currently Not Collectible
5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS				
5.17.1	04-2010	30793S	5.17 CH 1; 57(15)0:12(00)	General Information

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5.17.2	12-2013	57343S	5.17 CH 2; 57(16)0	Federal Tax Liens
5.17.3	01-2011	57344D	5.17 CH 3; 57(16)0	Levy and Sale
5.17.4	12-2010	30752X	5.17 CH 4; 57(15)0:12(00)	Suits by the United States
5.17.5	08-2010	57346Z	5.17 CH 5; 57(16)0	Suits Against the United States
5.17.6	10-2010	30754T	5.17 CH 6; 57(15)0:12(00)	Summonses
5.17.7	07-2012	30755E	5.17 CH 7; 57(15)0:12(00)	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	08-2010	57347K	5.17 CH 8; 57(16)0	General Provisions of Bankruptcy
5.17.9	08-2010	57348V	5.17 CH 9; 57(16)0	Chapter 7 Bankruptcy (Liquidation)
5.17.10	08-2010	57349G	5.17 CH 10; 57(16)0	Chapter 11 Bankruptcy (Reorganization)
5.17.11	10-2010	57350H	5.17 CH 11; 57(16)0	Chapter 13 Bankruptcy (Individuals with Regular Income)
5.17.12	04-2010	30756P	5.17 CH 12; 57(15)0:12(00)	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH 13; 57(16)0	Insolvency and Decedents' Estates
5.17.14	01-2012	57352D	5.17 CH 14; 57(16)0	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	12-2009	49712V		Termination and Jeopardy Assessments and Jeopardy Collection
5.18 LIABILITY DETERMINATION				
5.18.1*	06-2013	36854C	LEM 5.18.1; 21.8.2	Automated Substitute for Return (ASFR) Program
5.18.2*	06-2013	36855N	21.8.3	Business Returns IRC 6020(b) Processing
5.19 LIABILITY COLLECTION				
5.19.1*	10-2013	36860G	5.19.20 portions; LEM 5.19.1; 5.5.3.5; LEM 5.3; 21.9.1; 21.20, 21.22; (21)500, (21)700; 5400, 5500	Balance Due
5.19.2*	09-2012	36861R	LEM 5.19.2; 21.9.2, 21.21, (21)600; 5500, 5(11)00	Return Delinquency
5.19.3*	04-2014	36862C	LEM 5.19.3; 3.24.201; 21.9.3, 21.27, (21)900; 5400	Backup Withholding Program
5.19.4*	01-2012	36863N	LEM 5.19.4; 21.9.4, 21.23, (21)800; 5500	Enforcement Action
5.19.5*	07-2012	36864Y	5.19.20 portions; LEM 5.19.9; LEM 5.19.5; 21.9.5, 21.24, (21)(10)00; 5500	ACS Inventory
5.19.6*	06-2014	36865J	21.9.6, 21.25, 5500	ACS Support
5.19.7	01-2014	36866U	5.5.3.4; 21.9.7, 21.26; 5400, 5420	Campus Collection Programs
5.19.8	01-2014	28018A	21.9.8, 21.9.1.31	Collection Appeal Rights
5.19.9*	06-2014	30604M	portion of LEM 5.19.9; 21.9.9	Automated Levy Programs
5.19.10*	01-2014	34453T	LEM 5.19.10; 5.19.7	Collection Operations Transcript Processing
5.19.11*	05-2012	39978R	LEM 5.19.11; 5.19.10.2	Withholding Compliance Program
5.19.12	01-2010	47931K		Centralized Case Processing - Liens
5.19.14*	01-2014	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15	01-2014	50362H		Federal Agency Delinquency (FAD)
5.19.16*	04-2014	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.18*	07-2013	51815X	5.19.20 portions; LEM 5.1; 5.19.1.4.6	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19	04-2012	52390T		Campus Compliance International Case Processing (CCICP)
5.19.23*	06-2014	60934R		Restitution-Based Assessments Processing
5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)				
5.20.1	06-2013	38109M		Abusive Tax Avoidance Transactions Program

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5.20.4	12-2013	38112J		Summons Procedures
5.20.6	02-2014	38118X		Whipsaw Assessments
5.20.7	07-2010	38120J		Monitoring of IRC 7407 and 7408 Injunctions
5.20.8	07-2010	38121U		Promoter/Preparer Investigations
5.20.10	05-2014	51672Q		Identification and Processing of Frivolous Documents
5.20.11	08-2011	51673B		Examination Reconsiderations and Referrals
5.20.12	04-2013	51674M		Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases
5.21 INTERNATIONAL AND INSULAR ISSUES				
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5.21.2	12-2013	20354T		Offshore Information Gathering Techniques
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5.21.4	11-2013	20356P		Payments Made in Foreign Currency
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5.21.7	01-2014	55072Y		Special Cases
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Part 6: Human Resources Management

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

6.10 AGENCY ACCOUNTABILITY SYSTEMS				
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6.213 EXCEPTED SERVICE				
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6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT				
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6.300 EMPLOYMENT				
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6.307 VETERANS' RECRUITMENT APPOINTMENTS				
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6.308 VOLUNTEER SERVICE				
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6.315 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		Workforce Recruitment Strategies
6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)				
6.334.1	11-2009	53371W	6.300.2.1; 0.300.23; 340	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
6.335 PROMOTION AND INTERNAL PLACEMENT				
6.335.1	03-2013	34640S	300.235	IRS Merit Promotion and Internal Placement
6.337 EXAMINING SYSTEM				
6.337.1	11-2009	53384Z		Alternative Rating and Selection
6.338 QUALIFICATION REQUIREMENTS				
6.338.1	12-2009	53385K	6.300.1 portions; 6.300.2; 0.300.23; 340	Qualification Requirements
6.339 MEDICAL QUALIFICATION DETERMINATIONS				
6.339.1	11-2009	53386V	6.300.1 portions; 0.300.23; 340	Medical Qualification Determination Requirements
6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT				
6.340.1	11-2009	53387G	6.300.1 portions; 0.300.23; 340	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)
6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)				
6.350.1	08-2013	54011B		Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 LEARNING AND EDUCATION				
6.410.1	06-2014	32678W	6.410.2; 0.410.1-0.410.4	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	08-2013	57678M		Training Evaluation Policy
6.430 PERFORMANCE MANAGEMENT				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	10-2011	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)
6.430.3	10-2011	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments
6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS				
6.432.1	01-2009	33014G	0432	Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 EMPLOYEE PERFORMANCE AND UTILIZATION				
6.451.1	10-2011	30095H	450.0; 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 portions	Aggregate Limitations on Pay and Special Rate Schedules
6.531 PAY UNDER THE GENERAL SCHEDULE				
6.531.1	03-2010	54090K	6.500.1 portions	IRS Pay Under the General Schedule
6.536 GRADE AND PAY RETENTION				
6.536.1	10-2010	54089J	6.500.1 portions	IRS Grade and Pay Retention

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6.550 PAY ADMINISTRATION				
6.550.1	12-2009	53304F	6.500.1 portions	Pay Administration
6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES				
6.575.1	09-2013	55210C	6.500.1 portions	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	01-2013	20195M	6.600.1 portions	IRS Hours of Duty
6.630 ABSENCE AND LEAVE				
6.630.1	01-2014	54211D	6.600.1 portions	IRS Absence and Leave
6.711 LABOR-MANAGEMENT RELATIONS				
6.711.1	10-2010	33015R	0711	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U		Processing Information Requests
6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY				
6.715.1	07-2002	33016C	0715	Policies, Responsibilities, Requirements, and Procedures
6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT				
6.731.1	11-2009	33017N	0731, 0732	Suitability Determinations for Employment
6.735 ETHICS AND CONDUCT MATTERS				
6.735.1	10-2010	48406E	0735	Ethics and Conduct Matters: Guidance
6.751 DISCIPLINE AND DISCIPLINARY ACTIONS				
6.751.1	11-2008	33018Y	6.500.1; 0751	Policies, Responsibilities, Authorities, and Guidance
6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS				
6.752.1	11-2008	33019J	0752	Disciplinary Suspensions of 14 Days or Less
6.752.2	10-2010	33020K	0752	Adverse Actions
6.771 AGENCY GRIEVANCE SYSTEM				
6.771.1	10-2012	33021V	0771.1	Agency Grievance System (AGS)
6.771.2	02-2013	33022G	0771.2	Grievance Examiner Handbook
6.800 EMPLOYEE BENEFITS				
6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	12-2010	54590P		Telework (Flexiplace) Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program

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	07-2010	36111E	7.9.1	Employee Plans
7.1.2	12-2002	32513Q		EO Administrative Procedures (Introduction)
7.1.4	12-2002	32503U	7.9.4	Exempt Organizations Technical Advice Procedures
7.1.5	07-2013	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	04-2002	28391Y	7.9.5; 7200	Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements

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7.2.2	03-2002	36112P	7.9.2; 7(10)54:660, 7(10)54:(11)0 & Exhs. 7(10)54:(11)0-21, 22.26	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	08-2011	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM				
7.11.1	09-2008	36161K	7.4.1 CH 1-4; 7610, 7620	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	7551, Exhs 7550-5 & 6; MS 76G-34 dated 11/3/94; 7.5.2	EP Case Assignment Guide
7.11.3	07-2012	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	07-2013	55915M		IRS Section 401(a) Pre-Approved Plans Program
7.11.5	07-2013	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2012	57220S		Multiemployer Plans
7.11.7	07-2013	57221D		Multiple Employer Plans
7.11.8	03-2014	56036Q		EP Determinations Closing Agreement Program
7.11.9	06-2014	57223Z		Mandatory and TEQMS Case Reviews
7.11.10	03-2014	66157Q	7.11.1 portions	EP Examination and Fraud Referral Procedures
7.11.11	03-2014	62968R	7.11.1 portions	Proposed Adverse Cases
7.11.12	03-2014	64076C	7.11.1 portions	Preparing Technical Advice Requests
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1	07-2013	27562N	7.7.2; 7753	Plan Terminations
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1	06-2013	36027N	7.4.3 CH 1; 7690	Determination Letter Applications
7.13.5	08-2012	36152Z	7.4.3 CH 5; 7690:300	Letter Generation
7.13.6	06-2013	36153K	7.4.3 CH 6; 7690:400	Inventory Control Subsystems
7.13.7	06-2013	36154V	7.4.3 CH 7; 7690:500	Moving Cases through the EDS Inventory Control Subsystem
7.13.8	07-2013	36155G	7.4.3 CH 8; 7690:600	EDS Unpostables
7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL				
7.14.1	07-2012	27761E	7.4.5 CH 1	Introduction
7.14.2	08-2012	27762P	7.4.5 CH 2	Data Entry
7.14.4	06-2012	27764L	7.4.5 CH 5	Letter Generation
7.14.5	08-2012	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	08-2012	27767S	7.4.5 CH 7	Management Information System (MIS)
7.15 EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES				
7.15.1	03-2014	54997S		Introduction
7.15.2	04-2014	54998D		Accessing Tax Exempt Determination System (TEDS)
7.15.3	03-2014	55000E		Business Rules
7.15.4	03-2014	55001P		Tax Exempt Determination System (TEDS) Roles and Delegation
7.15.5	06-2013	55039N		Case Identification and Status Codes
7.15.6	06-2013	55002A		Navigating the Tax Exempt Determination System (TEDS)
7.15.7	07-2013	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	12-2012	37433F	7.4.1; 7660	Exempt Organizations Determination Letter Overview
7.20.2*	07-2014	36935W	7660, 7670	Determination Letter Processing of Exempt Organizations

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7.20.3	02-2014	36937S	7660	Processing Foundation Classification and Miscellaneous Requests
7.20.4*	07-2010	36938D	LEM 7.20.4; 7660	Special Determination Issues
7.20.5	07-2009	36940P	7680	Review Procedures for EO Determinations
7.20.6*	07-2014	49353M		EO Touch-and-Go Determination Case Procedures
7.20.7	04-2008	50253V		IRC 509(a)(3) Supporting Organizations Guide Sheet
7.20.8	08-2008	51787Q		Donor-Advised Funds Guide Sheet
7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES				
7.21.1	01-2003	27614E	7.4.4 CH 1; 7690:100	Determination Letter Applications
7.21.2	01-2003	27615P	7.4.4 CH 2; 7340 [7300]	Processing User Fees
7.21.3	08-2003	27616A	7.4.4 CH 3; 7350 [7300]	Screening, Controlling and Case Closing
7.21.4	01-2003	27617L	7.4.4 CH 4; 7690:200	Transcription and Case Establishment
7.21.5	01-2003	27618W	7.4.4 CH 5; 7690:300	Letter Generation
7.21.6	01-2003	27619H	7.4.4 CH 6; 7690:500	Inventory Control Subsystem
7.21.7	01-2003	27620I	7.4.4 CH 7; 7690:500	Moving Cases Through the Inventory Control Subsystem
7.21.8	01-2003	27621T	7.4.4 CH 8; 7690:600	EDS Unpostables
7.21.9	01-2003	27622E	7.4.4 CH 9; 7690:700	Exempt Organizations Management Information System
7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL				
7.22.1	01-2003	27951K	7.4.6 CH 1	Introduction
7.22.2	01-2003	27952V	7.4.6 CH 2	Data Entry
7.22.3	01-2003	27953G	7.4.6 CH 3	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	01-2003	27954R	7.4.6 CH 5	Letter Generation
7.22.6	01-2003	27955C	7.4.6 CH 6	Inventory Control System (ICS)
7.22.7	01-2003	27956N	7.4.6 CH 7	Management Information System
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1	09-2013	27756L	7.8.2 CH 1; 7751:100	Exempt Organizations Determination Program Overview
7.25.2	07-2001	35979O	7.8.2 CH 2; 7751:200	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH 3; 7751:300	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH 4; 7751:400	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH 5; 7751:500	Labor, Agricultural and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH 6; 7751:600	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH 7; 7751:700	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH 8; 7751:800-890	Fraternal Beneficiary Societies
7.25.9	05-2002	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH 11; 7751:(11)00	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	7.8.2 CH 12; 7751:(12)00	Organizations Exempt Under IRC 501 (c)(12)
7.25.13	01-2009	35983W	7.8.2 CH 13; 7751:(13)00	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH 14; 7751:(14)00	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	7.8.2 CH 15; 7751:(15)00	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	7.8.2 CH 16; 7751:(16)00	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH 17; 7751:(17)00	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH 19; 7751:(19)00	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH 20; 7751:(20)00	Qualified Group Legal Services Plan

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7.25.21	06-2001	35981A	7.8.2 CH 25; 7751:(25)00	Multiple Parent Title Holding Companies
7.25.22	04-2003	36072Q	7.8.2 CH 21; 7751:(21)00	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH 27; 7751:(27)00	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH 28; 7751:(28)00, (28)10 - (28)18	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH 32; 7751:(32)00	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH 30; 7751:(30)00	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH 51; 7751:3(12)3	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH 52, 7751	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53; 7751	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54, 7751	Qualified State Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)
7.26 PRIVATE FOUNDATIONS MANUAL				
7.26.1	08-2001	35985S	7.8.3 CH 1; 7752:100	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH 2; 7752:200	Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions
7.26.3	08-2001	73145Q	7.8.3 CH 3; 7752:300	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; 7752:400	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH 5; 7752:500	Private Foundations Defined - IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH 6; 7752:600	Private Operating Foundations
7.26.7	04-2003	35989K	7.8.3 CH 7; 7752:700	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH 18; 7752:(18)00	IRC 4947 Trusts
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
7.27.3	06-2001	36074M	7.8.2 CH 33; 7751:(33)00	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH 35; 7751:(35)00	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH 36; 7751:(36)00	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH 37; 7751:(37)00	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	7.8.2 CH 38; 7751:(38)00	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH 39; 7751:(39)00	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	7.8.2 CH 40; 7751:(40)00	Debt-Financed Property
7.27.10	06-2001	36091X	7.8.2 CH 41; 7751:(41)00	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH 46; 7751:(45)00	Political Organizations
7.27.12	05-2003	33267V		IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	05-2002	35927M	7.8.3 CH 12; 7752:(12)00	Tax on Net Investment Income of Private Foundations
7.27.15	08-2001	27564J	7.8.3 CH 13; 7752:(13)00	Taxes on Self-Dealing
7.27.16	08-2001	35830I	7.8.3 CH 14; 7752:(14)00	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2013	35963E	7.8.3 CH 15; 7752:(15)00	Taxes on Excess Business Holdings
7.27.18	05-2002	35988Z	7.8.3 CH 16; 7752:(16)00	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	7.8.3 CH 17; 7752:(17)00	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	7.8.3 CH 20; 7752:(11)00	Disqualified Persons as Defined in IRC 4946

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7.27.27	11-2013	35949A	7.8.3 CH 19; 7752:(19)00	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	7.8.1 CH 28	Taxes on Excess Benefit Transactions
7.28 EO DISCLOSURE PROCEDURES				
7.28.2	04-2010	37474A		Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c)
7.28.4	06-2009	52441Z	7.20.5 portions	Public Inspection of Written Determinations under IRC 6110
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
7.29.1	02-2008	51150X		Overview
7.29.3	07-2008	51153E		Exempt Organizations Technical Procedures
7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS				
7.40.1	11-2004	37894W		IIR Program
7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS				
7.50.1*	10-2013	62288C		Form SS-8 Processing Handbook

Part 8: Appeals

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

8.1 APPEALS FUNCTION				
8.1.1	04-2014	36182N	8100	Appeals Operating Directives and Guidelines
8.1.3	10-2013	36184J	8.17.1, 8.20.1 portions; 8100	Working Cases in Appeals
8.1.6	09-2013	50774D	8.1.1 portions, 8.6.1	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.10.1 portions, 8.20.3, 8.20.9	AQMS Purpose and Guidelines
8.1.8	08-2012	50781S		Employee Tax Compliance
8.1.9	12-2013	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	08-2012	59405Z	8.1.6.3	Ex Parte Communications
8.2 PRE 90-DAY AND 90-DAY CASES				
8.2.1	08-2012	36187Q	8.20.8; 8200	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.4.1, 8.2.1 portions, 8.5.1, 8.20.6, 8.20.7; 8400	Processing 90-Day Cases and Defaulted Notices
8.2.3	08-2012	50784Z	8.2.1 portions, 8.6.1	Related, Whipsaw and Inactive Cases
8.4 APPEALS DOCKETED CASES				
8.4.1	03-2014	36052Y	8.4.3; 8400	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1 portions	Campus Appeals Docketed Cases
8.6 CONFERENCE AND SETTLEMENT PRACTICES				
8.6.1	11-2013	36054U	8600	Conference and Issue Resolution
8.6.2	09-2013	50786V	8.12.1; 8(12)00	Appeals Case Memo Procedures
8.6.3	08-2012	50787G	8.14.1; 8(14)00	Appeals Rulings
8.6.4	12-2013	50788R	8.8.1, 8.6.1 portions; 8800	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	10-2012	58307K		Identity Theft Procedures
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.1	09-2012	36060Y	8700	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	10-2013	50789C	8.17.2 portions, 8.17.4, 8.20.5, 8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	09-2012	50790D	8.7.1 portions, 8.8.1, 8.17.2, 8.17.4, 8.17.5	Transferee and Transferor Liabilities

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8.7.6	05-2014	50792Z	8.15.1, 8.17.2 portions, 8.17.4, 8.20.7; 8(15)00	Appeals Bankruptcy Cases
8.7.7	12-2013	50793K	8.5.1; 8500	Claims and Overassessment Cases
8.7.8	09-2012	50794V	8.16.1; 8(16)00	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	03-2014	50795G	8.9.1; 8900	Joint Committee (JC) Cases
8.7.10	10-2013	50796R	8.2.1 portions, 8.17.2, 8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	09-2013	50797C	8.1.4 portions	Working Appeals Team Cases
8.7.13	09-2013	50857T		e-file Cases
8.7.14	11-2013	57392N		Freedom of information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2013	59972V	4.23.16; 8116:352	Appeals Employment Tax Procedures
8.7.17	10-2013	63101S	8.6.2 portions	Appeals Remittance Procedures
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1	10-2013	36055F	8(10)00	Internal Reports
8.10.2	09-2012	50798N	8.10.1 portions	Reports to Outside Officials
8.10.3	08-2012	52445R	8.20.9 portions	Appeals Inventory Validation Process
8.11 PENALTIES WORKED IN APPEALS				
8.11.1	11-2013	36059X	8.11.1, 8(11)00	Return Related Penalties in Appeals
8.11.3	09-2013	50868A	8.11.1	Return Preparer Penalty Cases
8.11.4	02-2014	55125A		Penalty Appeals (PENAP)
8.11.5	08-2012	55127W		International Penalties
8.11.6	10-2013	55128H		Penalties Worked in Appeals- FBAR Penalties
8.11.7	10-2013	55129S		Abusive Transaction Penalties
8.11.8	10-2013	59756T		Miscellaneous Penalties
8.13 CLOSING AGREEMENTS				
8.13.1	08-2012	36039F	8(13)00	Processing Closing Agreements in Appeals
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.2	02-2014	31908R	8116:300	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116:400	Preparing a Statement of Account
8.17.4	09-2013	31912Z	8116:500	Notices of Deficiency
8.17.5	03-2014	31913K	8116:600	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.2 portions	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2 portions	Penalties/Additions to Tax in Computations
8.18 VALUATION ASSISTANCE				
8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK				
8.19.1	10-2013	36945S		Procedures and Authorities
8.19.2	10-2013	36946D		Managers/TEFRA Resources
8.19.6	10-2013	36952H		Partner Cases
8.19.7	10-2012	41804U		Administrative Adjustment Request
8.19.8	09-2013	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures
8.19.10	10-2013	52410A	8.19.3, 8.19.4, 8.19.5 portions	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	10-2013	52412W	8.19.3, 8.19.4, 8.19.5 portions	Agreed TEFRA Partnership Cases
8.19.12	10-2013	52413H	8.19.3, 8.19.4, 8.19.5 portions	Final Partnership Administrative Adjustment
8.19.13	10-2013	52414S	8.19.3, 8.19.4, 8.19.5 portions	Through Entity Handbook - Docketed and Department of Justice Cases

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8.20 APPEALS CASE PROCESSING MANUAL				
8.20.2	09-2013	33441R	8.1.1 CH 2	IDRS Transcripts and Automated Systems
8.20.3	09-2013	33442C	8.1.1 CH 2	Appeals Centralized Database System (ACDS)
8.20.5	01-2014	36043N	8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 2; 8114	Processing and Establishing New Receipts
8.20.6	01-2014	36044Y	8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 3; 8114	Account and Processing Support (APS) - Interim Actions
8.20.7	11-2013	36045J	8.22.3 portions; 8.1.1 CH 4; 8114	General Closing Procedures
8.20.10	06-2014	40991U		Appeals Processing Employee Automated System (PEAS)
8.21 APPEALS STATUTE RESPONSIBILITY				
8.21.1	10-2013	39926P		General Statute Responsibility
8.21.2	10-2013	39927A		Appeals Processing Support (APS) Statute Responsibility
8.21.3	12-2013	39929W		Appeals Technical Employees Statute Responsibility
8.21.4	12-2013	39930X		Appeals Management Statute Responsibility
8.21.5	08-2012	39932T		Collection Statutes
8.21.6	10-2013	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures
8.22 COLLECTION DUE PROCESS				
8.22.4*	11-2013	49156R	8.22.2 portions	Collection Due Process Appeals Program
8.22.5	11-2013	49157C	8.22.2 portions	Receipt, Control and Pre-Conference Considerations
8.22.6	11-2013	58569K	8.22.2 portions	Cases Requiring Special Handling
8.22.7	11-2013	58571W	8.22.2 portions	Alternatives to Collection Action
8.22.8	11-2013	58572H	8.22.2 portions	Liability Issues and Relief from Liability
8.22.9	11-2013	58573S	8.22.2 portions	Closing and Post Closing Actions
8.23 OFFER IN COMPROMISE				
8.23.1	11-2013	50802K	8.13.2 portions; 8(13)00	Offer in Compromise Overview
8.23.2	11-2013	50803V	8.13.2 portions	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	11-2013	50804G	8.13.2 portions	Evaluation of Offers in Compromise
8.23.4	11-2013	50805R	8.13.2 portions	Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS				
8.24.1	03-2014	50808Y	8.7.1 portions, 8.7.2, 8.20.5, 8.20.7; 8.7.1.1.9, 8.7.1.1.1.10	Collection Appeals Program (CAP)
8.24.2	05-2014	59045F		Jeopardy Levy Appeals
8.25 TRUST FUND RECOVERY PENALTY (TFRP)				
8.25.1	07-2013	50809J	8.11.2 portions; 8.11.1.8	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	07-2013	50810K	8.11.2 portions	Working Trust Fund Recovery Penalty Cases in Appeals
8.25.3	12-2012	50811V	8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114	Account and Processing Support (APS) Procedures for TFRP Appeals
8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM				
8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	09-2012	50813R		Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers

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8.26.3	09-2012	50814C		Small Business Self-Employed (SB/SE) Fast Track Mediation
8.26.4	09-2013	50815N	8.6.1 portions	Early Referral Procedures
8.26.5	09-2012	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.6	10-2012	50911W		Appeals Arbitration Procedures (Non-Collection Cases)
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	09-2012	59866Q		Offer in Compromise Mediation Procedures
8.26.10	09-2012	59867B		Trust Fund Recovery Penalty Mediation Procedures
8.26.11	05-2014	64006E		Rapid Appeals Process (RAP)

Part 9: Criminal Investigation

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

9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES				
9.1.1	10-2013	36200Y	9.1 CH 1; 9141, 9141.1, 9151-9153, 9811, 9812.4, 9816.1	Mission
9.1.2	09-2013	36201J	9.1 CH 2; 9122, 9122.1-5, 9361, 9781-346.2, 356.4, 361-362, 368.1, 369.1, 369.3, 373.481, 383.2, 383.22, 384.2, 392.1, (11)61, 392.11-12, 392.2, 571, 57(11), 740; (11)(10)0-1, (11)31-31.1, (11)31.3, (11)41, (11)74; 9441, 9451.1, 9452.1-2, 9454.1, 9628.3	Authority
9.1.3	02-2010	36229L	9216, 9781-221.1-(13), 9781-222.1-(16), .(19), .(25)-(27), .(29)-(40); 9781-241 -244.2, 322.1-3, 411(3), 412, 413.2, 414.12, 414.22, 415.21, 417.22, 418.22, 418.3, 418.42, 418.52., 418.62, 419.1, 419.21, 419.3-4; 41(10).2, .3, .41-46, .5; 511.6	Criminal Statutory Provisions and Common Law
9.1.4	09-2013	36202U	9.1 CH 4; 9141	Criminal Investigation Directives and Functional Delegations of Authority
9.2 SKILLS AND TRAINING				
9.2.1	06-2014	36231X	9.2 CH 1; 9760-976(13)	Training
9.2.2	04-2011	36226E	9.2 CH 2; 9141.24(4), 9141.26	Physical Fitness Program
9.2.3	01-2014	36228A	9.4.10 portions; 9.2 CH 3; 9781:373.485, 9781:375	Use of Force Procedures
9.3 DISCLOSURE AND PUBLICITY				
9.3.1	09-2006	36250E	9.3 CH 1; 9123.4, 9142.55(3), 9211, 9265.(11)8(1), 9267.1, 9388.5, 9391.31(4), 9391.6, 9537.2(8), 9712, 9781-348.3-7, 9781-367.6, 9267.6; 61(2), 63, 9, (11), 9353(3)-(5)9373.31(5), 41(2), 43, 9, 9379(12)(1)-(2); 9387.1, 22-23, 4, 51, 53, 6-8, 9713.1, 9723.2, 9741, 9814.3, 981	Disclosure

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9.3.2	02-2012	36251P	9.3 CH 2; 9265.(11)8(4), 9448, 9448.1, 9448.2, 9448.2.1, 9448.2.2, 9448.2.3, 9448.2.4, 9448.3, 9448.4	Publicity and Internal Communications
9.4 INVESTIGATIVE TECHNIQUES				
9.4.1	12-2013	36203F	9.4 CH 1; 9391.331-333, 9391.41-.42, 9391.5, 9391.7, 9781-3(10)2, 3(10)3.22, 9782-120(1), 120(2), 120(4), 120(6)-(10), 120(13), 130(1), 130(6), 9832.2, 9784-311.3, 9833.1, 9833.2	Investigation Initiation
9.4.2	03-2012	36205B	9.13.1 and 9.13.2 portions; 9.4 CH 2; 9781-332.23-25, 9781-810, 9781-312, 9781-332.21, 9781.334.62, 9373, 9374, 9781-336.1, 9781.338.11, 9781-333.3-333.7, 9781-333.(13)-334.(31)	Sources of Information
9.4.4	07-2011	36207X	9.4.3, 9.10.2, and 9.13.1 and 9.13.2 portions; 9.4 CH 4; 9781:333-338.(36)	Requests for Information
9.4.5	05-2008	36208I	9.6.1; 9.4 CH 5	Interviews
9.4.6	07-2013	36209T	9.4 CH 6; 9383.11-13, 9381, 9388.1-5, 9389.61-64, (10).2, 9757.2, 9758, Exhs. 9380-1-2, 9389.64, .(10.1), 9757.1, .3, 9388, 9389.(10), 9781:341.324, 445.3, 381.2	Surveillance and Non-Consensual Monitoring
9.4.7	09-2013	36210U	9.4 CH 7; 9358, 9389.1-.4, .61, 9781:341.322	Consensual Monitoring
9.4.8	11-2012	36211F	9.4 CH 8	Undercover Operations
9.4.9	03-2013	36212Q	9.4 CH 9; 9781:383.1, .21 - .8, .82, .91-.93, .(11)(10)1, .(10), Exh. 300-40, 600-8, 9410, 9451.1-.3, 9452.1-2, .31, .4, 9453, 9823.(11), 9837.2	Search Warrants, Evidence and Chain of Custody
9.4.11	09-2011	36214M	9.4 CH 11; 9781:349, 356, 370-372, 751.52, 371.2	Investigative Services
9.4.12	12-2010	36215X	9.4 CH 12; 9781:335.73, .390, 9440, 9452.1, 9837.2; Exh. 9440-4	Arrests
9.4.13	03-2003	36232I	9.4 CH 13; 9781:593.3	Financial Investigative Task Force
9.5 INVESTIGATIVE PROCESS				
9.5.1	07-2014	36216I	9.5 CH 1; 9781, 9321-28	Administrative Investigations and General Investigative Procedures
9.5.2	06-2014	36462Y	9.5 CH 2; 9266, 9267.1-(11), Exh. 9260-5-6	Grand Jury Investigations
9.5.3	04-2006	36218E	9.5.4; 9.5 CH 3, 9344, 9392, 9862.1-3, 9862.5-.6, 9867, 9781:342.142, 41(11).33, 441-444, 445.2-3, 451, 52.1-2 452.4, 453.1-2, 461.11	Criminal Investigation Strategies
9.5.5	02-2008	36233T	9.5 CH 5; 9781:560-566, 570-578, 57(10), 57(11), 580-588, 591-597, Exh. 9781:500-1	Money Laundering and Currency Crimes
9.5.6	07-2002	36220Q	9.5 CH 6; 9830-9833.7	Organized Crime & Strike Force
9.5.7	08-2003	36221B	9.5 CH 7; 9822.1-9822.7, 9823-9823.(16)	Narcotic Investigations
9.5.8	09-2007	36222M	9.5 CH 8; 9781:610-680, 9328.2, 9328.22-23, 9328.4, 9355, Exhs. 9781:600-1, 4-6, 10-14, 16	Investigative Reports
9.5.9	03-2012	36223X	9.5 CH 9; 9781:420, Exhs. 9781:400-1-6	Methods of Proof

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9.5.11	11-2011	36463J	9.5 CH 11; 9781:450-452.4, 453.2, 455-457.2, 460-466, 510-511.4, 512-512.2, 520-524, 550-551.6, 9784-480, 9123.1, .3, 9142.2, .541, .52, 9262-9262.4, 9264-9264.1, 9267(10), 9554, 9634.2, 9835.2-983(11)	Other Investigations
9.5.12	04-2008	49908P	9.5.10; 9.5 CH 12; 9267.(11), 9355, 9356.1-2, 9357, 9328.1, 9622.1-2, 9624, 9625.11, .13-.14, 9628.2,.4,.5, 9627, 9621.1, 9631.2-.5, 9631.8, 9642.1-3, 9651, 9652, 9662, 9665, 9781-635.2, 9838	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	9.5 CH 13; 9220.67, 9636, 9329, 9634, 9537	Civil Considerations
9.5.14	09-2005	36235P	9.5 CH 14; 9784, 9267, 9324, 9631, 9536	Closing Procedures
9.6 TRIAL AND COURT RELATED ACTIVITIES				
9.6.2	08-2008	36464U	9.6 CH 2; 9628, 9781:754; 73(13).4; 348.9	Plea Agreements and Sentencing Process
9.6.3	11-2013	36465F	9.6 CH 3; 9781:700-751.537	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH 4; 9300-932(10), 9781:323, 325-355, 730-740, 752.1-2, 753-754, 762	Trial
9.7 ASSET SEIZURE AND FORFEITURE				
9.7.1	05-2012	36428C	9.7 CH 1; 9781:(11)21; 31.3, 4-6; (12), (13)1-3. 5-8, 42, 61, 80, (20); (27)4, (21)1-3, (61)-(63); Exh. 9781:(11)00-1	Roles, Responsibilities, and Authorities
9.7.2	05-2012	35087F	9.7 CH 3; 9781:(11)00	Civil Seizure and Forfeiture
9.7.3	05-2012	36431Z	9.7 CH 4; 9781:(11)00	Criminal Forfeiture
9.7.4	11-2013	36433V	9.7 CH 6; 9781:(11)00	PRE-SEIZURE PLANNING
9.7.5	05-2012	36432K	9.7 CH 5; 9781:(11)00	Forms, Processing, and Documentation
9.7.6	03-2013	36435R	9.7 CH 8; 9781:(11)00	Custody and Storage of Seized Assets
9.7.7	11-2008	36436C	9.7 CH 9; 9781:(11)00	Claims and Petitions
9.7.8	09-2007	36437N	9.7.10; 9.7 CH 10; 9781:(11)00	Disposition of Seized and Forfeited Property
9.7.9	08-2008	37396N		Equitable Sharing and Reverse Asset Sharing
9.7.10	10-2013	37219Z		International Seizures and Forfeitures
9.7.11	05-2008	36438Y	9.7 CH 11; 9781:(11)00	Abandoned Property
9.7.12	04-2013	36439J	9.7 CH 12; 9781:(11)00	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH 13; 9781:(11)00	Title 26 Seizures for Forfeiture
9.8 SCHEME DEVELOPMENT				
9.8.1	05-2012	36442G	9.8 CH 1; 9784:110 - 480, Exhs. 9784-19 -21, 23-27	Scheme Development Center
9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)				
9.9.1	03-2011	36446Y	9.9 CH 1; 9782	Employee CIMIS Responsibilities and Procedures
9.9.4	02-2012	36449F	9.9.13; 9.9.5, 9.9.6, 9.9.7, 9.9.8, 9.9.9, 9.9.10, 9.9.11, 9.9.12; 9.9 CH 4, 9782	Criminal Investigation Management Information System Data Fields
9.10 ADMINISTRATIVE DATABASES AND SOFTWARE				
9.10.1	06-2010	36425V	9.10 CH 1; 9752.2, 9752.34, 9752.35-36, 9754.3, 9757.3(2), 9781-(11)(45)(1)(b), (1)(e), & (1)(g)	Criminal Investigation Management Information System Equipment
9.11 FISCAL AND PERSONNEL MATTERS				

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9.11.1	01-2012	36461N	9.11 CH 1; 9781:373, Exh. 9740-1, Exh. 9750-1 & 2, 9141.24, 9389.2, 9741, 9750:58, 9776	Fiscal and Budgetary Matters
9.11.2	12-2011	36466Q	9.11 CH 2; 9781, 9265	Domestic and Foreign Travel
9.11.3	01-2014	36459B	9.11 CH 3; 9141.24, 9459.22, 9741, 9751, 9752.1, .2, .31, .34, .36, 9753, 9754.1, 9757.1, .2, 9758, 9776.1-.3, 9781:373.2, 373.47, 373.483, 373.484, 373.487, Exhs. 9740-1, 9750-1, 2	INVESTIGATIVE PROPERTY
9.11.4	11-2012	36460C	9.11 CH 4	Personnel Matters
9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS				
9.12.1	07-2013	36416K	9.12 CH 1; 9326, 9710-1, 9715, 9723, 9781-3(10)8.22, 9784-331.2-.5, 9714, 9716	Miscellaneous Administrative Procedures

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 PHYSICAL SECURITY PROGRAM				
10.2.1	04-2012	51711E	1.16.1	Physical Security
10.2.2	05-2013	51712P	1.16.2	Physical Security Compliance Reviews
10.2.3	09-2008	51713A	1.16.3	Safeguard Reviews
10.2.4	09-2008	51715W	1.16.4	Overview of ID Media
10.2.5	09-2008	51716H	1.16.5	Identification Cards
10.2.6	09-2013	51717S	1.16.6	Pocket Commissions
10.2.7	09-2008	51718D	1.16.7	Enforcement Shields
10.2.8	09-2008	51720P	1.16.8	Emergency Planning and Incident Reporting
10.2.9	09-2009	51721A	1.16.9	Occupant Emergency Plan
10.2.11	09-2009	51724H	1.16.11	Basic Security Concepts
10.2.12	11-2011	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	09-2009	51728Z	10.2.16; 1.16.14	Methods of Providing Protection
10.2.15	09-2008	51729K	1.16.15	Minimum Protection Standards (MPS)
10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS				
10.4.1	10-2008	51731W	1.4.6	Managers Security Handbook
10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)				
10.5.1	05-2010	49876Q	11.2.1; 2.1.10	Policy, Roles and Responsibilities
10.5.3*	01-2014	49878M	LEM 10.5.3	Identity Protection Program
10.5.4	06-2013	49879X		Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements
10.5.7	11-2010	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.6 CONTINUITY OPERATIONS				
10.6.1	03-2014	59988F	10.2.10	Continuity Planning Requirements
10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	12-2013	49446Y	25.10.1	Policy and Guidance
10.8.2	05-2014	49072Q	25.10.23	IT Security Roles and Responsibilities
10.8.3*	07-2013	49374P	LEM 10.8.3; LEM 25.10.3	Audit Logging Security Standards

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10.8.5*	05-2014	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	01-2013	50384V		Secure Application Development
10.8.7	04-2013	53313Q		MAC OS X Security Policy
10.8.8	08-2010	53118R	2.5.16	Live Data Protection
10.8.9*	12-2012	53314B		Virtualization Security Policy
10.8.10*	04-2013	50850U	LEM 10.8.10; 25.10.5	Linux and Unix Security Policy
10.8.20*	06-2013	50853B		Windows Security Policy
10.8.21*	04-2013	54962B		Database Security Policy
10.8.22*	04-2013	55175G	10.8.42	Web Server Security Policy
10.8.26	10-2012	49826K	25.10.20	Laptop Computer Security Policy
10.8.27	10-2012	50851F		Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources
10.8.30*	02-2014	50509G		Unisys Operating Systems Security Standards
10.8.32*	10-2012	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	04-2014	50208S	LEM 25.10.3	Integrated Data Retrieval System (IDRS) Security Policy
10.8.40	10-2012	50854M		Wireless Security Policy
10.8.50	04-2014	49074M		Servicewide Security Patch Management
10.8.52	07-2013	51042W		PKI Security Policy
10.8.54*	02-2014	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.60	12-2013	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	07-2013	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, 1.9.2, 1.9.3, 1.9.4	National Security Information (NSI)
10.23 PERSONNEL SECURITY				
10.23.1	05-2010	51141M	1.23.1; 10.3.1 CH 11, CH 12, CH 13	Personnel Security
10.23.2	11-2011	51142X	1.23.2	Contractor Investigations
10.23.3	11-2011	51144T	1.23.3	Personnel Security/Suitability Program

Part 11: Communications and Liaison

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

11.1 COMMUNICATIONS				
11.1.1	08-2008	31861T	1.19 CH 1; 1(19)00; 6300	Introduction
11.1.2	08-2008	33001D	1.19 CH 2	News Coverage of Tax Prosecutions
11.1.3	11-2009	31863P	1.19 CH 3; 1(19)00; 6300	Contact With the Public and the Media
11.1.4	03-2010	37584X	2.25.9	Content Policies and Standards for Intranet Sites
11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.1	03-2011	30423R	1.3 CH 1; 1272	Introduction to Disclosure
11.3.2	08-2008	30424C	1.3 CH 2; 1272	Disclosure to Persons with a Material Interest
11.3.3	03-2008	30425N	1.3 CH 3; 1272	Disclosure to Designees and Practitioners
11.3.4	09-2013	30426Y	1.3 CH 4; 1272	Congressional Inquiries
11.3.5	12-2007	30427J	1.3 CH 5; 1272	Fees
11.3.6	06-2014	30428U	1.3 CH 6; 1272	Seals and Certifications
11.3.7	08-2008	30429F	1.3 CH 7; 1272	Freedom of Information Reading Room Operations

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11.3.8	04-2011	30431R	1.3 CH 8; 1272	Disclosure of Written Determinations
11.3.9	06-2012	30432C	1.3 CH 9; 1272	Exempt Organizations
11.3.10	06-2010	30433N	1.3 CH 10; 1272	Employee Plans Information
11.3.11	06-2009	30434Y	1.3 CH 11; 1272	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH 12; 1272	Designation of Documents
11.3.13	08-2013	30436U	1.3 CH 13; 1272	Freedom of Information Act
11.3.14	09-2013	30437F	1.3 CH 14; 1272	Privacy Act General Provisions
11.3.15	09-2013	30438Q	1.3 CH 15; 1272	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	1.3 CH 16; 1272	Privacy Act Notification Programs
11.3.17	09-2013	30440C	1.3 CH 17; 1272	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH 18; 1272	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	1.3 CH 19; 1272	Privacy Act Accounting for Disclosure
11.3.20	09-2013	30443J	1.3 CH 20; 1272	Personnel Records
11.3.21	03-2008	30444U	1.3 CH 21; 1272	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH 22; 1272	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	10-2013	30446Q	1.3 CH 23; 1272	Disclosure to the General Accounting Office (GAO)
11.3.24	07-2008	30447B	1.3 CH 24; 1272	Disclosures to Contractors
11.3.25	06-2009	30448M	1.3 CH 25; 1272	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	09-2013	30449X	1.3 CH 26; 1272	Wagering Tax Information
11.3.27	10-2013	30450Y	1.3 CH 27; 1272	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2009	30451J	1.3 CH 28; 1272	Disclosure to Federal Agencies for Administration of Nontax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH 29; 1272	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	10-2013	30453F	1.3 CH 30; 1272	Disclosure to the President
11.3.31	10-2010	30454Q	1.3 CH 31; 1272	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH 32; 1272	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH 33; 1272	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	1.3 CH 34; 1272	Disclosure for Non-tax Criminal Violations
11.3.35	03-2009	30458I	1.3 CH 35; 1272	Requests and Demands for Testimony and Production of Documents
11.3.36	08-2008	30459T	1.3 CH 36; 1272	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH 37; 1272	Recordkeeping and Accounting for Disclosures
11.3.38	08-2013	30462Q	1.3 CH 38; 1272	Roles and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH 39; 1272,	Computer Matching and Privacy Protection Act
11.3.40	06-2010	30464M	1.3 CH 40; 1272	Disclosures Involving Trust Fund Recovery Penalty Assessments
11.4 OFFICE OF GOVERNMENTAL LIAISON				
11.4.1	06-2013	33481B	11.4.3; 104.1 CH 1-3; 7.12.2	Governmental Liasion Operations
11.4.2	05-2014	33482M	104.1 CH 4-5	Data Exchange Program
11.5 LEGISLATIVE AFFAIRS				
11.5.1	08-2006	48639B		Audit Process For General Accountability Office/TIGTA
11.5.2	03-2006	39914X		Congressional Affairs Program
11.5.3	03-2012	38765C	Document 11155	Guide to Congressional Correspondence
11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS				

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11.51.1	06-2008	49775E		TIGTA and GAO Audit Program Process at the LMSB Division
11.53 SMALL BUSINESS/SELF-EMPLOYED				
11.53.2	05-2014	48691T		SB/SE CSO Communications
11.53.3	07-2013	48692E	11.53.4	CSO Support and Disaster Assistance
11.53.5	06-2013	48694A		Stakeholder Liaison (SL) Activities
11.55 WAGE AND INVESTMENT				
11.55.1	01-2009	35857Z		Internet Content Publishing Process (ICPP) Management Document
11.55.2	09-2008	49223X		Wage and Investment Communications and Liaison

Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES				
13.1.1	10-2004	30650A	13.1 CH 1; 1.2.7.9 CH 1; 1279:100	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH 2; 1.2.7.9	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	12-2008	30653H	13.1 CH 3; 1.2.7.9; 1279	Definition of Terms / Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH 5; 1.2.7.9; 1279	TAS Confidentiality
13.1.6	06-2013	30657Z	13.1 CH 6; 1.2.7.9; 1279	Casework Communications
13.1.7	04-2011	30658K	13.1 CH 7; 1.2.7.9; 1279	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	02-2012	30659V	13.1 CH 8; 1.2.7.9	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3; 13.1 CH 9; 1.2.7.9	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH 10; 1.2.7.9; 1279	Special Processes
13.1.11	03-2011	30662S	13.1 CH 11; 1.2.7.9	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH 12; 1.2.7.9	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation under IRC 7811(d)
13.1.15	09-2010	35727K		Customer Complaints/RRA98 1203 Procedures
13.1.16	06-2012	35728V		Receipt and Assignment of TAS Cases
13.1.17	08-2013	47430U	13.1.7.4	TAS Case Transfer Process
13.1.18	02-2012	47431F	13.1.7.5, 13.1.7.6	Processing TAS Cases
13.1.19	04-2013	47432Q	13.1.7.7	TAS Operations Assistance Request (OAR) Process
13.1.20	02-2011	47433B	13.1.7.8	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	08-2012	47434M		TAS Case Closing and Reopen Case Procedures
13.2 SYSTEMIC ADVOCACY				
13.2.1	07-2009	30665Z	1.2.7.9	Processing Advocacy Issues
13.2.2	07-2009	30666K	1.2.7.9	Inventory Control and Working an Assignment
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03-2012	30667V	1.2.7.9	NTA Toll-Free Procedures
13.4 TAS TAMIS GUIDE				
13.4.1	03-2009	32655X		General TAMIS Information
13.4.2	02-2013	35620K		Administration and Security
13.4.3	05-2009	35621V		TAMIS Training
13.4.4	05-2009	35622G		Navigation/Querying
13.4.5	11-2013	35623R		Initiating and Working a Case on TAMIS

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13.4.6	05-2009	35624C		Management Inventory Screens
13.4.7	04-2011	35625N		Administrative Reports
13.4.8	03-2011	35626Y		Report Writing
13.5 TAS BALANCED MEASURES				
13.5.1	10-2001	32657T		TAS Balanced Measure System
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02-2012	35731S		Internal and External Communications

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK				
20.1.1*	11-2011	33067T	LEM 20.1.1; 120.1 CH 1; (20)100	Introduction and Penalty Relief
20.1.2*	07-2013	33068E	LEM 5.1; LEM 20.1.2; 120.1 CH 2; (20)200	Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3; 120.1 CH 3; (20)300	Estimated Tax Penalties
20.1.4*	01-2012	36750J	LEM 5.1; LEM 20.1.4; 120.1 CH 4; (20)400	Failure to Deposit Penalty
20.1.5	01-2012	33073X	LEM 5.1; 120.1 CH 5; (20)500	Return Related Penalties
20.1.6	09-2013	33072M	LEM 5.1; 120.1 CH 6; (20)600	Preparer, Promoter, Material Advisor Penalties
20.1.7*	07-2011	33064M	LEM 20.1.7; 120.1 CH, 7; (20)700	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH 8; (20)800	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	03-2013	33061F	120.1 CH 9; (20)900	International Penalties
20.1.10*	02-2013	33062Q	LEM 20.1.10; 120.1 CH 10; (20)(10)00	Miscellaneous Penalties
20.1.11*	05-2010	50742T	LEM 20.1.11	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z		Penalties Applicable to Incorrect Appraisals
20.2 INTEREST				
20.2.1*	10-2011	32961E	20.2.2; 104.8 CH 1; 121.1 CH 1; (21)(20)00; 31(59)	General and Legal Authorizations
20.2.3	02-2012	32963A	104.8 CH 3; 121.1 CH 3; (21)(20)00; 31(59)	PINEX and Related Command Codes
20.2.4*	09-2010	32965W	LEM 20.2; 121.1 CH 4; (21)(20)00; 31(59)	Overpayment Interest
20.2.5*	03-2010	32966H	LEM 20.2; 20.2.13; 121.1 CH 5; (21)(20)00; 31(59)	Interest on Underpayments
20.2.6*	10-2011	32967S	LEM 20.2; 121.1 CH 6; (21)(20)00; 31(59)	Methods of Computing Interest
20.2.7*	05-2014	32968D	LEM 20.2; 104.8 CH 7; 121.1 CH 7; (21)(20)00; 31(59)	Abatement and Suspension of Interest
20.2.8	04-2014	32970P	104.8 CH 9; 121.1 CH 9; (21)(20)00; 31(59)	Restrict Interest
20.2.9	08-2013	32971A	104.8 CH 10; 121.1 CH 10; (21)(20)00; 31(59)	Interest on Carryback of Net Operating Loss
20.2.10	03-2013	32973W	104.8 CH 20; 121.1 CHs. 11, 20; (21)(20)00; 31(59)	Interest on Estate Tax, Foreign Tax and Excise Tax
20.2.11*	04-2013	32974H	104.8 CHs. 8, 12-18; 121.1 CHs. 8, 12-18; (21)(20)00; 31(59)	Miscellaneous Interest Provisions
20.2.12	08-2010	32975S	LEM 20.2.12; 104.8 CH 19; 121.1 CH 19; (21)(20)00; 31(59)	Employment Taxes
20.2.14	06-2011	32978Z	121.1 CH 23	Netting of Overpayment and Underpayment Interest

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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	09-2013	36800E	21.1; (21)100	Accounts Management & Compliance Services Overview
21.1.2	08-2013	36801P	21.2	Reference Materials Overview
21.1.3	08-2013	36802A	21.2	Operational Guidelines Overview
21.1.7*	09-2013	38746V		Campus Support

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	08-2013	36806S	21.3; (21)300; 36(66)0	Systems
21.2.2	09-2013	36807D	21.3; (21)300; 36(66)0	Research
21.2.3*	09-2013	36808O	21.2.4; 21.18; 35(65)0	Transcripts
21.2.4*	09-2013	36809Z	21.2.5; 21.7; 36(64)0	Master File Accounts Maintenance
21.2.5	09-2013	36810A	21.3.4; 21.19; 35(264)0	Miscellaneous Forms and Processing

21.3 TAXPAYER CONTACTS

21.3.1*	09-2013	36811L	21.6; 21(400)	Taxpayer Contacts Resulting from Notice Issuance
21.3.2	12-2013	36812W		Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
21.3.3	09-2013	36813H	21.3.2; 21.7; 35(44)0	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2013	36814S	21.1.6; 21.4; (21)(24)00	Field Assistance
21.3.5	09-2013	28016E	21.5.11; 21.17; (21)(23)00	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2013	28017P	21.3.321.15; (21)(22)00; 35(264)0	Forms and Information Requests
21.3.7	09-2013	28789Q	121.3 CH 1-7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	09-2013	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2013	33093P		Processing Reporting Agents File Authorizations
21.3.10	08-2013	33204M		Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)
21.3.11	11-2013	54528B	3.42.7 portions	Information Returns Reporting Procedures
21.3.12*	09-2013	55809H		Accounts Management Balance Due Telephone Contacts

21.4 REFUND INQUIRIES

21.4.1*	08-2013	36815D	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Refund Research
21.4.2*	08-2013	36816O	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Trace and Limited Payability
21.4.3	09-2013	36817Z	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Returned Refunds/Releases
21.4.4*	09-2013	36818K	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Manual Refunds
21.4.5*	09-2013	36819V	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Erroneous Refunds
21.4.6*	09-2013	36820W	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Offset

21.5 ACCOUNT RESOLUTION

21.5.1*	08-2013	36821H	21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0	General Adjustments
21.5.2*	09-2013	36822S	21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0	Adjustment Guidelines

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21.5.3*	09-2013	36823D	21.5.9; 21.13; 21.41; (21)(15)00; (21)(18)00; (21)(21)00; 3(15)(129)0; 3(15)(148)0	General Claims Procedures
21.5.4*	09-2013	36824O	21.5.10; 21.12; (21)(15)00; (21)(18)00; 3(15)(129)0; (21)(15)00; (21)(18)00; 3(15)(129)0	General Math Error Procedures
21.5.5	09-2013	36825Z	21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0	Unpostables
21.5.6*	09-2013	36826K	21.5.6; 21.9; (21)(12)00	Freeze Codes
21.5.7*	09-2013	36827V	21.5.3; 21.1; (21)(16)0; (21)(17)00	Payment Tracers
21.5.8*	09-2013	36828G	21.5.4; 21.1; (21)(16)0; (21)(17)00; 35(70)0,	Credit Transfers
21.5.9*	09-2013	36829R	21.5.2; 21.16; 3(15)(209)0	Carrybacks
21.5.10	08-2013	36830S	21.6.8; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Examination Issues
21.5.11*	06-2014	36831D	3.15.259	Employee Plan Accounts
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09-2013	36832O	21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Filing Status and Exemption Adjustments
21.6.2*	09-2013	36833Z	21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting TIN-Related Problems
21.6.3*	09-2013	36834K	21.6.2	Credits
21.6.4*	09-2013	36835V	21.6.3	Tax Computation/Tax Period Changes
21.6.5	07-2013	36836G	21.6.9; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2013	36837R	21.6.6; 21.6.5; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Specific Claims and Other Issues
21.6.7*	09-2013	36838C	21.6.4; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting Individual Tax Accounts
21.6.8	09-2013	36839N	25.15.13	Split Spousal Assessments (MFT 31)
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	09-2013	36841Z	21.14	BMF/NMF Miscellaneous Information
21.7.2*	09-2013	36842K	21.7.6; 21.14	Employment and Railroad Tax Returns
21.7.3*	09-2013	36843V	21.14	Unemployment Taxes
21.7.4*	09-2013	36844G	21.14	Income Taxes/Information Returns
21.7.5*	09-2013	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2013	36847N	3.24.6; 21.14	Exempt Organizations and Tax Exempt Bonds
21.7.8*	09-2013	36848Y	21.14	Excise Taxes
21.7.9*	09-2013	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2013	36850K	21.14	No-Merge Cases
21.7.11*	09-2013	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	09-2013	36852G	21.8.3; 21.14	Non-Master File (NMF) Adjustments
21.7.13*	08-2013	32186R		Assigning Employer Identification Numbers (EINs)
21.8 INTERNATIONAL				
21.8.1*	08-2013	49813H	3.15.128 and 3.15.129 portions	IMF International Adjustments
21.8.2*	09-2013	49814S	3.15.129 portions	BMF International Adjustments
21.8.4	09-2013	49817Z	3.38.128 and 3.15.129 portions	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2013	50502H	3.21.25 portions	Miscellaneous FIRPTA Related Issues

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21.8.6	08-2013	49818K	3.21.25 portions	Exemptions from US Withholding (Form 8233)
21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS				
21.9.2*	08-2013	52830W		Accounts Management Identity Theft
21.10 QUALITY ASSURANCE				
21.10.1	09-2013	36867F	21.10.2; 21.38; 21.39; 3(44)(237)0; 3(44)(231)0; 6541; 6542	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity

Part 22: Taxpayer Education and Assistance

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

22.24 OFFICE OF TAXPAYER BURDEN REDUCTION				
22.24.1	11-2013	37489Z		Burden Reduction Activities
22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1	09-2013	36870C	21.10.4, 21.10.6; 21.41; 6570	Stakeholder Partnerships, Education and Communication
22.31 MULTILINGUAL INITIATIVES				
22.31.1	11-2012	39864C		IRS Language Services
22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS				
22.40.1	04-2014	38104J		Outreach
22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1	10-2011	35210K		Indian Tribal Governments Outreach
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
22.42.1	09-2012	35364J		Tax Exempt Bonds Customer Education and Outreach
22.43 EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH				
22.43.1	10-2012	37895H		Obtaining Products and Services from Employee Plans Customer Education and Outreach

Part 25: Special Topics

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

25.1 FRAUD HANDBOOK				
25.1.1	01-2014	27681V	104.2 CH 1; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Overview/Definitions
25.1.2	04-2014	27682G	104.2 CH 2; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Recognizing and Developing Fraud
25.1.3*	05-2014	27683R	104.2 CH 3; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Criminal Referrals
25.1.4	06-2014	27684C	104.2 CH 4; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Administrative Joint Investigations

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25.1.5	02-2013	27685N	104.2 CH 5; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Grand Jury Investigations
25.1.6	10-2009	27686Y	104.2 CH 6; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Civil Fraud
25.1.7	10-2009	27687J	104.2 CH 7; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Failure to File
25.1.8*	07-2013	27688U	104.2 CH 8; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Field Collection
25.1.9*	09-2011	27689F	104.2 CH 9; 4231:900; 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Tax Exempt and Government Entities (TEGE)
25.1.10	11-2012	34951C		LB&I Fraud Referral Procedures
25.1.11	05-2013	49714R		Campus Collection Fraud Procedures
25.1.12	12-2013	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	06-2013	54034A		Campus Examination Fraud Procedures
25.2 INFORMATION AND WHISTLEBLOWER AWARDS				
25.2.1	12-2008	27541K	104.4 CH 1; 4569; 4810.(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Receiving Information
25.2.2	07-2010	27544R	104.4 CH 2; 4569; 4810.(16)30-33; 5136, 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH 3; 4569; 4810.(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Reimbursements to State/Local Law Enforcement Agencies
25.3 LITIGATION AND JUDGMENTS				
25.3.1	08-2013	30351I	105.2 CH 1; 5730	General Guidelines
25.3.2*	12-2010	30397G	LEM 25.3.2; LEM 5.5 portions; 105.2 CH 2; 5730	Suits by the United States
25.3.3	12-2010	30398R	105.2 CH 3; 5730	Suits Against the United States and Claims for Damages under IRC 7433
25.3.4	07-2010	30399C	105.2 CH 4; 5730	Suits Against IRS Employees
25.3.5	03-2012	30400S	105.2 CH 5; 5730	Judgment Follow-up
25.3.6	09-2013	52749M	25.3.1 portions	Open Litigation Control, Monitoring, Closing action
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports
25.4 EMPLOYEE PROTECTION				
25.4.1	07-2008	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	07-2008	36337M	LEM 25.4	"Caution Upon Contact" Taxpayer
25.5 SUMMONS				

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25.5.1	10-2011	27528R	109.1 CH 1; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Introduction
25.5.2	12-2011	27529C	109.1 CH 2; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Preparation
25.5.3	07-2013	27530D	109.1 CH 3; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Procedures
25.5.4	08-2011	27532Z	109.1 CH 4; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Examination of Books and Witnesses
25.5.5	10-2011	27533K	109.1 CH 5; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Summons for Taxpayer Records and Testimony
25.5.6	02-2013	27534V	109.1 CH 6; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Summonses on Third-Party Witnesses
25.5.7	11-2011	27536R	109.1 CH 7; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Special Procedures for John Doe Summonses
25.5.8	06-2011	27537C	109.1 CH 8; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Use of Summons Special Applications
25.5.9	08-2010	27538N	109.1 CH 9; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Fees and Costs for Summoned Witnesses
25.5.10	01-2012	27539Y	109.1 CH 10; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Enforcement of Summons
25.5.11	12-2011	27540Z	109.1 CH 11; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Title 31 Bank Secrecy Act Investigations
25.6 STATUTE OF LIMITATIONS				
25.6.1*	09-2013	36881J	LEM 25.6; 121.2.1; 121.2 CH 1; 3(15)(58)	Statue of Limitations Processes and Procedures
25.6.22	08-2011	28778J	121.2.22; 121.2 CH 22	Extension of Assessment Statute of Limitations by Consent
25.6.23	03-2008	29221J	121.2.23; 121.2 CH 23	Examination Process - Assessment Statute of Limitations Controls
25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.1	12-2013	27768D	25.7.2; 7.3.4 CH 1; 7820:100, 200, 400	Exempt Organizations/Business Master File and Support Processing
25.7.3	09-2006	27772L	7.3.4 CH 3; 7820:700	Group Exemption Procedures
25.7.5	12-2013	27774H	7.3.4 CH 5; 7820:(10)00	Exempt Organizations Extracts and On-line Programs
25.7.6	12-2013	27776D	7.3.4 CH 6; 7820:(13)00	Cumulative List (Publication 78)
25.7.7	09-2006	35833P	7.3.2 CH 3; 7820:600	EO/BMF Reports
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	11-2009	36795W	LEM 25.12.1; 25.12.2, 25.12.3, 25.12.4; 121.7 CH 1; (MS) 5G-388	Processing Refund Hold Program Inventory
25.13 TAXPAYER CORRESPONDENCE				
25.13.1	01-2011	57125U		Taxpayer Correspondence Services
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1	02-2013	30263Z	LEM 25.15.1; 104.5 CH 1; 45(11)(20)	Introduction
25.15.2	03-2013	30264K	104.5 CH 2; 45(11)(20)	General Procedures / Employees with Taxpayer Contact
25.15.3*	03-2013	30266G	104.5 CH 3; 45(11)(20)	Technical Provisions of IRC 6015
25.15.5	03-2013	32027Z	104.5 CH 4; 45(11)(20)	Relief from Community Property Laws / Community Property States
25.15.6	03-2008	30268C	104.5 CH 6; 45(11)(20)	Field Examination Procedures
25.15.7*	02-2013	30269N	104.5 CH 7; 45(11)(20)	Compliance Campus Functions
25.15.8	08-2010	30272K	104.5 CH 8; 45(11)(20)	Procedures for Working Innocent Spouse Relief Cases
25.15.9	03-2013	30273V	104.5 CH 9; 45(11)(20)	Account Processing of Requests for Relief from Joint and Several Liability

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25.15.11	06-2013	30275R	104.5 CH 11; 45(11)(20)	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	09-2013	30276C	104.5 CH 12; 45(11)(20)	Appeals Procedures
25.15.14	03-2013	32938P	4.4.15; 45(11)(20)	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	03-2013	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.16	03-2013	49557G		Telephone Contacts
25.15.17*	03-2013	50494S		Reconsiderations
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	06-2012	36901Q	25.16.2 - 25.16.13; 121.6 CH 1; 12(10)4	Program Guidelines
25.18 COMMUNITY PROPERTY				
25.18.1	03-2011	38246Q		Basic Principles of Community Property Law
25.18.2	03-2011	38253F		Income Reporting Considerations of Community Property
25.18.3	03-2011	38254Q		Innocent Spouse Relief and Community Property
25.18.4	03-2011	38263B		Collection of Taxes in Community Property States
25.18.5	03-2011	38261F		Injured Spouse
25.19 HEALTH COVERAGE TAX CREDIT (HCTC)				
25.19.1	09-2008	39701S		General Information
25.19.2	09-2008	39702D		Customer Service
25.19.3	09-2008	39704Z		Eligibility
25.19.4	09-2008	39705K		Registration
25.19.5	09-2008	39706V		Payments
25.19.6	09-2008	39707G		Additional HCTC Guidelines
25.19.7	09-2008	50495D		Systems Operation (SO)
25.19.8	09-2008	50497Z		Campus Management Operations (CMO)
25.21 AFFORDABLE CARE ACT FEES				
25.21.1	07-2012	59067T		Branded Prescription Drug Fee
25.21.2	04-2014	66328P		Insurance Provider Fee
25.25 REFUND TAX COMPLIANCE PROGRAM				
25.25.1*	09-2013	57561Q	21.9.1 portions	Return Integrity and Verification Revenue Protection Programs
25.25.2*	09-2013	59003Z	21.9.1 portions	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2013	61686A	21.9.1 portions	Verification of Income
25.25.4*	09-2013	61688W	21.9.1 portions	Integrity and Verification Identity Theft Return Procedures
25.25.5*	09-2013	61689H	21.9.1 portions	Special Handling Procedures
25.25.6*	09-2013	61691T	21.9.1 portions	Taxpayer Protection Program
25.25.7*	09-2013	61692E		Automated Questionable Credit Program
25.25.8*	09-2013	61693P	21.9.1 portions	Revenue Protection External Lead Procedures
25.25.9*	09-2013	61694A		External Leads Prisoners
25.26 CRIMINAL RESTITUTION				
25.26.1	03-2014	65270A		Criminal Restitution and Restitution-Based Assessments
25.27 THIRD PARTY CONTACTS				
25.27.1	01-2014	64747G	5.1.17	Third Party Contact Procedures

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Part 30: Administrative

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

30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT				
30.1.1	05-2014	29704D	30.7.5, 30.7.6, 39.0.1, 39.0.2; Part (30)	Mission Statement, and the Strategic and Program Plan
30.2 CHIEF COUNSEL DIRECTIVES				
30.2.1	04-2014	29706Z		Office of Chief Counsel Directives System
30.2.2	06-2013	29707K		General Counsel Orders and Directives
30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.1	11-2011	29598J	30.3.3	Chief Counsel Delegations, Organization, and Succession
30.3.2	06-2012	29599U	30.3.2	Delegations of Authority and Designations
30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY				
30.4.1	06-2014	29708V	30.4.1, 30.4.2, 30.4.4, 30.4.9, 30.4.12, 30.5.1, 30.5.3-30.5.7, 30.6.3	Employment
30.4.2	11-2011	29812E	30.4.2, 30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	12-2012	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.1, 30.11.2, 30.11.3	Public Information (Speeches, Publications, and Teaching)
30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT				
30.5.1	10-2007	29063N	30.8.1, 30.8.2, 30.8.3, 30.8.4	Resources, Services, and Financial Management
30.5.2	02-2014	29123E	Part (30)	Travel Guidelines
30.5.3	07-2005	29608U	Reserved	Financial Management
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.1	04-2009	29269D	30.9.1, 30.9.2, 30.9.3, 30.9.5, 32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property
30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness
30.7 MANAGEMENT SYSTEMS				
30.7.1	12-2010	41428A	34.15.1, 39.5.1, 39.5.5, 30.7.3, 30.7.7, 30.7.9, 30.7.14, 30.7.16	Information Systems
30.7.2	11-2012	29271P	30.7.8, 30.7.13, 30.16.1, 30.16.2, 30.16.3 - 30.16.10	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	01-2014	41695T		Programs and Special Topics
30.8 LIBRARY SERVICES				
30.8.1	12-2013	29813P	Reserved	Counsel Library Services
30.9 FILE MANAGEMENT				
30.9.1	07-2005	29712D	30.7.7.2, 30.7.10, 35.14.11	Case File Management
30.9.2	12-2010	29714Z	31.2.1 - 31.2.4, 31.4.19, 33.6.1, 34.3.1 - 35.3.5, 35.17.6, 35.19.4, 39.7.1.8, 39.7.1.9, 39.7.4	Guidelines for Specific Categories of Case Files
30.10 STANDARDS FOR CORRESPONDENCE				
30.10.1	07-2005	29183G	30.7.11; (30)7(10)0	Correspondence Guidelines
30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS				
30.11.1	05-2009	29184R	32.5.1, 30.14.1, 30.14.2	FOIA Requests for Chief Counsel Records

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Part 31: Guiding Principles

31.1 GUIDING PRINCIPLES				
31.1.1	06-2014	29647T	34.6.1, 35.3.1, 35.3.12, 35.3.22, 35.8.12, 39.1.5, 39.3.3	Legal Work
31.1.2	08-2004	29648E	31.4.20, 39.8.8, 39.11.1	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	35.14.13, 39.1.3	Signature Principles
31.1.4	10-2010	29650Q	32.6.1, 34.2.1, 35.3.12, 36.3.16, 35.3.18, 35.3.21, 39.1.4, 39.1.7, 39.8.1, 39.8.3 – 39.8.7, 39.11.2	Coordination and Reconciliation of Disputes
31.2 SIGNIFICANT CASE COORDINATION				
31.2.1	08-2004	29422W	35.3.19	Significant Case Program

Part 32: Published Guidance and Other Guidance to Taxpayers

32.1 CHIEF COUNSEL REGULATION HANDBOOK				
32.1.1	09-2011	29172Z	(30)(15)20:110, 140, 211, 212, 410, 533	Overview of the Regulations Process
32.1.2	09-2011	38994H	(30)(15)20:120, 521, 522, 531	Procedural Requirements for Regulation Projects
32.1.3	08-2004	38995S	(30)(15)20:130, 233, 234	Substantive Development of a Regulation Project
32.1.4	10-2011	38996D	(30)(15)20: 310, 320 - 325, 330 - 336, 340, 455 - 458, 541	Outlining and Drafting Substantive Regulatory Text
32.1.5	09-2011	38998Z	(30)(15)20: 420, 430 - 437, 440, 450, 452 - 454, 459, 460, 531, 532, 534, 550	Required Format for Regulations
32.1.6	09-2011	38999K	(30)(15)20: 170, 180, 542, 561 - 565, 571 - 577	Review, Approval and Publication of Regulations
32.1.7	08-2011	39002W	(30)(15)20: 581, 582	Inquiries, Comments and Public Hearings
32.1.8	08-2004	39003H	(30)(15)20: 190	Publishing the Final Regulation
32.1.9	08-2004	39004S	(30)(15)20: 523	Closing a Regulation Project
32.2 CHIEF COUNSEL PUBLICATION HANDBOOK				
32.2.1	08-2004	29173K	(30)(15)10: 100, 110, 130	Introduction to the Chief Counsel Publication Handbook
32.2.2	09-2011	29174V	39.11.3.1, 39.11.4.1, (30)(15)10: 211 - 216, 221, 223, 224, 231, 232, 240 - 243, 251 - 253, 261 - 266, 315, 320	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	(30)(15)10: 311 - 314, 316, 331, 332, 410, 421, 422, 432, 441, 451, 461, 610, 621 - 624, 640	Drafting Published Guidance
32.2.4	08-2004	29176R	(30)(15)10: 631, 632, 634	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	01-2013	39005D	(30)(15)10: 731, 732	Coordination and Clearance
32.2.6	10-2011	39007Z	(30)(15)10: 712, 721, 723, 724, 727, 728	Circulating Draft Publication Items
32.2.7	10-2011	39008K	(30)(15)10: 625, 711, 713 - 717, 720, 75, 726	Formal Clearance of Publication Items
32.2.8	09-2011	39009V	(30)(15)10: 740, 750, 760, 770, 780, 790	Publication
32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS				
32.3.1	10-2011	29177C	39.6.1, 39.6.2	Forms of Advice
32.3.2	10-2011	39010W	39.1.10, 39.1.12, 39.6.3, 39.6.7	Letter Rulings
32.3.3	08-2004	39011H		Information Letters

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32.3.4	08-2004	39012S	35.18.20, 39.6.4	Closing Agreements Covering Specific Matters
32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
32.4.2	06-2005	29179Y	<i>Reserved</i>	Pre-Filing Agreements
32.4.3	10-2010	29180Z		Industry Issue Resolution

Part 33: Legal Advice

33.1 LEGAL ADVICE				
33.1.1	08-2004	39430S	34.11.4, 35.2.1, 35.2.13, 35.8.12, 35.19.4, 39.8.2, 39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	06-2014	39431D	35.2.2 thru 35.2.4, 35.2.7, 35.2.9, 35.2.10, 35.3.4	Chief Counsel's Legal Advice Program
33.1.3	07-2011	39433Z		Releasing Legal Advice to the Public
33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE				
33.2.1	08-2004	29146D	39.7.1 - 39.7.3	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda
33.2.2	10-2010	29148Z	39.7.4	Requests for Technical Advice and Technical Expedited Advice
33.3 OTHER LEGAL ADVICE				
33.3.1	08-2004	29159G	39.3.1, 39.3.2, 39.3.4, 39.3.5	Legislation and Miscellaneous Matters
33.3.2	11-2010	29160H	34.5.1 thru 34.5.3, 34.5.5	Offers in Compromise
33.3.3	11-2010	29161S		Appeals Settlement Guidelines
33.3.4	12-2010	29162D	35.3.15	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	39.2.6	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	35.3.14, 35.5.5	Designating a Case for Litigation
33.3.7	08-2010	29165K	39.4.1 - 39.4.4	Tax Forms, Tax Publications, and Public Use Forms

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

34.1 JURISDICTION OF THE DISTRICT COURTS				
34.1.1	08-2004	29128H	34.7.4-34.7.12, 34.12.6, 34.12.7, 34.12.9, 34.7.13, 35.18.7.1	Jurisdiction of the District Courts
34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS				
34.2.1	08-2004	29129S	35.18.7.2	Jurisdiction of the Court of Federal Claims
34.3 PROCEDURES IN BANKRUPTCY CASES				
34.3.1	11-2012	29130T	34.10.1-34.10.3	Procedures in Bankruptcy Cases
34.4 INSOLVENCIES				
34.4.1	08-2004	39024K	34.9.1, 34.9.4	Insolvencies
34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.1	08-2004	29661X	34.12.1, 35.16.3, 35.17.7, 35.17.9, 35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18	Defense Letters
34.5.2	12-2012	29663T	35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7	Refund Litigation
34.5.3	08-2004	29664E	34.12.4, 34.12.7	Suits Brought Against the United States
34.5.5	08-2004	29665P	34.12.2, 34.12.10	Injunctions
34.5.6	02-2013	39026G	34.7.8, 34.11.5	Procedures in 28 U.S.C 2410 Actions

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34.6 SUITS BROUGHT BY THE UNITED STATES				
34.6.1	08-2004	38021T	34.7.1-34.7.3, 34.11.1, 34.11.2	Affirmative Litigation
34.6.2	06-2012	39028C	34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5	Types of Suits
34.6.3	02-2011	39029N	34.12.3, 42.9.1	Summons Enforcement Actions
34.7 PRE-TRIAL PROCEDURES				
34.7.1	08-2004	29666A	35.19.1-35.19.4, 35.19.6	Pre-Trial Procedures
34.8 SETTLEMENT PROCEDURES				
34.8.1	08-2004	38022E	34.8.1, 35.8.12.2	Settlement Procedures Overview
34.8.2	08-2004	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures
34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				
34.9.1	05-2013	38026W	32.2.4, 34.11.5.2	Disclosure, Testimony, and Production of Documents
34.10 POST-TRIAL PROCEDURES				
34.10.1	04-2013	27624A	35.21.5, 35.22.1	General Procedures
34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM				
34.11.1	05-2013	29682A	34.14.14	The SAUSA Program
34.12 LITIGATION EXHIBITS				
34.12.1	05-2013	29689Z		Litigation Exhibits

Part 35: Tax Court Litigation

35.1 TAX COURT JURISDICTION				
35.1.1	08-2004	29814A	35.1.2, 35.2.15, 35.23.6, 35.24.4	Tax Court Jurisdiction and Proceedings
35.1.2	08-2004	29816W	35.1.3	Tax Court Terms and Definitions
35.1.3	07-2012	29817H	35.1.4 – 35.1.7, 35.8.5.1, 35.1.8 - 35.1.11, 35.14.14, 35.14.15, 35.1.8 – 35.1.11, 35.14.14 – 35.14.15	Tax Court Procedures
35.2 PETITION AND ANSWER				
35.2.1	04-2012	29833H	35.2.5, 35.2.6, 35.2.11, 35.2.12, 35.3.2, 35.3.3, 35.3.5, 35.4.1, 35.4.2, 35.4.3, 35.4.5.1, 35.4.6, 35.4.8, 35.8.5.2, 35.14.16, 35.23.1 – 35.23.4, 35.24.7, 35.24.8, 35.25.1 – 35.25.3, 35.25.5, 35.25.7, 35.25.8, 35.25.10, 35.2.12, 35.3.4	Tax Court Petitions
35.2.2	04-2013	29783M	35.4.4, 35.4.18, 35.4.19 – 35.4.22, 35.4.23 – 35.4.25, 35.4.27, 35.5.8.1, 35.8.5.5.4, 35.14.17, 35.23.3 – 35.23.5, 35.25.4	Answers
35.3 MOTIONS				
35.3.1	08-2004	29842S	35.1.12, 35.4.9, 35.4.10, 35.8.6, 35.11.5	Motions Practice
35.3.2	09-2012	29843D	35.4.11	Jurisdictional Defects
35.3.3	08-2004	29845Z	35.1.12, 35.1.13	Motions Pertaining to Pleadings
35.3.4	08-2004	29846K	35.4.14	Motions Pertaining to Calendared Cases
35.3.5	08-2004	29847V	35.4.17, 35.23.3	Motions for Disposition without Trial
35.3.6	08-2004	29848G	35.4.15	Motions Pertaining to Opinions and Decisions

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35.3.8	08-2004	29849R	35.23.3, 35.1.7	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
35.3.9	08-2004	29850S	35.4.16, 35.4.26	Miscellaneous Motions
35.3.23	02-2014	38348N		Motions in Collection Due Process Cases
35.4 PRE-TRIAL ACTIVITIES				
35.4.1	02-2013	29878U	35.1.10, 35.3.6, 35.3.9, 35.3.10, 35.5.1, 35.5.8, 35.5.11, 35.5.16, 35.8.9, 35.8.10	Trial Planning
35.4.2	12-2010	29879F	35.5.3, 35.5.4	Gathering Information from Government Sources
35.4.3	07-2012	29880G	35.5.12, 35.5.13.3, 35.5.14, 35.5.18, 35.5.20, 35.5.21, 35.5.14	Gathering Information from the Petitioner
35.4.4	08-2004	29881R	35.2.14.2, 35.5.7, 35.5.10, 35.6.1 – 35.6.3, 35.6.5, 35.8.5.5.5, 35.14.10	Gathering Information from Third Parties
35.4.5	01-2013	29882C	35.5.4.13, 42.1.1 – 42.8.3	Evidence and Information from Abroad
35.4.6	06-2011	29883N	35.3.6, 35.5.13, 35.5.19	Responding to Petitioner's Information Gathering Attempts
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1.15.24	01/2003	Records Control Schedule for Tax Exempt and Government Entities	Annette Mitchell	AWSS, TE/GE
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1.15.37	03/2009	Records Control Schedule for Economic Stabilization	Annette Mitchell	AWSS
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10.2.4	09/2008	Overview of ID Media	Jan L. Anderson	All
10.2.5	09/2008	Identification Cards	Jan L. Anderson	All
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10.2.7	09/2008	Enforcement Shields	Jan L. Anderson	All
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30.2.2	06/2013	General Counsel Orders and Directives	Sandra E. Stine	Chief Counsel
30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
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30.3.2	06/2012	Delegations of Authority and Designations	Linda Galanis	Chief Counsel
30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY				
30.4.1	06/2014	Employment	Pamela S Rober	Chief Counsel
30.4.2	11/2011	Personnel Guidance	Gregg N Hoffma	Chief Counsel
30.4.3	03/2011	Training and Communication	Pamela Sikowitz	Chief Counsel
30.4.4	01/2008	Equal Employment Opportunity	Susan Magee	Chief Counsel
30.4.5	05/2006	Labor and Employee Relations	Susan Nieser	Chief Counsel
30.4.6	03/2009	Leave Administration	Konnie K. Melia	Chief Counsel
30.4.7	12/2012	Work Schedules	Konnie K. Melia	Chief Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Kirsten Witter	Chief Counsel
30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT				
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30.5.3	07/2005	Financial Management	Cassandra Bum	Chief Counsel
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30.6.2	01/2014	Emergency Preparedness	Susan Nieser	Chief Counsel

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30.7.3	12/2009	Technology Services	Jeff Brown	Chief Counsel
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32.1.2	09/2011	Procedural Requirements for Regulation Projects	Matthew Lucey	Chief Counsel
32.1.3	08/2004	Substantive Development of a Regulation Project	Henry Schneide	Chief Counsel
32.1.4	10/2011	Outlining and Drafting Substantive Regulatory Text	Matthew Lucey	Chief Counsel
32.1.5	09/2011	Required Format for Regulations	Matthew Lucey	Chief Counsel
32.1.6	09/2011	Review, Approval and Publication of Regulations	Matthew Lucey	Chief Counsel
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32.2.2	09/2011	Summary of the Published Guidance Process	Matthew Lucey	Chief Counsel
32.2.3	10/2011	Drafting Published Guidance	Matthew Lucey	Chief Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Henry Schneide	Chief Counsel
32.2.5	01/2013	Coordination and Clearance	Jason Bremer	Chief Counsel
32.2.6	10/2011	Circulating Draft Publication Items	Matthew Lucey	Chief Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Matthew Lucey	Chief Counsel
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33.3.5	08/2004	Congressional and Other IRS Controlled Correspondence	Kathryn A. Zuba	Chief Counsel
33.3.6	12/2010	Designating a Case for Litigation	William Conroy	Chief Counsel
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35.3.23	02/2014	Motions in Collection Due Process Cases	Barbara Pettoni	CC
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35.8.4	08/2004	Special Problems of Assessment and Payment	Curt Wilson	Chief Counsel
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2.25.5	04/2006	Accessibility Guidelines for the Web	Kevin Acoven	All
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10.8.6	01/2013	Secure Application Development	Sandra L. Johns	IT
10.8.7	04/2013	MAC OS X Security Policy	Denise Crisco	All
10.8.8	08/2010	Live Data Protection	Kathleen M. Bra	All
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10.8.27	10/2012	Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	Randi Fountian	IT
10.8.30*	02/2014	Unisys Operating Systems Security Standards	Olga Plotkin	IT
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1.4.24*	01/2014	Central Withholding Agreement Program Group Manager Handbook	Casey Kamiyam	LBI

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4.1.21	08/2007	LMSB Planning and Monitoring	Terri Honchaurk	LBI
4.1.22*	03/2010	LMSB Workload Study	Terri Honchaurk	LBI
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4.36.2	05/2010	Identification of Joint Committee Cases	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.3	05/2010	Examiner's Responsibilities	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.4	05/2010	Joint Committee Specialist Procedures	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
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4.40.2	03/2002	Program Responsibilities and Duties	Shirley Lee	LBI, SB/SE, TE/GE
4.40.4	05/2006	Petroleum Industry Program	Terry Loendorf	LBI, SB/SE, TE/GE
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4.42.3	05/2002	Examination Methods and Techniques	Cheryl Reimer	LBI, SB/SE
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4.44.1	01/2002	IRC Section 521 Exempt Farmers' Cooperatives	Tracy Holtslag	TE/GE, LBI, SB/SE, Chief Counsel
4.46 LB&I GUIDE FOR QUALITY EXAMINATIONS				
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4.51.5	04/2007	Industry Focus and Control of LMSB Compliance Issues	Peggy Bruce	LBI, SB/SE
4.51.6	08/2007	Issue Management Process Guide	Peggy Bruce	LBI
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4.60.3	01/2002	Tax Treaty Related Matters	David Marion	LBI, SB/SE
4.60.4	09/2004	LMSB International Programs	James Nasto	LBI, SB/SE
4.60.5	09/2004	Classification of International-Feature Returns	James Nasto	LBI, SB/SE
4.60.6	03/2007	International Referral Criteria and Procedures	James Nasto	LBI, SB/SE
4.60.7	09/2004	Guidelines for Evaluating International Referrals	James Nasto	LBI, SB/SE
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4.61.3	05/2006	Development of IRC 482 Cases	Matt Hartman	LBI, SB/SE
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4.61.7	05/2006	Controlled Foreign Corporations	Nanette Hamilto	LBI, SB/SE
4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	Kay Dove	LBI, SB/SE
4.61.9	05/2006	Possessing Corporation	Nanette Hamilto	LBI, SB/SE
4.61.10	05/2006	Foreign Tax Credit	Nanette Hamilto	LBI, SB/SE
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	Matt Hartman	LBI, SB/SE
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	Stuart Mann	LBI, SB/SE
4.61.13	09/2010	Dual Consolidated Losses	Dorian McCloske	LBI, SB/SE
4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL				
4.62.1	03/2014	International Visitors Program	Michael J. Smith	All
4.62.3	06/2002	Requests for Representation Funds and Gifts for Foreign Officials	Janet Baugh	All

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7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS				
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11.51.1	06/2008	TIGTA and GAO Audit Program Process at the LMSB Division	Gramari Rivera	LBI

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1.1.2	02/1999	IRS Organizational History	Jynell Spriggs	All
1.1.5	10/2008	Office of the Commissioner	Jynell Spriggs	All

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10.5.3*	01/2014	Identity Protection Program	Janet Isenman	All
10.5.4	06/2013	Incident Management Program	Shirley A. Boga	All
10.5.5	08/2013	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements	Dora Holmes	All
10.5.7	11/2010	Use of Pseudonyms by IRS Employees	Terry Veazey	All

Part 11: Communications and Liaison

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

11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.1	03/2011	Introduction to Disclosure	Leonard Smigel	All
11.3.2	08/2008	Disclosure to Persons with a Material Interest	Len Smigelski	All
11.3.3	03/2008	Disclosure to Designees and Practitioners	Jonathan K. Dav	All
11.3.4	09/2013	Congressional Inquiries	Nesbit Parker	All
11.3.5	12/2007	Fees	Frank Weber	All
11.3.6	06/2014	Seals and Certifications	Robin R Tillman	All
11.3.7	08/2008	Freedom of Information Reading Room Operations	Franklin P. Web	All
11.3.8	04/2011	Disclosure of Written Determinations	Bertrand J. Tzen	All
11.3.9	06/2012	Exempt Organizations	Bertrand J. Tzen	TE/GE
11.3.10	06/2010	Employee Plans Information	Bertrand J. Tzen	TE/GE
11.3.11	06/2009	Other Information Available to the Public	Len Smigelski	All
11.3.12	10/2009	Designation of Documents	Frank Weber	All
11.3.13	08/2013	Freedom of Information Act	Rhonda M O'reill	All
11.3.14	09/2013	Privacy Act General Provisions	David Silverman	All

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11.3.15	09/2013	Privacy Act Publication and Reporting Requirements	David Silverman	All
11.3.16	08/2013	Privacy Act Notification Programs	David Silverman	All
11.3.17	09/2013	Privacy Act Recordkeeping Restrictions	David Silverman	All
11.3.18	09/2013	Privacy Act Access and Amendment of Records	David Silverman	All
11.3.19	09/2013	Privacy Act Accounting for Disclosure	David Silverman	All
11.3.20	09/2013	Personnel Records	David Silverman	All
11.3.21	03/2008	Investigative Disclosure	Jonathan K. Dav	All
11.3.22	04/2009	Disclosure to Federal Officers and Employees for Tax Administration Purposes	Jonathan K. Dav	All
11.3.23	10/2013	Disclosure to the General Accounting Office (GAO)	Anne Jensen	All
11.3.24	07/2008	Disclosures to Contractors	Bertrand J. Tzen	All
11.3.25	06/2009	Disclosure to Foreign Countries Pursuant to Tax Treaties	Bertrand J. Tzen	All
11.3.26	09/2013	Wagering Tax Information	Jonathan K. Dav	All
11.3.27	10/2013	Disclosure of Returns and Return Information to Grand Juries	Anne M. Jensen	All
11.3.28	08/2009	Disclosure to Federal Agencies for Administration of Nontax Criminal Laws	Anne M. Jensen	All
11.3.29	09/2009	Disclosure to Federal Agencies for Administration of Nontax Laws	Jonathan K. Dav	All
11.3.30	10/2013	Disclosure to the President	Nesbit Parker	All
11.3.31	10/2010	Tax Check Reports on Federal Appointees	Joan Mcclean	All
11.3.32	10/2010	Disclosure to States for Tax Administration Purposes	Jonathan K. Dav	All
11.3.33	10/2013	Other Disclosures to State and Local Governments	Nesbit Parker	All
11.3.34	09/2013	Disclosure for Non-tax Criminal Violations	Anne Jensen	All
11.3.35	03/2009	Requests and Demands for Testimony and Production of Documents	Anne M. Jensen	All
11.3.36	08/2008	Safeguard Review Program	Steven M Matte	All
11.3.37	10/2010	Recordkeeping and Accounting for Disclosures	Jonathan K. Dav	All
11.3.38	08/2013	Roles and Responsibilities of Disclosure Managers	Joan Mcclean	All
11.3.39	09/2013	Computer Matching and Privacy Protection Act	David Silverman	All
11.3.40	06/2010	Disclosures Involving Trust Fund Recovery Penalty Assessments	Nesbit K. Parker	All

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11.4.1	06/2013	Governmental Liaison Operations	Albert Adams	All
11.4.2	05/2014	Data Exchange Program	William Crowley	All

Part 25: Special Topics

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

25.4 EMPLOYEE PROTECTION				
25.4.1	07/2008	Potentially Dangerous Taxpayer	Joanne Evangel	All
25.4.2	07/2008	"Caution Upon Contact" Taxpayer	Joanne Evangel	All

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1.1 ORGANIZATION AND STAFFING				
1.1.18	05/2012	Research, Analysis and Statistics Division	Edwin Staples	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.1	09/2007	Policies of the Internal Revenue Service	Edwin Staples	All
1.2.10	01/2013	Policy Statements for Organization, Finance and Management Activities	Edwin Staples	All
1.2.11	07/2012	Policy Statements for Information Technology Activities	Edwin Staples	All
1.2.12	10/2012	Policy Statements for Submission Processing Activities	Edwin Staples	All
1.2.13	03/2014	Policy Statements for the Examining Process	Edwin Staples	All
1.2.14	10/2012	Policy Statements for Collecting Process Activities	Edwin Staples	All
1.2.15	10/2012	Policy Statements for Human Resource Management Activities	Edwin Staples	All
1.2.16	06/2013	Policy Statements for the Rulings and Agreements Process	Edwin Staples	All
1.2.17	08/2007	Policy Statements for the Appeals Process	Edwin Staples	All
1.2.18	10/2012	Policy Statements for Criminal Investigation Activities	Edwin Staples	All
1.2.19	10/2012	Policy Statements for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.20	11/2012	Policy Statements for Penalties and Interest Activities	Edwin Staples	All
1.2.21	10/2012	Policy Statements for Customer Account Services Activities	Edwin Staples	All
1.2.22	10/2012	Policy Statements for Taxpayer Education and Assistance Activities	Edwin Staples	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Edwin Staples	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Edwin Staples	All
1.2.40	06/2014	Delegations of Authority for Organization, Finance and Management Activities	Christina A Sext	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Edwin Staples	All
1.2.42	03/2012	Delegation of Authorities for Submission Processing Activities	Edwin Staples	All

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1.2.43	06/2014	Delegations of Authority for the Examining Process	Christina A Sext	All
1.2.44	06/2013	Delegations of Authority for the Collecting Process	Edwin Staples	All
1.2.45	10/2010	Delegations of Authority for Human Resource Management	Edwin Staples	All
1.2.46	06/2014	Delegation of Authorities for the Rulings and Agreements Process	Christina A. Sex	All
1.2.47	11/2013	Delegations of Authority for the Appeals Process	Edwin Staples	All
1.2.48	02/2013	Delegation of Authorities for Criminal Investigations Activities	Edwin Staples	All
1.2.49	06/2014	Delegation of Authorities for Communications, Liaison and Disclosure Activities	Christina A. Sex	All
1.2.50	05/2013	Delegations of Authority for Taxpayer Advocate Service Activities	Edwin Staples	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	Edwin Staples	All
1.2.52	07/2013	Delegations of Authority for Special Topics Activities	Edwin Staples	All
1.2.53	05/2013	Delegation of Authorities for Chief Counsel Activities	Edwin Staples	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	Edwin Staples	All
1.2.64	01/2012	Functional Delegations of Authority for Agency-Wide Shared Services	Pam Thoren	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5	07/2011	Corporate Tax Administration Tools	Rita Wolberg	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	08/2004	Servicewide Research Council	Janet Gulotta	All
1.7.2	08/2004	Servicewide Research Data Standards	Janet Gulotta	All
1.7.3	08/2004	Servicewide Research Electronic Library	Janet Gulotta	All
1.7.4	11/2007	Role of Research in IRS	Melissa M. Kova	RAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	04/2014	Internal Management Document (IMD) Program and Responsibilities	Christina Sexton	All
1.11.2	05/2014	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	04/2014	Policy Statements	Edwin Staples	All
1.11.4	04/2014	Delegation Orders	Edwin Staples	All
1.11.5	04/2014	Publishing Internal Management Documents	Sherry Zuckerm	All

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1.11.6	04/2014	Using and Researching the Internal Revenue Manual (IRM)	Rita Wolberg	All
1.11.9	04/2014	Clearing IMDs	Christina Sexton	All
1.11.10	04/2014	Interim Guidance Process	Iris Lehrich	All
1.13 STATISTICS OF INCOME				
1.13.1	04/2005	Statistical Reporting Overview	Joseph Koshan	RAS, CFO
1.13.2	06/2014	Processing Management	Joseph Koshan	RAS, CFO
1.13.3	06/2014	Document Management	Joseph Koshan	RAS, CFO
1.13.4	03/1999	Form 1040 Industry Coding	Victor Rehula	RAS, CFO
1.13.6	01/2007	Instructions for Processing the Taxpayer Usage Study	Kevin Pierce	RAS, CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	RAS, CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David S. Ligon-	RAS, CFO
1.13.9	04/1998	Statistical Editing of Insurance Company Returns	Janice Washing	RAS, 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	Code and Edit, Transcription	Teresa Howard	WI, SB/SE
3.34.4	12/2006	Corporate Tax Returns Document Analysis and Data Entry	Robert E. Brown	WI, SB/SE
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	06/2014	Statistic Editing of Individual Income Tax Returns	Maureen Kahr	RAS

Part 4: Examining Process

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

4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	10/2008	NRP Overview	Robert E. Brown	RAS, SB/SE, LBI, WI
4.22.2	10/2008	NRP Case Building	Robert E. Brown	RAS, SB/SE, LBI, WI
4.22.3	12/2011	Classification of NRP Returns	Teresa Howard	RAS, SB/SE, LBI, WI
4.22.4*	01/2013	Examination of NRP Cases - Area Office	Teresa Howard	RAS, SB/SE, LBI, WI
4.22.5	10/2010	Campus Compliance Operations Site	Teresa Howard	RAS, SB/SE, LBI, WI

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4.22.6	01/2013	Area Office - Examination of Individual Returns	Teresa Howard	RAS, SB/SE
4.22.7	02/2007	Area Office - Examination of S Corporation Returns	Robert E. Brown	RAS, SB/SE
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	Teresa Howard	RAS, SB/SE, WI
4.22.9	11/2011	International Form 1040 NRP Study	Teresa Howard	RAS, SB/SE, LBI
4.22.10	10/2012	Employment Tax Study - NRP Examination Guidelines	Teresa Howard	RAS, SB/SE
4.22.11	05/2012	SB/SE Examination of NRP C Corporation Returns	Teresa Howard	RAS, SB/SE, LBI
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	Teresa Howard	RAS, LBI
4.22.13	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Teresa Howard	RAS, SB/SE

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Part 1: Organization, Finance and Management

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1.25 PRACTICE BEFORE THE SERVICE				
1.25.2	06/2010	Practitioner Enrollment	Robert E. Johns	RPO, OPR

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Part 1: Organization, Finance and Management

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1.1 ORGANIZATION AND STAFFING				
1.1.16	04/2014	Small Business / Self Employed Division	Darrel Morgan	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE, WI
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE, WI
1.4.22	04/2014	CAWR Manager and Coordinator Guide	Michael A Zamb	SB/SE
1.4.23	10/2013	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	Sherrie Bunot	SB/SE
1.4.40	05/2010	SB/SE Compliance Field Examination Group Manager	Janet Hackett	SB/SE
1.4.50*	03/2013	Collection Group Manager, Territory Manager and Area Director Operational Aid	Kathleen Morton	SB/SE
1.4.51	10/2013	Insolvency	Tiffany Lentz	SB/SE
1.4.52	04/2014	Offer in Compromise Manager's Resource Guide - Field Program	Thomas B. Moor	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Don C. Hallenbe	SB/SE
1.4.54	03/2013	Offer in Compromise Managers(COIC) Program	Darlene J Kosch	SB/SE
1.53 SMALL BUSINESS/SELF-EMPLOYED				
1.53.1	08/2007	Managing Organizational Change	Kara Lewis	SB/SE

Part 4: Examining Process

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

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4.1.7	06/2014	Assignment of Selected Returns	Ann Underland	SB/SE
4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	SB/SE
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	01/2011	Return Preparer Program Coordinator	Julie Foerster	SB/SE
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	04/2014	General Examination Information	Janet Hackett	SB/SE, LBI, WI
4.2.2	10/2003	Miscellaneous Examination Procedures	Janet Hackett	SB/SE, LBI, WI
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Donald Bouquet	SB/SE, LBI, WI
4.2.4	10/2003	Employee Conduct and Responsibilities	Xavier Guerrero	SB/SE, LBI, WI
4.2.5	07/2011	Disclosure of Official Information	Xavier Guerrero	SB/SE, LBI
4.2.6	03/2013	Examination of Employee Returns	Janet Hackett	SB/SE, LBI, WI
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	05/2009	Introduction	Pamela Kaufma	ODs, Appeals
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Pamela Kaufma	ODs, Appeals
4.4.4	12/2011	Claims	Pamela Kaufma	ODs, Appeals
4.4.5	12/2012	Closings to Appeals	Pamela Kaufma	ODs, Appeals
4.4.6	12/2009	Conversion of Returns	Pamela Kaufma	ODs, Appeals
4.4.7	02/2006	Correspondence	Pamela Kaufma	ODs, Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Pam Kaufman	ODs, Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Pamela A Kauf	ODs, Appeals
4.4.11	06/2007	Entity Changes	Pamela Kaufma	ODs, Appeals
4.4.12	08/2003	Examined Closings, Surveyed Claims, and Partial Assessments	Pamela Kaufma	ODs, Appeals
4.4.14	11/2009	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment	Pamela Kaufma	ODs, Appeals
4.4.16	12/2011	Inventory Control	Pamela Kaufma	ODs, Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Pamela Kaufma	ODs, Appeals
4.4.18	06/2010	Large Dollar Cases	Pamela Kaufma	ODs, Appeals
4.4.19	07/2005	Manual Refunds	Pamela Kaufma	ODs, Appeals
4.4.21	07/2012	Non-Examined Closings/Deleting AIMS Records	Pamela Kaufma	ODs, Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Pamela Kaufma	ODs, Appeals

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4.4.23	10/2013	Openings	Pamela Kaufma	ODs, Appeals
4.4.24	10/2007	Payments and Remittances	Pamela Kaufma	ODs, Appeals
4.4.25	07/2012	Quick Assessments	Pamela Kaufma	ODs, Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Pamela Kaufma	ODs, Appeals
4.4.27	12/2009	Reports	Pamela Kaufma	ODs, Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Pamela Kaufma	ODs, Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Pamela Kaufma	ODs, Appeals
4.4.33	04/2010	Transfers	Pamela Kaufma	ODs, Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Pamela Kaufma	ODs, Appeals
4.4.35	12/2009	Unpostable Resolution	Pamela Kaufma	ODs, Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	01/2010	Overview	Pamela Kaufma	SB/SE
4.7.2	08/2012	Security	Nyna F. Cox	SB/SE
4.7.3	01/2010	Statute of Limitations	Nyna F. Cox	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	Nyna F. Cox	SB/SE
4.7.5	09/2013	Group	Nyna F. Cox	SB/SE
4.7.6	10/2003	Reports	Nyna F. Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna F. Cox	SB/SE
4.7.8	05/2011	Centralized Case Processing	Nyna F. Cox	SB/SE
4.7.10	06/2012	AIMS/ERCS Staff	Nyna F. Cox	SB/SE
4.7.11	10/2010	System Administrator and Database Administrator	Nyna F. Cox	SB/SE
4.8 TECHNICAL SERVICES				
4.8.1	07/2012	Organization and Responsibilities	Suzanne Bates	SB/SE
4.8.2	06/2013	Case Processing	Suzanne Bates	SB/SE
4.8.3	03/2013	Examination Quality Measurement Staff (EQMS)	Suzanne Bates	SB/SE
4.8.4	05/2014	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	05/2014	Post Examination Case Processing Requirements	Suzanne Bates	SB/SE
4.8.7	04/2014	Technical Field Support	Suzanne Bates	SB/SE
4.8.8	12/2013	Miscellaneous Responsibilities	Suzanne Bates	SB/SE
4.8.9	07/2013	Statutory Notices of Deficiency	Suzanne Bates	SB/SE
4.8.10	07/2012	Notice of Determination of Worker Classification	Suzanne Battes	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				

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4.9.1	05/2014	Outline of System	Catherine Labill	SB/SE
4.10 EXAMINATION OF RETURNS				
4.10.1	07/2001	Overview and Basic Examiner Responsibilities	Janet Hackett	ODs, Appeals
4.10.2*	01/2012	Pre-Contact Responsibilities	Janet Hackett	ODs, Appeals
4.10.3	03/2003	Examination Techniques	Janet Hackett	ODs, Appeals
4.10.4	08/2011	Examination of Income	Janet Hackett	ODs, Appeals
4.10.5	06/2010	Required Filing Checks	Janet Hackett	ODs, Appeals
4.10.6	07/2001	Penalty Considerations	Janet Hackett	ODs, Appeals
4.10.7	01/2006	Issue Resolution	Janet Hackett	ODs, Appeals
4.10.8	08/2006	Report Writing	Janet Hackett	ODs, Appeals
4.10.9	02/2010	Workpapers	Janet Hackett	ODs, Appeals
4.10.10	01/2011	Standard Paragraphs and Explanation of Adjustments	Janet Hackett	ODs, Appeals
4.10.12*	02/2012	Frivolous Return Program	Debbie Holmes	SB/SE
4.10.13	03/2005	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	11/2013	Report Generation Software	Lori Holthaus	SB/SE
4.10.16	01/2013	Examination Operational Automation Database (EOAD)	James E Taylor	ODs, Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	Xavier J Guerrer	SB/SE
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11/2004	Allocation of Income and Deductions - IRC Section 482	Donald Bouquet	SB/SE, LMSB
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Donald Bouquet	SB/SE, LMSB
4.11.11	02/2014	Net Operating Loss Cases	Milton Pagan	SBSE, LMSB
4.11.17	11/2004	Electronically Filed Returns	Julie Foerster	SB/SE, LMSB
4.11.29	09/2010	Transfer of Returns Open for Examination	Xavier Guerrero	SB/SE, LMSB
4.11.34	12/2004	Innocent Spouse	Cathy R. Demet	SB/SE, LMSB
4.11.51	10/2004	Return Preparer Program	Julie Foerster	SB/SE, LMSB, TE/GE, Appeals
4.11.52	11/2004	Transferee Liability Cases	Donald Bouquet	SB/SE, LMSB
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Julie Foerster	SB/SE, LMSB, TE/GE, Appeals
4.11.57	01/2014	Third Party Contacts	Donald Bouquet	SB/SE, LMSB
4.12 NONFILED RETURNS				
4.12.1	10/2010	Nonfiled Returns	Xavier Guerrero	ODs, Appeals

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4.13 AUDIT RECONSIDERATION				
4.13.1	12/2009	Introduction	Laurie Juliano	SB/SE
4.13.2	12/2009	Contact Employees	Laurie Juliano	SB/SE
4.13.3	12/2009	Central Reconsideration Unit	Laurie Juliano	SB/SE
4.13.4	10/2006	Area Office Examination	Janet Hackett	SB/SE
4.13.5	12/2009	Automated Substitute for Return (ASFR)	Laurie Juliano	SB/SE
4.13.6	12/2009	Appeals	Laurie Juliano	SB/SE, Appeals
4.13.7	12/2009	Exhibits	Janice Townson	SB/SE
4.13.8	09/2011	Exam SFR Reconsiderations	Marion Moody	SB/SE, W&I
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1	05/2014	Jeopardy and Terminations	Milton Pagan	ODs, Appeals
4.15.2	06/2014	Examination Procedures	Milton Pagan	ODs, Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Milton Pagan	ODs, Appeals
4.15.4	01/2012	Administrative and Judicial Review	Milton Pagan	ODs, Appeals
4.15.5	01/2012	Post-Assessment Procedures	Milton Pagan	ODs, Appeals
4.15.7	01/2012	Planning & Special Programs Procedures	Milton Pagan	ODs, Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2011	SEP Responsibilities and Case Development	Lisa Ferreira	ODs, CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	02/2010	Overview of Compliance Initiative Projects	Ann Underland	SB/SE, LBI, WI
4.17.2	02/2010	Responsibilities	Ann Underland	SB/SE, LBI, WI
4.17.3	02/2010	Requirements	Ann Underland	SB/SE, LBI, WI
4.17.4	02/2010	Procedures	Ann Underland	SB/SE, LBI, WI
4.18 EXAM OFFER-IN-COMPROMISE				
4.18.1	01/2011	Offers in Compromise Received in Exam	Julie Knight	SB/SE
4.18.2	12/2008	Doubt as to Liability Offers	Julie Knight	SB/SE
4.18.3	12/2010	Effective Tax Administration Offers	Julie Knight	SB/SE
4.18.4	01/2011	Combination Offers	Julie Knight	SB/SE
4.18.5	12/2010	Review, Closing and Reporting Requirements	Julie Knight	SB/SE
4.18.6	12/2010	Case Processing and Controls	Julie Knight	SB/SE
4.18.7	01/2011	Special Case Processing	Julie Knight	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.4*	04/2014	CAWR Reconciliation Balancing	Michael A Zamb	SB/SE

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4.19.6*	06/2014	SSA Correspondence, Minister Waivers, Application for Exemption from Social Security and Medicare, and Information Reporting Penalties (IRP)	Linda S Plyer	SB/SE
4.19.8	04/2014	CAP (CAWR Automated Program) Technical System Procedures	Michael A Zamb	SB/SE
4.19.9	12/2013	FCP (FUTA Case Processing) Technical System Procedures	Michael Zambar	SB/SE
4.19.11*	05/2010	Examination Classification of Work	Donna A Hoppe	WI
4.19.12	12/2011	Centralized Files and Scheduling	Donna A. Hooppe	WI
4.19.16	11/2011	Claims	Travis Smith	SB/SE, WI
4.19.17*	07/2012	Non-File Program	Jesse Bruce	SB/SE, WI
4.19.22	04/2014	CAWR Control	Michael A Zamb	SB/SE
4.19.23	09/2012	FUTA Control	Tessa Clark	SB/SE
4.20 EXAMINATION COLLECTIBILITY				
4.20.1	02/2013	General Collectibility Procedures	Donald Bouquet	SB/SE
4.20.2	03/2013	Scope Consideration	Donald Bouquet	SB/SE
4.20.3	12/2010	Soliciting Payment	Donald Bouquet	SB/SE
4.20.4	02/2013	Installment Agreements	Gary Yingst	SB/SE
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Julie Knight	SB/SE
4.23 EMPLOYMENT TAX				
4.23.1	03/2013	Introduction	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.2	06/2013	Employment Tax Examination Objectives	Laird. C. Macmil	SB/SE, TE/GE, LBI, Appeals
4.23.3	07/2013	Classification, Selection and Assignment of Employment Tax Cases	Laird C. Macmill	ODs, Appeals
4.23.4	09/2011	Workpapers - Employment Tax Examinations	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.5*	12/2013	Technical Guidelines for Employment Tax Issues	Laird C. Macmill	ODs, Appeals
4.23.6	04/2014	Classification Settlement Program (CSP)	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.8	12/2013	Determining Employment Tax Liability	Laird C. Macmill	ODs, Appeals

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4.23.10	05/2013	Report Writing Guide for Employment Tax Examinations	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.11	10/2010	Prompt Action in Deficiency and Overassessment Cases	Laird C. Macmai	SB/SE, TE/GE, LBI, Appeals
4.23.12	09/2011	Delinquent Return Procedures	Laird C. Macmil	SB/SE, TE/GE, LBI, Appeals
4.23.13	03/2014	Employment Tax Refund or Abatement Claims	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.14	01/2013	Statute Control and Extension	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.15	05/2012	Technical Advice From the Office of Chief Counsel	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.17	09/2013	Preparer Penalty Procedures for SB/SE Employment Tax	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.18	10/2012	Coordinating Worker Classification Determinations Between SS-8 Program and Exam.	Laird. C. Macmil	SB/SE, TE/GE, LBI, Appeals
4.23.19	03/2014	Employment Tax Case Assignment and Grading Criteria	Laird Macmillan	SB/SE, LB&I, TE/GE
4.24 EXCISE TAX				
4.24.1	09/2012	Introduction to Excise Taxes	Chris Steadham	SB/SE
4.24.2	08/2012	Form 637 Excise Tax Registrations	Chris Steadham	SB/SE
4.24.4	09/2013	Excise Fuel Taxes Workload, Policies and Procedures	Chris Steadham	SB/SE
4.24.5	10/2012	Large Business and International (LB&I) Examination Procedures for Excise Employees	Chris Steadham	SB/SE
4.24.6	10/2011	Excise Tax Examiner Responsibilities	Chris Steadham	SB/SE
4.24.7	08/2008	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	Chris Steadham	SB/SE
4.24.8	02/2012	Examination Guidance for Excise Claims for Refund or Abatement	Chris Steadham	SB/SE
4.24.9*	10/2012	Excise Tax Penalty Procedures	Chris Steadham	SB/SE
4.24.10	10/2011	Excise Tax Examination Reports, Case Closing, and Appeals Procedures	Chris Steadham	SB/SE
4.24.13	08/2013	Overview of Excise Fuel Compliance Program	Chris Steadham	SB/SE, LBI
4.24.14	12/2013	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Darla Smith-Der	SB/SE
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4.24.17	09/2013	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	Christopher Ste	SB/SE
4.24.18	04/2014	Excise Operations Support	Christopher Ste	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1	01/2014	Estate and Gift Tax Examinations	Lisa M. Piehl	SB/SE
4.25.2*	09/2009	Campus Procedures for Estate Tax	Josian Antoine	SB/SE
4.25.3	01/2014	Planning, Classification, and Selection	Lisa M. Piehl	
4.25.4	01/2014	International Estate and Gift Tax Examinations	Lisa M. Piehl	
4.25.5	01/2014	Technical Guidelines for Estate and Gift Tax Issues	Lisa M. Piehl	
4.25.6	01/2014	Report Writing Guide for Estate and Gift Tax Examinations	Lisa M. Piehl	
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4.25.8*	01/2014	Delinquent Returns and SFR Procedures	Lisa M. Piehl	
4.25.9*	01/2014	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	Lisa M. Piehl	
4.25.10	01/2014	Case Closing Procedures	Lisa M Piehl	SB/SE
4.25.11	01/2014	Estate and Gift Tax -Special Examination Procedures	Lisa M Piehl	
4.25.12	01/2014	Valuation Assistance	Lisa M Piehl	
4.25.13	01/2014	Appeals, Mediation, and Settlement Procedures	Lisa M Piehl	
4.25.14*	01/2014	Miscellaneous Procedures	Lisa M. Piehl	
4.26 BANK SECRECY ACT				
4.26.1	05/2014	Introduction	Rod Lundquist	SB/SE
4.26.2	05/2014	Program Structure	Rod Lundquist	SB/SE
4.26.3	03/2013	Role of WISDM	Rod Lundquist	SB/SE
4.26.4	11/2006	Currency and Banking Retrieval System	Rod Lundquist	SB/SE
4.26.5	10/2012	Bank Secrecy Act History and Law	Rod Lundquist	SB/SE
4.26.6	11/2006	Bank Secrecy Act Examiner Responsibilities	Rod Lundquist	SB/SE
4.26.7	06/2012	Bank Secrecy Act Penalties	Rod Lundquist	SB/SE
4.26.8	06/2006	Bank Secrecy Act Special Procedures	Rod Lundquist	SB/SE
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4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	Rod Lundquist	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Rod Lundquist	SB/SE
4.26.13	06/2006	Structuring	Rod Lundquist	SB/SE
4.26.14	07/2012	Disclosure	Rod Lundquist	SB/SE
4.26.15	01/2013	General Program	Rod Lundquist	SB/SE
4.26.16	07/2008	Report of Foreign Bank and Financial Accounts (FBAR)	Rod Lundquist	SB/SE
4.26.17	05/2008	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	Rod Lundquist	SB/SE
4.26.18	02/2013	Embedded Quality	Rodney Lundquist	SB/SE
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4.27.1	08/2009	Bankruptcy Petitions	Cathy R. Demet	SB/SE
4.27.2	08/2009	Examiner Responsibilities	Cathy R. Demet	SB/SE
4.27.3*	08/2009	Review and Processing Procedures	Cathy R. Demet	SB/SE
4.27.4	08/2009	Statute of Limitations Considerations	Cathy R. Demet	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	Cathy R. Demet	SB/SE
4.28 EXAMINATION SPECIALIZATION				
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	Cathy R Demetr	SB/SE, LBI
4.29 PARTNERSHIP CONTROL SYSTEM (PCS)				
4.29.1	09/2008	Overview of the PCS	Steve O'Neill	SB/SE, LBI, Appeals
4.29.2	09/2008	Maintaining the PCS Database	Steve O'Neill	SB/SE, LBI, Appeals
4.29.3	09/2008	PCS Database Elements	Steve O'Neill	SB/SE, LBI, Appeals
4.29.4	09/2008	PCS Reports	Steve O'Neill	SB/SE, LBI, Appeals
4.29.5	09/2008	PCS TEFRA/NonTEFRA Notices and Cover Letters	Steve O'Neill	SB/SE, LBI, Appeals
4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1	06/2013	Introduction	Steve O'Neill	ODs, Appeals
4.31.2*	06/2013	TEFRA Examinations - Field Office Procedures	Steve O'Neill	ODs, Appeals
4.31.3*	06/2013	TEFRA Examinations - CTF Procedures	Steve O'Neill	ODs, Appeals
4.31.4*	02/2010	Administrative Adjustment Request (AAR)	Steve O'Neill	SB/SE, LBI
4.31.5*	06/2013	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	SB/SE, LBI
4.31.6*	06/2013	Non-TEFRA Examinations-CTF Procedures	Steve O'Neill	SB/SE, LBI

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4.32 ABUSIVE TRANSACTIONS				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	Susan Warren	SB/SE
4.32.2	06/2012	The Abusive Transactions (AT) Process	Karen S Gee	SB/SE
4.32.3	06/2012	Coordination and Roles of Cross Functional Units	Karen S. Gee	SB/SE
4.32.4	12/2013	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Karen S Gee	SB/SE
4.53 SBSE ADMINISTRATIVE PROGRAMS				
4.53.1	01/2008	Revenue Agent Student Career Experience Program (SCEP) for Examination	Rosemary Flack	SB/SE
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05/2011	CDE Application and Use	Teresa M. Hultm	SB/SE, LBI
4.103.2	05/2011	CDE Procedures	Teresa Hultman	SB/SE, LBI
4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE, LBI
4.119 BMF LIABILITY DETERMINATION				
4.119.1*	08/2013	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.4*	10/2013	BMF Underreporter (BMF-AUR) Program	Sherrie Brennan	SB/SE

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

5.1 FIELD COLLECTING PROCEDURES				
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5.1.2*	06/2013	Remittances, Form 809 and Designated Payments	Alan Gilds	SB/SE, Appeals
5.1.3*	02/2012	Safety, Security and Control	Katheleen L. Mo	SB/SE, Appeals
5.1.4	05/2011	Jeopardy, Termination, Quick and Prompt Assessments	Don C. Hallenbe	SB/SE, Appeals
5.1.5*	04/2011	Balancing Civil and Criminal Cases	Delores M. Dillm	SB/SE, Appeals
5.1.7	10/2011	Government Agencies, Federal Employees/Retirees	Peter Borg	SB/SE, Appeals
5.1.8*	08/2013	Courtesy Investigations	Cartha Haworth	SB/SE, Appeals
5.1.9	06/2014	Collection Appeal Rights	Anastasia Agne	SB/SE, Appeals
5.1.10	10/2013	Taxpayer Contacts	Michael C. Smit	SB/SE, Appeals
5.1.11*	04/2014	Delinquent Return Investigations	Maureen Rattie	SB/SE, Appeals
5.1.12*	09/2012	Cases Requiring Special Handling	Michael C. Smit	SB/SE, Appeals

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5.1.15*	10/2012	Abatements, Reconsiderations, and Adjustments	Sandra J. O'she	SB/SE, Appeals
5.1.18*	08/2013	Locating Taxpayers and their Assets	Michael C. Smit	All
5.1.19	11/2013	Collection Statute Expiration	Maureen Rattie	SB/SE
5.1.20*	06/2010	Collection Inventory	Rosalie J. Calho	SB/SE
5.1.21	09/2009	Collecting From Limited Liability Companies	Nancy J Dubicki	SB/SE
5.1.22	12/2011	Disclosure	Lani B. Andrew	SB/SE
5.1.23	10/2012	Taxpayer Representation	Lani Andrew	SB/SE
5.1.24*	08/2012	Third-Party Payer Arrangements for Employment Taxes	Andra C. Kullma	SB/SE
5.1.28*	05/2014	Identify Theft for Collection Employees	Maureen Rattie	SB/SE
5.1.30	07/2011	Resolution-directed Approach to Casework	Michael C. Smit	SB/SE
5.1.31	07/2011	Workload Management	Michael C. Smit	SB/SE
5.2 REPORTS				
5.2.1	10/2013	Collection Time Reporting	Dimetra Mccutc	SB/SE
5.2.4	10/2013	Collection Reports	Cheryl Pearson	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
5.3.1	08/2013	ENTITY Case Management System (ENTITY)	Paul Neilson	SB/SE, Appeals
5.4 CASE PROCESSING				
5.4.10	12/2013	GENERAL CASE PROCESSING	Oliver Houston	SB/SE
5.4.11	04/2013	CCP Installment Agreements	Sidna Marriott	SB/SE
5.4.12	01/2013	Field Office Resource Team	Sidna Marriott	SB/SE
5.4.13	06/2014	Clerical Procedures in Centralized Case Process	Brenda Simms-	SB/SE
5.5 DECEDENT ESTATES AND ESTATE TAX				
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5.5.2	04/2012	Probate Proceedings	Cindy Ocmand	SB/SE, Appeals
5.5.3	03/2010	Working Decedent Cases	Cindy Ocmand	SB/SE, Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Cindy Ocmand	SB/SE, Appeals
5.5.5	10/2012	Processing Estate Tax Extensions	Cindy Ocmand	SB/SE, Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Cindy Ocmand	SB/SE, Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Cindy Ocmand	SB/SE, Appeals
5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	SB/SE, Appeals

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5.6.2	09/2011	Maintenance	Don C. Hallenbe	SB/SE, Appeals
5.7 TRUST FUND COMPLIANCE				
5.7.1	11/2012	FTD Alerts	Rochelle Folque	SB/SE, Appeals
5.7.2	09/2012	Letter 903 Process	Rochelle Folque	SB/SE, Appeals
5.7.3*	07/2012	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Jeanne K. Dunf	SB/SE, Appeals
5.7.4	08/2013	Investigation and Recommendation of TFRP	Jeanne Dunford	SB/SE, Appeals
5.7.5	06/2011	Collectibility Determination	Jeanne K. Dunf	SB/SE, Appeals
5.7.6	08/2013	Trust Fund Penalty Assessment Action	Jeanne K. Dunf	SB/SE, Appeals
5.7.7	08/2013	Payment Application and Refund Claims	Jeanne K. Dunf	SB/SE, Appeals
5.7.8	05/2012	In-Business Repeater or Pyramiding Taxpayers	Thomas Garvey	SB/SE, Appeals
5.7.9	06/2014	Federal Contractors	Kathleen L Mort	SB/SE, Appeals
5.7.10	03/2013	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case	Jeanne K. Dunf	SB/SE
5.8 OFFER IN COMPROMISE				
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5.8.2	05/2013	Centralized Offer in Compromise Initial Processing and Processability	Darlene Kosch-	SB/SE, Appeals
5.8.3	05/2013	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Ilene Nodiff-Rob	SB/SE, Appeals
5.8.4	12/2013	Investigation	Thomas B. Moor	SB/SE, Appeals
5.8.5	09/2013	Financial Analysis	Thomas B. Moor	SB/SE, Appeals
5.8.6	10/2010	Collateral Agreements	Thomas B. Moor	SB/SE, Appeals
5.8.7	03/2014	Return, Terminate, Withdraw and Reject Processing	Thomas B. Moor	SB/SE, Appeals
5.8.8	08/2013	Acceptance Processing	Diane Morris	SB/SE, Appeals
5.8.9	04/2011	Actions on Post-Accepted Offers	Diane Morris	SB/SE, Appeals
5.8.10	09/2011	Special Case Processing	Thomas B. Moor	SB/SE, Appeals
5.8.11	11/2013	Effective Tax Administration	Thomas B. Moor	SB/SE, Appeals
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5.9.2	09/2010	The Bankruptcy Code and Collection	Deborah S.fowle	SB/SE, Appeals
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5.9.4*	01/2011	Common Bankruptcy Issues	Deborah S. Fow	SB/SE, Appeals
5.9.5*	01/2011	Opening a Bankruptcy Case	Deborah S. Fow	SB/SE, Appeals
5.9.6	01/2011	Processing Chapter 7 Bankruptcy Cases	Deborah S. Fow	SB/SE, Appeals
5.9.7*	08/2013	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Tiffany Lentz	SB/SE, Appeals
5.9.8*	04/2013	Processing Chapter 11 Bankruptcy Cases	Deborah S. Fow	SB/SE, Appeals
5.9.9*	04/2013	Processing Chapter 12 Bankruptcy Cases	Deborah Fowler	SB/SE, Appeals
5.9.10	06/2013	Processing Chapter 13 Bankruptcy Cases	Deborah S. Fow	SB/SE, Appeals
5.9.11	10/2010	Insolvency Mail Processing	Deborah S. Fow	SB/SE, Appeals
5.9.12	05/2008	Insolvency Automated Processes	Ronn Mars	SB/SE, Appeals
5.9.13*	09/2013	Manual Proofs of Claim and Common Claim Issues	Tiffany Lentz	SB/SE, Appeals
5.9.14*	07/2014	Automated Proofs of Claim (APOC)	Tiffany Lentz	SB/SE, Appeals
5.9.15	04/2011	Payments in Bankruptcy	Deborah S. Fow	SB/SE, Appeals
5.9.16	02/2011	Insolvency Case Monitoring	Deborah S. Fow	SB/SE, Appeals
5.9.17*	06/2010	Closing A Bankruptcy Case	Deborah Fowler	SB/SE, Appeals
5.9.18	05/2008	Automated Discharge System (ADS)	Ronn Mars	SB/SE, Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Marilyn S. Ames	SB/SE, Appeals
5.9.20	10/2010	Non-Bankruptcy Insolvencies	Deborah S. Fow	SB/SE, Appeals
5.9.21	03/2014	Electronic Proofs of Claim (EPOC)	Warren Appleby	SB/SE
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5.10.2	04/2013	Securing Approval for Seizure Actions and Post-Approval Actions	Matthew Robert	SB/SE, Appeals
5.10.3	11/2013	Conducting the Seizure	Matthew Robert	SB/SE, Appeals
5.10.4	06/2013	Actions Prior to Sale	Matthew Robert	SB/SE, Appeals
5.10.5	07/2009	Sale Procedures	Duane Thomas	SB/SE, Appeals
5.10.6	08/2013	Post Sale Actions and Responsibilities of Advisory	Alan Gilds	SB/SE, Appeals
5.10.7	06/2014	Acquired Property and Property Redeemed by the United States	Alan Gilds	SB/SE, Appeals
5.10.8	06/2014	Judicial Sales	Alan Gilds	SB/SE, Appeals

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5.11.1	02/2012	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	James Maslank	SB/SE, Appeals
5.11.2	04/2014	Serving Levies, Releasing Levies and Returning Property	James Maslank	SB/SE, Appeals
5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	James Maslank	SB/SE, Appeals
5.11.4	09/2010	Bank Levies	Alan Gilds	SB/SE, Appeals
5.11.5	09/2010	Levy on Wages, Salary, and Other Income	Alan Gilds	SB/SE, Appeals
5.11.6	12/2011	Notice of Levy in Special Cases	James Maslank	SB/SE, Appeals
5.11.7*	08/2012	Automated Levy Programs	Shannon Precht	SB/SE, WI, Appeals
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5.12.2	10/2013	Notice of Lien Determinations	Christine Kalcev	SB/SE, Appeals
5.12.3*	10/2013	Lien Release and Related Topics	Kyle Romick	SB/SE, Appeals
5.12.4	06/2010	Judicial/Nonjudicial Foreclosures	Christine Kalcev	SB/SE, Appeals
5.12.5*	06/2010	Redemptions	Christine Kalcev	SB/SE, Appeals
5.12.6	10/2013	Appeal Processes Involving Liens	Kyle Romick	SB/SE, Appeals
5.12.7	10/2013	Notice of Lien Preparation and Filing	Christine Kalcev	SB/SE, WI, Appeals
5.12.8	10/2013	Notice of Lien Refiling	Christine Kalcev	SB/SE
5.12.9	10/2013	Notice of Lien Withdrawal	Kyle Romick	SB/SE
5.12.10	10/2013	Lien Certificates	Kyle Romick	SB/SE
5.12.11	10/2013	Lien Special Topics	Christine Kalcev	SB/SE
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.1	07/2011	Embedded Quality Administrative Guidelines	Matthew Robert	SB/SE, Appeals
5.13.6	10/2009	Field Insolvency/Embedded Quality Attribute Definitions	Jeanne Foxx	SB/SE
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	03/2011	Securing Installment Agreements	Ann Marie Bush	SB/SE, Appeals
5.14.2*	03/2011	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Ann Marie Bush	SB/SE, Appeals
5.14.3	06/2009	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	Harry C. Clemso	SB/SE, Appeals

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5.14.4*	03/2011	Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities	Ann Marie Bush	SB/SE, Appeals
5.14.5*	05/2014	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	David L Beach	SB/SE, Appeals
5.14.7*	03/2011	BMF Installment Agreements	Ann Marie Bush	SB/SE, Appeals
5.14.9	03/2011	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	Scott Pryde	SB/SE, Appeals
5.14.10	03/2011	Payroll Deduction Agreements and Direct Debit Installment Agreements	Scott Pryde	SB/SE, Appeals
5.14.11	03/2011	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements	Scott Pryde	SB/SE, Appeals
5.15 FINANCIAL ANALYSIS				
5.15.1	10/2012	Financial Analysis Handbook	Lynn Greer	SB/SE, Appeals
5.16 CURRENTLY NOT COLLECTIBLE				
5.16.1*	05/2012	Currently Not Collectible	Sandra J O'she	SB/SE, Appeals
5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS				
5.17.1	04/2010	General Information	Delores Dillman	SB/SE, Appeals
5.17.2	12/2013	Federal Tax Liens	Christine Kalcev	SB/SE, Appeals
5.17.3	01/2011	Levy and Sale	Delores Dillman	SB/SE, Appeals
5.17.4	12/2010	Suits by the United States	Christine Kalcev	SB/SE, Appeals
5.17.5	08/2010	Suits Against the United States	Christine Kalcev	SB/SE, Appeals
5.17.6	10/2010	Summonses	Delores Dillman	SB/SE, Appeals
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Jeanne K. Dunf	SB/SE, Appeals
5.17.8	08/2010	General Provisions of Bankruptcy	Delores Dillman	SB/SE, Appeals
5.17.9	08/2010	Chapter 7 Bankruptcy (Liquidation)	Delores Dillman	SB/SE, Appeals
5.17.10	08/2010	Chapter 11 Bankruptcy (Reorganization)	Delores Dillman	SB/SE, Appeals
5.17.11	10/2010	Chapter 13 Bankruptcy (Individuals with Regular Income)	Delores Dillman	SB/SE, Appeals
5.17.12	04/2010	Investigations and Reports	Christine Kalcev	SB/SE, Appeals
5.17.13	07/2012	Insolvency and Decedents' Estates	Cindy Ocmand	SB/SE, Appeals
5.17.14	01/2012	Fraudulent Transfers and Transferee and Other Third Party Liability	Delores Dillman	SB/SE, Appeals

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5.18 LIABILITY DETERMINATION				
5.18.1*	06/2013	Automated Substitute for Return (ASFR) Program	Karen E. Johnso	SB/SE, Appeals, WI
5.18.2*	06/2013	Business Returns IRC 6020(b) Processing	Dominick Cricen	SB/SE, Appeals
5.19 LIABILITY COLLECTION				
5.19.1*	10/2013	Balance Due	Sally Krebs	SB/SE, Appeals, WI
5.19.2*	09/2012	Return Delinquency	Jan P Millard	SB/SE, Appeals, WI
5.19.3*	04/2014	Backup Withholding Program	James Poulson	SB/SE, Appeals
5.19.4*	01/2012	Enforcement Action	Suzanne M Wolf	SB/SE, Appeals
5.19.5*	07/2012	ACS Inventory	Pearl Webster	SB/SE, Appeals
5.19.6*	06/2014	ACS Support	Mary C. Garcia	SB/SE, Appeals
5.19.7	01/2014	Campus Collection Programs	Lisa Olivent	SB/SE, Appeals
5.19.8	01/2014	Collection Appeal Rights	Gerald S. Young	SB/SE, Appeals
5.19.9*	06/2014	Automated Levy Programs	Kristi Darby	SB/SE, Appeals, WI
5.19.11*	05/2012	Withholding Compliance Program	Dominick Cricen	WI, SB/SE, LBI, TE/GE
5.19.12	01/2010	Centralized Case Processing - Liens	Geneva L. Bagn	SB/SE
5.19.14*	01/2014	Trust Fund Recovery Penalty (TFRP)	Bernadette Hoel	SB/SE
5.19.15	01/2014	Federal Agency Delinquency (FAD)	Linda Sexton	SB/SE
5.19.16*	04/2014	Compliance Services Collection Operations (CSCO) Clerical Procedures	Jan Millard	WI, SB/SE
5.19.18*	07/2013	Federal Employee/ Retiree Delinquency Initiative (FERDI)	Emilie Frazier	SB/SE
5.19.19	04/2012	Campus Compliance International Case Processing (CCICP)	Gary A. Vinluan	SB/SE
5.19.23*	06/2014	Restitution-Based Assessments Processing	Anita Glover	SB/SE, WI
5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)				
5.20.1	06/2013	Abusive Tax Avoidance Transactions Program	Patricia.a.medin	SB/SE, Appeals, CI, CC
5.20.2	10/2012	Abusive Tax Avoidance Transactions Time Reporting	Joann Zidinac	SB/SE, Appeals, CI, CC
5.20.3	07/2010	Third Party Contacts	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.4	12/2013	Summons Procedures	Joann Zidanic	SB/SE, Appeals, CI, CC

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5.20.7	07/2010	Monitoring of IRC 7407 and 7408 Injunctions	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.8	07/2010	Promoter/Preparer Investigations	Joanne Zidanic	SB/SE, Appeals, CI, CC
5.20.10	05/2014	Identification and Processing of Frivolous Documents	Joann Zidanic	SB/SE
5.20.11	08/2011	Examination Reconsiderations and Referrals	Joann Zidanic	SB/SE
5.20.12	04/2013	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	Joann Zidanic	SB/SE
5.21 INTERNATIONAL AND INSULAR ISSUES				
5.21.1	10/2013	Overview	Gary Vinluan	SB/SE
5.21.2	12/2013	Offshore Information Gathering Techniques	Gary Vinluan	SB/SE
5.21.3	12/2013	Collection Tools for International Cases	Gary Vinluan	SB/SE
5.21.4	11/2013	Payments Made in Foreign Currency	Gary Vinluan	SB/SE
5.21.5	11/2013	International Field Calls	Gary Vinluan	SB/SE
5.21.6	11/2013	Report of Foreign Bank and Financial Accounts	Gary Vinluan	SB/SE
5.21.7	01/2014	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments on International Cases	Gary Vinluan	SB/SE
5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
5.24.1	07/2009	Overview	Casey Kamiyam	SB/SE
5.24.2	07/2009	Case Development	Casey Kamiyam	SB/SE
5.24.3	07/2009	Case Processing Guidelines	Casey Kamiyam	SB/SE

Part 7: Rulings and Agreements

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

7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS

7.50.1*	10/2013	Form SS-8 Processing Handbook	Dale L Goodwin	SB/SE
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Part 11: Communications and Liaison

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

11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.2	05/2014	SB/SE CSO Communications	Cindy Geoffroy	SB/SE
11.53.3	07/2013	CSO Support and Disaster Assistance	Cindy Geoffroy	SB/SE

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11.53.5	06/2013	Stakeholder Liaison (SL) Activities	Cindy Geoffroy	SB/SE

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK				
20.1.1*	11/2011	Introduction and Penalty Relief	Kevin Mattes	SB/SE, WI, TE/GE, LBI, Appeals
20.1.2*	07/2013	Failure to File/Failure to Pay Penalties	Wiegand Mouldi	SB/SE, WI, TE/GE, LBI, Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Wiegand S. Mo	SB/SE, WI, TE/GE, LBI, Appeals
20.1.4*	01/2012	Failure to Deposit Penalty	Richard Meffley	SB/SE, WI, TE/GE, LBI, Appeals
20.1.5	01/2012	Return Related Penalties	Kent Rinehart	SB/SE, WI, TE/GE, LBI, Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Kent Rinehart	SB/SE, WI, TE/GE, LBI, Appeals
20.1.7*	07/2011	Information Return Penalties	Dawn Davis	SB/SE, WI, TE/GE, LBI, Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Dawn Davis	SB/SE, TE/GE, Appeals
20.1.9	03/2013	International Penalties	Kent H. Rinehart	LMSB, SBSE, WI, Appeals
20.1.10*	02/2013	Miscellaneous Penalties	Dawn Davis	SB/SE, WI, TE/GE, LBI, Appeals
20.1.11*	05/2010	Excise Tax and Estate and Gift Tax Penalties	Kent Rinehart	SB/SE
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Kent Rinehart	SB/SE, LBI, TE/GE
20.2 INTEREST				
20.2.1*	10/2011	General and Legal Authorizations	Marie Bardin	ODs & Appeals
20.2.3	02/2012	PINEX and Related Command Codes	Marie Bardin	SB/SE
20.2.4*	09/2010	Overpayment Interest	Clay Coleman	SB/SE
20.2.5*	03/2010	Interest on Underpayments	Marie Bardin	SB/SE, WI, TE/GE, LBI, Appeals
20.2.6*	10/2011	Methods of Computing Interest	Mary Jephson	SB/SE
20.2.7*	05/2014	Abatement and Suspension of Interest	Mara Afuvai Isu	SB/SE
20.2.8	04/2014	Restrict Interest	Marie Bardin	SB/SE
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Clay Coleman	SB/SE
20.2.10	03/2013	Interest on Estate Tax, Foreign Tax and Excise Tax	Marie Bardin	SB/SE

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20.2.11*	04/2013	Miscellaneous Interest Provisions	Oneida Stephen	SB/SE
20.2.12	08/2010	Employment Taxes	Melina Rakis	SB/SE
20.2.14	06/2011	Netting of Overpayment and Underpayment Interest	Oneida Stephen	OD's

Part 22: Taxpayer Education and Assistance

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

22.24 OFFICE OF TAXPAYER BURDEN REDUCTION				
22.24.1	11/2013	Burden Reduction Activities	Cindy Geofroy	SB/SE

Part 25: Special Topics

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

25.1 FRAUD HANDBOOK				
25.1.1	01/2014	Overview/Definitions	Joe Rosa	OD's, CI, Appeals
25.1.2	04/2014	Recognizing and Developing Fraud	Joe Rosa	OD's, CI, Appeals
25.1.3*	05/2014	Criminal Referrals	Joe Rosa	OD's, CI, Appeals
25.1.4	06/2014	Administrative Joint Investigations	Joe Rosa	OD's, CI, Appeals
25.1.5	02/2013	Grand Jury Investigations	Joe Rosa	OD's, CI, Appeals
25.1.6	10/2009	Civil Fraud	John F Hanson	OD's, CI, Appeals
25.1.7	10/2009	Failure to File	John F. Hanson	OD's, CI, Appeals
25.1.8*	07/2013	Field Collection	Joseph C Rosa	OD's, CI, Appeals
25.1.9*	09/2011	Tax Exempt and Government Entities (TEGE)	John F. Hanson	OD's, CI, Appeals
25.1.10	11/2012	LB&I Fraud Referral Procedures	Joe Rosa	LBI, CI
25.1.11	05/2013	Campus Collection Fraud Procedures	Tiphany William	OD, Appeals, CI
25.1.12	12/2013	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Joe Rosa	SB/SE, CI
25.1.14	06/2013	Campus Examination Fraud Procedures	Joe Rosa	SB/SE, WI, CI
25.3 LITIGATION AND JUDGMENTS				
25.3.1	08/2013	General Guidelines	Christine Kalcev	OD's, CI, Appeals
25.3.2*	12/2010	Suits by the United States	Christine Kalcev	OD's, CI, Appeals
25.3.3	12/2010	Suits Against the United States and Claims for Damages under IRC 7433	Christine Kalcev	OD's, CI, Appeals
25.3.4	07/2010	Suits Against IRS Employees	Christine Kalcev	OD's, CI, Appeals
25.3.5	03/2012	Judgment Follow-up	Christine Kalcev	OD's, CI, Appeals

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25.3.6	09/2013	Open Litigation Control, Monitoring, Closing action	Christine Kalcev	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Christine Kalcev	SB/SE
25.5 SUMMONS				
25.5.1	10/2011	Introduction	Cartha A. Hawor	OD's, CI, Appeals
25.5.2	12/2011	Preparation	Cartha A. Hawor	OD's, CI, Appeals
25.5.3	07/2013	Procedures	Cartha A. Hawor	OD's, CI, Appeals
25.5.4	08/2011	Examination of Books and Witnesses	Cartha A. Hawor	OD's, CI, Appeals
25.5.5	10/2011	Summons for Taxpayer Records and Testimony	Cartha Haworth	OD's, CI, Appeals
25.5.6	02/2013	Summonses on Third-Party Witnesses	Cartha A. Hawor	OD's, CI, Appeals
25.5.7	11/2011	Special Procedures for John Doe Summonses	Cartha A. Hawor	OD's, CI, Appeals
25.5.8	06/2011	Use of Summons Special Applications	Cartha A. Hawor	OD's, CI, Appeals
25.5.9	08/2010	Fees and Costs for Summoned Witnesses	Cartha A.hawort	OD's, CI, Appeals
25.5.10	01/2012	Enforcement of Summons	Cartha A. Hawor	OD's, CI, Appeals
25.5.11	12/2011	Title 31 Bank Secrecy Act Investigations	Cartha A. Hawor	OD's, CI, Appeals
25.6 STATUTE OF LIMITATIONS				
25.6.22	08/2011	Extension of Assessment Statute of Limitations by Consent	Julie Knight	OD's, Appeals
25.6.23	03/2008	Examination Process - Assessment Statute of Limitations Controls	Julie Knight	OD's, Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	11/2009	Processing Refund Hold Program Inventory	Susan E. Haskel	SB/SE, WI
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.6	03/2008	Field Examination Procedures	Dawn Amrhein	OD's
25.15.8	08/2010	Procedures for Working Innocent Spouse Relief Cases	Rosalie J. Calho	OD's
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	06/2012	Program Guidelines	Patricia Alford	All
25.18 COMMUNITY PROPERTY				
25.18.1	03/2011	Basic Principles of Community Property Law	Cathy R. Demet	SB/SE, LBI, TE/GE, WI, Appeals
25.18.2	03/2011	Income Reporting Considerations of Community Property	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals,
25.18.3	03/2011	Innocent Spouse Relief and Community Property	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals
25.18.4	03/2011	Collection of Taxes in Community Property States	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals

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25.18.5	03/2011	Injured Spouse	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals
25.26 CRIMINAL RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	SB/SE, LBI, CI, WI,
25.27 THIRD PARTY CONTACTS				
25.27.1	01/2014	Third Party Contact Procedures	Michael C. Smit	

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1.1 ORGANIZATION AND STAFFING				
1.1.8	06/2005	National Taxpayer Advocate	Cedric Jeans	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.8	10/2002	Guidance for Taxpayer Advocate Service (TAS)	Cedric Jeans	TAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	Cedric Jeans	TAS

Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES				
13.1.1	10/2004	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	Cedric Jeans	All
13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	Cedric Jeans	All
13.1.3	12/2008	Definition of Terms / Use of Abbreviations	Cedric Jeans	All
13.1.4	10/2004	TAS Authorities	Cedric Jeans	All
13.1.5	02/2011	TAS Confidentiality	Cedric Jeans	All
13.1.6	06/2013	Casework Communications	Cedric Jeans	All
13.1.7	04/2011	Taxpayer Advocate Service (TAS) Case Criteria	Cedric Jeans	All
13.1.8	02/2012	Congressional Affairs Program	Cedric Jeans	All
13.1.9	10/2004	Executive Correspondence Case Procedures	Cedric Jeans	All
13.1.10	05/2012	Special Processes	Cedric Jeans	All
13.1.11	03/2011	Case and Inventory Management	Cedric Jeans	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	Cedric Jeans	All
13.1.14	10/2004	Suspension of the Statutes of Limitation under IRC 7811(d)	Cedric Jeans	All
13.1.15	09/2010	Customer Complaints/RRA98 1203 Procedures	Cedric Jeans	All
13.1.16	06/2012	Receipt and Assignment of TAS Cases	Cedric Jeans	TAS
13.1.17	08/2013	TAS Case Transfer Process	Cedric Jeans	All
13.1.18	02/2012	Processing TAS Cases	Cedric Jeans	TAS

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13.1.19	04/2013	TAS Operations Assistance Request (OAR) Process	Cedric Jeans	TAS
13.1.20	02/2011	TAS Taxpayer Assistance Order (TAO) Process	Cedric Jeans	TAS
13.1.21	08/2012	TAS Case Closing and Reopen Case Procedures	Cedric Jeans	TAS
13.2 SYSTEMIC ADVOCACY				
13.2.1	07/2009	Processing Advocacy Issues	Cedric Jeans	All
13.2.2	07/2009	Inventory Control and Working an Assignment	Cedric Jeans	All
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03/2012	NTA Toll-Free Procedures	Cedric Jeans	All
13.4 TAS TAMIS GUIDE				
13.4.1	03/2009	General TAMIS Information	Cedric Jeans	TAS
13.4.2	02/2013	Administration and Security	Cedric Jeans	TAS
13.4.3	05/2009	TAMIS Training	Cedric Jeans	TAS
13.4.4	05/2009	Navigation/Querying	Cedric Jeans	TAS
13.4.5	11/2013	Initiating and Working a Case on TAMIS	Cedric Jeans	TAS
13.4.6	05/2009	Management Inventory Screens	Cedric Jeans	TAS
13.4.7	04/2011	Administrative Reports	Cedric Jeans	TAS
13.4.8	03/2011	Report Writing	Cedric Jeans	TAS
13.5 TAS BALANCED MEASURES				
13.5.1	10/2001	TAS Balanced Measure System	Cedric Jeans	TAS
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02/2012	Internal and External Communications	Cedric Jeans	TAS

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

Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.12*	11/2013	Exempt Organization Returns	Kathi Palmer	TE/GE, SB/SE
3.11.20*	12/2013	Exempt Organization and Employee Plan Applications for Extension of Time to File	Lina Laforet	TE/GE
3.11.22*	11/2013	Employee Plan Excise Tax Return	Lina Laforet	TE/GE, SB/SE
3.11.26*	11/2013	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns	Marsha A. Whit	TE/GE
3.11.27*	12/2013	EPMF Document Processing Form 5500-EZ	Lina Laforet	TEGE
3.12 ERROR RESOLUTION				
3.12.12*	12/2013	Exempt Organization Returns	Brooke Williams	TE/GE
3.12.22*	12/2013	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
3.12.26*	11/2013	Tax Exempt Bond Error Resolution Procedures	Marsha A. Whit	TE/GE
3.12.166	06/2014	EPMF Unpostables	Brooke Williams	TE/GE
3.12.278*	12/2013	Exempt Organization Unpostable Resolution	Maureen Willia	TE/GE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.12	12/2013	Exempt Organization Account Numbers	Kathi Palmer	TE/GE, SB/SE
3.13.36	06/2014	EPMF Account Numbers	Brooke Williams	TE/GE, SB/SE
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	12/2013	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing	Lina Laforet	TE/GE
3.20.13*	12/2013	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE
3.24 ISRP SYSTEM				
3.24.12*	11/2013	Exempt Organization Returns	Kathi Palmer	WI, TE/GE
3.24.20	12/2013	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Lina Laforet	TE/GE
3.24.22*	12/2013	Employee Plan Returns	Lina Laforet	TE/GE, SB/SE

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3.24.26*	11/2013	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Marsha A. Whit	TE/GE
3.24.27*	12/2013	EPMF Return Processing Form 5500-EZ	Lina Laforet	TEGE
3.45 TE/GE PROCESSING				
3.45.1*	12/2013	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen J. Willi	TE/GE

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

4.2 GENERAL EXAMINING PROCEDURES				
4.2.7	10/2013	Ex Parte Communication Procedures	Augusta Simpso	TE/GE, LB&I, SB/SE, WI
4.5 TE/GE AIMS MANUAL				
4.5.1	09/2013	TE/GE AIMS Processing	Vicky Woo	TE/GE
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7.29.3	07/2008	Exempt Organizations Technical Procedures	Fred Smith	TE/GE

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25.7.5	12/2013	Exempt Organizations Extracts and On-line Programs	Connie Peek	TE/GE
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1.4.18	09/2013	Electronic Products and Services Support Managers Guide	Katie Witts	WI
1.4.19*	10/2013	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria E. Shaddy	WI, SB/SE
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1.17.2	11/2012	Publishing Systems and Programs	Teri Davis	All
1.17.3	11/2012	Tax Products Program	Averelle Talbott	All
1.17.7	12/2012	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	Averelle Talbott	All
1.17.8	01/2013	Internal and Public Use Non-Tax Products	Averelle Talbott	All
1.17.9	02/2013	User Guide for Requesting a Published Product	Averelle Talbott	All
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1.22.4	08/2012	Postage Accountability and Reporting Requirements	Joseph Anidiobi	All
1.22.5	08/2012	Mail Operations	Joseph Anidiobi	All
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3.11.180*	11/2013	Allocated Tips	Kelli Ruter	WI
3.11.212*	11/2013	Applications for Extension of Time to File	Lisa Kalland	WI, SB/SE
3.11.213*	11/2013	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Nancy A Harmo	WI
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3.12.154*	11/2013	Unemployment Tax Returns	Daniel Resende	WI
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3.12.213*	11/2013	Form 1066, U.S. REMIC Income Tax Return	Nancy A Harmo	WI
3.12.217*	11/2013	Error Resolution Instructions for Form 1120-S	Jamie Armes	WI
3.12.220*	11/2013	Error Resolution System for Excise Tax Returns	Martin L. Cavan	WI
3.12.249*	11/2013	Processing Form 8752	Kelli A. Ruter	WI
3.12.251*	11/2013	Corporation Income Tax Returns	Marianne E. Cla	WI
3.12.263*	11/2013	Estate and Gift Tax Returns	Kim Hatfield	WI
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3.17.15*	09/2013	Accounting Reports Analyst - Responsibilities	Rebecca Rouse	WI
3.17.20*	12/2013	Refund Intercept Program	Debra J Scott	WI, SB/SE
3.17.21*	09/2013	Credit and Account Transfers	Crystal Noble	WI
3.17.30	12/2013	SC Data Controls	Kathryn Philipp	WI
3.17.46*	10/2013	Automated Non-Master File Accounting	Mary J. Deluca	WI, SB/SE
3.17.64	09/2013	Accounting Control General Ledger Policies and Procedures	Michele Atkins	WI
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3.17.220*	12/2013	Excess Collections File	Sarah Stanton	WI, SB/SE, LBI, TAS
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3.17.243*	09/2013	Miscellaneous Accounting	Crystal Noble	WI
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3.21.19*	11/2013	Foreign Trust System	Catherine Brill	WI
3.21.25*	11/2013	Miscellaneous Tax Returns	Holly Phillips	WI
3.21.110*	11/2013	Chapter Three Withholding Returns Form 1042	Catherine Brill	WI
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3.21.112	11/2013	Foreign Account Tax Compliance Act (FATCA) Registration	Rene Hall	WI
3.21.261*	11/2013	Foreign Investment in Real Property Tax Act (FIRPTA)	Deborah Fry	WI, SBSE
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3.22.110*	11/2013	Chapter Three Withholding (CTW) Returns - Form 1042	Catherine Brill	WI
3.22.111*	11/2013	Chapter Three Withholding (CTW) Database	Holly Phillips	WI
3.22.261*	11/2013	Foreign Investment in Real Property Tax Act (FIRPTA)	Deborah Fry	WI
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3.24.8	11/2013	Information Returns Processing	Machele M Sha	WI, SB/SE
3.24.10	11/2013	Revenue Receipts	Pamela Larson	WI, SB/SE
3.24.13	11/2013	Employment Tax Returns	Kathleen Kamel	SB/SE
3.24.14	10/2013	Fiduciary Income Tax Returns	Leann Talbot	SB/SE
3.24.15	10/2013	Partnership Return of Income	Leann Talbot	SB/SE
3.24.16	11/2013	Corporation Income Tax Returns	Leann Talbot	SB/SE
3.24.21	11/2013	Credit and Account Transfers	Pamela Larson	WI, SB/SE
3.24.23	11/2013	Excise Tax Returns	Leann Talbot	WI
3.24.25	11/2013	BMF International Miscellaneous Tax Returns	Tamu K. Payton	WI
3.24.28	11/2013	Campus Quality Assurance Program	Tamu Payton	WI
3.24.29	11/2013	SCRS Error Resolution	Tamu K. Payton	WI
3.24.30	11/2013	Data Controls	Kira Schley	WI
3.24.37	11/2013	General Instructions	Richard M. Mille	WI
3.24.38	11/2013	BMF General Instructions	Leann Talbot	WI
3.24.40	11/2013	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	WI
3.24.50	11/2013	Campus Performance Evaluation Reporting System	Tamu Payton	WI
3.24.106	11/2013	Estate Tax Returns	Leann Talbot	WI
3.24.133	11/2013	Residual Remittance Processing System	Pamela Larson	WI
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3.24.154	11/2013	Unemployment Tax Returns	Leann Talbot	WI
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3.24.173	11/2013	Centralized Files and Scheduling	Machele M Sha	WI
3.24.176	11/2013	Audit Selection System	Machele M Sha	WI
3.24.180	11/2013	Allocated Tips	Karene Tucker	WI
3.24.183	11/2013	Planning and Control Data	Kira Schley	WI
3.24.202	11/2013	Supervisory Operator's Manual	Richard M Miller	WI
3.24.212	11/2013	Applications for Extension of Time to File Tax Returns	Richard M Miller	WI, SB/SE, TE/GE
3.24.213*	11/2013	Real Estate Mortgage Investment Conduit Income Tax Returns	Karene Tucker	WI
3.24.226	11/2013	Declaration for Electronic Filing	Kira Schley	WI
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3.30.10	05/2010	Cost Estimate Reference	Tammy L. Baile	WI, LBI, SB/SE, TE/GE
3.30.19	03/2014	Production Control and Performance Reporting	Joan D. William	WI
3.30.20	03/2014	Organization Function and Program (OFP) Codes	Donna S Hartig	SB/SE, WI
3.30.28	03/2007	Individual Review	Janet Shufelt	WI, LBI, SB/SE, TE/GE
3.30.30	05/2012	Embedded Quality for Submission Processing (EQSP) System	Norma Jean Gre	WI
3.30.50	03/2014	Project PCA Production Control Accounting	Joan D. William	ODs, Appeals
3.30.123*	11/2013	Processing Timeliness: Cycles, Criteria, and Critical Dates	Sherrie Talbot	ODs, Appeals, IT, TAS
3.30.124*	12/2013	Campus Monitoring Reports	Annette Lloyd	WI
3.30.126	03/2014	Control Data Analysis	Robert Donovan	WI
3.30.127	03/2014	Workload Scheduling	Adele Wolke	WI, SB/SE
3.37 INTERNATIONAL ISRP				
3.37.110	11/2013	Chapter 3 Withholding Returns	Tamu K. Payton	WI
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11/2013	International Notices	Rene Hall	WI, SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				

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3.40.37	11/2013	General Instructions	Kenneth M. Wils	WI, SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.269	11/2013	Information Returns Processing on SCRIPS	Machele M Sha	WI
3.41.274	11/2013	General Instructions for Processing via SCRIPS	Kathleen Kamel	WI, SB/SE
3.41.275	11/2013	Scanner Operations on SCRIPS	Kathleen Kamel	All
3.41.276	11/2013	Form 941	Kathleen Kamel	WI
3.41.277	11/2013	Forms 940 SCRIPS Processing	Kathleen Kamel	WI
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09/2013	IRS e-file for Business Tax Returns	Lisa J Drach	WI, SB/SE
3.42.5*	10/2013	IRS e-file for Individual Income Tax Returns	Leon D. Riley	WI
3.42.7	09/2013	e-help Desk	Katie Witts	All
3.42.8	09/2013	e-services Procedures for Help Desk Assistors	Tammy Atkins	All
3.42.9*	11/2013	Filing Information Returns Electronically (FIRE)	Janet Manzer	WI
3.42.10*	08/2013	Authorized IRS e-file Providers	Elwood Lucas	WI, RPO, LBI, SB/SE
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	06/2011	Measured Employees Performance System (MEPS) for Managers	Janet Shufelt	WI

Part 4: Examining Process

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

4.19 LIABILITY DETERMINATION				
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4.19.3*	08/2013	IMF Automated Underreporter Program	Maria E. Shaddy	WI, SB/SE
4.19.7*	08/2013	IMF Automated Underreporter (AUR) Technical System Procedures	Maria E. Shaddy	WI, SB/SE
4.19.10	12/2013	Examination General Overview	Maureen Ozooni	WI
4.19.13*	12/2013	General Case Development and Resolution	Maureen Ozooni	WI
4.19.14*	12/2013	EITC/Revenue Protection Strategy	Emma Jane Am	WI
4.19.15*	12/2013	Discretionary Programs	Maureen Ozooni	WI
4.19.18	11/2013	Quality Review Program	Maureen Ozooni	WI
4.19.19	12/2013	Campus Examination Telephone Contacts	E.j. Ames	WI

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4.19.20*	12/2013	Automated Correspondence Exam (ACE) Processing Overview	Emma Jane Am	WI
4.19.21	12/2013	Clerical	Emma Jane Am	WI
4.19.24*	04/2013	Compliance Identity Theft	Kimberly Mills	SBSE, WI

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

5.19 LIABILITY COLLECTION				
5.19.10*	01/2014	Collection Operations Transcript Processing	Donna Jones	WI, 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				
11.55.1	01/2009	Internet Content Publishing Process (ICPP) Management Document	Jon Bird	WI
11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	WI

Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS				
21.1.1	09/2013	Accounts Management & Compliance Services Overview	Sandra Johnson	OD's
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LEM 2.3.32*	07-2009	47825F	Command Code MFTRA	2.3.32 portions
LEM 2.3.35*	04-2008	47826Q	Command Code IRPTR	2.3.35 portions
LEM 2.3.44*	01-2009	47827B	Command Code PIVAR	2.3.44 portions
LEM 2.3.54*	01-2007	47830Y	Command Codes DDBOL	2.3.54
LEM 2.3.59*	01-2009	47831J	Command Codes BMFOL and BMFOR	2.3.59 portions
LEM 2.3.61*	01-2009	47832U	Command Code AICRQ	2.3.61 portions
LEM 2.3.65*	01-2008	27959U	EPMF Return Transaction File Online (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.4 IDRS TERMINAL INPUT				
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
2.4.51	01-2006	28242C	Command Code PSIGN	102.4 CH. 51
LEM 2.4.2*	01-2009	47834Q	Introduction and Security Command Codes SINON,SINO, and RMODE for IDRS Terminal Input	2.4.2 portions
LEM 2.4.16*	01-2008	47836M	Command Code REQ54 and ADJ54	2.4.16 portions
LEM 2.4.20*	07-2008	47837X	IDRS Terminal Input Command Code RFUND and REFAP	2.4.20 portions
LEM 2.4.22*	01-2009	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28*	01-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
LEM 2.4.30*	07-2009	47841F	Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR	2.4.30
LEM 2.4.31*	01-2007	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32*	01-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45*	06-2009	47844M	Command Codes NRP97B	2.4.45 portions
LEM 2.4.54*	07-2006	47847T	Centralized Files and Scheduling Terminal	2.4.54 portions
LEM 2.4.55*	01-2009	33289J	Command Code CSORD	2.4.55
2.5 SYSTEMS DEVELOPMENT				
2.5.2	09-2010	28781G	Software Testing Standards and Procedures	2.2.5 CH 2
2.5.16*	04-2005	37247R	Use of Live Data in Testing	
2.5.50	12-2004	39472Y	Enterprise Life Cycle Lite	

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2.6 PRODUCT ASSURANCE				
2.6.1	11-2010	27958J	Test, Assurance and Documentation (TAD)	2.1.6
2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS				
2.7.7	01-2009	32383M	ITS Operations Support - Information Reporting Program (IRP) - ECC-MTB	
LEM 2.7.1*	01-2008	47849P	Inter-Center	2.7.1
LEM 2.7.2*	01-2008	47850Q	Computing Center	2.7.2
LEM 2.7.4*	01-2008	47851B	Magnetic Media Management	2.7.4
LEM 2.7.5*	01-2008	47852M	Configuration Management	2.7.5
LEM 2.7.6*	01-2008	47853X	System Scheduling	2.7.6
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
LEM 2.8.1*	01-2009	47855T	Introduction to AIMS REALTIME Processing (LEM)	2.8.1 portions
LEM 2.8.6*	01-2009	47856E	AIMS Command Code AMAXU (LEM)	2.8.6 portions
LEM 2.8.7*	01-2009	47857P	AIMS Command Code AMCLS (LEM)	2.8.7 portions
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*	01-2008	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
2.13 ENTERPRISE NETWORKS				
2.13.2	03-2006	36329M	Telecommunications Asset Tool - Waste, Fraud, and Abuse	2.13.4 portions
2.13.21	09-2008	47365K	Telecommunications Encryption Standards	
LEM 2.13.15*	03-2007	47860M	Domain Name System (DNS)	2.13.15
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	04-2006	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	04-2006	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	04-2006	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	04-2006	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.18	03-2008	36627T	Project Initiation and Approval	

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3.0 GENERAL				
3.0.273*	10-2012	33175U	Administrative Reference Guide	30(273)0
3.5 ACCOUNTS SERVICES				
3.5.17*	01-2010	33230I	Federal Tax Deposit System	35(17)0

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3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.203	01-2009	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	10-2012	33440G	Individual Income Tax Returns	3(11)30
3.11.17*	01-2008	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.92*	01-2006	33562V	Processing of Forms W-4	3(11)(92)0
3.11.95*	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 ADJUSTMENTS				
3.15.128*	01-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129*	01-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259*	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
3.17 ACCOUNTING AND DATA CONTROL				
3.17.277	11-2012	33928D	Electronic Payments	3.0.258; 3(17)(277)0
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.252*	10-2007	34189S	Foreign Information Systems (FIS) Form 5471 Processing	
3.21.253*	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2008	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260*	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.253*	01-2007	34027T	Foreign Information System (FIS) Form 5472 Error Resolution	3(22)(253)0
3.24 ISRP SYSTEM				
3.24.6*	01-2008	34311M	DP Tax Adjustments	13.24.6
3.24.17	01-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.92	01-2006	34615H	SC Processing of Form W-4 Employees' Withholding Allowance Certificate	3.29.92; 13(29)(92)0
3.24.112	01-2007	34450M	Combined Annual Wage Reporting Recon.	13.24.112
3.24.175	01-2007	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2007	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253*	01-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2009	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
3.30 WORK PLANNING AND CONTROL				
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	01-2005	34776V	Incentive Pay System	3(30)(165)0
3.31 ADP EVALUATION				
3.31.125	01-2009	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

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3.37.10	01-2010	34855T	Revenue Receipts	13.37.10
3.37.13	01-2008	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	01-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
3.41 OCR SCANNING OPERATIONS				
3.41.268	01-2010	34931K	FTD Processing on SCRIPS	3(41)(268)0
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.1	01-2008	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	02-2009	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	3(43)(401)0
3.45 TE/GE PROCESSING				
3.45.2	01-2006	37642S	TE/GE Systems Review	
3.49 STATISTICS OF INCOME PROCESSING				
3.49.6	01-2008	51079J	Instructions for Processing the Taxpayer Usage Study	1.13.6

Part 4: Examining Process

4.1 PLANNING AND SPECIAL PROGRAMS				
LEM 4.1.10*	02-2008	49797S	Return Preparer Program Coordinator	New
LEM 4.1.22*	09-2007	50259J	LMSB Workload Study	New
LEM 4.1.24*	09-2007	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.3 MIDWEST AUTOMATED COMPLIANCE SYSTEM (MACS)				
4.3.1	11-2008	27744T	Overview	104.9 CH 1
4.3.2	11-2008	27745E	Responsibilities	104.9 CH 2
4.3.3	11-2008	27746P	MACS Security	104.9 CH 3
4.3.4	11-2008	27747A	User Procedures	104.9 CH 4
4.3.5	11-2008	27748L	Case Administration	104.9 CH 5
4.3.6	11-2008	27749W	Special Features and Procedures	104.9 CH 6
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.8	07-2005	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	08-2001	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.20	05-2003	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	08-2001	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3
4.6 PAYER COMPLIANCE				
4.6.1	06-2002	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	08-2002	32994Z	Information Returns and Information Reporting	
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.9	10-2003	30468E	Chief	4.7 CH 9

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4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.2	04-2004	27666G	Description and Use of Examination Technical Time - Form 4502	4.9 CH 2; 4810:(13)00
4.10 EXAMINATION OF RETURNS				
LEM 4.10.12*	03-2006	40282C	Frivolous Return Program	New
4.14 STATUTORY NOTICES OF DEFICIENCY				
4.14.1	12-2006	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.6	08-2001	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.19 LIABILITY DETERMINATION				
4.19.1	01-2006	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
LEM 4.19.1*	01-2009	32498M	Service Center Examination Operations	21.8.1
LEM 4.19.4*	04-2009	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5*	06-2009	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6*	11-2007	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.22 NATIONAL RESEARCH PROGRAM (NRP)				
LEM 4.22.3*	10-2007	35251F	Classification of NRP Cases	
LEM 4.22.4*	04-2008	35252Q	Area Offices	
4.23 EMPLOYMENT TAX				
4.23.16	09-2012	35388T	Employment Tax - Appeals Procedures	8116:352
LEM 4.23.5*	04-2007	49410W	Technical Guidelines for Employment Tax Issues	New
4.24 EXCISE TAX				
4.24.3	08-2008	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.11	08-2008	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	08-2008	37649R	Excise Tax Technical Guidance Program	
4.25 ESTATE AND GIFT TAX				
LEM 4.25.2*	12-2002	34597W	Campus Procedures for Estate Tax	New
4.31 PASS-THROUGH ENTITY HANDBOOK				
LEM 4.31.4*	07-2005	40896W	Administrative Adjustment Request	New
4.45 COORDINATED INDUSTRY AND INDUSTRY CASE PROGRAM				
4.45.1	03-2006	27566F	Overview of the Coordinated Industry and Industry Case Program	4.3.11 CH. 1; 42(11)8
4.45.2	03-2006	27567Q	Case Selection	4.3.11 CH. 2; 42(11)8
4.45.3	03-2006	27568B	Primary Control	4.3.11 CH. 3; 42(11)8
4.45.4	03-2006	27569M	LMSB Business Plan	4.3.11 CH. 4; 42(11)8
4.45.6	03-2006	27571Y	Resources Available to the Team Manager	4.3.11 CH. 6; 42(11)8
4.45.7	03-2006	27572J	LMSB Planning Process	4.3.11 CH. 7; 42(11)8

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4.45.8	03-2006	27573U	Forming the Examination Plan	4.3.11 CH. 8; 42(11)8
4.45.9	03-2006	27574F	Criminal Investigation Participation	4.3.11 CH. 9; 42(11)8
4.45.10	03-2006	27575Q	Technical Advisors	4.3.11 CH. 10; 42(11)8
4.45.11	03-2006	27576B	Assistance and Support	4.3.11 CH. 11; 42(11)8
4.45.12	03-2006	27577M	Use of LMSB International	4.3.11 CH. 12; 42(11)8
4.45.13	03-2006	27578X	Coordinating and Monitoring the Examination Process	4.3.11 CH. 13; 42(11)8
4.45.14	03-2006	27579I	Management of Specialists	4.3.11 CH. 14; 42(11)8
4.45.15	03-2006	27580J	Issues and Issue Resolution Tools	4.3.11 CH. 15; 42(11)8
4.45.16	03-2006	27581U	Management of Differences	4.3.11 CH. 16; 42(11)8
4.45.17	03-2006	27582F	Post Examination Activities	4.3.11 CH. 17; 42(11)8
4.70 TE/GE EXAMINATIONS				
4.70.2	10-2002	32904J	TEGE Communications with Appeals	
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
LEM 4.71.5*	04-2003	35643J	Form 5330 Examinations	New
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.1	07-2013	35962T	Overview of Employee Plans Technical Guidelines	7.7.1 CH 1; 7(10)54
4.72.12	04-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	03-2014	60970J	Unrelated Business Activities	4.72.1 portions
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.14	08-2006	33217P	Concluding the Examination	7.6.5.3.2; 7.8.1
4.75.18	01-2006	33223T	Case Reviews	7.6.6
4.75.19	03-2003	33224E	Reviewer's Memorandums	7.6.6
4.75.23	04-2003	33229H	Request for Collateral Examinations	7.6.1; 7(10)15
4.75.33	11-2003	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
4.76.11	04-2003	33253H	Educational Organizations Other than Schools	

Part 5: Collecting Process

5.1 FIELD COLLECTING PROCEDURES				
5.1.17	06-2011	29420A	Third Party Contacts	5.1 CH 17; 5348 [5300]
LEM 5.1*	07-2001	27828U	Penalties	LEM 5 CH 1; LEM V
LEM 5.1.2*	08-2008	38130F	Remittances, Form 809 and Designated Payments	
LEM 5.1.5*	08-2009	20191U	Balancing Civil and Criminal Cases	LEM 5.5 portions
LEM 5.1.11*	03-2007	38523U	Delinquent Return Accounts	New
LEM 5.1.12*	05-2008	51021T	Cases Requiring Special Handling	New
LEM 5.1.18*	05-2008	51022E	Locating Taxpayers and Their Assets	New
LEM 5.1.20*	05-2008	51023P	Collection Inventory	New

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5.2 REPORTS				
5.2.2	11-2004	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
LEM 5.2*	07-2001	27829F	Nonfilers	LEM 5 CH 2; LEM V
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
LEM 5.3*	10-2002	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
5.4 CASE PROCESSING				
5.4.1	07-2001	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	07-2001	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	01-2003	29631J	Clerical Procedures	5.4 CH. 3; 5900
LEM 5.4*	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.5 INSOLVENCIES, DECEDENT ESTATES AND ESTATE TAXES				
LEM 5.5*	07-2001	27833N	Technical Support	LEM 5 CH.5; LEM V
5.7 TRUST FUND COMPLIANCE				
5.7.9	10-2011	47908V	Federal Contractors	
LEM 5.7*	05-2007	47918R	Trust Fund Compliance	
5.8 OFFER IN COMPROMISE				
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
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*	02-2008	39989Y	Common Bankruptcy Issues	New
LEM 5.9.17*	05-2008	51073V	Closing a Bankruptcy Case	New
5.12 FEDERAL TAX LIENS				
LEM 5.12.3*	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4*	08-2006	25673B	Judicial/Nonjudicial/Foreclosures	New
LEM 5.12.5*	01-2006	48016W	Redemptions	New
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.2	05-2010	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	05-2005	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	05-2005	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5

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5.13.7	08-2010	47657N	Advisory Embedded Quality Attribute Definitions	
5.14 INSTALLMENT AGREEMENTS				
5.14.6	07-2005	28508J	Multi-functional Installment Agreement Authority	5.14 CH. 6; 5300
LEM 5.14.1*	09-2008	26379W	Installment Agreements	
5.18 LIABILITY DETERMINATION				
LEM 5.18.1*	01-2008	32523M	Automated Substitute For Return (ASFR) Program	5.18.1, 21.8.2
LEM 5.18.2*	01-2008	32516X	Business Returns IRC 6020(b) Processing	21.8.3
5.19 LIABILITY COLLECTION				
5.19.20*	05-2013	52741C	Large Dollar Case Processing	5.19.1.12
LEM 5.19.1*	08-2008	32514B	Balance Due	21.9.1
LEM 5.19.2*	05-2008	32515M	Return Delinquency	21.9.2
LEM 5.19.3*	10-2001	32502J	Backup Withholding Program	21.9.3
LEM 5.19.4*	07-2007	32531M	Enforcement Actions	21.9.4
LEM 5.19.5*	02-2009	32534T	ACS Inventory	21.9.5
LEM 5.19.6*	02-2009	32529A	ACS Support	21.9.6
LEM 5.19.7*	01-2009	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*	04-2007	35343G	Collection Operation Programs	5.19.7
LEM 5.19.11*	10-2008	47640S	Withholding Compliance Program	

Part 6: Human Resources Management

6.251 STRATEGIC WORKFORCE PLANNING FOR HUMAN RESOURCES MANAGEMENT				
6.251.1	07-2003	34094K	Provisions, Authorities, Requirements and Processes	
6.273 MERIT SYSTEM ASSESSMENT				
6.273.1	06-2002	34095V	Policies, Responsibilities and Guidance	0273
6.300 EMPLOYMENT				
6.300.2	08-2002	34637V	Special Employment Programs	0.300.23; 340
6.300.3	08-2002	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	08-2002	34639R	Placement Programs	0.300.23; 340
6.331 DELEGATED EXAMINING UNITS				
6.331.1	07-2002	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
6.410 LEARNING AND EDUCATION				
6.410.2	01-2006	34072W	Selection of Off-Site Locations and Facilities for Training	1294
6.410.4	03-2006	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS).	
6.415 LEADERSHIP AND ORGANIZATIONAL EFFECTIVENESS				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8

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6.500 PAY AND ALLOWANCES				
6.500.1	09-2013	36957K	Pay Administration	0500
6.600 ABSENCE AND LEAVE				
6.600.1	01-2003	35444S	Leave Administration and Work Scheduling	0600
Part 7: Rulings and Agreements				
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.2	04-2006	36028Y	Processing User Fees	7.4.3 CH 2; 7340
7.13.3	04-2006	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
7.13.4	04-2006	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2006	36156R	Management Information System	7.4.3 CH 9; 7690:700
7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL				
7.14.3	01-2006	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
LEM 7.20.4*	07-2010	38264M	Special Determination Issues	
Part 8: Appeals				
8.1 APPEALS FUNCTION				
8.1.4	01-2007	36185U	Appeals Managers' Procedures	8100
8.3 TAX SHELTERS				
8.3.1	08-2006	36041R	Tax Shelters	8300
8.4 APPEALS DOCKETED CASES				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
8.5 CLAIMS AND OVERASSESSMENTS				
8.5.1	02-2007	36053J	Claim and Overassessment Cases	8500
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.2	04-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 APPEALS AGREEMENTS				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
8.9 JOINT COMMITTEE (JC) CASE PROCEDURES				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
8.11 PENALTIES WORKED IN APPEALS				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8
8.12 APPEALS CASE MEMORANDA				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
8.13 CLOSING AGREEMENTS				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
8.14 APPEALS RULINGS				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00
8.15 APPEALS BANKRUPTCY CASES				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
8.16 APPEALS TE/GE CASES				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00

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8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.1	11-2007	31907G	Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
8.18 VALUATION ASSISTANCE				
8.18.1	10-2005	31885D	Valuation Assistance Procedures	8112
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK				
8.19.1	10-2012	36945S	Procedures and Authorities	
8.19.3	10-2012	36948Z	Guidance for Appeals Officers	
8.19.4	10-2012	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2012	36951W	Account and Processing Support	
8.20 APPEALS CASE PROCESSING MANUAL				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	
8.22 COLLECTION DUE PROCESS				
8.22.1	09-2012	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	12-2011	49096A	Technical Review	8.23.5; 8.7.2 portions
8.22.3	09-2012	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
8.23 OFFER IN COMPROMISE				
8.23.5	07-2008	50806C	Collection Due Process OIC Procedures	8.13.2 portions
8.23.6	01-2014	50807N	OIC Processing and Closing Procedures	8.13.2 portions
Part 9: Criminal Investigation				
9.4 INVESTIGATIVE TECHNIQUES				
9.4.3	08-2003	36206M	Formal Written Request	9.4 CH. 3; 9781:338-338.1(18)
9.4.10	04-2006	36213B	Miscellaneous Investigative Techniques	9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13
9.5 INVESTIGATIVE PROCESS				
9.5.10	11-2007	36224I	Centralized Review of Investigative Reports	9.5 CH. 10; 9621
9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)				
9.9.2	02-2005	36447J	Criminal Investigation Management Information System Security and Setup	9.9 CH 2; 9782
9.9.13	02-2005	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782
9.10 ADMINISTRATIVE DATABASES AND SOFTWARE				
9.10.2	11-2001	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	09-2002	36480U	Information From Foreign Countries	9.13 CH. 1; 9265.11-.12, .2-.3, .7

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9.13.2	06-2003	36481F	Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements	9.13 CH. 2; 9265.8-(12)
9.14 CRIMINAL INVESTIGATION LAW ENFORCEMENT MANUAL				
LEM 9.14.1*	03-2008	36342F	Criminal Investigation Official Use Only Procedures	9.4.10 portions; 9.8.2; LEM 9
LEM 9.14.2*	12-2004	39604Y	Questionable Refund Program	New
LEM 9.14.3*	03-2009	38750D	Criminal Investigation Law Enforcement Manual-Undercover Operations, Law Enforcement Manual (LEM)	
LEM 9.14.4*	12-2006	38752Z	Law Enforcement Manual (LEM)	

Part 10: Security, Privacy and Assurance

10.2 PHYSICAL SECURITY PROGRAM

10.2.10	09-2008	51723W	Continuity Planning Requirements	1.16.10
10.2.16	10-2008	51741S	Laptop Random Security Screening Concepts	

10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)

LEM 10.5.3*	05-2009	52895B	Identity Theft and Incident Management Program	
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10.8 INFORMATION TECHNOLOGY (IT) SECURITY

10.8.4	08-2010	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
10.8.42	08-2010	50511S	Web Server and Web Application Server Security	
LEM 10.8.3	07-2008	51775Y	Audit Logging Security Standards	10.8.3
LEM 10.8.10*	12-2008	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10

Part 11: Communications and Liaison

11.4 OFFICE OF GOVERNMENTAL LIAISON

11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
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11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.4	03-2010	48693P	GAO/TIGTA/Legislative Implementation	
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Part 13: Taxpayer Advocate Service

13.2 OPERATING DIVISION TAXPAYER ADVOCATE

13.2.3	10-2001	32654M	ODTA ECMS Application	New
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Part 20: Penalty and Interest

20.1 PENALTY HANDBOOK

LEM 20.1.1*	02-2008	33066I	Introduction & Penalty Relief	LEM 120.1 CH. 1
LEM 20.1.2*	07-2001	33069P	Failure to File / Failure to Pay Penalties	LEM 120.1 CH. 2
LEM 20.1.3*	06-2009	33070Q	Estimated Tax Penalties	LEM 120.1 CH 3
LEM 20.1.4*	05-2009	36749I	Failure to Deposit Penalty	LEM 120.1 CH 4
LEM 20.1.7*	05-2010	33065X	Information Return Penalties	LEM 120.1 CH 7; LEM XX-700
LEM 20.1.10*	01-2006	36748X	Excise Tax Penalties and Miscellaneous Penalties	LEM 120.1 CH 10

20.2 INTEREST

20.2.2	11-2008	32962P	Legal Authorization	104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)
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20.2.13	07-2001	32976D	Tax Motivated Transaction Interest	104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)
20.2.15	07-2001	32979K	Rates, Tables and Factors	104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)
LEM 20.2*	08-2006	36793A	Interest	LEM 121.1

Part 21: Customer Account Services

21.6 INDIVIDUAL TAX RETURNS

21.6.2*	08-2012	36833Z	Adjusting TIN-Related Problems	21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0
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21.8 INTERNATIONAL

21.8.3*	08-2012	49815D	NMF International Adjustments	3.15.128 portions; 3.15.129 portions
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21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS

21.9.1*	09-2012	52829V	Taxpayer Assurance Program	
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21.10 QUALITY ASSURANCE

21.10.3	10-2009	36869B	High Risk Accounts Review	21.10.5; 21.3; 3(15)(10)0
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Part 22: Taxpayer Education and Assistance

22.20 OFFICE OF PROGRAM PLANNING AND EVALUATION

22.20.1	12-2006	37486S	Roles and Responsibilities	4024.2
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22.21 TAXPAYER EDUCATION AND COMMUNICATION (TEC)

22.21.1	12-2006	36743U	Compliance Pre-Filing Activities	New
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22.22 PARTNERSHIP OUTREACH

22.22.1	12-2006	36316J	Roles and Responsibilities	
22.22.2	12-2006	36294G	Partnership Relations-Government Agencies and Educational Institutions	
22.22.3	12-2006	36295R	Partnership Relations-Payroll and Practitioner Groups	
22.22.4	12-2006	36296C	Partnership Relations-Small Business and Financial Organizations	
22.22.5	12-2006	36297N	Partnership Relations-Professional, Trade and Service Organizations	
22.22.6	12-2006	36298Y	Partnership Relations-Electronic Business	
22.22.7	12-2006	36299J	Partnership Relations-Issue Resolution Tracking System	
22.22.8	12-2006	36300Z	Partnership Relations-Stakeholder Relationship Management	
22.22.14	12-2006	36301K	Partnership Relations-Stakeholder Events Calendar	
22.22.15	12-2006	36302V	Partnership Relations-Product Development	
22.22.16	12-2006	37356D	Products on the Web	New

Part 25: Special Topics

25.3 LITIGATION AND JUDGMENTS

LEM 25.3.2*	05-2009	20192F	Suits by the United States	LEM 5.5 portions
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25.6 STATUTE OF LIMITATIONS

25.6.2	10-2007	36882U	General Information and Procedures	121.2.2; 121.2 CH.2; 3(15)(58)
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25.6.3	10-2007	36883F	Credits & Payments	121.2.3; 121.2 CH.3; 3(15)(58)
25.6.4	10-2007	36884Q	Original Delinquent Returns	121.2.4; 121.2 CH.4; 3(15)(58)
25.6.5	10-2007	36885B	Assessments	121.2.5; 121.2 CH.5; 3(15)(58)
25.6.6	10-2007	36886M	Claims, Abatements, and Refunds	121.2.6; 121.2 CH.6; 3(15)(58)
25.6.7	10-2007	36887X	Erroneous Abatements (and Erroneous Refunds and Overstate Credits)	121.2.7; 121.2 CH.7; 3(15)(58)
25.6.8	10-2007	36888I	Estate and Gift Tax Returns (Form 706/709)	121.2.8; 121.2 CH.8; 3(15)(58)
25.6.9	10-2007	36889T	Collection	121.2.9; 121.2 CH.9; 3(15)(58)
25.6.10	10-2007	36890U	Civil Penalty Modules	121.2.10; 121.2 CH.10; 3(15)(58)
25.6.11	10-2007	36891F	Employee Plan Master File (EPMF)	121.2.11; 121.2 CH.11; 3(15)(58)
25.6.12	10-2007	36892Q	Statute Unpostable and Reject Records	121.2.12; 121.2 CH.12; 3(15)(58)
25.6.13	10-2007	36893B	Transcripts	121.2.13; 121.2 CH.13; 3(15)(58)
25.6.14	10-2007	36894M	Barred Assessments / Barred Statute Cases	121.2.14; 121.2 CH.14; 3(15)(58)
25.6.15	10-2007	36895X	Self Employment Tax Cases	121.2.15; 121.2 CH.15; 3(15)(58)
25.6.16	10-2007	36896I	Combat Zone for Statute Processing	121.2.16; 121.2 CH.16; 3(15)(58)
25.6.17	10-2007	36897T	Legal Holidays	121.2.17; 121.2 CH.17; 3(15)(58)
LEM 25.6*	07-2008	32477J	Statute of Limitations	
25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.2	02-2012	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	03-2013	36880Y	OFP Codes Overview	121.9 CH 1; 3(30)(19)6
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
25.10.5*	04-2007	31154X	Basic UNIX Security Requirements Handbook	
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)	
LEM 25.10.6*	01-2002	31156T	Secure Windows NT Configuration Standards	
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
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
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
LEM 25.12.1*	09-2008	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
LEM 25.12.3*	01-2007	32511U	Functional Processing	121.7 CH. 3
LEM 25.12.4*	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.14 INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL				
25.14.1	08-2009	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19

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25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	03-2008	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.13	09-2006	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
LEM 25.15.1*	03-2008	33368H	Introduction	
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.2	08-2007	36902B	Program Stewardship	121.6 CH. 2; 12(10)4
25.16.3	08-2007	36903M	National Disaster Assistance Coordinator (NDAC)	121.6 CH. 3; 12(10)4
25.16.4	08-2007	36904X	State Disaster Assistance Coordinator (SDAC)	121.6 CH. 4; 12(10)4
25.16.5	08-2007	36906T	Small Business/Self- Employed and Wage & Investment General Procedures	121.6 CH. 6; 12(10)4
25.16.6	08-2007	36910B	Communications and Liaison	121.6 CH. 10; 12(10)4
25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4
25.16.13	08-2007	36915E	Time Reporting	121.6 CH. 15; 12(10)4

Part 30: Administrative

30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.2	12-2010	29599U	Delegations of Authority and Designations	30.3.2
30.4 PERSONNEL ADMINISTRATION				
30.4.9	04-2006	29605N	Investigation Involving Chief Counsel and Regional Counsel Employees	Part (30)
30.4.10	01-2007	29710H	Grievances, Greivance Appeals, and Procedures	Part (30)
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	Part (30)
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	Part (30)
30.5 RESOURCES, SERVICES AND FINANCIAL MANAGEMENT				
30.5.4	01-2007	29609F	Employment Tenure Commitments for Attorney Personel	Part (30)
30.5.5	01-2007	29124P	Reassignment Policy and Procedure	Part (30)
30.5.6	01-2007	29125A	Employee Details	Part (30)
30.5.7	01-2007	29127W	Appointment, Separation, and Clearance Procedures	Part (30)
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.3	01-2007	29270E	Flexiplace	Part (30)

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30.7 MANAGEMENT SYSTEMS AND TECHNIQUES				
30.7.10	02-2006	29618Q	Closed Legal Case Files	<i>Part (30)</i>
30.7.11	05-2006	29619B	Correspondence Guidelines	<i>Part (30)</i>
30.8 LIBRARY SERVICES				
30.8.2	04-2006	29711S	Equipment and Property	<i>Part (30)</i>
30.8.3	04-2006	29272A	Communications Management	<i>Part (30)</i>
30.9 FILE MANAGEMENT				
30.9.3	04-2006	29715K	Annual Reports to Treasury Pertaining to Information Security Program	<i>Part (30)</i>
30.9.5	04-2006	30282G	Electronic Mail Use	<i>Part (30)</i>

Part 32: Published Guidance and Other Guidance to Taxpayers

32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
32.4.1	02-2011	29178N	Advance Pricing Agreements	<i>42.10.1 - 42.10.16</i>

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

34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.4	08-2004	39025V	Collection Due Process Cases	<i>35.1.1.2.10</i>