



# Internal Revenue Manual Index

JUNE 2017

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Numerical  
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# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back to January 2006.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

# INTERNAL REVENUE MANUAL (IRM)

## NUMERICAL INDEX

### June 2017

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

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

#### 1.1 Organization and Staffing

1.1.1	06-2015	30376D	1100	IRS Mission and Organizational Structure
1.1.4	08-2013	30364L	1100	Organizational Planning
1.1.5	06-2015	30378Z	1100	Office of the Commissioner
1.1.6	06-2015	30379K	1100	Chief Counsel
1.1.7	10-2012	30381W	1100	Appeals
1.1.8	06-2005	30382H	1100	National Taxpayer Advocate
1.1.10	02-2015	30384D	1100	The Office of Equity, Diversity, and Inclusion
1.1.11	02-2015	30385O	1100	Chief, Communications and Liaison
1.1.12	03-2015	30386Z	1.1.25	Chief Technology Officer
1.1.13	10-2013	30387K	3.42.1	Wage and Investment
1.1.16	06-2016	35584D		Small Business / Self Employed Division
1.1.17	07-2010	49279R	1.1.25	Agency Wide Shared Services
1.1.18	05-2012	37583M	1.1.14	Research, Analysis and Statistics Division
1.1.19	09-2008	40229Z	1100	Criminal Investigation
1.1.20	11-2016	50178P	1(10)00	Office of Professional Responsibility
1.1.21	01-2017	37682C	1.11.14	Chief Financial Officer
1.1.22	07-2015	49171G	1100	Human Capital Office
1.1.23	03-2017	49695V	1100	Tax Exempt and Government Entities Division
1.1.24	11-2006	14055T		Large Business & International (LB&I) Division
1.1.26	08-2015	54082K		Whistleblower Office
1.1.28	01-2015	59791A		Return Preparer Office (RPO)
1.1.30	12-2016	69119G		Office of Planning, Programming, and Audit Coordination

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1.2.10	11-2016	48024W	1.2.1	Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2012	48025H	1.2.1	Policy Statements for Information Technology Activities
1.2.12	10-2012	48026S	1.2.1	Policy Statements for Submission Processing Activities
1.2.13	03-2014	48027D	1.2.1	Policy Statements for the Examining Process
1.2.14	10-2012	48029Z	1.2.1	Policy Statements for Collecting Process Activities

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1.2.15	10-2012	48030A	1.2.1	Policy Statements for Human Resource Management Activities
1.2.16	06-2013	48032W	1.2.1	Policy Statements for the Rulings and Agreements Process
1.2.17	09-2016	48033H	1.2.1	Policy Statements for Appeals Activities
1.2.18	10-2012	48034S	1.2.1	Policy Statements for Criminal Investigation Activities
1.2.19	10-2012	48035D	1.2.1	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	11-2012	48037Z	1.2.1	Policy Statements for Penalties and Interest Activities
1.2.21	10-2012	48038K	1.2.1	Policy Statements for Customer Account Services Activities
1.2.22	10-2012	48039V	1.2.1	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W	1.2.1	Policy Statements for Chief Counsel Activities
1.2.24	06-2015	50507K		Policy Statements for Special Topics
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	06-2017	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	09-2014	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	11-2016	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	02-2016	39613J	1.2.2	Delegations of Authority for the Collecting Process
1.2.45	10-2016	39614U	1.2.2	Delegations of Authority for Human Resource Management Activities
1.2.46	06-2017	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
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1.2.48	02-2013	39617B	1.2.2	Delegation of Authority for Criminal Investigation Activities
1.2.49	06-2017	39618M	1.2.2	Delegations of Authority for Communications, Liaison and Disclosure Activities
1.2.50	07-2014	39622U	1.2.2	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	05-2013	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
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1.2.53	06-2015	39625B	1.2.2	Delegation of Authorities for Chief Counsel Activities
1.2.54	05-2013	55202C		Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61	10-2016	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	12-2011	50703U		Delegations of Authority for Information Technology (IT)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services

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<b>1.4 Resource Guide for Managers</b>				
1.4.1	01-2012	33466M	1.4.4	Management Roles and Responsibilities
1.4.2	02-2015	33467X	1400	Monitoring and Improving Internal Control
1.4.3	05-2016	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2016	33211B		Corporate Tax Administration Tools
1.4.6	08-2016	31779Y	1.16.2	Managers Security Handbook
1.4.7	02-2017	69445F		TEGE Knowledge Network (K-Net) Administration
1.4.9	03-2017	57194H	114.1 CH. 6	Resource Guide for Management Officials - Criminal Investigation
1.4.10	09-2016	60880E	10.4.1	Integrity & Verification Operation Managers Guide
1.4.11	12-2016	35340Z	114.1 CH 3	Field Assistance Guide for Managers
1.4.16	11-2016	35344R	114.7 Ch. 7	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	9783	Compliance Managers Guide
1.4.18	09-2015	39913M		Electronic Products and Services Support Managers Guide
1.4.19*	10-2016	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	03-2014	35795M	1.4.17	Filing & Payment Compliance Managers Handbook
1.4.21	11-2016	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	03-2017	50658C		CAWR Manager and Coordinator Guide
1.4.23	09-2016	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	04-2016	50773S	8.1.4	Appeals Managers Procedures
1.4.29	11-2013	61645F	1.4.17	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
1.4.30	10-2015	62659D		Monitoring Internal Control Planned Corrective Actions
1.4.31	08-2015	66821V		IRS Quality Assurance Program
1.4.40	04-2017	35578Z	114.1 CH 3	SB/SE Field and Office Examination Group Manager
1.4.50	05-2017	33258K	LEM 1.4.50	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	08-2016	38446S	1.4.17	Insolvency
1.4.52	08-2015	39453R		Offer in Compromise Manager's Resource Guide - Field Program
1.4.53	08-2010	39990Z		Advisory Group Manager Operational Aid
1.4.54	10-2015	40087D	1.4.17	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.4.55	06-2016	59975C		SBSE Campus Collection Support Managers' Guide
<b>1.5 Managing Statistics in a Balanced Measurement System</b>				
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1.5.2	01-2015	30332B	1.5.7	Uses of Section 1204 Statistics
1.5.3	05-2017	30333M	1.5.7	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH. 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	08-2015	30338P	105.4 CH. 8	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)

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

## **1.10 Office of the Commissioner Internal Revenue**

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

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

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1.13.2	06-2014	30962V	1(13)26.1	Processing Management
1.13.3	06-2014	30964R	1(13)26.1	Document Management
1.13.7	01-2006	30972R	1(13)26.3	Form 1120 Industry Coding
1.13.8	01-2006	30974N	1(13)26.3	Statistical Editing of Corporation Tax Returns

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



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1.14.5	05-2017	31452E	1(14)00	Occupational Health and Safety Program
1.14.6	07-2013	37269F	1(14)50	Real Property Management Program
1.14.7	08-2013	35907U	1(14)47.2	Motor Vehicle Management
1.14.8	07-2013	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		IRS Parking Program
1.14.12	05-2017	49873J		IRS Environmental Compliance Program

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

### **1.17 Publishing**

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

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1.18.3	03-2014	38315S	1(17)5(22)	Tax Forms Distribution Programs
1.18.4	07-2014	48239X		Knowledge Services
1.18.5	07-2014	48240Y	1.17.6	National Distribution Center

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1.20.3	07-2016	68680E		Handling Harassment Allegations

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1.22.3	10-2015	31773K	1.15.8 CH 3	Addressing and Packaging
1.22.4	10-2015	31774V	1.15.8 CH. 4	Postage Accountability and Reporting Requirements
1.22.5	10-2015	31775G	1.15.8 CH 5	Mail Operations
1.22.6	10-2015	31776R	1.15.8 CH 6	Transportation Management
1.22.7	10-2015	31777C	1.15.8 CH 7	Household Goods
1.22.8	10-2015	59044U		Mailing and Shipping Equipment

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

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1.31.7	07-2011	35660U		Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office

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1.32.1	02-2012	39947S	1763	Official IRS Local Travel Guide
1.32.4	10-2014	48041H	1763	Travel Card Program
1.32.5	06-2016	35101Y		International Travel Office Procedures
1.32.10	11-2014	38880S		Approval Process for Event-Related Spending
1.32.11	09-2011	55730Z	1.32.1	Official IRS City-to-City Travel Guide
1.32.12	03-2017	39982Z	1764	IRS Relocation Travel Guide
1.32.13	10-2016	35266E	1764	Relocation Services Program
1.32.14	01-2017	55731K	1.32.1	Gainshairing Travel Savings Program
1.32.15	04-2013	37449P		Public Transportation Subsidy Program (PTSP)
1.32.20	07-2015	53762P	1.32.1	Using Appropriated Funds to Purchase Meals and Light Refreshments

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

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

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

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1.35.3	07-2015	47416Q	1700	Receipt and Acceptance Guideline
1.35.4	09-2014	43166F	1.32.6	Purchase Card Program
1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other As sets

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1.35.6	07-2016	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.9	03-2016	66158B		Integrated Financial System Payroll
1.35.13	03-2016	57075Z		Administrative Waiver
<b>1.35.14</b>	<b>01-2015</b>	<b>67071D</b>	<b>1.34.3</b>	<b>IRS Annual Financial Statement Audit</b>
1.35.15	07-2015	52979C		Annual Close Guidelines
1.35.16	12-2016	62653P	1.32.3	Managerial Cost Accounting
1.35.17	07-2016	62654A		Estimating Trust Fund Costs
1.35.18	12-2015	62656W	1.32.8	Imprest Funds
1.35.19	07-2016	62657H	1.32.19	User Fees
<b>1.35.23</b>	<b>06-2017</b>	<b>66601B</b>		<b>Integrated Financial System Security</b>
1.35.24	08-2015	66160N		Establishing IRS Commitments and Obligations

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1.36.2	04-2015	50695F		Treasury Information Executive Repository
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1.53.1	08-2007	37013J		Managing Organizational Change
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1.54.1	08-2016	32219B		TE/GE Roles and Responsibilities
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1.55.2	06-2015	37989E		Organizational Changes
1.55.6	10-2016	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

## **Part 2 Information Technology**

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

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

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2.3.1	12-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
2.3.2*	03-2010	28115U	LEM 2.3.2	Introduction to IDRS Terminal Responses
2.3.8*	10-2015	28121Y	102.3 CH 8	Standard Validity Criteria
2.3.10	12-2014	28123U	102.3 CH. 10	Command Codes MFREQ and RECON
2.3.11*	12-2016	28124F	LEM 2.3.11	Command Codes TXMOD and SUMRY
2.3.12	12-2013	28125Q	102.3 CH 12	Command Code ACTON
2.3.13*	06-2015	28126B	LEM 2.3.13	Command Codes FFINQ, REINF, and REMFE
2.3.15*	12-2016	28128X	LEM 2.3.15	Command Code ENMOD
2.3.16	12-2011	28129I	102.3 CH 16	Command Code RFINK and RAFRQ
2.3.17	06-2013	28130J	102.3 CH 17	Command Code ESTABD
2.3.18	01-2010	28131U	102.3 CH 18	Command Code ESTABM
2.3.20	12-2014	28133Q	102.3 CH 20	Command Code URINQ (URF)
2.3.25	01-2011	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	11-2012	28139E	102.3 CH 26	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27	Command Code ECREQ
2.3.28	12-2016	28141Q	102.3 CH 28	Command Code FTDPN
2.3.29	06-2015	28142B	102.3 CH 29	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30	Command Code DAILY
2.3.31	10-2015	28144X	102.3 CH 31	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	12-2016	28145I	LEM 2.3.32	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH. 34	Command Code PATRA
2.3.35	12-2016	28102R	LEM 2.3.35	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36	Command Code SCFTR
2.3.37	12-2012	28149A	102.3 CH 37	Command Code UPTIN for the GUF System
2.3.38	12-2016	28150B	102.3 CH 38	Command Code TXCMP
2.3.40	01-2009	28152X	102.3 CH 40	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41	Command Code PIEST
2.3.43	12-2016	28155E	102.3 CH 43	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44	Command Code PIVAR
2.3.45	12-2014	28157A	102.3 CH 45	Command Code XSINQ
2.3.47*	12-2016	28159W	102.3 CH. 47	Command Codes INOLE, EOGEN and SPARQ
2.3.48	12-2012	28160X	102.3 CH 48	Command Code UPDIS for the GUF System
2.3.49	12-2016	28161I	102.3 CH 49	Command Code EICMP
2.3.51	03-2017	28163E	102.3 CH. 51	Command Code IMFOL
2.3.52	06-2016	57904Z		Command Codes RTVUE, RTFTP
2.3.53	03-2016	28165A	102.3 CH. 53	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	12-2016	28167W	102.3 CH. 55	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH. 56	Command Code ESTABR

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

## 2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	102.4 CH 1	Section Titles and Command Codes for IDRS Terminal Input
2.4.4	01-2010	28192H	102.4 CH. 4	Command Code MESSG
2.4.5	11-2015	28193S	102.4 CH. 5	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System
2.4.6	12-2014	28194D	102.4 CH. 6	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH. 7	Command Codes KAfrm, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	102.4 CH. 8	Command Codes ESign and BSign
2.4.9	11-2016	28198V	102.4 CH. 9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	02-2017	28199G	102.4 CH. 10	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH. 11	Command Code NMFTM
2.4.12	12-2016	28201H	102.4 CH. 12	Command Codes DELET and CCPYT
2.4.13	11-2015	28202S	102.4 CH. 13	Command Code TERUP

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2.4.14	01-2011	28203D	102.4 CH. 14	Command Code NMFST
2.4.15	12-2016	28205Z	102.4 CH. 15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
<b>2.4.16*</b>	<b>06-2017</b>	<b>28206K</b>	<b>LEM 2.4.16</b>	<b>Command Codes REQ54 and ADJ54</b>
2.4.17	12-2016	28207V	102.4 CH. 17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH. 19	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2017	28210S	LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH. 21	Command Codes CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH. 23	Command Code CHKCLR and CHKCL
2.4.24	12-2016	28215V	102.4 CH. 24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	01-2017	28216G	102.4 CH. 25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH. 26	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	02-2017	28218C	102.4 CH. 27	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	01-2017	28222K	LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH. 34	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH. 35	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH. 37	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH. 38	Command Code CSedr
2.4.39	07-2010	28231V	102.4 CH. 39	Command Codes ASedd and ASedr
2.4.40	11-2012	28232G	102.4 CH. 40	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
<b>2.4.41</b>	<b>06-2017</b>	<b>28233R</b>	<b>102.4 CH. 41</b>	<b>Command Code UNLCE</b>
2.4.42	01-2012	28234C	102.4 CH. 42	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH. 43	Command Code PINEX
2.4.44	03-2017	28236Y	102.4 CH. 44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH. 46	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH. 47	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH. 48	Command Code VPPIN
2.4.50	12-2014	28241R	102.4 CH. 50	Command Code ASIGN

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2.4.52	01-2010	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL
2.4.53	12-2016	31276M	102.4 CH.53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPOD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	LEM 2.4.55	Command Code CSORD
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2016	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z	2400	Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	10-2015	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58

## 2.5 Systems Development

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

## 2.7 Information Technology (IT) Operations

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

## 2.8 Audit Information Management System (AIMS)

2.8.1*	12-2012	28249B	LEM 2.8.1	Introduction to AIMS REALTIME Processing
2.8.2	12-2016	28756V	102.8 CH 2	AIMS Command Code AM424
2.8.3	12-2016	28757G	102.8 CH 3	AIMS Command Code AMDIS
2.8.4	12-2016	28758R	102.8 CH 4	AIMS Command Code AMSTU
2.8.5	12-2016	28759C	102.8 CH 5	AIMS Command Code AMSOC
2.8.6*	12-2016	28760D	LEM 2.8.6	AIMS Command Code AMAXU
2.8.7*	12-2016	28762Z	LEM 2.8.7	AIMS Command Code AMCLS

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2.8.8	12-2016	28763K	102.8 CH. 8	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB
2.8.9	12-2012	50448E		AIMS Command Code AMRET
<b>2.9 Integrated Data Retrieval System Procedures</b>				
2.9.1*	12-2016	28250C	LEM 2.9.1	Integrated Data Retrieval System
<b>2.11 IDRS Correspondence System</b>				
2.11.1	04-2013	28244Y	102.11 CH. 1	IDRS Correspondence
<b>2.12 Security and Privacy</b>				
2.12.1*	12-2011	53401Z	LEM 2.12.1	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
<b>2.15 Enterprise Architecture (EA)</b>				
2.15.1	02-2009	37206W	2.1.11	Enterprise Architecture (EA) Overview
<b>2.16 Enterprise Life Cycle (ELC)</b>				
2.16.1	12-2015	49718J	2.5.50	Enterprise Life Cycle Guidance (author)
<b>2.21 Requisition Processing for IT Acquisition Products and Services</b>				
2.21.1	04-2017	37317E		Introduction to Requisition Processing for Information Technology (IT)
<b>2.22 Business Planning and Risk Management</b>				
2.22.1	04-2017	38167S		Unified Work Request (UWR) Process
<b>2.25 Managed Service for IRS</b>				
2.25.2	09-2014	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
<b>2.100 Integrated Process Management</b>				
2.100.1	01-2017	48508B		Integrated Process Management Policy
2.100.2	01-2017	59034Y		Integrated Process Management Standardization Process
2.100.4	05-2016	60801V		Integrated Process Architecture (IPA)
<b>2.110 Requirements Engineering</b>				
2.110.1	09-2015	60046A	102.10 CH. 1; 3(28)(105)0	Requirements Engineering Directive
2.110.2	02-2013	60078K		Requirements Engineering Process
<b>2.120 Engineering</b>				
2.120.1	09-2014	59976N		Engineering Policy
2.120.2	10-2015	59977Y		Technical Solution Process Description



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2.120.3	10-2015	59978J		Product Integration Process
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
<b>2.123 Knowledge Management</b>				
2.123.1	03-2016	68608U	2.14.2	Knowledge Management Directive
2.123.2	03-2016	68610G		Knowledge Management Process Description
<b>2.126 Transition Management</b>				
2.126.1	07-2015	64032A		Transition Management Directive
2.126.2	07-2015	67722P		Transition Management Process
<b>2.127 Software Testing Standards and Procedures</b>				
2.127.1	05-2017	60807J	2.5.2	IT Test Policy
2.127.2	05-2017	60808U	2.5.2	IT Testing Process and Procedures
<b>2.144 Capacity Management</b>				
2.144.1	07-2015	61944X		Capacity Management Policy
2.144.2	09-2015	61946T		Business Capacity Management
2.144.3	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
<b>2.145 Availability Management</b>				
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process Description
<b>2.148 IT Support Services Management</b>				
2.148.1	04-2016	68033Z		IT Support Services Management Directive
2.148.2	03-2016	68034K	2.14.2	Incident Management Process
2.148.3	03-2016	68035V	2.14.2	Request Fulfillment Process
<b>2.149 IT Asset Management</b>				
2.149.1	09-2015	67329K	2.14.1	Asset Management Policy
2.149.2	10-2015	67331W	2.14.1	Asset Management Process Description
2.149.3	10-2015	67521C		Asset Management Hardware Procedures
2.149.4	09-2015	67522N		Asset Management Software Procedures
<b>2.150 Configuration and Change Management</b>				
2.150.1	09-2013	60766Z	2.27.1	Configuration and Change Management Directive
2.150.2	09-2013	60767K	2.27.1	Configuration Management
2.150.3	11-2013	60768V	2.27.1	Change Management (ChM) Policy
<b>2.152 Data Engineering</b>				
2.152.1	10-2015	59990R		Data Engineering Policy
2.152.2	07-2015	59989Q		Data Management Process Description
2.152.3	09-2015	67565E		Naming Data Elements

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## Part 3 Submission Processing

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

### 3.0 General

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

### 3.5 Accounts Services

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

### 3.8 Deposit Activity

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

### 3.10 Campus Mail and Work Control

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

### 3.11 Returns and Documents Analysis

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

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3.11.26*	12-2016	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	12-2016	52570D		EPMF Return Processing Form 5500-EZ
3.11.106*	11-2016	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2016	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	10-2016	33583Y	3(11)00	Allocated Tips
3.11.212*	11-2016	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2016	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2016	51221V	3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2016	33586F	3(11)00	Processing Form 8752

### 3.12 Error Resolution

3.12.2*	11-2016	67652C		Individual Master File Error Resolution General Instructions
3.12.3*	11-2016	33590N	3(12)00	Individual Income Tax Returns
3.12.8*	11-2016	33620Q	3(12)00	Information Returns Processing
3.12.10*	11-2016	33630M	3(12)00	Revenue Receipts
3.12.12*	12-2016	33640I	3.12.246	Exempt Organization Returns
3.12.13*	11-2016	33645L	3(12)00	Employment Tax Returns
3.12.14*	10-2016	33650E	3(12)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2016	33655H	3(12)00	Return of Partnership Income
3.12.16*	11-2016	33660A	3(12)00	Corporate Income Tax Returns
3.12.21	11-2016	33670W	3(12)00	Credit and Account Transfers
3.12.22*	11-2016	33673D	3(12)00	Employee Plan Excise Tax Returns
3.12.23*	11-2016	33675Z	3(12)00	Excise Tax Returns
3.12.26*	11-2016	57692Q	3.11.26	Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2016	33695R	3(12)00	General Unpostables
3.12.37*	11-2016	33710V	3(12)00	IMF General Instructions
3.12.38*	10-2016	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2016	33740J	3(12)00	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2016	33743Q	3(12)00	Unemployment Tax Returns
<b>3.12.166</b>	<b>06-2017</b>	<b>33744B</b>	<b>3(12)00</b>	<b>EPMF Unpostables</b>
3.12.179*	10-2016	33742F	3(12)00	Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2016	33751Q	3(12)00	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2016	33752B	3(12)00	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2016	33753M	3(12)00	Error Resolution Instructions for Form 1120S
3.12.220*	11-2016	33756T	3(12)00	Error Resolution System for Excise Tax Returns
3.12.249*	11-2016	33755I	3(12)00	Processing Form 8752
3.12.251*	11-2016	33761M	3(12)00	Corporation Income Tax Returns
3.12.263*	11-2016	33741U	3(12)00	Estate and Gift Tax Returns

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3.12.278*	12-2016	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	10-2016	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

### 3.13 Campus Document Services

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

### 3.14 Notice Review

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

### 3.17 Accounting and Data Control

3.17.5*	09-2016	49225T		Hardcore Payment Tracers
3.17.10*	11-2016	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	08-2016	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	11-2016	47866A		Refund Intercept Program
3.17.21	09-2016	33880U		Credit and Account Transfers
3.17.30	11-2016	33885X	3(17)00	SC Data Controls
3.17.41	09-2009	33890Q	3(17)00	Accounting and Operating Reports
3.17.46*	11-2016	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)00	Redesign Revenue Accounting Control System
3.17.64*	08-2016	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2016	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	11-2016	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2016	33917W	3(17)00	Excess Collections File
3.17.221	11-2015	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	09-2016	33916L	3.5.17	Miscellaneous Accounting
3.17.244*	09-2016	57188D	3.17.243	Manual Assessments
3.17.277	11-2016	33928D	3.0.258	Electronic Payments
3.17.278	09-2016	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

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### **3.20 Exempt Organizations Returns Processing**

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

### **3.21 International Returns and Documents Analysis**

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

### **3.22 International Error Resolution**

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

### **3.24 ISRP System**

3.24.3	10-2016	34298E	3.24.3	Individual Income Tax Returns
3.24.7	11-2015	34318L	3.24.7	Delinquent Accounts
3.24.8	11-2016	34323E	3.24.8	Information Returns Processing
3.24.10	11-2016	34328H	3.24.10	Revenue Receipts
3.24.12	12-2016	34337S	3.24.12	Exempt Organization Returns
3.24.13	11-2016	34343W	3.24.13	Employment Tax Returns
3.24.14	10-2016	34347O	3.24.14	Fiduciary Income Tax Returns
3.24.15	11-2016	34352H	3.24.15	Partnership Return of Income
3.24.16	11-2016	34357K	3.24.16	Corporation Income Tax Returns
3.24.20	12-2016	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2015	34373K	3.24.21	Credit and Account Transfers
3.24.22*	11-2016	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2016	34385C	3.37.3	Excise Tax Returns

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

### 3.28 Special Processing Procedures

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

### 3.30 Work Planning and Control

3.30.10	02-2017	32204C	<i>Document 6746</i>	Cost Estimate Reference
3.30.18	01-2017	68095X		Reports Teams Instructions for Work Planning and Control
3.30.19	01-2017	34720B	<i>25.14.1</i>	Production Control and Performance Reporting
3.30.20	03-2017	62236A	<i>25.8.1</i>	Organization, Function, and Program (OFP) Codes
3.30.30	03-2016	47307E	<i>3.30.28</i>	Embedded Quality for Submission Processing (EQSP) System
3.30.50	01-2017	34755S	<i>3(30)00</i>	Project PCA Production Control Accounting

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3.30.123*	11-2016	34760L	3.30.125	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2016	34770H	3(30)00	Campus Monitoring Reports
3.30.126	03-2017	32161W	121.8 Ch. 4	Control Data Analysis
3.30.127	05-2016	33048M	121.8 Ch. 2	Workload Scheduling

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

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

### **3.37 International ISRP**

3.37.110	11-2016	34874A	13.37.110	Chapter 3 Withholding Returns
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### **3.38 International Tax Returns and Documents**

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

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

### **3.41 OCR Scanning Operations**

3.41.267*	11-2016	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2016	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2015	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2015	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	02-2017	39954H		Form 941
3.41.277	11-2016	48185K		Forms 940 SCRIPS Processing

### **3.42 Electronic Tax Administration**

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

### **3.43 Integrated Management System**

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

3.45.1	12-2016	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees
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### 3.49 Statistics of Income Processing

3.49.5	02-2017	51321W	1.13.5	Statistical Editing of Individual Income Tax Returns
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## Part 4 Examining Process

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

### 4.1 Planning and Special Programs

4.1.1	03-2013	27602M	4.1 CH. 1	Planning, Monitoring, and Coordination
4.1.2	05-2013	27603X	4.1 CH 2	Determining Return Need
4.1.3	08-2012	27604I	4.1 CH 3	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4*	03-2017	27606E	4.1 CH 4	Other Programs and Other Source Workload
4.1.5	08-2012	27608A	4.1 CH 5	Classification and Case Building
4.1.6	02-2014	27609L	4.1 CH 6	Storage of Selected Returns
4.1.7	06-2014	27611X	4.1 CH 7	Assignment of Selected Returns
4.1.8	06-2014	27612I	4.1 CH 8	Special Examination Features and Programs
4.1.9	06-2014	27613T	4.1 CH 9	International Features
4.1.10*	12-2016	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
4.1.26*	12-2016	49273D	4.19.27	Campus Exam Return Selection, Delivery and Monitoring

### 4.2 General Examining Procedures

4.2.1	11-2016	34440Q	4200	General Examination Information
4.2.2	10-2003	34443X	4200	Miscellaneous Examination Procedures
4.2.3	10-2003	34445T	4200	Technical Advice to Taxpayers and Examination Personnel
4.2.4	10-2003	34446E	4200	Employee Conduct and Responsibilities
4.2.5	06-2017	34447P	4200	Disclosure of Official Information
4.2.6	03-2013	34448A	4200	Examination of Employee Returns
4.2.7	06-2017	25690M	4.70.2	Ex Parte Communication Procedures

### 4.4 AIMS Procedures and Processing Instructions

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

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

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

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

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

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

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4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff

#### **4.8 Technical Services**

4.8.1	11-2015	31455L	4.8 CH. 1	Organization and Responsibilities
4.8.2	03-2017	31456W	4.8 CH. 2	Case Processing
4.8.3	03-2013	31432M	4.8 CH. 3	Examination Quality Measurement Staff (EQMS)
4.8.4	03-2015	31433X	4.8 CH. 4	Mandatory Review
4.8.5	06-2015	31422Q	25.15.10	Post Examination Case Processing Requirements
4.8.6	08-2015	65519W		Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	4.8 CH. 7	Technical Field Support
4.8.8	12-2013	31428E	4.8 CH. 8	Miscellaneous Responsibilities
4.8.9	08-2016	50713Q	4.15.6	Statutory Notices of Deficiency
4.8.10	07-2012	50714B		Notice of Determination of Worker Classification
4.8.11	03-2017	68642Q		Fraud Program Responsibilities

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

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

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

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

4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
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4.11.6	02-2017	36013Z		Changes in Accounting Methods
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.29	09-2010	36395S		Transfer of Returns Open for Examination
4.11.51	09-2016	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	04-2010	36505E		Power of Attorney Rights and Responsibilities
4.11.57	05-2017	36507A		Third Party Contacts

#### **4.12 Nonfiled Returns**

4.12.1	10-2010	27548J	4.3.14 CH 1	Nonfiled Returns
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#### **4.13 Audit Reconsideration**

4.13.1	12-2015	31048S	4.3.6 CH 1	Introduction
4.13.2	12-2015	31049D	104.12 CH 2	Contact Employees
4.13.3	12-2015	31050E	104.12 CH 3	Central Reconsideration Unit
4.13.4	10-2006	31051P	104.12 CH 4	Area Office Examination
4.13.5	12-2015	31052A	4.13.8	Exam SFR Reconsideration
4.13.6	12-2015	31054W	104.12 CH 6	Appeals
4.13.7	12-2015	31055H	104.12 CH 7	Exhibits

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

4.15.1	05-2014	28044W	4.3.9 CH. 1	Jeopardy and Terminations
4.15.2	06-2014	28045H	4.3.9 CH. 2	Examination Procedures
4.15.3	09-2011	28046S	4.3.9 CH. 3	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	4.3.9 CH. 4	Administrative and Judicial Review
4.15.5	10-2014	28049Z	4.3.9 CH. 5	Post-Assessment Procedures
4.15.7	01-2012	28051L	4872	Planning and Special Programs Procedures

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

4.16.1	06-2017	34426M		SEP Responsibilities and Case Development
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#### **4.17 Compliance Initiative Projects**

4.17.1	04-2017	34366V		Overview of Compliance Initiative Projects
4.17.2	04-2017	34367G		Responsibilities
4.17.3	05-2017	34368R		Requirements
4.17.4	05-2017	34369C		Procedures

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

4.18.1	02-2017	28827T	4.3.21 CH 1	Offers in Compromise Received in Exam
4.18.2	02-2017	28828E	4.3.21 CH 2	Doubt as to Liability Offers
4.18.3	02-2017	28829P	4.3.21 CH 3	Effective Tax Administration Offers
4.18.5	02-2017	28831B	4.3.21 CH 5	Review, Closing and Reporting Requirements
4.18.6	02-2017	28832M	4.3.21 CH 6	Case Processing and Controls

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4.18.7	02-2017	28833X	4.3.21 CH. 7	Special Case Processing
<b>4.19 Liability Determination</b>				
4.19.2*	08-2016	36856Y	LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2016	36857J	LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	03-2017	36858U	LEM 4.19.4	CAWR Reconciliation Balancing
4.19.5*	09-2016	36859F	LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	10-2016	34131C	21.2.5	SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)
4.19.7*	09-2016	36334F	Training 3570-105	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	04-2014	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	12-2013	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2016	48148H	4.19.1	Examination General Overview
4.19.11*	06-2016	48149S	LEM 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	12-2016	48151E	4.19.24	General Case Development and Resolution
4.19.14*	12-2016	48152P	LEM 4.19.1	EITC/Revenue Protection Strategy
4.19.15*	11-2016	48153A	LEM 4.19.1	Discretionary Programs
4.19.16	11-2011	48155W	4.19.1	Claims
4.19.17*	10-2016	48156H	4.19.1	Non-Filer Program
4.19.18	12-2016	48157S	4.19.1	Quality Review Program
4.19.19*	11-2016	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	11-2016	48160P	LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	11-2016	48161A	4.19.1	Clerical
4.19.22*	03-2017	50661Z		CAWR Control
4.19.23	09-2016	50662K		FUTA Control
<b>4.20 Examination Collectibility</b>				
4.20.1	02-2013	29628M	4.3.2 CH 1	General Collectibility Procedures
4.20.2	03-2013	29632U	4.3.2 CH 2	Scope Consideration
4.20.3	12-2010	29633F	4.3.2 CH 3	Soliciting Payment
4.20.4	02-2013	29634Q	4.3.2 CH 4	Installment Agreements
<b>4.21 Electronic Filing Program</b>				
4.21.1*	08-2011	28517U	104.11 CH 1	Monitoring the IRS e-file Program
<b>4.22 National Research Program (NRP)</b>				
4.22.1	10-2008	33006G		NRP Overview
4.22.2	10-2008	33007R		NRP Case Building
4.22.3	12-2011	33008C	LEM 4.22.3	Classification of NRP Returns
4.22.4*	01-2013	33009N	LEM 4.22.4	Examination of NRP Cases - Area Office

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

### 4.23 Employment Tax

4.23.1	09-2016	35221R	104.6 CH. 1	Introduction
4.23.2	12-2016	35222C	104.6 CH. 2	Employment Tax Examination Objectives
4.23.3	08-2016	35223N	104.6 CH. 3	Classification, Selection and General Procedures for Employment Tax Cases
4.23.4	03-2017	35224Y	104.6 CH. 4	Workpapers - Employment Tax Examinations
4.23.5*	05-2015	35225J	LEM 4.23.5	Technical Guidelines for Employment Tax Issues
4.23.6	04-2014	35226U	104.6 CH. 6	Classification Settlement Program (CSP)
4.23.7	01-2014	35227F	104.6 CH. 7	Employment Tax on Tip Income
4.23.8	10-2015	35228Q	104.6 CH. 8	Determining Employment Tax Liability
4.23.9	03-2017	35229B	104.6 CH. 9	Employment Tax Penalty and Fraud Procedures
4.23.10	09-2015	35231N	104.6 CH. 10	Report Writing Guide for Employment Tax Examinations
4.23.11	02-2017	35232Y	104.6 CH. 11	Prompt Action in Deficiency and Overassessment Cases
4.23.12	09-2016	35233J	104.6 CH. 12	Delinquent Return Procedures
4.23.13	01-2016	35234U	104.6 CH. 13	Adjusted Returns, Abatements and Claims
4.23.14	09-2015	35235F	104.6 CH. 14	Statute Control and Extension
4.23.15	02-2017	35236Q	104.6 CH. 15	Technical Advice From the Office of Chief Counsel
4.23.17	03-2017	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	02-2017	59702V		Coordinating Worker Classification Determinations Between SS-8 Program and Exam
4.23.19	03-2014	66111S		Employment Tax Case Assignment and Grading Criteria
4.23.20	02-2017	66486W		Voluntary Classification Settlement Program (VCSP) Procedures
4.23.21	09-2016	66694Y		Tax Compliance Officer Employment Tax Procedures

### 4.24 Excise Tax

4.24.1	05-2017	28302T	4.3.3 CH. 1	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH. 2	Form 637 Excise Tax Registrations
4.24.4	09-2013	28305A	4.3.3 CH. 4	Excise Fuel Taxes Workload, Policies and Procedures

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

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

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

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

4.26.1	01-2016	27699B	4.3.4 CH. 1	Introduction
4.26.2	05-2014	27701C	4.3.4 CH 2	Program Structure
4.26.3	09-2016	27702N	4.3.4 CH 3	Examination Case Selection (ECS)



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

#### **4.27 Bankruptcy**

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4.27.2	02-2017	27751I	4.3.10 CH 2	Examiner Responsibilities
4.27.3*	08-2009	27752T	4.3.10 CH 3	Review and Processing Procedures
4.27.4	08-2009	27753E	4.3.10 CH 4	Statute of Limitations Considerations
4.27.5	12-2010	27754P	4.3.10 CH 5	Miscellaneous Provisions

#### **4.28 Examination Specialization**

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

4.29.1	09-2008	36921I	121.4 CH 1	Overview of the PCS
4.29.2	09-2008	36922T	121.4 CH. 2	Maintaining the PCS Database
4.29.3	09-2008	36923E	121.4 CH 3	PCS Database Elements
4.29.4	09-2008	36924P	121.4 CH 4	PCS Reports
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#### **4.30 LB&I General Procedures**

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4.30.3	10-2010	32504F		Overseas Posts

#### **4.31 Pass-Through Entity Handbook**

4.31.1	03-2017	36873J	4.4.31	Introduction
4.31.2*	04-2017	36874U	121.5 CH 2	TEFRA Examinations - Field Office Procedures
4.31.3*	04-2017	36879X	4.4.31	TEFRA Examinations - CTF Procedures

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4.31.4*	04-2017	35419H	4.31.3	Administrative Adjustment Request (AAR)
4.31.5*	04-2017	35421T	4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	04-2017	35422E	4.31.3	Non-TEFRA Examinations-CTF Procedures
4.31.7	04-2017	50160J		TEFRA Bankruptcy
4.31.8*	04-2017	66796V		TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures

### **4.32 Abusive Transactions**

4.32.1	06-2014	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2012	38330H	4.35.2	The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross Functional Units
4.32.4	02-2016	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return

### **4.36 Joint Committee Procedures**

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

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

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### **4.40 Technical Advisor Program**

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

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### **4.42 Insurance Industry**

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

### **4.43 Retail Industry**

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

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

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

#### **4.47 Computer Audit Specialist**

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

#### **4.48 Engineering Specialty**

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

#### **4.49 Economist Program**

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

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

#### **4.52 Global High Wealth Industry**

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

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

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

#### **4.62 International Relations**

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

#### **4.70 TE/GE Examinations**

4.70.3	05-2017	57907G		Promoter Investigations
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#### **4.71 Employee Plans Examination of Returns**

4.71.1	05-2017	35855D	7.6.1 CH 1	Overview of Form 5500 Examination Procedures
4.71.2	12-2016	33831Z		Overview of IDRS
4.71.3	06-2016	36272S	4.72.12	Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4	09-2016	35909Q	7.6.4	Discrepancy Adjustments
4.71.5	07-2016	35239X	LEM 4.71.5	Form 5330 Examinations
4.71.6	05-2017	37345W	7.6.1 CH 5	Employee Plans Referrals
4.71.7	12-2016	33832K	7.6.3	Survey Returns
4.71.8	05-2017	33833V		EP Claims
4.71.9	06-2016	33834G		Statute Control Procedures
4.71.10	09-2016	33837N	4.72.20	Form 990-T Processing
4.71.11	12-2016	35915U	7.6.5	Office Correspondence Examination Program (OCEP)
4.71.12	08-2016	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	08-2016	33840K		Technical Assistance and Technical Advice Requests
4.71.14	07-2016	35241J	7.6.6	EP Mandatory Review
4.71.15	04-2017	35242U		EP Special Review
4.71.16	07-2016	55224Q		Employee Plans Team Audit (EPTA) Program

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4.71.17	05-2017	57900H		Non-Return Unit Examinations
4.71.18	05-2017	57901S		EP Penalties
4.71.19	07-2016	57902D		Fast Track Settlement Procedures
4.71.20	12-2016	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	05-2017	61727K		Examination Procedures for Plans in U.S. Territories
4.71.22	01-2017	61728V		Employee Plans Compliance Unit (EPCU)
4.71.23	06-2016	61730H		Bankruptcy Procedures
4.71.24	07-2016	61731S		Whistleblower Procedures
4.71.25	02-2016	65117W	25.1.9	EP Exam Fraud Procedures
4.71.26	03-2016	67325S		Case Selection Criteria
4.71.27	12-2016	68748F		Form 5329 Examination Procedures

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

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4.72.3	09-2016	35952X	7.7.1 CH 3	Employee Contributions and Matching Contributions
4.72.4	05-2017	35953I	7.7.1 CH 4	Employee Stock Ownership Plans (ESOPs)
4.72.5	09-2016	35954T	7.7.1 CH 5	Top-Heavy Plans
4.72.6	08-2016	35955E	7.7.1 CH 6	IRC 415(b)
4.72.7	05-2017	35956P	7.7.1 CH 7	Examination Guidelines for IRC 415(c)
4.72.8	08-2016	35957A	7.7.1 CH 8	Valuation of Assets in Defined Contribution Plans
4.72.9	02-2015	35958L	7.7.1 CH 9	Qualified Joint & Survivor Annuity Requirements
4.72.10	09-2016	35959W	7.7.1 CH 10	Single-Sum Distributions
4.72.11	12-2015	35960X	7.7.1 CH 11	Prohibited Transactions
4.72.13	07-2016	27872M	7.7.1 CH 13	IRC 403(b) Plans
4.72.14	06-2016	32023H		Multiemployer Plan Examination Guidelines
4.72.15	09-2015	33534D	7(10)5(10)	IRC 404 Examination Guidelines
4.72.16	09-2016	33536Z	PENDING	IRC 430 Examination Guidelines
4.72.17	07-2016	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2016	35924F	7.6.1 CH. 4	Nonbank Trustee Investigation Procedures
4.72.19	07-2016	55470G		IRC 457 Examination Guidelines

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

4.75.4	09-2016	33208E	7900	Case Selection and Delivery
4.75.5	08-2016	33209P	7900	Information Items
4.75.7	06-2017	35904N	7.5.3	EO Case Assignment Guide
4.75.8	09-2016	51899J		Compliance Strategies and Critical Initiatives
4.75.9	08-2016	33263D	PENDING	Exempt Organizations Compliance Area (EOCA)
4.75.10	08-2014	33212M	7.6.2	Exempt Organization Pre-Audit Procedures
4.75.11	01-2017	33213X	7.6.2	On-Site Audit Guidelines

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4.75.12*	03-2017	33215T	7.6.3 CH 2	Required Filing Checks and Package Audit Procedures
4.75.13	04-2017	33216E	7.6.2	Issue Development and Conclusion
4.75.15	03-2014	33218A	7.6.3	Closing Letters and Reports of Examination
4.75.16	02-2013	33220M	7.6.2	Case Closing Procedures
4.75.17	06-2017	33221X	4.75.19	Mandatory Review
4.75.18	06-2017	33223T	7.6.6	Special Review
4.75.20	10-2014	33225P	4.72.1	Final Case Processing
4.75.21	03-2017	33226A	4.75.23	EO Special Examination Procedures
4.75.22*	11-2012	33228W	7.6.2 CH 6	EO Delinquent, Amended, and Substitute for Return Procedures
4.75.24	02-2015	27552R	7.9. 3	Organizations Covered by a Group Ruling
4.75.25*	05-2017	33232E	7.9 CH. 3	Exempt Organizations Examinations Closing Agreements
4.75.26	01-2017	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	08-2016	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	06-2017	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	02-2012	54706P		Conversion of Returns Upon Revocation of Exempt Status
4.75.32	01-2017	33238S	7(11)00	Declaratory Judgment Cases and the Administrative Record
4.75.34	02-2017	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	08-2016	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	06-2017	54705E		Procedures for Processing Technical Advice Cases
4.75.37	05-2017	55996R	4.75.15	Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2015	67328Z		Small Employer Health Care Tax Credit Under Section 45R

#### **4.76 Exempt Organizations Examination Guidelines**

4.76.1	11-2014	35990L	7.8.1 CH 2	Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	11-2014	27781W	7.8.1 CH. 3	Special Features of IRC 501(c)(3) Organizations
4.76.3	06-2010	33239D	7.8.1 CH.3	Public Charities
4.76.4	10-2014	33241P	7.6.2	Private Foundations
4.76.5	04-2015	33242A	7(10)00	Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	10-2014	33244W	7.8.1 CH 3	Religious Organizations
4.76.7	08-2010	33247D	7(10)00	Church Tax Inquiries and Examinations - IRC 7611
4.76.8	07-2003	33249Z	7.8.1 CH 5	Private and Charter Schools
4.76.9	04-2003	33252W		Public Interest Law Firms
4.76.11	01-2015	33253H		Educational Organizations Other Than Schools
4.76.12	04-2003	33254S	7.8.1 CH 3	All Other IRC 501(c)(3) Organizations
4.76.13	03-2003	35991W	7.8.1 CH. 4	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)

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4.76.14	09-2010	35965A	7.8.1 CH 5	Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	03-2003	35992H	7.8.1 CH. 6	Business Leagues IRC 501(c)(6)
4.76.16	04-2003	35930J	7.8.1 CH. 7	Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	03-2003	35928X	7.8.1 CH 10	Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)
4.76.18	11-2002	35966L	7.8.1 CH. 9	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	01-2003	35995O	7.8.1 CH. 11	Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	12-2006	31453P	7.8.1 CH. 12	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	08-2006	35987O	7.8.1 CH. 13	Cemetery Companies - IRC 501(c)(13)
4.76.22	04-2003	35865Z	7.8.1 CH. 14	Credit Unions / IRC 501(C)(14)
4.76.23	04-2011	35974L	7.8.1 CH. 15	Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	01-2015	35967W	7.8.1 CH. 16	Corporations Organized to Finance Crop Operations IRC 501(c)(16)
4.76.25	02-2015	35968H	7.8.1 CH. 17	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2014	35994D	7.8.1 CH. 26	Veterans' Organizations
4.76.27	02-2015	35933Q	7.8.1 CH. 27	Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	05-2010	35937I	7.8.1 CH. 28	Multiple Parent Title Holding Companies
4.76.29	06-2010	33259V		Apostolic Associations - IRC 501(d)
4.76.30	01-2015	33262S		Political Organizations (IRC 527)
4.76.31	08-2008	27782H	7.8.1 CH 27	Health Maintenance Organizations
4.76.50	09-2010	35822I	7(10)69	Examinations of Organizations Conducting Gaming Activities
4.76.51	12-2013	33266K		Fund-raising Activities

#### **4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures**

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

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

4.82.2	12-2015	68189U		Arbitrage Payment Refund Claim Procedures
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<b>4.86 Indian Tribal Governments (ITG) Procedures</b>				
4.86.1	12-2016	34422U		Indian Tribal Governments Administration and Policy
4.86.2	08-2016	67780V	4.87.1	Classification, Case Selection and Referral Procedures
4.86.3	06-2015	67781G	4.87.1	Compliance Checks
4.86.5	09-2015	67969A		Conducting Indian Tribal Government Examinations
4.86.10	09-2015	68028G		Compliance and Program Management (CPM) Responsibilities
<b>4.87 Indian Tribal Governments Inventory Management</b>				
4.87.1	09-2015	34423F		Inventory Management
<b>4.88 Indian Tribal Governments Examination Issues and Procedures</b>				
4.88.1	10-2015	34424Q		Examination Issues Pertaining to ITG Cases
<b>4.90 Federal, State and Local Governments (FSLG)</b>				
4.90.1	08-2016	33026Y		FSLG Mission and Policy
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4.90.3	02-2013	33029F		Compliance Checks
4.90.4	05-2017	33032C		Information Return Examinations and Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	06-2015	33039B		Examination Quality Measurement Standards
4.90.9	09-2014	33041N		Procedures, Workpapers and Report Writing
4.90.10	10-2016	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	12-2016	33044U		Case Closing Procedures
4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	07-2015	40953G		Counsel Contact and Technical Guidance
4.90.15	04-2017	62638A	25.1.9	FSLG Fraud Procedures
<b>4.103 Compliance Data Environment (CDE)</b>				
4.103.1	05-2011	55116P	4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.6	CDE Roles and Reports
<b>4.119 BMF Liability Determination</b>				
4.119.1*	08-2016	55352J		BMF Underreporter (BMF AUR) Control
4.119.4*	09-2016	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	02-2016	27899D	5.1 CH. 1	Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH. 3	Safety, Security and Control
5.1.4	07-2014	27786Z	5.1 CH. 4	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	03-2016	27787K	LEM 5.1.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Courtesy Investigations
5.1.9	04-2016	35409L	5.1 CH. 9	Collection Appeal Rights
5.1.10	01-2017	27790H	5.1 CH. 10	Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Delinquent Return Investigations
5.1.12*	03-2017	27992F	LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14	Field Collection Techniques and Other Assignments
5.1.15*	08-2015	28316H	5.1 CH. 15	Abatements, Reconsiderations, and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	05-2016	37576X		Collection Statute Expiration
5.1.20*	11-2016	50396N	LEM 5.1.20	Collection Inventory
5.1.21	01-2015	50718T		Collecting From Limited Liability Companies
5.1.22	10-2014	52164V	5.1.1	Disclosure
5.1.23	10-2014	52165G	5.1.1	Taxpayer Representation
5.1.24*	11-2015	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	08-2016	54431X		IDRS and Data Security for Collection
5.1.28*	06-2017	61662Q	5.1.12	Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program
5.1.30	10-2014	49413D		Resolution-directed Approach to Casework
5.1.31	10-2014	49810A		Workload Management

### 5.2 Reports

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

### 5.3 Entity Case Management Systems

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

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

## 5.5 Decedent Estates and Estate Taxes

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

## 5.6 Collateral Agreements

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

## 5.7 Trust Fund Compliance

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

## 5.8 Offer in Compromise

5.8.1	05-2017	27839B	5.8 CH. 1	Overview
5.8.2	12-2015	27841N	5.8 CH. 2	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	12-2015	27842Y	5.8 CH. 3	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	04-2015	27843J	5.8 CH. 4	Investigation
5.8.5	04-2017	27844U	5.8 CH. 5	Financial Analysis
5.8.6	07-2014	27846Q	5.8 CH. 6	Collateral Agreements
5.8.7	02-2017	27847B	5.8 CH. 7	Return, Terminate, Withdraw and Reject Processing
5.8.8	10-2016	27848M	5.8 CH. 8	Acceptance Processing

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5.8.9	01-2017	27849X	5.8 CH. 9	Actions on Post-Accepted Offers
5.8.10*	02-2017	27853F	5.8 CH. 10	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH. 11	Effective Tax Administration
5.8.12	10-2014	33096W		Independent Administrative Review

## 5.9 Bankruptcy and Other Insolvencies

5.9.1*	06-2017	39955S	25.17.1	Overview of Bankruptcy
5.9.2	08-2016	39956D	25.17.2	The Bankruptcy Code and Collection
5.9.3*	08-2014	39958Z	25.17.3	Debtors' Delinquent Accounts
5.9.4*	09-2015	39959K	LEM 5.9.4	Common Bankruptcy Issues
5.9.5*	08-2016	39961W	LEM 5.9.5	Opening a Bankruptcy Case
5.9.6	03-2015	39962H	25.17.7	Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	09-2015	39964D	25.17.11	Processing Chapter 11 Bankruptcy Cases
5.9.9*	09-2015	39966Z	25.17.12	Processing Chapter 12 Bankruptcy Cases
5.9.10	10-2015	39967K	25.17.13	Processing Chapter 13 Bankruptcy Cases
5.9.11	08-2016	39968V	5.9 CH 11	Insolvency Mail Processing
5.9.12	03-2016	39969G	5.9 CH 12	Insolvency Automated Processes
5.9.13*	03-2016	39970H	LEM 5.9.13	Manual Proofs of Claim and Common Claim Issues
5.9.14*	05-2016	39971S	5.9.14	Automated Proofs of Claim (APOC)
5.9.15	08-2015	39972D	25.17.10	Payments in Bankruptcy
5.9.16*	05-2017	39974Z		Insolvency Case Monitoring
5.9.17*	12-2016	39975K	LEM 5.9.17	Closing A Bankruptcy Case
5.9.18	05-2008	39976V		Automated Discharge System (ADS)
5.9.19	11-2011	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	04-2017	51069N	5.5.2	Non-Bankruptcy Insolvencies
5.9.21	03-2017	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)

## 5.10 Seizure and Sale

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

## 5.11 Notice of Levy

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5.11.1	12-2015	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	12-2015	35744V	5300	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	5300	Jeopardy Levy without a Jeopardy Assessment
5.11.4	09-2014	35747C	5300	Bank Levies
5.11.5	12-2016	35748N	5300	Levy on Wages, Salary, and Other Income
5.11.6	01-2017	35749Y	5300	Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Automated Levy Programs

## 5.12 Federal Tax Liens

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

## 5.13 Collection Quality Measurement

5.13.1	10-2014	35467R	5.13.6	Embedded Quality Administrative Guidelines
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## 5.14 Installment Agreements

5.14.1*	01-2016	28331W	LEM 5.14.1	Securing Installment Agreements
5.14.2*	12-2015	28504R	5.14 CH 2	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	06-2009	28505C	5.14 CH 3	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	05-2017	28506N	5.14 CH 4	Withdrawals and Installment Agreements with Special Circumstances
5.14.5	12-2015	28507Y	5.14 CH 5	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7	BMF Installment Agreements
5.14.9	03-2011	28511G	5.14.8	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals
5.14.10	01-2015	33077P	5.14.7	Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11	12-2014	33078A	5.14.12	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements

## 5.15 Financial Analysis

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

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

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

## 5.18 Liability Determination

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

## 5.19 Liability Collection

5.19.1*	06-2017	36860G	21.3.12	Balance Due
5.19.2*	03-2016	36861R	LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Backup Withholding Program
5.19.4*	01-2017	36863N	LEM 5.19.4	Enforcement Action
5.19.5*	06-2017	36864Y	5.19.20	ACS Inventory
5.19.6*	12-2014	36865J	21.9.6	ACS Support
5.19.7*	07-2016	36866U	5.5.3	Monitoring Offer In Compromise
5.19.8	08-2016	28018A	21.3.12	Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Automated Levy Programs
5.19.10*	04-2017	34453T	LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	10-2016	39978R	LEM 5.19.11	Withholding Compliance Program
5.19.12	03-2016	47931K		Centralized Lien Operation
5.19.13*	06-2017	26077X	5.19.1	Campus Procedures for Securing Financial Information
5.19.14*	01-2016	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)

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5.19.15*	08-2015	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	12-2015	51133M	5.19.1	Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	12-2014	51815X	5.19.20	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	06-2017	57474S	5.19.1	Campus Procedures for Handling Identity Theft
5.19.22*	07-2016	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	07-2015	60934R		Restitution-Based Assessments Processing
5.19.24	06-2017	68910J	5.19.7	Doubt as to Liability Offer in Compromise

## **5.20 Abusive Tax Avoidance Transactions (ATAT)**

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

## **5.21 International and Insular Issues**

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

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

5.24.1	07-2009	51865D		Overview
5.24.2	07-2009	51867Z		Case Development
5.24.3	07-2009	51868K		Case Processing Guidelines



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## **Part 6 Human Resources Management**

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

### **6.10 Agency Accountability Systems**

6.10.1	09-2009	53707Q		IRS Personnel Staffing Accountability
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### **6.213 Excepted Service**

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

6.250.1	06-2002	34093Z	0200	Policies, Requirements, Responsibilities and Strategies
6.250.3	12-2012	53381S	6.331.1	Delegated Examining Authority

### **6.300 Employment (General)**

6.300.1	11-2009	34636K	0300	Employment
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### **6.304 Expert and Consultant Appointments**

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

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

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

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

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

6.332.1	02-2010	33013V	6.300.1	Workforce Recruitment Strategies
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### **6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)**

6.334.1	11-2009	53371W	6.300.2	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
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### **6.335 Promotion and Internal Placement**

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

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

6.338.1	12-2009	53385K	0338	Qualification Requirements
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### **6.339 Medical Qualification Determinations**

6.339.1	12-2015	53386V	6.300.1	Medical Qualification Determination Requirements
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<b>6.340 Other Than Full-Time Career Employment</b>				
6.340.1	11-2009	53387G	6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)
<b>6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)</b>				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
<b>6.410 Learning and Education</b>				
6.410.1	04-2017	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	02-2016	57678M		Training Evaluation Policy
<b>6.430 Performance Management</b>				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	01-2017	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)
6.430.3	10-2011	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments
<b>6.432 Performance Base Reduction in Grade and Removal Actions</b>				
6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
<b>6.451 Employee Performance and Utilization</b>				
6.451.1	10-2011	30095H	0.4.5	Policies, Authorities, Categories, and Approvals
<b>6.511 Position Classification</b>				
6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
<b>6.530 Aggregate Limitations on Pay and Special Rate Schedules</b>				
6.530.1	01-2010	20194B	6.500.1	Aggregate Limitations on Pay and Special Rate Schedules
<b>6.531 Pay Under the General Schedule</b>				
6.531.1	03-2010	54090K	6.500.1	IRS Pay Under the General Schedule
<b>6.536 Grade and Pay Retention</b>				
6.536.1	10-2010	54089J	6.500.1	IRS Grade and Pay Retention
<b>6.550 Pay Administration</b>				
6.550.1	12-2009	53304F	6.500.1	Pay Administration
<b>6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</b>				
6.575.1	09-2013	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives

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## **6.576 Voluntary Separation Incentive Payments (VSIP)**

6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
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## **6.610 Hours of Duty**

6.610.1	10-2016	20195M	6.600.1	IRS Hours of Duty
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## **6.630 Absence and Leave**

6.630.1	01-2017	54211D	6.600.1	IRS Absence and Leave
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## **6.711 Labor-Management Relations**

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

## **6.715 Voluntary Separations and Reductions in Grade or Pay**

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

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

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

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

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

## **6.771 Agency Grievance System**

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

## **6.800 Employee Benefits**

6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	12-2010	54590P		Telework (Flexiplace) Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program
6.800.4	03-2017	66284Y		IRS Nursing Mothers Program

## **Part 7 Rulings and Agreements**

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

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

7.1.1	09-2016	36111E	7.9.1	Employee Plans
7.1.2	09-2014	32513Q	7.9.2	Exempt Organizations Administrative Procedures
7.1.4	12-2002	32503U	7.9.5	Exempt Organizations Technical Advice Procedures

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7.1.5	08-2016	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2016	62625X		Employee Plans Technical - Case Processing Procedures
<b>7.1.7</b>	<b>08-2016</b>	<b>69149U</b>		<b>Processing Information Requests</b>
<b>7.2 TE/GE Closing Agreements</b>				
7.2.1	08-2015	28391Y	7.9.5	Closing Agreements Originating in EP Technical
7.2.2	09-2016	36112P	7.9.2	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	12-2016	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
<b>7.11 Employee Plans Determination Letter Program</b>				
<b>7.11.1</b>	<b>06-2017</b>	<b>36161K</b>	<b>7.4.1 CH. 4</b>	<b>Employee Plans Determination Letter Program</b>
7.11.2	03-2014	35903C	7.5.2	EP Case Assignment Guide
7.11.3	11-2016	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	05-2017	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	08-2016	57219R		Proper Use of Determination Letter Caveats
7.11.6	08-2016	57220S		Multiemployer Plans
7.11.7	05-2017	57221D		Multiple Employer Plans
7.11.8	05-2017	56036Q		EP Determinations Closing Agreement Program
7.11.9	03-2016	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	07-2016	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	08-2016	62968R	7.11.1	Proposed Adverse Cases
7.11.12	11-2016	64076C	7.11.1	Preparing Technical Advice Requests
<b>7.12 Employee Plans Guidelines</b>				
7.12.1	02-2017	27562N	7.7.2	Plan Terminations
<b>7.13 Employee Plans Automated Processing Procedures</b>				
7.13.1	11-2016	36027N	7.4.3 CH 1	Determination Letter Applications
7.13.5	07-2016	36152Z	7.4.3 CH 5	Letter Generation
7.13.7	10-2016	36154V	7.4.3 CH 7	Moving Cases through the EDS Inventory Control Subsystem
7.13.8	09-2015	36155G	7.4.3 CH 8	EDS Unpostables
<b>7.14 Employee Plans EDS User Manual</b>				
7.14.1	08-2015	27761E	7.15.5	Introduction
7.14.2	09-2015	27762P	7.4.5 CH 2	Data Entry
7.14.4	09-2015	27764L	7.4.5 CH 5	Letter Generation
7.14.5	09-2015	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	09-2015	27767S	7.4.5 CH 7	Management Information System (MIS)
<b>7.15 Employee Plans TEDS User Manual</b>				
7.15.1	09-2015	54997S	7.15.5	Employee Plans User Manual Introduction

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

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

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

## **7.21 Exempt Organizations Determinations Processing**

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

## **7.22 Exempt Organizations Determination Letter Automation Systems**

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

## **7.25 Exempt Organizations Determinations Manual**

7.25.1	09-2014	27756L	7.8.2 CH 1	Exempt Organizations Determination Program Overview
7.25.2	12-2014	35979O	7.8.2 CH. 2	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH. 3	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH. 4	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH. 5	Labor, Agricultural and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH. 6	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH. 7	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH. 8	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH. 11	Teachers' Retirement Fund Associations

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

## 7.26 Private Foundations Manual

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

## 7.27 Exempt Organizations Tax Manual

7.27.3	06-2001	36074M	7.8.2 CH. 33	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH. 35	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH. 36	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH. 37	Computation of Unrelated Business Tax Income

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

## **7.28 Exempt Organizations Disclosure Procedures**

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

## **7.29 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	03-2017	37894W		Industry Issue Resolution (IIR) Program
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## **7.50 Form SS-8 Worker Classification Determinations**

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

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

### **8.1 Appeals Function**

8.1.1	08-2016	36182N	8000	Appeals Operating Directives and Guidelines
8.1.3	01-2015	36184J	8.20.1	Working Cases in Appeals
8.1.6	05-2016	50774D	8.6.1	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.20.9	AQMS Purpose and Guidelines
8.1.8	09-2016	50781S		Employee Tax Compliance



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8.1.9	08-2016	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	11-2014	59405Z	8.1.6	Ex Parte Communications
<b>8.2 Pre 90-Day and 90-Day Cases</b>				
8.2.1	08-2016	36187Q	8.20.8	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.20.7	Statutory Notice of Deficiency Cases
8.2.3	08-2015	50784Z	8.6.1	Related, Whipsaw and Inactive Cases
<b>8.4 Appeals Docketed Cases</b>				
8.4.1	03-2014	36052Y	8000	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1	Campus Appeals Docketed Cases
8.4.4	01-2017	68025Z		Examination Assistance Requests
<b>8.6 Conference and Settlement Practices</b>				
8.6.1	08-2016	36054U	8000	Conference and Issue Resolution
8.6.2	03-2015	50786V	8.12.1	Appeals Case Memo Procedures
8.6.3	10-2016	50787G	8.14.1	Appeals Rulings
8.6.4	03-2015	50788R	8.6.1	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	10-2016	58307K	8.1.6	Identity Theft Procedures
<b>8.7 Technical and Procedural Guidelines</b>				
8.7.1	02-2017	36060Y	8.7.1	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2014	50789C	8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.17.5	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.20.7	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	8.5.1	Claim and Overassessment Cases
8.7.8	09-2012	50794V	8.16.1	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	06-2015	50795G	8.9.1	Joint Committee (JC) Cases
8.7.10	10-2014	50796R	8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	03-2015	50797C	8.20.5	Working Appeals Team Cases
8.7.13*	02-2016	50857T		e-file Cases
8.7.14	08-2014	57392N		Freedom of information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2015	59972V	4.23.16	Appeals Employment Tax Procedures
8.7.17	09-2016	63101S	8.20.6	Appeals Remittance Procedures
8.7.18	08-2016	68470G		Return Preparer Misconduct Cases
8.7.19	12-2015	68283H		Net Rate Netting Procedures for Appeals
<b>8.10 Appeals Reports and Projects</b>				
8.10.1	07-2015	36055F	8.10.1	Internal Reports

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8.10.2	09-2012	50798N	8.10.1	Reports to Outside Officials
8.10.3	08-2015	52445R	8.20.9	Appeals Inventory Validation Process
<b>8.11 Penalties Worked in Appeals</b>				
8.11.1	10-2014	36059X	8000	Return Related Penalties in Appeals
8.11.3	02-2015	50868A	8.11.1	Return Preparer Penalty Cases
8.11.4	11-2014	55125A	8.11.1	Penalty Appeals (PENAP)
8.11.5	12-2015	55127W		International Penalties
8.11.6	02-2015	55128H		FBAR Penalties
8.11.7	11-2014	55129S		Abusive Transaction Penalties
8.11.8	10-2014	59756T		Miscellaneous Penalties
<b>8.13 Closing Agreements</b>				
8.13.1	08-2012	36039F	8(13)10	Processing Closing Agreements in Appeals
<b>8.17 Settlement Computations and Statutory Notices of Deficiency</b>				
8.17.2	02-2014	31908R	8116	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116	Preparing a Statement of Account
8.17.4	05-2017	31912Z	8116	Notices of Deficiency
8.17.5	03-2014	31913K	8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.5	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2	Penalties/Additions to Tax in Computations
<b>8.18 Valuation Assistance</b>				
8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
<b>8.19 Appeals Pass-Through Entity Handbook</b>				
8.19.1	04-2016	36945S	8113	Procedures and Authorities
8.19.2	04-2016	36946D	8113	Managers/TEFRA Resources
8.19.6	04-2016	36952H	8113	Partner Cases
8.19.7	03-2015	41804U	8.19.1	Administrative Adjustment Request
8.19.8	09-2013	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures
8.19.10	04-2016	52410A	8.19.5	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	04-2016	52412W	8.19.5	Agreed TEFRA Partnership Cases
8.19.12	04-2016	52413H	8.19.5	Final Partnership Administrative Adjustment
8.19.13	04-2016	52414S	8.19.5	Through Entity Handbook - Docketed and Department of Justice Cases
<b>8.20 Account and Processing Support (APS)</b>				
8.20.2	10-2014	33441R	8.1.1 CH. 2	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH. 2	Appeals Centralized Database System (ACDS)
8.20.5	06-2017	36043N	8.2.3	Carding New Receipts
8.20.6	06-2016	36044Y	8.2.3	Interim Actions

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8.20.7	10-2014	36045J	8.1.7	Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAs)

## **8.21 Appeals Statute Responsibility**

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

## **8.22 Collection Due Process**

8.22.4	09-2014	49156R	8.22.2	Collection Due Process Appeals Program
8.22.5	09-2014	49157C	8.22.2	Receipt, Control and Pre-Conference Considerations
8.22.6	09-2014	58569K	8.22.2	Cases Requiring Special Handling
8.22.7	09-2014	58571W	8.22.2	Alternatives to Collection Action
8.22.8	09-2014	58572H	8.22.2	Liability Issues and Relief from Liability
8.22.9	09-2014	58573S	8.22.2	Closing and Post Closing Actions

## **8.23 Offer in Compromise**

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

## **8.24 Collection Appeals Program and Jeopardy Levy Appeals**

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

## **8.25 Trust Fund Recovery Penalty (TFRP)**

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

## **8.26 Alternative Dispute Resolution (ADR) Program**

8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	06-2017	50813R		Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers
8.26.3	12-2014	50814C		Fast Track Mediation for Collection Cases
8.26.4	09-2013	50815N	8.6.1	Early Referral Procedures

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8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	03-2015	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	06-2017	64006E		Rapid Appeals Process (RAP)

## Part 9 Criminal Investigation

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

### 9.1 Criminal Investigation Mission and Strategies

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

### 9.2 Skills and Training

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

### 9.3 Disclosure and Publicity

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

### 9.4 Investigative Techniques

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

### 9.5 Investigative Process

9.5.1	09-2015	36216I	9.5 CH. 1	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH. 2	Grand Jury Investigations

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

## 9.6 Trial and Court Related Activities

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

## 9.7 Asset Seizure and Forfeiture

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

## 9.8 Scheme Development

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

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

## 9.10 Administrative Databases and Software

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

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

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9.11.4	11-2012	36460C	9.11 CH. 4	Personnel Matters
<b>9.12 Administrative and Recordkeeping Matters</b>				
9.12.1	07-2013	36416K	9.12 CH 1	Miscellaneous Administrative Procedures
<b>Part 10 Security, Privacy and Assurance</b>				
<i>(Security, safeguard, assurances and privacy information.)</i>				
<b>10.2 Physical Security Program</b>				
10.2.1	04-2012	51711E	1.16.1	Physical Security
10.2.4	09-2014	51715W	1.16.4	Overview of ID Media
10.2.5	09-2014	51716H	1.16.5	Identification Cards
10.2.6	09-2014	51717S	1.16.6	Non-Enforcement Pocket Commissions
10.2.8	05-2016	51720P	1.16.8	Incident Reporting
10.2.9	09-2016	51721A	1.16.9	Occupant Emergency Planning
10.2.11	08-2016	51724H	1.16.11	Basic Security Concepts
10.2.12	11-2011	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	08-2016	51728Z	10.2.16	Methods of Providing Protection
10.2.15	08-2016	51729K	1.16.15	Minimum Protection Standards (MPS)
<b>10.5 Privacy and Information Protection</b>				
10.5.1	03-2017	49876Q	25.10.1	Privacy Policy
10.5.2	12-2016	49877B		Privacy Compliance and Assurance (PCA) Program
10.5.4*	08-2016	49879X	10.5.3	Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements
10.5.7	11-2016	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.5.8*	09-2015	49883F	10.8.8	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments
<b>10.6 Continuity Operations</b>				
10.6.1	03-2014	59988F	10.2.10	Continuity Planning Requirements
<b>10.8 Information Technology (IT) Security</b>				
10.8.1*	07-2015	49446Y	10.8.3	Policy and Guidance
10.8.2	09-2016	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.5*	06-2016	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	10-2016	50384V		Secure Application Development
10.8.7	01-2017	53313Q		MAC OS X Security Policy
10.8.9*	04-2016	53314B		Virtualization Security Policy
10.8.10*	07-2015	50850U	LEM 10.8.10	Linux and Unix Security Policy

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10.8.20*	03-2015	50853B		Windows Security Policy
10.8.21*	09-2016	54962B	10.8.4	Database Security Policy
10.8.22*	04-2015	55175G	10.8.42	Web Server Security Policy
10.8.24*	05-2016	68066U		Cloud Computing Security Policy
10.8.26	02-2017	49826K	25.10.20	Government Furnished and Personally Owned Mobile Device Security Policy
<b>10.8.27</b>	<b>06-2017</b>	<b>50851F</b>		<b>Personal Use of Government Furnished Information Technology Equipment and Resources</b>
10.8.30*	09-2015	50509G	25.10.10	Unisys Operating Systems Security Standards
10.8.32*	04-2015	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	06-2016	50208S	2.3.9	IDRS Security Controls
10.8.40*	06-2016	50854M		Wireless Security Policy
10.8.50	04-2016	49074M	25.10.12	Service-wide Security Patch Management
10.8.52	02-2015	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	09-2016	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2017	66020C		Network Security Policy
10.8.60	09-2015	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process

## **10.9 National Security Information**

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

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

## **Part 11 Communications and Liaison**

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

### **11.1 Communications**

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

### **11.3 Disclosure of Official Information**

11.3.1	03-2011	30423R	1.3 CH. 1	Introduction to Disclosure
11.3.2	01-2017	30424C	1.3 CH. 2	Disclosure to Persons with a Material Interest
11.3.3	01-2016	30425N	1.3 CH. 3	Disclosure to Designees and Practitioners
11.3.4	05-2017	30426Y	1.3 CH. 4	Congressional Inquiries
11.3.5	05-2017	30427J	1.3 CH. 5	Fees



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11.3.6	06-2014	30428U	1.3 CH. 6	Seals and Certifications
11.3.7	03-2015	30429F	1.3 CH. 7	Freedom of Information Reading Room Operations
11.3.8	04-2017	30431R	1.3 CH. 8	Disclosure of Written Determinations
11.3.9	06-2012	30432C	7.8.2 CH. 50	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH. 10	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH. 11	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH. 12	Designation of Documents
11.3.13	04-2017	30436U	1.3 CH. 13	Freedom of Information Act
11.3.14	09-2013	30437F	1.3 CH. 14	Privacy Act General Provisions
11.3.15	09-2013	30438Q	1.3 CH. 15	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	1.3 CH. 16	Privacy Act Notification Programs
11.3.17	09-2013	30440C	1.3 CH. 17	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH. 18	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	1.3 CH. 19	Privacy Act Accounting for Disclosures
11.3.20	09-2013	30443J	1.3 CH. 20	Personnel Records
11.3.21	04-2016	30444U	1.3 CH. 21	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH. 22	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	08-2016	30446Q	1.3 CH. 23	Disclosure to the Government Accountability Office (GAO)
11.3.24	07-2008	30447B	1.3 CH. 24	Disclosures to Contractors
11.3.25	07-2015	30448M	1.3 CH. 25	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	08-2016	30449X	1.3 CH. 26	Wagering Tax Information
11.3.27	05-2017	30450Y	1.3 CH. 27	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	1.3 CH. 28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH. 29	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	02-2017	30453F	1.3 CH. 30	Disclosure to the President
11.3.31	05-2015	30454Q	1.3 CH. 31	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH. 32	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH. 33	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	1.3 CH. 34	Disclosure for Non-tax Criminal Violations
11.3.35	12-2015	30458I	1.3 CH. 35	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH. 37	Recordkeeping and Accounting for Disclosures
11.3.38	12-2014	30462Q	1.3 CH. 38	Roles and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH. 39	Computer Matching and Privacy Protection Act
11.3.40	06-2010	30464M	1.3 CH. 40	Disclosures Involving Trust Fund Recovery Penalty Assessments

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

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

#### **11.5 Legislative Affairs**

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

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

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

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

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

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

11.55.2	09-2008	49223X		Wage and Investment Communications and Liaison
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### **Part 13 Taxpayer Advocate Service**

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

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

13.1.1	12-2014	30650A	13.1 CH. 1	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH. 2	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	08-2016	30653H	13.1 CH. 3	Definition of Terms / Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH. 5	Taxpayer Advocate Service (TAS) Confidentiality
13.1.6	10-2014	30657Z	13.1 CH. 6	Casework Communications
13.1.7	02-2016	30658K	13.1 CH. 7	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	04-2017	30659V	13.1 CH. 8	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH. 10	Special Processes
13.1.11	06-2015	30662S	13.1 CH. 11	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH. 12	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation under IRC 7811(d)

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13.1.15	08-2016	35727K	13.1.5	Customer Complaints/RRA98 1203 Procedures
13.1.16	04-2017	35728V	13.1.7	TAS Intake and Case Receipt Process
13.1.17	08-2013	47430U	13.1.7	TAS Case Transfer Process
13.1.18	05-2016	47431F	13.1.7	Processing TAS Cases
13.1.19	05-2016	47432Q	13.1.7	TAS Operations Assistance Request (OAR) Process
13.1.20	05-2016	47433B	13.1.7	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	05-2016	47434M	13.1.7	TAS Case Closing and Reopen Case Procedures
13.1.22	01-2016	49944H		Manual Inventory Balancing Procedures

## 13.2 Systemic Advocacy

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

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

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

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

## 13.5 TAS Balanced Measures

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

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

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

*(Assessment and abatement of penalties and interest.)*

## 20.1 Penalty Handbook

20.1.1*	08-2014	33067T	LEM 20.1.1	Introduction and Penalty Relief
20.1.2*	07-2016	33068E	LEM 5.1	Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3	Estimated Tax Penalties
20.1.4*	07-2015	36750J	LEM 5.1	Failure to Deposit Penalty
20.1.5	12-2016	33073X	LEM 5.1	Return Related Penalties

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
20.1.6	09-2013	33072M	LEM 5.1	Preparer, Promoter, Material Advisor Penalties
20.1.7*	02-2016	33064M	LEM 20.1.7	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	11-2015	33061F	120.1 CH. 9	International Penalties
20.1.10*	02-2013	33062Q	LEM 20.1.10	Miscellaneous Penalties
20.1.11*	08-2016	50742T	LEM 20.1.10	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z		Penalties Applicable to Incorrect Appraisals

## **20.2 Interest**

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

## **20.3 Penalty Programs Internal Processes**

20.3.1*	01-2017	69216A		Civil Penalty Quality Review Process
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## **Part 21 Customer Account Services**

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

### **21.1 Accounts Management and Compliance Services Operations**

21.1.1	09-2016	36800E	21.1.1	Accounts Management and Compliance Services Overview
21.1.2	09-2016	36801P	21.2	Reference Materials Overview
21.1.3	09-2016	36802A	21.3.12	Operational Guidelines Overview
21.1.7*	09-2016	38746V		Campus Support

### **21.2 Systems and Research Programs**

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

### **21.3 Taxpayer Contacts**

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

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21.3.6	08-2016	28017P	21.3.3	Forms and Information Requests
21.3.7*	09-2016	28789Q	121.3 CH 7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2016	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2016	33093P	3.13.2	Processing Reporting Agents File Authorizations
21.3.10	09-2016	33204M	21.1.3	Practitioner Priority Service (PPS)
21.3.11	12-2016	54528B	3.42.7	Information Returns Reporting Procedures
21.3.13	12-2015	66360P		Department of Education (ED) Procedures

## 21.4 Refund Inquiries

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

## 21.5 Account Resolution

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

## 21.6 Individual Tax Returns

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

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

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
21.7.1*	08-2016	36841Z	21.7.6	BMF/NMF Miscellaneous Information
21.7.2*	08-2016	36842K	21.7.6	Employment and Railroad Tax Returns
21.7.3*	08-2016	36843V	21.14	Unemployment Taxes
21.7.4*	08-2016	36844G	21.14	Income Taxes/Information Returns
21.7.5*	09-2016	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2016	36847N	21.7.7	Exempt Organizations and Tax Exempt Bonds
21.7.8*	09-2016	36848Y	21.14	Excise Taxes
21.7.9*	08-2016	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2016	36850K	21.14	No-Merge Cases
21.7.11*	08-2016	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2016	36852G	21.8.3	Non-Master File (NMF) Adjustments
21.7.13*	08-2016	32186R	21.7.1	Assigning Employer Identification Numbers (EINs)

## **21.8 International**

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

## **21.10 Quality Assurance**

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

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

### **22.24 IRS Taxpayer Burden Reduction**

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

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

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

22.40.1	08-2016	38104J		Outreach
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### **22.41 Indian Tribal Governments**

22.41.1	12-2016	35210K		Outreach
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## **22.42 TEB Taxpayer Education and Assistance**

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

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

### **25.1 Fraud Handbook**

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

### **25.2 Information and Whistleblower Awards**

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

### **25.3 Litigation and Judgments**

25.3.1	08-2013	30351I	105.2 CH. 1	General Guidelines
25.3.2*	03-2015	30397G	LEM 25.3.2	Suits by the United States
25.3.3	01-2017	30398R	105.2 CH. 3	Suits Against the United States and Claims for Damages under IRC 7433
25.3.4	07-2010	30399C	105.2 CH. 4	Suits Against IRS Employees
25.3.5	03-2012	30400S	105.2 CH. 5	Judgment Follow-up
25.3.6	09-2013	52749M	25.3.1	Open Litigation Control, Monitoring and Closing Actions
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports

### **25.4 Employee Protection**

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

### **25.5 Summons**



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

## **25.6 Statute of Limitations**

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

## **25.7 Exempt Organizations Business Master File**

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

## **25.12 Delinquent Return Refund Hold Program**

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

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

25.15.1	06-2017	30263Z	LEM 25.15.1	Introduction
25.15.2	07-2014	30264K	104.5 CH. 2	General Procedures / Employees with Taxpayer Contact
25.15.3*	12-2016	30266G	104.5 CH. 3	Technical Provisions of IRC 6015
25.15.5	07-2014	32027Z	104.5 CH 6	Relief from Community Property Laws / Community Property States
25.15.6	06-2017	30268C	104.5 CH. 6	Field Examination Procedures
25.15.7*	12-2016	30269N	104.5 CH. 7	Innocent Spouse Shared Processing Responsibilities
25.15.8	11-2014	30272K	104.5 CH. 8	Revenue Officer Procedures for Working Innocent Spouse Relief Cases
25.15.9	12-2016	30273V	104.5 CH. 9	Account Processing of Requests for Relief from Joint and Several Liability

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
25.15.11	07-2014	30275R	104.5 CH. 11	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	10-2014	30276C	104.5 CH. 12	Appeals Procedures
25.15.14	07-2014	32938P	4.4.15	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	07-2014	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17*	07-2014	50494S		Reconsiderations
25.15.18*	07-2016	68459J	25.15.16	Innocent Spouse Relief Processing Procedures
25.15.19*	12-2016	68751C		Non-Qualifying Claims & Complex Account Issues

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

25.16.1	12-2014	36901Q	25.16.13	Program Guidelines
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## **25.18 Community Property**

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

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

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

## **25.20 Preparer Enrollment, Education and Oversight**

25.20.2	06-2016	61857Z		Identification and Treatment of Ghost Preparers
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## **25.21 Affordable Care Act**

25.21.1	08-2015	59067T		Branded Prescription Drug Fee
25.21.2	12-2015	66328P		Insurance Provider Fee
25.21.3	01-2017	69273V		Marketplace Eligibility Determination and Reporting Requirements

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

25.23.1	09-2016	67661N	10.5.3	Identity Protection and Victim Assistance - Policy Guidance
25.23.2*	10-2016	67662Y	21.9.2	Identity Protection and Victim Assistance - General Case Processing
25.23.3*	08-2016	67663J	21.9.2	IMF Toll-Free and Identity Protection Specialized Unit- (IPSU) Paper
25.23.4*	09-2016	67664U	21.6.2	IDTVA Paper Process

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
25.23.5*	07-2016	67665F	5.19.6	ACSS IDT Processing
25.23.6*	07-2016	67666Q	5.18.1	CSCO/ASFR IDT Processing
25.23.7*	09-2016	67667B		AUR Identity Theft Processing
25.23.8*	09-2016	67668M	4.19.24	Campus Exam Identity Theft Processing
25.23.9*	08-2016	67669X	10.5.3	BMF Identity Theft Processing
25.23.10*	09-2016	67725W	4.19.24	Compliance Identity Theft Case Processing
25.23.11*	04-2016	68577G	21.7.14	Business Master File (BMF) Identity Theft Procedures for Accounts Management

## **25.24 Return Preparer Misconduct Program**

25.24.1*	01-2016	67653N		General Overview
25.24.2*	12-2015	67654Y		Specialized Accounts Management Processing
25.24.3*	04-2016	67655J		Return Preparer Misconduct - Compliance
25.24.4*	03-2017	67656U		Return Preparer Misconduct Field Collection

## **25.25 Revenue Protection**

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

## **25.26 Restitution**

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

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

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

### **30.1 Office of Chief Counsel Mission Statement**

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

30.2.1	04-2014	29706Z		Office of Chief Counsel Directives System
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
30.2.2	06-2013	29707K		General Counsel Orders and Directives
<b>30.3 Organizations, Functions, Designations, and Delegations of Authority</b>				
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6.800.1	02/2011	Workers' Compensation Program	Deborah Corbin	All
6.800.2	12/2010	Telework (Flexiplace) Program	Kim Deck	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	Rhonda Springe	All
6.800.4	03/2017	IRS Nursing Mothers Program	Machelle Miles	HCO

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

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

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

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## Part 1: Organization, Finance and Management

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

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

## Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM				
2.2.1*	12/2013	Partnership Control System Chapter Overview	Melissa Manchin	Appeals
2.2.2	12/2014	PCS Command Code TSLOD	Melissa Manchin	Appeals
2.2.3	12/2014	PCS Command Code TSCHG	Melissa Manchin	Appeals
2.2.4	12/2014	PCS Command Code TSINQ	Melissa Manchin	Appeals
2.2.5	12/2014	PCS Command Code TSDEL	Melissa Manchin	Appeals
2.2.6	12/2014	PCS Command Code TSNOT	Melissa Manchin	Appeals
2.2.7	12/2014	PCS Command Code TSCLS	Melissa Manchin	Appeals
2.2.8	12/2014	PCS Command Code MSCHG	Melissa Manchin	Appeals
2.2.9	12/2014	PCS Command Code TSUMY	Melissa Manchin	Appeals
2.3 IDRS TERMINAL RESPONSES				
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	Randy Bartlett	All
2.3.2*	03/2010	Introduction to IDRS Terminal Responses	Jeff Stambaugh	All
2.3.8*	10/2015	Standard Validity Criteria	Crettia Hunter	All
2.3.10	12/2014	Command Codes MFREQ and RECON	Luann Diroff	All
2.3.11*	12/2016	Command Codes TXMOD and SUMRY	Harry Dillon	All
2.3.12	12/2013	Command Code ACTON	Rudy Wantin	All
2.3.13*	06/2015	Command Codes FFINQ, REINF, and REMFE	Roger Cabanilla	All
2.3.15*	12/2016	Command Code ENMOD	Harry Dillon	All
2.3.16	12/2011	Command Code RFINK and RAFRQ	Hal Sill	All
2.3.17	06/2013	Command Code ESTABD	Jessica Moten	All

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2.3.18	01/2010	Command Code ESTABM	Doyle Wiley	All
2.3.20	12/2014	Command Code URINQ (URF)	Faye Elhajj	All
2.3.25	01/2011	Command Codes DM1DT and DTVUE	Mark Trauernich	IT
2.3.26	11/2012	Command Code TDINQ	Randy Bartlett	All
2.3.27	06/2012	Command Code ECREQ	H. Brown	All
2.3.28	12/2016	Command Code FTDPN	Linda Peng	All
2.3.29	06/2015	Command Codes INTST, ICOMP, and COMPA	Nick Majka	All
2.3.30	12/2012	Command Code DAILY	Randy Bartlett	All
2.3.31	10/2015	Command Codes CFINK and RPINK for CAF Inquiry	Jill Davis	All
2.3.32*	12/2016	Command Code MFTRA	Gary Souci	All
2.3.34	01/2011	Command Code PATRA	Gary Souci	Appeals
2.3.35	12/2016	Command Code IRPTR	Anthony Blake	Appeals
2.3.36	12/2011	Command Code SCFTR	Donnetta Warre	Appeals
2.3.37	12/2012	Command Code UPTIN for the GUF System	Donna Hanco	Appeals
2.3.38	12/2016	Command Code TXCMP	Aaron Person	Appeals
2.3.40	01/2009	Command Code PICRD	Richard Greco	Appeals
2.3.41	01/2009	Command Code PIEST	Richard Greco	Appeals
2.3.43	12/2016	Command Code PIFTF	Hien Du	Appeals
2.3.44*	07/2009	Command Code PIVAR	Richard Greco	Appeals
2.3.45	12/2014	Command Code XSINQ	Faye Elhajj	Appeals
2.3.47*	12/2016	Command Codes INOLE, EOGEN and SPARQ	Elaine Galayda	Appeals
2.3.48	12/2012	Command Code UPDIS for the GUF System	Donna Hanco	Appeals
2.3.49	12/2016	Command Code EICMP	Stuart Boswell	Appeals
2.3.51	03/2017	Command Code IMFOL	Saroj Joshi	Appeals
2.3.52	06/2016	Command Codes RTVUE, RTFTP	Venu Kakulamar	Appeals
2.3.53	03/2016	Command Code PMFOL	Marvin Rice	Appeals
2.3.54*	08/2009	Command Code DDBOL	Tony Tropea	Appeals
2.3.55	12/2016	Command Codes ELFUP and ELFRQ	Stacy Givhan	Appeals
2.3.56	01/2010	Command Code ESTABR	Doyle Wiley	Appeals
2.3.57	06/2016	Command Code BRTVU	Christopher Sliw	Appeals
2.3.59*	12/2016	Command Codes BMFOL and BMFOR	Connie Ellison	CI



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

## 2.4 IDRS TERMINAL INPUT

2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	Randy Bartlett	All
2.4.4	01/2010	Command Code MESSG	Greg Larson	All
2.4.5	11/2015	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	Michael Hanson	All
2.4.6	12/2014	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	David Le	All
2.4.7	12/2013	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	Jill Davis	All
2.4.8	11/2012	Command Codes ESIGN and BSIGN	Dorinda Allen	All

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2.4.9	11/2016	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	Rudolph Wantin	All
2.4.10	02/2017	Command Codes EOREQ and EOCHG	Rudy Wantin	All
2.4.11	01/2009	Command Code NMFTM	Aaron Person	IT
2.4.12	12/2016	Command Codes DELET and CCPYT	Fern Overbaugh	All
2.4.13	11/2015	Command Code TERUP	Mike Hanson	All
2.4.14	01/2011	Command Code NMFST	Aaron Person	All
2.4.15	12/2016	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	Stuart Boswell	All
2.4.16*	06/2017	Command Codes REQ54 and ADJ54	Eddie Walker	All
2.4.17	12/2016	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	Jill Davis	All
2.4.19	11/2015	Command Codes REQ77, FRM77 and FRM7A	Matthew Cline	All
2.4.20*	01/2017	Command Codes RFUND and REFAP	Amy Crowe	All
2.4.21	01/2010	Command Codes CHK64 and CHK64R	Stuart Boswell	All
2.4.22*	01/2010	Command Code CRMNL	Aaron Person	All
2.4.23	10/2015	Command Code CHKCLR and CHKCL	Stuart Boswell	All
2.4.24	12/2016	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	Joseph Haynes	All
2.4.25	01/2017	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	Richard Sienicki	All
2.4.26	12/2014	Command Codes FRM14, FRM49 and TDIRQ	Randy Bartlett	All
2.4.27	02/2017	Command Code ASGNI/ASGNB formerly TSIGN	Valerie Bockarie	All
2.4.28*	11/2015	Command Codes STAUP, STATI and STATB	John Troutman	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	Fritz Brown	All
2.4.30*	01/2017	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	Matthew Cline	All
2.4.31*	12/2011	Command Code LEVY	Fritz Brown	All
2.4.32*	01/2010	Command Code PDTUP	Aaron Person	All
2.4.33	11/2012	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	Matthew Cline	All
2.4.34	06/2015	Command Code DOALL	Paul Williams	All
2.4.35	01/2010	Command Code STN90	Doyle Wiley	All
2.4.37	12/2011	Command Code NOREF Overview	Fritz Brown	All

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2.4.38	06/2014	Command Code CSEDR	John Troutman	All
2.4.39	07/2010	Command Codes ASEDD and ASED	Franciea Young	All
2.4.40	11/2012	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	Hal Sill	All
2.4.41	06/2017	Command Code UNLCE	Matthew Cline	All
2.4.42	01/2012	Command Code CCASG for Case Control Activity System	Roger Cabanilla	All
2.4.43	12/2014	Command Code PINEX	Christopher Lec	All
2.4.44	03/2017	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	Joseph Haynes	All
2.4.45*	10/2015	Command Code NRP97	Joseph Haynes	All
2.4.46	12/2011	Command Code EPLAN	Tammy Costa	All
2.4.47	01/2010	Command Code VPMSG	Don Moss	All
2.4.48	01/2010	Command Code VPPIN	Don Moss	All
2.4.50	12/2014	Command Code ASIGN	Robert Kuhar	All
2.4.52	01/2010	Command Codes TPCIN and TPCOL	Elaine Galayda	All
2.4.53	12/2016	Command Code DUPED	Joe Brocklesby	All
2.4.54*	11/2011	Command Codes CSPOD, CSPSP, CSSAD and CSZIP	Marion Solomon	All
2.4.55*	11/2011	Command Code CSORD	Marion Solomon	All
2.4.56	01/2011	Command Code ISTSR	Gina Tutt	All
2.4.57	01/2009	Command Code CDPTR	Richard Hicks	All
2.4.58	06/2016	Command Code DDBCK/ DDBCV / DDBCS	James Chou	All
2.4.59	11/2012	Command Code TMSSN	Crettia Hunter	All
2.4.60	11/2013	Command Code RAPID	Matthew Cline	All
2.4.61	10/2015	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58	Crettia Hunter	W&I

## 2.5 SYSTEMS DEVELOPMENT

2.5.1	09/2006	Systems Development	Catrina Edwards	IT
2.5.3	03/2007	Programming and Source Code Standardss	Joe Holmes	IT
2.5.4	04/2005	Document Standards	Deborah Falling	IT
2.5.5	04/2005	Guidelines for Preparing Program Requirements Packages (PRPs)	Deborah Falling	IT
2.5.7	04/2005	Data Name Standards	Terri Johnson	IT
2.5.10	06/2010	Function Point Standards	Joe Holmes	IT

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2.5.11	04/2005	Analysis Techniques and Deliverables	Catrina Edwards	IT
2.5.12	04/2005	Design Techniques and Deliverables	Terri Johnson	IT
2.5.13	04/2005	Database Design Techniques and Deliverables	Terri Johnson	IT
2.5.14	06/2010	Quality Assurance (QA)	Denise Patterso	IT
<b>2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS</b>				
2.7.1*	05/2013	Inter-Center	Scott Rockwell	IT
2.7.2*	05/2013	Computing Center	Scott Rockwell	IT
2.7.4*	04/2013	Magnetic Media Management	Jodi Robair	IT
2.7.5*	01/2011	System Control Point (SCP) - Configuration Management	Theresa Brown	IT
2.7.6*	01/2010	Systems Scheduling	Theresa Brown	IT
2.7.9	12/2016	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	Laura Kendrick	IT
<b>2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)</b>				
2.8.1*	12/2012	Introduction to AIMS REALTIME Processing	Sherry Little	Appeals
2.8.2	12/2016	AIMS Command Code AM424	Michelle Sol	Appeals
2.8.3	12/2016	AIMS Command Code AMDIS	Michelle Sol	Appeals
2.8.4	12/2016	AIMS Command Code AMSTU	Michelle Sol	Appeals
2.8.5	12/2016	AIMS Command Code AMSOC	Michelle Sol	Appeals
2.8.6*	12/2016	AIMS Command Code AMAXU	Michelle Sol	LB&I
2.8.7*	12/2016	AIMS Command Code AMCLS	Michelle Sol	Appeals
2.8.8	12/2016	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Michelle Sol	Appeals
2.8.9	12/2012	AIMS Command Code AMRET	Sherry Little	IT
<b>2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES</b>				
2.9.1*	12/2016	Integrated Data Retrieval System	Charlene Mathis	IT
<b>2.11 IDRS CORRESPONDENCE SYSTEM</b>				
2.11.1	04/2013	IDRS Correspondence	David Le	IT
<b>2.12 SECURITY AND PRIVACY</b>				
2.12.1*	12/2011	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	Theresa Brown	All
<b>2.15 ENTERPRISE ARCHITECTURE (EA)</b>				
2.15.1	02/2009	Enterprise Architecture (EA) Overview	Li-ming Huang	All
<b>2.16 ENTERPRISE LIFE CYCLE (ELC)</b>				
2.16.1	12/2015	Enterprise Life Cycle Guidance (author)	Thomas Garrett	IT
<b>2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES</b>				

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2.21.1	04/2017	Introduction to Requisition Processing for Information Technology (IT)	Andrea Ward-R	All
<b>2.22 BUSINESS PLANNING AND RISK MANAGEMENT</b>				
2.22.1	04/2017	Unified Work Request (UWR) Process	Jeffery Smith	All
<b>2.25 MANAGED SERVICE FOR IRS</b>				
2.25.2	09/2014	IRS Portal and Extranet Usage Standard	Paula Ray	All
2.25.3	08/2009	Intranet Site and Web Server Registration Procedures	Nicole Dickason	All
2.25.5	04/2006	Accessibility Guidelines for the Web	Kevin Acoven	All
2.25.13	04/2006	IRS Domain Naming Standards	Kevin Acoven	All
2.25.14	04/2006	Portal Environment Usability Services	Kevin Acoven	All
<b>2.100 INTEGRATED PROCESS MANAGEMENT</b>				
2.100.1	01/2017	Integrated Process Management Policy	Yalonda Beverly	IT
2.100.2	01/2017	Integrated Process Management Standardization Process	Yalonda Beverly	IT
2.100.4	05/2016	Integrated Process Architecture (IPA)	Yalonda Beverly	All
<b>2.110 REQUIREMENTS ENGINEERING</b>				
2.110.1	09/2015	Requirements Engineering Directive	Steven Hakala	All
2.110.2	02/2013	Requirements Engineering Process	Ron Bellante	All
<b>2.120 ENGINEERING</b>				
2.120.1	09/2014	Engineering Policy	Neil Kim	All
2.120.2	10/2015	Technical Solution Process Description	Neil Kim	All
2.120.3	10/2015	Product Integration Process	Darren Toyer	All
2.120.4	10/2014	Design Coordination	Rodney Dubose	All
2.120.5	09/2015	Performance Engineering	Robert Ridgewel	All
<b>2.123 KNOWLEDGE MANAGEMENT</b>				
2.123.1	03/2016	Knowledge Management Directive	Linda Anderson	IT
2.123.2	03/2016	Knowledge Management Process Description	Kevin Dee	IT
<b>2.126 TRANSITION MANAGEMENT</b>				
2.126.1	07/2015	Transition Management Directive	Monique Taylor	All
2.126.2	07/2015	Transition Management Process	Monique Taylor	All
<b>2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES</b>				
2.127.1	05/2017	IT Test Policy	Donna Spivey	All
2.127.2	05/2017	IT Testing Process and Procedures	Donna Spivey	All
<b>2.144 CAPACITY MANAGEMENT</b>				
2.144.1	07/2015	Capacity Management Policy	Robert Ridgewel	All

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2.144.2	09/2015	Business Capacity Management	Robert Ridgewel	All
2.144.3	11/2015	Component Capacity Management	Robert Ridgewel	All
2.144.4	09/2015	Service Capacity Management	Robert Ridgewel	All
2.144.5	07/2015	Enterprise Demand Forecast	Jenchung Wang	All
<b>2.145 AVAILABILITY MANAGEMENT</b>				
2.145.1	06/2014	Availability Management Policy	Jorge Cruz	All
2.145.2	09/2014	Availability Management Process Description	Jorge Cruz	All
<b>2.148 IT SUPPORT SERVICES MANAGEMENT</b>				
2.148.1	04/2016	IT Support Services Management Directive	Linda Anderson	All
2.148.2	03/2016	Incident Management Process	Linda Anderson	All
2.148.3	03/2016	Request Fulfillment Process	Linda Anderson	All
<b>2.149 IT ASSET MANAGEMENT</b>				
2.149.1	09/2015	Asset Management Policy	Kevin Dee	All
2.149.2	10/2015	Asset Management Process Description	Kevin Dee	All
2.149.3	10/2015	Asset Management Hardware Procedures	Kevin Dee	All
2.149.4	09/2015	Asset Management Software Procedures	Kevin Dee	All
<b>2.150 CONFIGURATION AND CHANGE MANAGEMENT</b>				
2.150.1	09/2013	Configuration and Change Management Directive	Darryl Owens	IT
2.150.2	09/2013	Configuration Management	Darryl Owens	IT
2.150.3	11/2013	Change Management (ChM) Policy	Darryl Owens	IT
<b>2.152 DATA ENGINEERING</b>				
2.152.1	10/2015	Data Engineering Policy	Jenchung Wang	All
2.152.2	07/2015	Data Management Process Description	Jenchung Wang	All
2.152.3	09/2015	Naming Data Elements	Jenchung Wang	All

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

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

<b>10.8 INFORMATION TECHNOLOGY (IT) SECURITY</b>				
10.8.1*	07/2015	Policy and Guidance	Olga Plotkin	All
10.8.2	09/2016	IT Security Roles and Responsibilities	Kim Cole-Tarver	All
10.8.5*	06/2016	Domain Name System Security Extensions (DNSSEC) Security Policy	Denise Crisco	All
10.8.6	10/2016	Secure Application Development	Joseph Nolan	IT
10.8.7	01/2017	MAC OS X Security Policy	April Dash	All

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10.8.9*	04/2016	Virtualization Security Policy	April Dash	All
10.8.10*	07/2015	Linux and Unix Security Policy	Kim Cole-Tarver	IT
10.8.20*	03/2015	Windows Security Policy	Denise Crisco	All
10.8.21*	09/2016	Database Security Policy	Kim Cole-Tarver	All
10.8.22*	04/2015	Web Server Security Policy	Kim Cole-Tarver	All
10.8.24*	05/2016	Cloud Computing Security Policy	April Dash	IT
10.8.26	02/2017	Government Furnished and Personally Owned Mobile Device Security Policy	Randi Fountain	IT
10.8.27	06/2017	Personal Use of Government Furnished Information Technology Equipment and Resources	Randi Fountian	IT
10.8.30*	09/2015	Unisys Operating Systems Security Standards	Olga Plotkin	IT
10.8.32*	04/2015	IBM Mainframe System Security Requirements	Olga Plotkin	IT
10.8.34*	06/2016	IDRS Security Controls	Randi Fountain	All
10.8.40*	06/2016	Wireless Security Policy	Joseph Nolan	All
10.8.50	04/2016	Servicewide Security Patch Management	April Dash	All
10.8.52	02/2015	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	Joseph Nolan	All
10.8.54*	09/2016	Minimum Firewall Administration Requirements	Randi Fountain	All
10.8.55*	02/2017	Network Security Policy	Joseph Nolan	All
10.8.60	09/2015	IT Service Continuity Management (ITSCM) Policy and Guidance	Kim Cole-Tarver	All
10.8.62	09/2015	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process	Kim Cole-Tarver	IT



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**LB&I**

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

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

<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.24	11/2006	Large Business & International (LB&I) Division	Keith Fowler	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.24*	01/2014	Central Withholding Agreement Program Group Manager Handbook	Casey Kamiyam	LB&I
<b>1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES</b>				
1.32.5	06/2016	International Travel Office Procedures	Webster Ross	All

## **Part 4: Examining Process**

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

<b>4.1 PLANNING AND SPECIAL PROGRAMS</b>				
4.1.20	07/2007	Hqtrs & Industry Offices Responsible for LMSB PSP	Terri Honchaurk	LB&I
4.1.21	08/2007	LMSB Planning and Monitoring	Terri Honchaurk	LB&I
4.1.22*	03/2010	LMSB Workload Study	Terri Honchaurk	LB&I
4.1.23	07/2007	Determining Return Needs for LMSB	Terri Honchaurk	LB&I
4.1.24*	03/2010	LMSB Sources of Returns, Ordering and Classification	Terri Honchaurk	LB&I
4.1.25	07/2007	LMSB Inventory Ordering and Return Delivery Systems	Terri Honchaurk	LB&I
<b>4.10 EXAMINATION OF RETURNS</b>				
4.10.20	05/2017	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers	David Wagner	Appeals
4.10.21	07/2008	U.S. Withholding Agent Examinations - Form 1042	Linh Vu	LB&I
4.10.26	08/2012	Net Rate Netting Procedures for LB&I Cases	Sherry Holderby	LB&I
<b>4.11 EXAMINING OFFICERS GUIDE (EOG)</b>				
4.11.6	02/2017	Changes in Accounting Methods	Lisa Miller	LB&I
<b>4.30 LB&amp;I GENERAL PROCEDURES</b>				
4.30.1	01/2002	Pre-Filing Agreement Program	Melanie Perrin	LB&I
4.30.3	10/2010	Overseas Posts	Maggie Modig	LB&I
<b>4.36 JOINT COMMITTEE PROCEDURES</b>				
4.36.1	09/2015	Joint Committee Process Overview	Diana Rectenwa	LB&I
4.36.2	09/2015	Identification of Joint Committee Cases	Diana Rectenwa	LB&I

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

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4.48.1	05/2006	Overview of Engineering Program	Mark Janus	LB&I
4.48.3	07/2006	Tangible Personal Property Valuation Guidelines	Mark Janus	LB&I
4.48.4	07/2006	Business Valuation Guidelines	Mark Janus	LB&I
4.48.5	07/2006	Intangible Property Valuation Guidelines	Mark Janus	LB&I
4.48.6	07/2006	Real Property Valuation Guidelines	Mark Janus	LB&I
<b>4.49 ECONOMIST PROGRAM</b>				
4.49.1	11/2006	Overview - Economist Program	Charles Adelber	LB&I
<b>4.51 LB&amp;I CASE MANAGEMENT</b>				
4.51.2	12/2005	LMSB Administrative Guidance	Shirley Lee	LB&I
4.51.4	06/2017	LB&I/Appeals Fast Track Settlement Program (FTS)	Lois Lee	Appeals
4.51.8	09/2015	Compliance Assurance Process (CAP) Examinations	John Stallard	LB&I
<b>4.52 GLOBAL HIGH WEALTH INDUSTRY</b>				
4.52.1	08/2013	Global High Wealth Industry Processes and Procedures	Troy Venable	LB&I
<b>4.60 INTERNATIONAL PROCEDURES</b>				
4.60.1	09/2014	Exchange of Information	Michael Richard	All
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	David Marion	LB&I
4.60.3	01/2002	Tax Treaty Related Matters	David Marion	LB&I
4.60.4	02/2015	LB&I International Programs	James Nasto	LB&I
4.60.5	09/2004	Classification of International-Feature Returns	James Nasto	LB&I
4.60.6	12/2015	International Referral Criteria and Procedures	James Nasto	LB&I
4.60.7	12/2015	Guidelines for Evaluating International Referrals	James Nasto	LB&I
4.60.8	06/2014	International Examination and Processing Procedures	James Nasto	LB&I
4.60.9	09/2015	International Examiner's Report	James Nasto	LB&I
<b>4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES</b>				
4.61.1	05/2006	Overview of Guidelines	Nanette Hamilto	LB&I
4.61.2	05/2006	Foreign Based Books and Records	Nanette Hamilto	LB&I
4.61.3	05/2006	Development of IRC 482 Cases	Matt Hartman	LB&I
4.61.4	05/2006	Information Gathering	Nanette Hamilto	LB&I
4.61.5	05/2006	Entity Classification	Nanette Hamilto	LB&I
4.61.6	05/2006	Boycotts	Nanette Hamilto	LB&I
4.61.7	05/2006	Controlled Foreign Corporations	Nanette Hamilto	LB&I

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4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	Kay Dove	LB&I
4.61.9	05/2006	Possession Corporations	Nanette Hamilto	LB&I
4.61.10	05/2006	Foreign Tax Credit	Nanette Hamilto	LB&I
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	Matt Hartman	LB&I
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	Stuart Mann	LB&I
4.61.13	09/2015	Dual Consolidated Losses	Dorian McCloske	LB&I
4.62 INTERNATIONAL RELATIONS				
4.62.1	03/2014	International Visitors Program	Michael Smith	All
4.62.3	03/2017	Requests for Representation Funds and Gifts for Foreign Officials	Stella Wiesman	All

## Part 5: Collecting Process

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

5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
5.24.1	07/2009	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.)*

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

## Part 11: Communications and Liaison

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

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

## Part 25: Special Topics

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

25.21 AFFORDABLE CARE ACT				
25.21.1	08/2015	Branded Prescription Drug Fee	Mi Lim	All

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25.21.2	12/2015	Insurance Provider Fee	Cheryl Cornwell	All

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## **Part 2: Information Technology**

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### 2.25 MANAGED SERVICE FOR IRS

2.25.101	08/2006	IRS.gov Content Management Guidelines	Cindy May	All
2.25.102	06/2012	IRS.gov Website Help Desk Process	Brenda Roache-	All
2.25.104	08/2006	Lyris List Procedures	Jeff Smith	All

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

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

### 1.1 ORGANIZATION AND STAFFING

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

1.25.1	11/2016	Rules Governing Practice Before the IRS	Diana Gertscher	All
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1.25.4*	06/2016	Processing Circular 230 Disciplinary Cases	Diana Gertscher	All
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1.15 RECORDS AND INFORMATION MANAGEMENT				
1.15.1	08/2015	The Records and Information Management Program	Tracee Taylor	All
1.15.2	08/2015	Types of Records and Their Life Cycles	Tracee Taylor	All
1.15.3	08/2015	Disposing of Records	Tracee Taylor	All
1.15.4	08/2015	Retiring and Requesting Records	Tracee Taylor	All
1.15.5	09/2016	Relocating/Removing Records	Tracee Taylor	All
1.15.6	11/2016	Managing Electronic Records	Tracee Taylor	All
1.15.7	08/2015	Files Management	Tracee Taylor	All
1.15.24	09/2015	Records Control Schedule for Tax Exempt and Government Entities	Tracee Taylor	AWSS
1.15.25	01/2006	Records Control Schedule for Statistics Division	Tracee Taylor	AWSS
1.15.27	11/2002	Records Control Schedule for Compliance Research	Tracee Taylor	AWSS

## Part 10: Security, Privacy and Assurance

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

10.5 PRIVACY AND INFORMATION PROTECTION				
10.5.1	03/2017	Privacy Policy	Sandra Johnson	All
10.5.2	12/2016	Privacy Compliance and Assurance (PCA) Program	Donald Walden	All
10.5.4*	08/2016	Incident Management Program	Shirley Bogan	All
10.5.5	08/2013	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements	Dora Holmes	All
10.5.7	11/2016	Use of Pseudonyms by IRS Employees	Susan Christoph	All
10.5.8*	09/2015	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	Sandra Johnson	All

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11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.1	03/2011	Introduction to Disclosure	Jonathan Davis	All

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11.3.2	01/2017	Disclosure to Persons with a Material Interest	Rob Tillman	All
11.3.3	01/2016	Disclosure to Designees and Practitioners	Rob Tillman	All
11.3.4	05/2017	Congressional Inquiries	Nesbit Parker	All
11.3.5	05/2017	Fees	Franklin Weber	All
11.3.6	06/2014	Seals and Certifications	Rob Tillman	All
11.3.7	03/2015	Freedom of Information Reading Room Operations	Franklin Weber	All
11.3.8	04/2017	Disclosure of Written Determinations	Nesbit Parker	All
11.3.9	06/2012	Exempt Organizations	Nesbit Parker	TE/GE
11.3.10	06/2015	Employee Plans Information	Nesbit Parker	TE/GE
11.3.11	09/2015	Other Information Available to the Public	Nesbit Parker	All
11.3.12	10/2009	Designation of Documents	Frank Weber	All
11.3.13	04/2017	Freedom of Information Act	Denise Higley	All
11.3.14	09/2013	Privacy Act General Provisions	David Silverman	All
11.3.15	09/2013	Privacy Act Publication and Reporting Requirements	David Silverman	All
11.3.16	08/2013	Privacy Act Notification Programs	David Silverman	All
11.3.17	09/2013	Privacy Act Recordkeeping Restrictions	Tim Christian	All
11.3.18	09/2013	Privacy Act Access and Amendment of Records	David Silverman	All
11.3.19	09/2013	Privacy Act Accounting for Disclosures	David Silverman	All
11.3.20	09/2013	Personnel Records	David Silverman	All
11.3.21	04/2016	Investigative Disclosure	Rob Tillman	All
11.3.22	04/2009	Disclosure to Federal Officers and Employees for Tax Administration Purposes	Rob Tillman	All
11.3.23	08/2016	Disclosure to the Government Accountability Office (GAO)	Debra Huerta	All
11.3.24	07/2008	Disclosures to Contractors	Tim Christian	All
11.3.25	07/2015	Disclosure to Foreign Countries Pursuant to Tax Treaties	Nesbit Parker	All
11.3.26	08/2016	Wagering Tax Information	Jonathan Davis	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	Debra Huerta	All
11.3.28	08/2014	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	Anne Jensen	All
11.3.29	09/2009	Disclosure to Federal Agencies for Administration of Nontax Laws	Jonathan Davis	All

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11.3.30	02/2017	Disclosure to the President	Rob Tillman	All
11.3.31	05/2015	Tax Check Reports on Federal Appointees	Robin Tillman	All
11.3.32	10/2010	Disclosure to States for Tax Administration Purposes	Jonathan Davis	All
11.3.33	10/2013	Other Disclosures to State and Local Governments	Rob Tillman	All
11.3.34	09/2013	Disclosure for Non-tax Criminal Violations	Anne Jensen	All
11.3.35	12/2015	Requests and Demands for Testimony and Production of Documents	Anne Jensen	All
11.3.36	07/2015	Safeguard Review Program	Terry Follas	All
11.3.37	10/2010	Recordkeeping and Accounting for Disclosures	Jonathan Davis	All
11.3.38	12/2014	Roles and Responsibilities of Disclosure Managers	Anne Jensen	All
11.3.39	09/2013	Computer Matching and Privacy Protection Act	Tim Christian	All
11.3.40	06/2010	Disclosures Involving Trust Fund Recovery Penalty Assessments	Rob Tillman	All
<b>11.4 OFFICE OF GOVERNMENTAL LIAISON</b>				
11.4.1	01/2017	Governmental Liaison Operations	Belva Burbank	PGLD
11.4.2	05/2014	Data Exchange Program	William Crowley	PGLD

## **Part 25: Special Topics**

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

<b>25.4 EMPLOYEE PROTECTION</b>				
25.4.1	01/2017	Potentially Dangerous Taxpayer	Laura Decker	All
25.4.2	01/2017	"Caution Upon Contact" Taxpayer	Laura Decker	All

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### 1.1 ORGANIZATION AND STAFFING

1.1.30	12/2016	Office of Planning, Programming, and Audit Coordination	Erin Mather	All
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<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.18	05/2012	Research, Analysis and Statistics Division	Rita Wolberg	All
<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>				
1.2.10	11/2016	Policy Statements for Organization, Finance and Management Activities	Edwin Staples	All
1.2.11	07/2012	Policy Statements for Information Technology Activities	Edwin Staples	All
1.2.12	10/2012	Policy Statements for Submission Processing Activities	Edwin Staples	All
1.2.13	03/2014	Policy Statements for the Examining Process	Edwin Staples	All
1.2.14	10/2012	Policy Statements for Collecting Process Activities	Edwin Staples	All
1.2.15	10/2012	Policy Statements for Human Resource Management Activities	Edwin Staples	All
1.2.16	06/2013	Policy Statements for the Rulings and Agreements Process	Edwin Staples	All
1.2.17	09/2016	Policy Statements for Appeals Activities	Edwin Staples	All
1.2.18	10/2012	Policy Statements for Criminal Investigation Activities	Edwin Staples	All
1.2.19	10/2012	Policy Statements for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.20	11/2012	Policy Statements for Penalties and Interest Activities	Edwin Staples	All
1.2.21	10/2012	Policy Statements for Customer Account Services Activities	Edwin Staples	All
1.2.22	10/2012	Policy Statements for Taxpayer Education and Assistance Activities	Edwin Staples	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Edwin Staples	All
1.2.24	06/2015	Policy Statements for Special Topics	Edwin Staples	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Edwin Staples	All
1.2.40	06/2017	Delegations of Authority for Organization, Finance and Management Activities	Manuel Brown	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Edwin Staples	All
1.2.42	09/2014	Delegation of Authorities for Submission Processing Activities	Edwin Staples	All

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1.2.43	11/2016	Delegations of Authority for the Examining Process	Edwin Staples	All
1.2.44	02/2016	Delegations of Authority for the Collecting Process	Edwin Staples	All
1.2.45	10/2016	Delegations of Authority for Human Resource Management Activities	Edwin Staples	All
1.2.46	06/2017	Delegation of Authorities for the Rulings and Agreements Process	Manuel Brown	All
1.2.47	10/2014	Delegation of Authorities for the Appeals Process	Edwin Staples	All
1.2.48	02/2013	Delegation of Authority for Criminal Investigation Activities	Edwin Staples	All
1.2.49	06/2017	Delegations of Authority for Communications, Liaison and Disclosure Activities	Manuel Brown	All
1.2.50	07/2014	Delegation of Authorities 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	09/2016	Delegations of Authority for Special Topics Activities	Edwin Staples	All
1.2.53	06/2015	Delegation of Authorities for Chief Counsel Activities	Edwin Staples	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	Edwin Staples	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.5	07/2016	Corporate Tax Administration Tools	Manuel Brown	All
<b>1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION</b>				
1.7.1	08/2004	Servicewide Research Council	Rita Wolberg	All
1.7.2	08/2004	Servicewide Research Data Standards	Rita Wolberg	All
1.7.3	08/2004	Servicewide Research Electronic Library	Rita Wolberg	All
1.7.4	11/2007	Role of Research in IRS	Rita Wolberg	RAAS
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>				
1.11.1	04/2014	Internal Management Document (IMD) Program and Responsibilities	Amy Ravenscraf	All
1.11.2	11/2016	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	04/2014	Policy Statements	Edwin Staples	All
1.11.4	06/2015	Delegation Orders	Edwin Staples	All
1.11.5	04/2014	Publishing the Internal Revenue Manual (IRM)	Sherry Zuckerm	All
1.11.6	05/2015	Using and Researching the Internal Revenue Manual (IRM)	Sherry Zuckerm	All

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1.11.9	01/2017	Clearing and Approving Internal Management Documents (IMDs)	Iris Lehrich	All
1.11.10	04/2014	Interim Guidance Process	Iris Lehrich	All
<b>1.13 STATISTICS OF INCOME</b>				
1.13.1	12/2015	Statistical Reporting	Melissa Ludlum	CFO
1.13.2	06/2014	Processing Management	Joseph Koshans	RAAS
1.13.3	06/2014	Document Management	Joseph Koshans	CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David Ligon-Mill	CFO

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

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

<b>3.34 NATIONAL RESEARCH PROGRAM (NRP)</b>				
3.34.3	03/2010	NRP Individual Income Tax Returns Document Analysis and Data Entry	Teresa Howard	RAAS
3.34.4	12/2006	S Corporation Tax Returns Document Analysis and Data Entry	Robert Brown	LB&I
<b>3.49 STATISTICS OF INCOME PROCESSING</b>				
3.49.5	02/2017	Statistical Editing of Individual Income Tax Returns	Maureen Kahr	RAAS

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

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

<b>4.22 NATIONAL RESEARCH PROGRAM (NRP)</b>				
4.22.1	10/2008	NRP Overview	Robert Brown	LB&I
4.22.2	10/2008	NRP Case Building	Robert Brown	LB&I
4.22.3	12/2011	Classification of NRP Returns	Teresa Howard	LB&I
4.22.4*	01/2013	Examination of NRP Cases - Area Office	Teresa Howard	LB&I
4.22.5	10/2014	Campus Compliance Operations Site	Teresa Howard	LB&I
4.22.6	01/2013	Area Office Examination of Individual Returns	Teresa Howard	LB&I
4.22.7	02/2007	Area Office Examination of S Corporation Returns	Robert Brown	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	Teresa Howard	RAAS
4.22.9	11/2011	International Form 1040 NRP Study	Teresa Howard	RAAS
4.22.10	10/2012	Employment Tax Study - NRP Examination Guidelines	Teresa Howard	RAAS

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4.22.11	05/2012	SB/SE Examination of NRP C Corporation Returns	Teresa Howard	SB/SE
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	Teresa Howard	LB&I
4.22.13	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Teresa Howard	SB/SE



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## Part 1: Organization, Finance and Management

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

### 1.1 ORGANIZATION AND STAFFING

1.1.28	01/2015	Return Preparer Office (RPO)	Rachel Erath	All
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### 1.25 PRACTICE BEFORE THE SERVICE

1.25.2	05/2017	Practitioner Enrollment	Rachel Erath	RPO
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## Part 25: Special Topics

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

### 25.20 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT

25.20.2	06/2016	Identification and Treatment of Ghost Preparers	Nicholas Samps	RPO
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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.16	06/2016	Small Business / Self Employed Division	Darrel Morgan	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE
1.4.19*	10/2016	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria Shaddy	SB/SE
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE
1.4.22	03/2017	CAWR Manager and Coordinator Guide	Michael Zambar	SB/SE
1.4.23	09/2016	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	James Kosmerl	SB/SE
1.4.40	04/2017	SB/SE Field and Office Examination Group Manager	Dawn Amrhein	SB/SE
1.4.50	05/2017	Collection Group Manager, Territory Manager and Area Director Operational Aid	Scott Pryde	SB/SE
1.4.51	08/2016	Insolvency	Tiffany Lentz	SB/SE
1.4.52	08/2015	Offer in Compromise Manager's Resource Guide - Field Program	Diane Morris	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Rosalind Rush	SB/SE
1.4.54	10/2015	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	Darlene Garone	W&I
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	Kelly Bialecki	SB/SE
<b>1.53 SMALL BUSINESS/SELF-EMPLOYED</b>				
1.53.1	08/2007	Managing Organizational Change	Kara Lewis	SB/SE

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

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

<b>4.1 PLANNING AND SPECIAL PROGRAMS</b>				
4.1.1	03/2013	Planning, Monitoring, and Coordination	Ann Underland	SB/SE
4.1.2	05/2013	Determining Return Need	Ann Underland	SB/SE
4.1.3	08/2012	Sources of Returns-Priority Programs-DIF and Ordering	Ann Underland	SB/SE

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4.1.4*	03/2017	Other Programs and Other Source Workload	Paula Schnur	SB/SE
4.1.5	08/2012	Classification and Case Building	Ann Underland	SB/SE
4.1.6	02/2014	Storage of Selected Returns	Ann Underland	SB/SE
4.1.7	06/2014	Assignment of Selected Returns	Ann Underland	SB/SE
4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	LB&I
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	12/2016	Return Preparer Program Coordinator	Dawn Marshall	LB&I
<b>4.2 GENERAL EXAMINING PROCEDURES</b>				
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4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Donald Bouquet	LB&I
4.2.4	10/2003	Employee Conduct and Responsibilities	Janet Hackett	LB&I
4.2.5	06/2017	Disclosure of Official Information	Lori Holthaus	LB&I
4.2.6	03/2013	Examination of Employee Returns	Janet Hackett	LB&I
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4.4.4	12/2011	Claims	Ann Olson	Appeals
4.4.5	12/2012	Closings to Appeals	Ann Olson	Appeals
4.4.6	12/2009	Conversion of Returns	Ann Olson	Appeals
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4.4.10	10/2011	Employment/Excise Tax Adjustments	Ann Olson	Appeals
4.4.11	06/2007	Entity Changes	Ann Olson	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	Ann Olson	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	Ann Olson	LB&I
4.4.16	12/2011	Inventory Control	Ann Olson	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Ann Olson	Appeals
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4.4.22	11/2009	Non-Master File (NMF) Processing	Ann Olson	Appeals
4.4.23	10/2013	Openings	Ann Olson	Appeals
4.4.24	07/2014	Payments and Remittances	Ann Olson	Appeals
4.4.25	07/2012	Quick Assessments	Ann Olson	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Ann Olson	Appeals
4.4.27	12/2009	Reports	Ann Olson	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Ann Olson	Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Ann Olson	LB&I
4.4.33	04/2010	Transfers	Ann Olson	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Ann Olson	Appeals
4.4.35	12/2009	Unpostable Resolution	Ann Olson	Appeals
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4.7.2	10/2015	Security	Nyna Cox	LB&I
4.7.3	01/2010	Statute of Limitations	Nyna Cox	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	Nyna Cox	SB/SE
4.7.5	09/2013	Group and Territory	Nyna Cox	LB&I
4.7.6	01/2015	Reports	Nyna Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna Cox	LB&I
4.7.8	05/2011	Centralized Case Processing	Nyna Cox	LB&I
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4.8.2	03/2017	Case Processing	Suzanne Bates	SB/SE
4.8.3	03/2013	Examination Quality Measurement Staff (EQMS)	Christopher Ste	SB/SE
4.8.4	03/2015	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	06/2015	Post Examination Case Processing Requirements	Suzanne Bates	LB&I
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4.8.7	04/2014	Technical Field Support	Suzanne Bates	SB/SE
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4.10.7	03/2015	Issue Resolution	Daniel Gri	Appeals
4.10.8	04/2017	Report Writing	Janet Hackett	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	Janet Hackett	SB/SE
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4.10.13	10/2015	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	03/2015	Report Generation Software	Lori Holthaus	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Deangela Ekug	Appeals
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<b>4.11 EXAMINING OFFICERS GUIDE (EOG)</b>				
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4.11.7	12/2004	Corporate Liquidations/Dissolutions	Donald Bouquet	LB&I
4.11.11	02/2014	Net Operating Loss Cases	Milton Pagan	LB&I
4.11.29	09/2010	Transfer of Returns Open for Examination	Dawn Amrhein	LB&I
4.11.51	09/2016	Return Preparer Program	Dawn Marshall	Appeals
4.11.52	11/2004	Transferee Liability Cases	Marisha Hilema	LB&I
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Julie Knight	Appeals
4.11.57	05/2017	Third Party Contacts	Dawn Marshall	LB&I
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4.17.4	05/2017	Procedures	Benjamin Swart	LB&I
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4.18.2	02/2017	Doubt as to Liability Offers	Dawn Marshall	SB/SE
4.18.3	02/2017	Effective Tax Administration Offers	Dawn Marshall	SB/SE
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4.18.6	02/2017	Case Processing and Controls	Dawn Marshall	SB/SE
4.18.7	02/2017	Special Case Processing	Dawn Marshall	SB/SE
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4.19.2*	08/2016	IMF Automated Underreporter (AUR) Control	Terry Addington	SB/SE
4.19.3*	08/2016	IMF Automated Underreporter Program	Terry Addington	SB/SE
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4.19.6*	10/2016	SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)	Darrell Owen	SB/SE
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4.19.8	04/2014	CAP (CAWR Automated Program) Technical System Procedures	Michael Zambar	SB/SE
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4.19.11*	06/2016	Examination Classification of Work	Edwina Graves	W&I
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4.19.13*	12/2016	General Case Development and Resolution	Jackie Washingt	SB/SE
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4.19.17*	10/2016	Non-Filer Program	Jonathan Myers	SB/SE
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4.19.19*	11/2016	Campus Examination Telephone Contacts	Maureen Ozooni	SB/SE
4.19.22*	03/2017	CAWR Control	Michael Zambar	SB/SE
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4.20.2	03/2013	Scope Consideration	Marisha Hilema	SB/SE
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4.23.2	12/2016	Employment Tax Examination Objectives	Laird MacMillan	Appeals
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4.23.4	03/2017	Workpapers - Employment Tax Examinations	Laird MacMillan	Appeals
4.23.5*	05/2015	Technical Guidelines for Employment Tax Issues	Laird MacMillan	LB&I
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4.26.3	09/2016	Examination Case Selection (ECS)	Daryl Jones	SB/SE
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4.26.9	06/2006	Examination Techniques for Bank Secrecy Act Industries	Daryl Jones	SB/SE
4.26.10	07/2012	Form 8300 History and Law	Daryl Jones	SB/SE
4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	Daryl Jones	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Daryl Jones	SB/SE
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4.26.15	11/2015	General Program	Daryl Jones	SB/SE
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4.31.5*	04/2017	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	LB&I
4.31.6*	04/2017	Non-TEFRA Examinations-CTF Procedures	Steve O'Neill	LB&I
4.31.7	04/2017	TEFRA Bankruptcy	Steve O'Neill	SB/SE, LBI, Appeals
4.31.8*	04/2017	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	Steve O'Neill	SB/SE
<b>4.32 ABUSIVE TRANSACTIONS</b>				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	David Thurber	LB&I
4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	LB&I
4.32.3	06/2012	Coordination and Roles of Cross Functional Units	Susan Furin	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Alice Ronk	Appeals
<b>4.103 COMPLIANCE DATA ENVIRONMENT (CDE)</b>				
4.103.1	05/2011	CDE Application and Use	Teresa Hultman	SB/SE
4.103.2	05/2011	CDE Procedures	Teresa Hultman	SB/SE
4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE
<b>4.119 BMF LIABILITY DETERMINATION</b>				
4.119.1*	08/2016	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.4*	09/2016	BMF Underreporter (BMF-AUR) Program	Susan Stoker	SB/SE

## **Part 5: Collecting Process**

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

<b>5.1 FIELD COLLECTING PROCEDURES</b>				
5.1.1	02/2016	Miscellaneous Collection Procedures	Diana Ramos	SB/SE
5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Scott Pryde	Appeals
5.1.3	11/2014	Safety, Security and Control	Katheleen Morto	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Maureen Rattie	SB/SE
5.1.5*	03/2016	Balancing Civil and Criminal Cases	Denise Rosenbe	SB/SE
5.1.7	06/2016	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	Jason Harty	Appeals
5.1.8*	11/2015	Courtesy Investigations	Joann Zidanic	SB/SE
5.1.9	04/2016	Collection Appeal Rights	Anastasia Agne	Appeals

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5.1.10	01/2017	Taxpayer Contacts	Rebecca Frankli	Appeals
5.1.11*	10/2016	Delinquent Return Investigations	Margaret Wood	SB/SE
5.1.12*	03/2017	Cases Requiring Special Handling	Eric Smith	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Christine Kalcevi	Appeals
5.1.15*	08/2015	Abatements, Reconsiderations, and Adjustments	Sandra O'Shea	Appeals
5.1.18*	06/2015	Locating Taxpayers and their Assets	Jacqueline How	All
5.1.19	05/2016	Collection Statute Expiration	Rosalind Rush	SB/SE
5.1.20*	11/2016	Collection Inventory	Paul Allen	SB/SE
5.1.21	01/2015	Collecting From Limited Liability Companies	Les Knott	SB/SE
5.1.22	10/2014	Disclosure	Jacqueline How	SB/SE
5.1.23	10/2014	Taxpayer Representation	Jacqueline How	SB/SE
5.1.24*	11/2015	Third-Party Payer Arrangements for Employment Taxes	Andra Kullman	SB/SE
5.1.25*	08/2016	IDRS and Data Security for Collection	Lani Andrew	SB/SE
5.1.28*	06/2017	Identity Theft for Collection Employees	James Gorman	SB/SE
5.1.29*	01/2015	Petition for Remission Program	Kim Borbon	SB/SE
5.1.30	10/2014	Resolution-directed Approach to Casework	Denise Rosenbe	SB/SE
5.1.31	10/2014	Workload Management	Denise Rosenbe	SB/SE
<b>5.2 REPORTS</b>				
5.2.1	09/2016	Collection Time Reporting	Dimetra Mccutc	SB/SE
5.2.4	09/2016	Collection Reports	Paul Kuty	SB/SE
<b>5.3 ENTITY CASE MANAGEMENT SYSTEMS</b>				
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	Paul Neilson	SB/SE
<b>5.4 CASE PROCESSING</b>				
5.4.10	12/2013	GENERAL CASE PROCESSING	Oliver Houston	SB/SE
5.4.11	10/2016	CCP Installment Agreements	Oliver Houston	SB/SE
5.4.12	11/2016	Field Office Resource Team	Oliver Houston	SB/SE
5.4.13	06/2014	Clerical Procedures in Centralized Case Process	Brenda Simms-	SB/SE
<b>5.5 DECEDENT ESTATES AND ESTATE TAXES</b>				
5.5.1	03/2010	Decedent and Estate Tax Accounts	Cindy Ocmand	Appeals
5.5.2	04/2012	Probate Proceedings	Cindy Ocmand	SB/SE
5.5.3	03/2010	Working Decedent Cases	Cindy Ocmand	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Cindy Ocmand	Appeals

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5.5.5	10/2012	Processing Estate and Gift Tax Extensions	Cindy Ocmand	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Cindy Ocmand	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Cindy Ocmand	Appeals
5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	Cindy Ocmand	SB/SE
<b>5.6 COLLATERAL AGREEMENTS</b>				
5.6.1	10/2014	Collateral Agreements and Security Type Collateral	Rosalind Rush	Appeals
5.6.2	09/2011	Maintenance	Don Hallenbeck	Appeals
<b>5.7 TRUST FUND COMPLIANCE</b>				
5.7.1	05/2017	FTD Alerts	Rochelle Folque	Appeals
5.7.2	03/2015	Letter 903 Process	Rochelle Folque	SB/SE
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Jeanne Dunford	Appeals
5.7.4	06/2017	Investigation and Recommendation of TFRP	Jeanne Dunford	SB/SE
5.7.5	11/2014	Collectibility Determination	Jeanne Dunford	SB/SE
5.7.6	03/2017	Trust Fund Penalty Assessment Action	Jeanne Dunford	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	Jeanne Dunford	SB/SE
5.7.8	03/2017	In-Business Repeater or Pyramiding Taxpayers	Jason Harty	Appeals
5.7.9*	01/2017	Federal Contractors	Linda Sexton	Appeals
5.7.10	05/2015	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	Jeanne Dunford	SB/SE
<b>5.8 OFFER IN COMPROMISE</b>				
5.8.1	05/2017	Overview	Diane Morris	Appeals
5.8.2	12/2015	Centralized Offer in Compromise Initial Processing and Processability	Darlene Kosch-	Appeals
5.8.3	12/2015	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Ilene Nodiff-Robi	Appeals
5.8.4	04/2015	Investigation	Thomas Moore	Appeals
5.8.5	04/2017	Financial Analysis	Thomas Moore	Appeals
5.8.6	07/2014	Collateral Agreements	Thomas Moore	SB/SE
5.8.7	02/2017	Return, Terminate, Withdraw and Reject Processing	Christine Matz	Appeals
5.8.8	10/2016	Acceptance Processing	Diane Morris	Appeals
5.8.9	01/2017	Actions on Post-Accepted Offers	Diane Morris	Appeals

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5.8.10*	02/2017	Special Case Processing	C. Highsmith	Appeals
5.8.11	08/2015	Effective Tax Administration	Thomas Moore	Appeals
5.8.12	10/2014	Independent Administrative Review	Diane Morris	Appeals
<b>5.9 BANKRUPTCY AND OTHER INSOLVENCIES</b>				
5.9.1*	06/2017	Overview of Bankruptcy	Maria Valerio	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	Maria Valerio	SB/SE
5.9.3*	08/2014	Debtors' Delinquent Accounts	Maria Valerio	SB/SE
5.9.4*	09/2015	Common Bankruptcy Issues	Maria Valerio	SB/SE
5.9.5*	08/2016	Opening a Bankruptcy Case	Deborah Fowler	SB/SE
5.9.6	03/2015	Processing Chapter 7 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Tiffany Lentz	SB/SE
5.9.8*	09/2015	Processing Chapter 11 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.9*	09/2015	Processing Chapter 12 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.10	10/2015	Processing Chapter 13 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.11	08/2016	Insolvency Mail Processing	Laura Rau	SB/SE
5.9.12	03/2016	Insolvency Automated Processes	Laura Rau	Appeals
5.9.13*	03/2016	Manual Proofs of Claim and Common Claim Issues	Maria Valerio	SB/SE
5.9.14*	05/2016	Automated Proofs of Claim (APOC)	Maria Valerio	SB/SE
5.9.15	08/2015	Payments in Bankruptcy	Kathleen Zwalin	SB/SE
5.9.16*	05/2017	Insolvency Case Monitoring	Kathleen Zwalin	SB/SE
5.9.17*	12/2016	Closing A Bankruptcy Case	Deborah Fowler	SB/SE
5.9.18	05/2008	Automated Discharge System (ADS)	Laura Rau	Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Michael Mancini	Appeals
5.9.20	04/2017	Non-Bankruptcy Insolvencies	Tiffany Lentz	SB/SE
5.9.21	03/2017	Electronic Proofs of Claim (EPOC)	Warren Appleby	SB/SE
<b>5.10 SEIZURE AND SALE</b>				
5.10.1	05/2016	Pre-Seizure Considerations	Rebecca Frankli	SB/SE
5.10.2	10/2016	Securing Approval for Seizure Actions and Post-Approval Actions	Christopher Mill	SB/SE
5.10.3	05/2016	Conducting the Seizure	Rebecca Frankli	SB/SE
5.10.4	06/2016	Actions Prior to Sale	Rebecca Frankli	SB/SE
5.10.5	02/2017	Sale Procedures	Rebecca Frankli	Appeals

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5.10.6	02/2017	Post Sale Actions and Responsibilities of Advisory	Rebecca Frankli	Appeals
5.10.7	10/2014	Acquired Property and Property Redeemed by the United States	Rebecca Frankli	SB/SE
5.10.8	06/2014	Judicial Sales	Rebecca Frankli	Appeals
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	Rebecca Frankli	SB/SE
<b>5.11 NOTICE OF LEVY</b>				
5.11.1	12/2015	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	James Maslank	Appeals
5.11.2	12/2015	Serving Levies, Releasing Levies and Returning Property	James Maslank	Appeals
5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	James Maslank	Appeals
5.11.4	09/2014	Bank Levies	James Maslank	Appeals
5.11.5	12/2016	Levy on Wages, Salary, and Other Income	James Maslank	Appeals
5.11.6	01/2017	Notice of Levy in Special Cases	James Maslank	Appeals
5.11.7*	09/2016	Automated Levy Programs	Kristi Darby	SB/SE
<b>5.12 FEDERAL TAX LIENS</b>				
5.12.1	10/2013	Lien Program Overview	Kyle Romick	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Kyle Romick	Appeals
5.12.3*	07/2015	Lien Release and Related Topics	Kyle Romick	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	Kyle Romick	SB/SE
5.12.5*	06/2016	Redemptions	Kyle Romick	SB/SE
5.12.6	10/2013	Appeals Processes Involving Liens	Kyle Romick	Appeals
5.12.7	01/2016	Notice of Lien Preparation and Filing	Kyle Romick	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Kyle Romick	Appeals
5.12.9	12/2015	Withdrawal of Notice of Federal Tax Lien	Kyle Romick	Appeals
5.12.10	09/2015	Lien Related Certificates	Kyle Romick	Appeals
5.12.11	10/2013	Lien Special Topics	Kyle Romick	Appeals
<b>5.13 COLLECTION QUALITY MEASUREMENT</b>				
5.13.1	10/2014	Embedded Quality Administrative Guidelines	Peter Borg	SB/SE
<b>5.14 INSTALLMENT AGREEMENTS</b>				
5.14.1*	01/2016	Securing Installment Agreements	David Beach	Appeals
5.14.2*	12/2015	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	David Beach	Appeals
5.14.3	06/2009	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	David Beach	Appeals



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5.14.4*	05/2017	Withdrawals and Installment Agreements with Special Circumstances	David Beach	Appeals
5.14.5	12/2015	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	David Beach	Appeals
5.14.7*	03/2011	BMF Installment Agreements	David Beach	Appeals
5.14.9	03/2011	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	Donna M.wallan	Appeals
5.14.10	01/2015	Payroll Deduction Agreements and Direct Debit Installment Agreements	Donna M.wallan	Appeals
5.14.11	12/2014	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements	Donna M.wallan	Appeals
<b>5.15 FINANCIAL ANALYSIS</b>				
5.15.1	11/2014	Financial Analysis Handbook	Cynthia Cooper	Appeals
<b>5.16 CURRENTLY NOT COLLECTIBLE</b>				
5.16.1*	12/2015	Currently Not Collectible	Frances Quinter	SB/SE
<b>5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS</b>				
5.17.1	04/2010	General Information	Delores Dillman	Appeals
5.17.2	12/2016	Federal Tax Liens	Christine Kalcevi	Appeals
5.17.3	11/2014	Levy and Sale	Alan Gilds	SB/SE
5.17.4	01/2016	Suits by the United States	Christine Kalcevi	Appeals
5.17.5	01/2017	Suits Against the United States	Christine Kalcevi	Appeals
5.17.6	09/2014	Summonses	Donna Diloreto	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Jeanne Dunford	Appeals
5.17.8	10/2016	General Provisions of Bankruptcy	Deborah Fowler	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	Deborah Fowler	SB/SE
5.17.10	12/2016	Chapter 11 Bankruptcy (Reorganization)	Deborah Fowler	Appeals
5.17.11	11/2016	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	Deborah Fowler	Appeals
5.17.12	03/2015	Investigations and Reports	Christine Kalcevi	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Cindy Ocmand	Appeals
5.17.14	01/2012	Fraudulent Transfers and Transferee and Other Third Party Liability	Delores Dillman	Appeals
5.17.15	10/2014	Termination and Jeopardy Assessments and Jeopardy Collection	Margaret Wood	SB/SE



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<b>5.18 LIABILITY DETERMINATION</b>				
5.18.1*	04/2016	Automated Substitute for Return (ASFR) Program	Susan Haskell	Appeals
5.18.2*	06/2016	Business Returns IRC 6020(b) Processing	Scott Cunningha	Appeals
<b>5.19 LIABILITY COLLECTION</b>				
5.19.1*	06/2017	Balance Due	Sally Krebs	Appeals
5.19.2*	03/2016	Individual Master File (IMF) Return Delinquency	Sandra Eidam	Appeals
5.19.3*	11/2015	Backup Withholding Program	James Poulson	Appeals
5.19.4*	01/2017	Enforcement Action	Suzanne Wolfe	SB/SE
5.19.5*	06/2017	ACS Inventory	Pearl Webster	Appeals
5.19.6*	12/2014	ACS Support	Mary Garcia	SB/SE
5.19.7*	07/2016	Monitoring Offer In Compromise	Lisa Olivent	Appeals
5.19.8	08/2016	Collection Appeal Rights	Gerald Younger	Appeals
5.19.9*	10/2016	Automated Levy Programs	Kristi Darby	Appeals
5.19.10*	04/2017	Collection Operations Transcript Processing	Marie Wasylak	SB/SE
5.19.11*	10/2016	Withholding Compliance Program	Sandra Eidam	SB/SE
5.19.12	03/2016	Centralized Lien Operation	Kyle Romick	SB/SE
5.19.13*	06/2017	Campus Procedures for Securing Financial Information	James Gorman	Appeals
5.19.14*	01/2016	Trust Fund Recovery Penalty (TFRP)	Linda Salvato	SB/SE
5.19.15*	08/2015	Federal Agency Delinquency (FAD) Program	Linda Sexton	SB/SE
5.19.16*	09/2015	Compliance Services Collection Operations (CSCO) Clerical Procedures	James Poulson	SB/SE
5.19.17*	12/2015	Campus Procedures for Currently Not Collectible and Offers in Compromise	Rosalind Rush	Appeals
5.19.18*	12/2014	Federal Employee/ Retiree Delinquency Initiative (FERDI)	Emilie Frazier	SB/SE
5.19.19*	08/2016	Campus Compliance International Case Processing (CCICP)	Joann Zidanic	SB/SE
5.19.21	06/2017	Campus Procedures for Handling Identity Theft	James Gorman	Appeals
5.19.22*	07/2016	Business Master File (BMF) Return Delinquency	Andrew Busch	Appeals
5.19.23*	07/2015	Restitution-Based Assessments Processing	Anita Glover	SB/SE
5.19.24	06/2017	Doubt as to Liability Offer in Compromise	Laura Lee	SB/SE
<b>5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)</b>				
5.20.1	01/2016	Abusive Tax Avoidance Transactions Program	Joann Zidanic	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	Joann Zidanic	SB/SE

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

## 5.21 INTERNATIONAL AND INSULAR ISSUES

5.21.1	10/2013	Overview	Gary Vinluan	SB/SE
5.21.2	12/2013	Offshore Information Gathering Techniques	Gary Vinluan	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	Joann Zidanic	SB/SE
5.21.4	11/2013	Payments Made in Foreign Currency	Gary Vinluan	SB/SE
5.21.5	11/2013	International Field Calls	Gary Vinluan	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	Gary Vinluan	SB/SE
5.21.7	11/2015	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments on International Cases	Gary Vinluan	SB/SE

## Part 7: Rulings and Agreements

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

### 7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS

7.50.1*	08/2016	Form SS-8 Processing Handbook	Dale Goodwin	All
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## Part 11: Communications and Liaison

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

### 11.53 SMALL BUSINESS/SELF-EMPLOYED

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

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## **Part 20: Penalty and Interest**

*(Assessment and abatement of penalties and interest.)*

### **20.1 PENALTY HANDBOOK**

20.1.1*	08/2014	Introduction and Penalty Relief	Kevin Mattes	Appeals
20.1.2*	07/2016	Failure to File/Failure to Pay Penalties	Wiegand Mouldi	Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Wiegand Mouldi	Appeals
20.1.4*	07/2015	Failure to Deposit Penalty	Richard Meffley	Appeals
20.1.5	12/2016	Return Related Penalties	Ann Harrison	Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Kyle Oliver	Appeals
20.1.7*	02/2016	Information Return Penalties	Thuy Yee	Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Jon Fukumura	Appeals
20.1.9	11/2015	International Penalties	Ryan Bessey	Appeals
20.1.10*	02/2013	Miscellaneous Penalties	Jun Fukumura	Appeals
20.1.11*	08/2016	Excise Tax and Estate and Gift Tax Penalties	Thuy Yee	All
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Kyle Oliver	Appeals

### **20.2 INTEREST**

20.2.1*	04/2016	Interest Introduction, Standards and Guidelines	Clay Coleman	Appeals
20.2.4*	03/2015	Overpayment Interest	Clay Coleman	Appeals
20.2.5*	04/2016	Interest on Underpayments	Marie Bardin	Appeals
20.2.7*	04/2016	Abatement and Suspension of Debit Interest	Mara Isumu	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Clay Coleman	Appeals
20.2.10*	10/2016	Interest on Estate, Excise, Employment, and Foreign Taxes	Marie Bardin	Appeals
20.2.11	01/2017	Miscellaneous Interest Provisions	Marie Bardin	Appeals
20.2.14*	02/2017	Netting of Overpayment and Underpayment Interest	Oneida Stephen	LB&I

### **20.3 PENALTY PROGRAMS INTERNAL PROCESSES**

20.3.1*	01/2017	Civil Penalty Quality Review Process	Jeremy Green	SB/SE
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## **Part 22: Taxpayer Education and Assistance**

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

<b>22.24 IRS TAXPAYER BURDEN REDUCTION</b>				
22.24.1	01/2016	Servicewide Burden Reduction Activities	Eric Brown	SB/SE

## **Part 25: Special Topics**

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

<b>25.1 FRAUD HANDBOOK</b>				
25.1.1	01/2014	Overview/Definitions	Joe Rosa	Appeals
25.1.2	08/2016	Recognizing and Developing Fraud	Joe Rosa	Appeals
25.1.3*	08/2016	Criminal Referrals	Joe Rosa	Appeals
25.1.4	10/2016	Administrative Joint Investigation	Joe Rosa	Appeals
25.1.5	06/2016	Grand Jury Investigations	Joe Rosa	Appeals
25.1.6	04/2016	Civil Fraud	Joe Rosa	CI
25.1.7	11/2015	Failure to File	Joe Rosa	Appeals
25.1.8*	10/2016	Field Collection	Joe Rosa	Appeals
25.1.9*	07/2016	Tax Exempt and Government Entities (TE/GE)	Joe Rosa	Appeals
25.1.10	03/2015	LB&I Fraud Procedures	Joe Rosa	LB&I
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3.11.22*	12/2016	Employee Plan Excise Tax Return	Lina Laforet	SB/SE
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3.11.26*	12/2016	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	Marsha White	TE/GE
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3.12.26*	11/2016	Tax Exempt Bond Error Resolution Procedures	Marsha White	TE/GE
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3.12.166	06/2017	EPMF Unpostables	Brooke Williams	W&I
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3.12.278*	12/2016	Exempt Organization Unpostable Resolution	Maureen William	TE/GE
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3.20.13*	11/2016	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE
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4.81.4	01/2016	Examination Planning	Faye Dawkins	TE/GE
4.81.5	01/2016	Conducting the Examination	Faye Dawkins	TE/GE
4.81.6	01/2016	Closing Agreements	Faye Dawkins	TE/GE
4.81.7	11/2008	Bondholder Referrals	Janae Lemley	TE/GE
4.81.9	09/2016	Technical Advice Requests	Faye Dawkins	TE/GE
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4.81.12*	10/2015	Compliance Review of Form 8038-CP	Kathy Bashar	TE/GE
4.81.14	01/2016	Unagreed Issues	Faye Dawkins	TE/GE
<b>4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES</b>				
4.82.2	12/2015	Arbitrage Payment Refund Claim Procedures	Faye Dawkins	TE/GE
<b>4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES</b>				
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4.86.5	09/2015	Conducting Indian Tribal Government Examinations	Lori Sperle	TE/GE
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4.90.9	09/2014	Procedures, Workpapers and Report Writing	Stewart Rouleau	TE/GE
4.90.10	10/2016	Statute Control Procedures	Joann Lacey	TE/GE
4.90.11	11/2013	Technical Review	Stewart Rouleau	TE/GE
4.90.12	12/2016	Case Closing Procedures	Joann Lacey	TE/GE
4.90.13	06/2014	FSLG Large Case Examination Program	Stewart Rouleau	TE/GE
4.90.14	07/2015	Counsel Contact and Technical Guidance	Phyllis Burnside	TE/GE
4.90.15	04/2017	FSLG Fraud Procedures	Joann Lacey	TE/GE

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7.1.2	09/2014	Exempt Organizations Administrative Procedures	Mary Sheer	TE/GE
7.1.4	12/2002	Exempt Organizations Technical Advice Procedures	Theodore Lieber	TE/GE
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7.1.7	08/2016	Processing Information Requests	Richard Daly	TE/GE
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7.11.7	05/2017	Multiple Employer Plans	Cameron Kalche	TE/GE
7.11.8	05/2017	EP Determinations Closing Agreement Program	Norma Quinn	TE/GE
7.11.9	03/2016	Mandatory and TEQMS Case Reviews	Norma Quinn	TE/GE
7.11.10	07/2016	EP Examination and Fraud Referral Procedures	Norma Quinn	TE/GE
7.11.11	08/2016	Proposed Adverse Cases	Cameron Kalche	TE/GE
7.11.12	11/2016	Preparing Technical Advice Requests	Norma Quinn	TE/GE
<b>7.12 EMPLOYEE PLANS GUIDELINES</b>				
7.12.1	02/2017	Plan Terminations	Cameron Kalche	TE/GE
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7.13.5	07/2016	Letter Generation	Cameron Kalche	TE/GE
7.13.7	10/2016	Moving Cases through the EDS Inventory Control Subsystem	Cameron Kalche	TE/GE
7.13.8	09/2015	EDS Unpostables	Cameron Kalche	TE/GE
<b>7.14 EMPLOYEE PLANS EDS USER MANUAL</b>				
7.14.1	08/2015	Introduction	Cameron Kalche	TE/GE
7.14.2	09/2015	Data Entry	Cameron Kalche	TE/GE
7.14.4	09/2015	Letter Generation	Cameron Kalche	TE/GE
7.14.5	09/2015	Inventory Control System (ICS)	Cameron Kalche	TE/GE



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7.20.2*	10/2015	Determination Letter Processing of Exempt Organizations	Mary Sheer	TE/GE
7.20.3*	10/2015	Processing Foundation Classification and Miscellaneous Requests	Mary Sheer	TE/GE
7.20.4	10/2015	Automatic Revocation and Other Special Determination Issues	Mary Sheer	TE/GE
7.20.5	10/2015	Review Procedures for EO Determinations	Mary Sheer	TE/GE
7.20.6*	02/2016	Anti-Terrorism and Other Emerging Issues	Mary Sheer	TE/GE
7.20.8	08/2008	Donor-Advised Funds Guide Sheet	Dorothy Lawren	TE/GE
7.20.9*	06/2016	Processing Form 1023-EZ	Mary Sheer	TE/GE
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7.21.2	09/2015	Processing User Fees	Mary Sheer	TE/GE
7.21.5	10/2015	Determination Case Processing Assistance	Mary Sheer	TE/GE
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7.25.3	07/2001	Religious, Charitable, Educational, Etc., Organizations	David Fish	TE/GE
7.25.4	06/2001	Civic Leagues, Social Welfare Organizations and Local Associations of Employees	Sadie Copeland	TE/GE
7.25.5	05/2014	Labor, Agricultural and Horticultural Organizations	Tim Berger	TE/GE
7.25.6	06/2001	Business Leagues	Carter Hull	TE/GE
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7.25.8	05/2002	Fraternal Beneficiary Societies	Sean Barnett	TE/GE
7.25.9	09/2014	Voluntary Employees' Beneficiary Associations	Obinna Chukwu	TE/GE
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7.25.12	08/2006	Organizations Exempt Under IRC 501 (c)(12)	Robert Cowen	TE/GE
7.25.13	01/2009	Cemetery Companies	Donna Moore	TE/GE
7.25.14	12/2004	Credit Unions and Mutual Reserve Funds	Virginia Richard	TE/GE
7.25.15	09/2013	Small Insurance Companies or Associations	Donna Elliot-Mo	TE/GE
7.25.16	12/2013	Corporations Organized to Finance Crop Operations	Melinda William	TE/GE
7.25.17	06/2001	Supplemental Unemployment Benefit Trusts	Susan Paul	TE/GE
7.25.19	09/2005	Veterans' Organizations	Debra Cowen	TE/GE
7.25.20	06/2001	Qualified Group Legal Services Plan	Ellen Berick	TE/GE
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7.25.24	05/2002	Cooperative Hospital Service Organizations	Justin Lowe	TE/GE
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7.25.28	08/2006	The National Railroad Retirement Investment Trust	Carolyn Ibok	TE/GE
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7.25.42	06/2001	Qualified State-Sponsored High Risk Insurance Organizations	Carter Hull	TE/GE
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7.26.2	08/2001	Private Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	Janet Gitterman	TE/GE
7.26.3	08/2001	Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions	Carolyn Ibok	TE/GE
7.26.4	08/2001	Private Foundations Defined by IRC 509(a)(2) Exclusion	Ronald Shoema	TE/GE
7.26.5	08/2001	Private Foundations Defined IRC 509(a)(3) Exclusion	Ronald Shoema	TE/GE
7.26.6	05/2002	Private Operating Foundations IRC 4942(j)(3)	Ronald Shoema	TE/GE
7.26.7	04/2003	Termination of Private Foundation Status	Theodore Lieber	TE/GE
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7.27.4	08/2001	Taxation of Unrelated Business Income	Sarah Katz	TE/GE
7.27.5	06/2001	Unrelated Trade or Business	Sarah Katz	TE/GE
7.27.6	05/2002	Computation of Unrelated Business Tax Income	Sarah Katz	TE/GE
7.27.7	08/2001	Computation of Unrelated Business Taxable Income for Social Clubs	Theodore Lieber	TE/GE
7.27.8	06/2001	Unrelated Debt Financed Income	Sarah Katz	TE/GE
7.27.9	06/2001	Debt-Financed Property	Sarah Katz	TE/GE
7.27.10	06/2001	Acquisition Indebtedness	Ward Thomas	TE/GE
7.27.11	06/2001	Political Organizations	Andrew Megosh	TE/GE
7.27.12	05/2003	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	Andrew Megosh	TE/GE
7.27.14	05/2002	Tax on Net Investment Income of Private Foundations	Ward Thomas	TE/GE
7.27.15	08/2001	Taxes on Self-Dealing	Janet Gitterman	TE/GE
7.27.16	08/2001	Taxes on Foundation Failure to Distribute Income	Janet Gitterman	TE/GE
7.27.17	11/2013	Taxes on Excess Business Holdings	Ward Thomas	TE/GE
7.27.18	05/2002	Taxes on Investments Which Jeopardize Charitable Purposes	Carolyn Ibok	TE/GE
7.27.19	06/2001	Taxable Expenditures of Private Foundations	Andrew Megosh	TE/GE
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7.27.27	11/2013	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	Emily Mangrum	TE/GE
7.27.30	11/2009	Taxes on Excess Benefit Transactions	Elizabeth Goff	TE/GE
7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES				
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7.28.4	09/2015	Public Inspection of Written Determinations under IRC 6110	Mary Sheer	TE/GE
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
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21.5.11*	06/2017	Employee Plan Accounts	Kathi Palmer	TE/GE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.7*	12/2016	Exempt Organizations and Tax Exempt Bonds	Kathi Palmer	TE/GE

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22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1	12/2016	Outreach	Lori Sperle	TE/GE
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
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25.7.3	12/2016	Group Exemption Procedures	Maureen William	TE/GE

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1.17.8	08/2016	Internal and Public Use Non-Tax Products	Teri Harris	All
1.17.9	08/2016	User Guide for Requesting Published Products and Services	Teri Harris	All
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1.22.3	10/2015	Addressing and Packaging	Joseph Anidiobi	All
1.22.4	10/2015	Postage Accountability and Reporting Requirements	Joseph Anidiobi	All
1.22.5	10/2015	Mail Operations	Joseph Anidiobi	All
1.22.6	10/2015	Transportation Management	Joseph Anidiobi	All
1.22.7	10/2015	Household Goods	Joseph Anidiobi	All
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1.55.6	10/2016	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	Sami McNeal	CFO
1.55.7	08/2012	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	Claudine Godso	W&I

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3.0.167*	09/2016	Losses and Shortages	Susan Hankerso	W&I
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3.8.45*	12/2016	Manual Deposit Process	Rick Holmes	SB/SE
3.8.46	11/2016	Discovered Remittance	Rick Holmes	SB/SE
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3.11.6*	10/2016	Data Processing (DP) Tax Adjustments	James Lewis	SB/SE
3.11.8*	11/2016	Information Return Processing	Machele Swank	SB/SE
3.11.10	11/2016	Revenue Receipts	Harry Anderson	W&I
3.11.13*	11/2016	Employment Tax Returns	Nayda Maldona	W&I
3.11.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.11.15*	11/2016	Return of Partnership Income	Leeann Paulsen	SB/SE
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3.11.213*	11/2016	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Lisa Hadlock	W&I
3.11.217*	11/2016	Form 1120S Corporation Income Tax Returns	Kelli Ruter	W&I
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<b>3.12 ERROR RESOLUTION</b>				
3.12.2*	11/2016	Individual Master File Error Resolution General Instructions	Elizabeth White	SB/SE
3.12.3*	11/2016	Individual Income Tax Returns	Elizabeth White	SB/SE



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3.12.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.12.10*	11/2016	Revenue Receipts	Harry Anderson	LB&I
3.12.13*	11/2016	Employment Tax Returns	Nayda Maldona	W&I
3.12.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.12.15*	11/2016	Return of Partnership Income	Leeann Paulsen	SB/SE
3.12.16*	11/2016	Corporate Income Tax Returns	Kelli Ruter	W&I
3.12.21	11/2016	Credit and Account Transfers	Harry Anderson	SB/SE
3.12.23*	11/2016	Excise Tax Returns	Martin Cavanau	W&I
3.12.32*	11/2016	General Unpostables	Carole Yelverton	SB/SE
3.12.37*	11/2016	IMF General Instructions	Yvette Rucker	SB/SE
3.12.38*	10/2016	BMF General Instructions	Catherine Jame	SB/SE
3.12.106*	11/2016	Estate Tax Returns - Paper Correction Processing	Lisa Hadlock	W&I
3.12.154*	11/2016	Unemployment Tax Returns	Daniel Resende	SB/SE
3.12.179*	10/2016	Individual Master File (IMF) Unpostable Resolution	Gary Patino	W&I
3.12.212*	10/2016	Applications for Extension of Time to File Tax Returns	Sheila Fisher	SB/SE
3.12.213*	11/2016	Form 1066, U.S. REMIC Income Tax Return	Lisa Hadlock	W&I
3.12.217*	11/2016	Error Resolution Instructions for Form 1120S	Leeann Paulsen	W&I
3.12.220*	11/2016	Error Resolution System for Excise Tax Returns	Martin Cavanau	W&I
3.12.249*	11/2016	Processing Form 8752	Kelli Ruter	W&I
3.12.251*	11/2016	Corporation Income Tax Returns	Marianne Clamp	SB/SE
3.12.263*	11/2016	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.12.279*	10/2016	BMF/CAWR/PMF Unpostable Resolution	Mary Morgan	SB/SE
<b>3.13 CAMPUS DOCUMENT SERVICES</b>				
3.13.2*	10/2016	BMF Account Numbers	Kim Baiter-Gorm	W&I
3.13.5	10/2016	Individual Master File (IMF) Account Numbers	Venitta Barrett	SB/SE
3.13.6	02/2017	Submission Processing Image Control Team (ICT) Correspondence Scanning	Genevieve Was	W&I
3.13.40	10/2016	Application for Tax Identification Number for Pending U.S. Adoptions	Venitta Barrett	W&I
3.13.62	11/2016	Media Transport and Control	Kira Schley	SB/SE
3.13.122*	10/2016	Individual Master File (IMF) Entity Control Unpostables	Gary Patino	W&I
3.13.222*	10/2016	BMF Entity Unpostable Correction Procedures	Mary Morgan	SB/SE

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<b>3.14 NOTICE REVIEW</b>				
3.14.1*	10/2016	IMF Notice Review	Crissie Breit	W&I
3.14.2*	10/2016	Business Master File (BMF) Notice Review	Janice Venable	W&I
<b>3.17 ACCOUNTING AND DATA CONTROL</b>				
3.17.5*	09/2016	Hardcore Payment Tracers	Ronnie Maldona	W&I
3.17.10*	11/2016	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy Andrews	LB&I
3.17.15*	08/2016	Accounting Reports Analyst - Responsibilities	Michael Magana	W&I
3.17.20*	11/2016	Refund Intercept Program	Onnie Maldonad	W&I
3.17.21	09/2016	Credit and Account Transfers	Crystal Noble	W&I
3.17.30	11/2016	SC Data Controls	Rebecca Rouse	W&I
3.17.46*	11/2016	Automated Non-Master File Accounting	Mary Deluca	SB/SE
3.17.64*	08/2016	Accounting Control General Ledger Policies and Procedures	Angela Reyes	W&I
3.17.79*	12/2016	Accounting Refund Transactions	Ronnie Maldona	W&I
3.17.80*	11/2016	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	W&I
3.17.220*	11/2016	Excess Collections File	Sarah Stanton	LB&I
3.17.221	11/2015	Enterprise Computing Center Data Controls	Kathryn Philipp	IT
3.17.243*	09/2016	Miscellaneous Accounting	Crystal Noble	W&I
3.17.244*	09/2016	Manual Assessments	Crystal Noble	W&I
3.17.277	11/2016	Electronic Payments	Shaunda Young	SB/SE
3.17.278	09/2016	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	Chobie Sheppar	W&I
<b>3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS</b>				
3.21.3*	11/2016	Individual Income Tax Returns	Deborah Fry	SB/SE
3.21.15*	11/2016	Foreign Partnership Withholding	Antonio Cerda	LB&I
3.21.19*	11/2016	Foreign Trust System	Sheila Fisher	LB&I
3.21.25*	11/2016	Miscellaneous Tax Returns	Antonio Cerda	LB&I
3.21.110*	11/2016	Chapter Three Withholding Returns - Form 1042	Sheila Fisher	LB&I
3.21.111*	11/2016	Chapter Three Withholding Returns	Antonio Cerda	W&I
3.21.112*	10/2016	Foreign Account Tax Compliance Act (FATCA) Registration	Janice Venable	SB/SE
3.21.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio Cerda	SB/SE

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3.21.263*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	Sharon Davis	W&I
3.21.264*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	SB/SE
<b>3.22 INTERNATIONAL ERROR RESOLUTION</b>				
3.22.3*	11/2016	Individual Income Tax Returns	Karen Pernell	SB/SE
3.22.15*	11/2016	Foreign Partnership Withholding	Antonio Cerda	SB/SE
3.22.19*	11/2016	Foreign Trust System	Sheila Fisher	SB/SE
3.22.110*	11/2016	Chapter Three Withholding (CTW) Returns Form 1042	Sheila Fisher	W&I
3.22.111*	11/2016	Chapter Three Withholding (CTW) Database	Antonio Cerda	W&I
3.22.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio Cerda	SB/SE
<b>3.24 ISRP SYSTEM</b>				
3.24.3	10/2016	Individual Income Tax Returns	Gordon Mead	W&I
3.24.7	11/2015	Delinquent Accounts	Kira Schley	W&I
3.24.8	11/2016	Information Returns Processing	Cenneth Wilson	W&I
3.24.10	11/2016	Revenue Receipts	Kira Schley	SB/SE
3.24.13	11/2016	Employment Tax Returns	Genevieve Was	W&I
3.24.14	10/2016	Fiduciary Income Tax Returns	Tamu Payton	W&I
3.24.15	11/2016	Partnership Return of Income	Tamu Payton	W&I
3.24.16	11/2016	Corporation Income Tax Returns	Tamu Payton	W&I
3.24.21	10/2015	Credit and Account Transfers	Karene Tucker	SB/SE
3.24.23	11/2016	Excise Tax Returns	Tamu Payton	W&I
3.24.25	11/2016	BMF International Miscellaneous Tax Returns	Tamu Payton	W&I
3.24.28	11/2016	Foreign Account Tax Compliance General Purpose Programs	Pamela Larson	SB/SE
3.24.29	10/2015	SCRS Error Resolution	Antonio Young	SB/SE
3.24.30	11/2015	Data Controls	Kira Schley	SB/SE
3.24.37	11/2016	General Instructions	Gordon Mead	SB/SE
3.24.38	11/2016	BMF General Instructions	Tamu Payton	W&I
3.24.40	11/2015	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	W&I
3.24.50	10/2015	Campus Performance Evaluation Reporting System	Antonio Young	SB/SE
3.24.106	11/2016	Estate Tax Returns	Mamu Payton	W&I

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3.24.133	11/2016	Residual Remittance Processing System	Pamela Larson	SB/SE
3.24.143	11/2016	Gift Tax Returns	Tamu Payton	W&I
3.24.154	11/2016	Unemployment Tax Returns	Genevieve Was	W&I
3.24.159	10/2015	SCRS SC Edits	Antonio Young	IT
3.24.162	11/2015	BOB Transcription Instructions	Kenneth Wilson	LB&I
3.24.173	10/2015	Centralized Files and Scheduling	Antonio Young	SB/SE
3.24.176	10/2015	Audit Selection System	Antonio Young	SB/SE
3.24.180	10/2015	Allocated Tips	Antonio Young	W&I
3.24.183	11/2015	Planning and Control Data	Kira Schley	SB/SE
3.24.202	10/2015	Supervisory Operator's Manual	Kira. Schley	W&I
3.24.212	10/2016	Applications for Extension of Time to File Tax Returns	Gordon Mead	W&I
3.24.213	10/2015	Real Estate Mortgage Investment Conduit Income Tax Returns	Antonio Young	SB/SE
3.24.226	11/2015	Declaration for Electronic Filing	Kira Schley	SB/SE
3.24.249	10/2015	Fiscal Year Required Payments/Form 8752	Antonio Young	SB/SE
<b>3.28 SPECIAL PROCESSING PROCEDURES</b>				
3.28.3	11/2016	Individual Income Tax Returns	Brian Smith	W&I
3.28.4*	11/2016	Identity Theft Returns for Submission Processing	Carole Yelverton	W&I
<b>3.30 WORK PLANNING AND CONTROL</b>				
3.30.10	02/2017	Cost Estimate Reference	Demetrice Brow	SB/SE
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	Joan Williams	W&I
3.30.19	01/2017	Production Control and Performance Reporting	Joan Williams	SB/SE
3.30.20	03/2017	Organization, Function, and Program (OFP) Codes	Donna Hartig	SB/SE
3.30.30	03/2016	Embedded Quality for Submission Processing (EQSP) System	Kimberly William	WI
3.30.50	01/2017	Project PCA Production Control Accounting	Joan Williams	SB/SE
3.30.123*	11/2016	Processing Timeliness: Cycles, Criteria, and Critical Dates	Todd Groeber	Appeals
3.30.124*	12/2016	Campus Monitoring Reports	Annette Lloyd	SB/SE
3.30.126	03/2017	Control Data Analysis	Robert Donovan	W&I
3.30.127	05/2016	Workload Scheduling	Adele Wolke	SB/SE
<b>3.37 INTERNATIONAL ISRP</b>				
3.37.110	11/2016	Chapter 3 Withholding Returns	Pamela Larson	SB/SE

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<b>3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS</b>				
3.38.147*	11/2016	International Notices	Crissie Breit	SB/SE
<b>3.40 BLOCK OUT OF BALANCE RESOLUTION</b>				
3.40.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.40.37	10/2016	General Instructions	Kenneth Wilson	SB/SE
<b>3.41 OCR SCANNING OPERATIONS</b>				
3.41.267*	11/2016	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	Machele Swank	W&I
3.41.269*	11/2016	Information Returns Processing on SCRIPS	Kenneth Wilson	SB/SE
3.41.274	11/2015	General Instructions for Processing via SCRIPS	Genevieve Was	SB/SE
3.41.275	11/2015	Scanner Operations on SCRIPS	Genevieve Was	SB/SE
3.41.276	02/2017	Form 941	Genevieve Was	W&I
3.41.277	11/2016	Forms 940 SCRIPS Processing	Genevieve Was	W&I
<b>3.42 ELECTRONIC TAX ADMINISTRATION</b>				
3.42.4*	09/2016	IRS e-file for Business Tax Returns	Daniel Aveytia	SB/SE
3.42.5*	09/2016	IRS e-file for Individual Income Tax Returns	Marilyn Truman	W&I
3.42.7	09/2016	EPSS Help Desk Support	Rena Smith	SB/SE
3.42.8	09/2016	e-services Procedures for Electronic Products and Services Support (EPSS)	Kimberley Mace	All
3.42.9*	12/2016	Filing Information Returns Electronically (FIRE)	Janet Manzer	W&I
3.42.10*	09/2016	Authorized IRS e-file Providers	Elwood Lucas	LB&I
3.42.20	10/2016	Preparer e-file Hardship Waiver Requests	Harold (les)swar	W&I
<b>3.43 INTEGRATED MANAGEMENT SYSTEM</b>				
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	Janet Shufelt	SB/SE

## Part 4: Examining Process

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

<b>4.1 PLANNING AND SPECIAL PROGRAMS</b>				
4.1.26*	12/2016	Campus Exam Return Selection, Delivery and Monitoring	Christopher Brid	W&I
<b>4.19 LIABILITY DETERMINATION</b>				
4.19.10*	12/2016	Examination General Overview	Sandra Morel	SB/SE
4.19.14*	12/2016	EITC/Revenue Protection Strategy	Emma Jane Am	W&I

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4.19.20*	11/2016	Automated Correspondence Exam (ACE) Processing Overview	Emma Jane Am	SB/SE
4.19.21	11/2016	Clerical	Emma Jane Am	SB/SE

## Part 11: Communications and Liaison

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

### 11.55 WAGE AND INVESTMENT

11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	W&I
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## Part 21: Customer Account Services

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

### 21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS

21.1.1	09/2016	Accounts Management and Compliance Services Overview	Sandra Johnson	LB&I
21.1.2	09/2016	Reference Materials Overview	Sandra Johnson	LB&I
21.1.3	09/2016	Operational Guidelines Overview	Dean Sousa	LB&I
21.1.7*	09/2016	Campus Support	Deborah Farmer	W&I

### 21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09/2016	Systems	Frank Olson	LB&I
21.2.2	09/2016	Research	Dean Sousa	LB&I
21.2.3*	09/2016	Transcripts	Renate Birwe	W&I
21.2.4*	09/2016	Master File Accounts Maintenance	Steven Charlton	LB&I

### 21.3 TAXPAYER CONTACTS

21.3.1*	09/2016	Taxpayer Contacts Resulting from Notice Issuance	Adelina Worner	Appeals
21.3.3	08/2016	Incoming and Outgoing Correspondence/Letters	Patricia Fuller	Appeals
21.3.4*	10/2016	Field Assistance	Steven Bartlett	W&I
21.3.5	08/2016	Taxpayer Inquiry Referrals Form 4442	Deborah Casey	SB/SE
21.3.6	08/2016	Forms and Information Requests	Eric Moreno	Appeals
21.3.7*	09/2016	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	Appeals
21.3.8	08/2016	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	TE/GE
21.3.9*	08/2016	Processing Reporting Agents File Authorizations	Jeffrey Burke	SB/SE
21.3.10	09/2016	Practitioner Priority Service (PPS)	Susan Kostoff	SB/SE

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21.3.11	12/2016	Information Returns Reporting Procedures	Maureen Johnso	W&I
21.3.13	12/2015	Department of Education (ED) Procedures	Steven Charlton	W&I
<b>21.4 REFUND INQUIRIES</b>				
21.4.1*	08/2016	Refund Research	Cecilia Hernand	SB/SE
21.4.2*	09/2016	Refund Trace and Limited Payability	Cecilia Hernand	SB/SE
21.4.3*	08/2016	Returned Refunds/Releases	Cecilia Hernand	SB/SE
21.4.4*	09/2016	Manual Refunds	Ellen Valade	SB/SE
21.4.5*	09/2016	Erroneous Refunds	Ellen Valade	SB/SE
21.4.6*	09/2016	Refund Offset	Regina Sharp	SB/SE
<b>21.5 ACCOUNT RESOLUTION</b>				
21.5.1*	09/2016	General Adjustments	Cynthia Larison	SB/SE
21.5.2*	09/2016	Adjustment Guidelines	Cynthia Larison	W&I
21.5.3*	09/2016	General Claims Procedures	Cynthia Larison	SB/SE
21.5.4*	09/2016	General Math Error Procedures	Adelina Worner	SB/SE
21.5.5	09/2016	Unpostables	Deborah Casey	SB/SE
21.5.6*	08/2016	Freeze Codes	Pamela Jones	SB/SE
21.5.7*	09/2016	Payment Tracers	Eric Moreno	SB/SE
21.5.8*	09/2016	Credit Transfers	Teri Hauer	SB/SE
21.5.9*	08/2016	Carrybacks	Heidi Jordan	LB&I
21.5.10	09/2016	Examination Issues	Nolan Pendleton	SB/SE
<b>21.6 INDIVIDUAL TAX RETURNS</b>				
21.6.1*	09/2016	Filing Status and Exemption Adjustments	Teri Hauer	SB/SE
21.6.2*	09/2016	Adjusting TIN-Related Problems	Michelle Moreno	W&I
21.6.3*	09/2016	Credits	James Linstead	SB/SE
21.6.4*	08/2016	Tax Computation / Accounting Period Changes	James Linstead	SB/SE
21.6.5*	09/2016	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	Pamela Jones	SB/SE
21.6.6*	09/2016	Specific Claims and Other Issues	Teri Hauer	SB/SE
21.6.7*	09/2016	Adjusting Individual Tax Accounts	Pamela Jones	SB/SE
21.6.8	08/2016	Split Spousal Assessments (MFT 31 / MFT 65)	James Linstead	SB/SE
<b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b>				
21.7.1*	08/2016	BMF/NMF Miscellaneous Information	Marion Boyle	SB/SE

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21.7.2*	08/2016	Employment and Railroad Tax Returns	Jeff Burke	SB/SE
21.7.3*	08/2016	Unemployment Taxes	Richard Lehman	SB/SE
21.7.4*	08/2016	Income Taxes/Information Returns	Everett Crouch	W&I
21.7.5*	09/2016	Estate and Gift Tax Returns	Frank Olson	SB/SE
21.7.8*	09/2016	Excise Taxes	Frank Olson	SB/SE
21.7.9*	08/2016	BMF Duplicate Filing Conditions	Richard Lehman	SB/SE
21.7.10	08/2016	No-Merge Cases	Richard Lehman	SB/SE
21.7.11*	08/2016	Additional Computer Paragraph Notices and Transcripts	Everett Crouch	SB/SE
21.7.12*	08/2016	Non-Master File (NMF) Adjustments	Heidi Jordan	SB/SE
21.7.13*	08/2016	Assigning Employer Identification Numbers (EINs)	Dianna Wiedem	TE/GE
<b>21.8 INTERNATIONAL</b>				
21.8.1*	08/2016	IMF International Adjustments	Anthony Skirkie	W&I
21.8.2*	08/2016	BMF International Adjustments	Karla Taylor	W&I
21.8.4	08/2016	United States Certification for Reduced Tax Rates in Tax Treaty Countries	Marion Boyle	W&I
21.8.5*	08/2016	Miscellaneous FIRPTA Related Issues	Anthony Skirkie	W&I
21.8.6	08/2016	Exemptions from US Withholding (Form 8233)	Anthony Skirkie	W&I
<b>21.10 QUALITY ASSURANCE</b>				
21.10.1	09/2016	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	Harry Matthews	SB/SE

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

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

<b>22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES</b>				
22.30.1	09/2016	Stakeholder Partnerships, Education and Communication	James Austin	W&I
<b>22.31 MULTILINGUAL INITIATIVES</b>				
22.31.1	12/2016	IRS Language Services	Carolyn Schaffer	All



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## **Part 25: Special Topics**

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

### **25.6 STATUTE OF LIMITATIONS**

25.6.1*	09/2016	Statute of Limitations Processes and Procedures	James Marlow	Appeals
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### **25.13 TAXPAYER CORRESPONDENCE**

25.13.1	10/2015	Taxpayer Correspondence Services	Leza Boodie	All
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### **25.19 HEALTH COVERAGE TAX CREDIT (HCTC)**

25.19.1	09/2008	General Information	Lynn Reno	W&I
25.19.2	09/2008	Customer Service	Lynn Reno	W&I
25.19.3	09/2008	Eligibility	Lynn Reno	W&I
25.19.4	09/2008	Registration	Lynn Reno	W&I
25.19.5	09/2008	Payments	Lynn Reno	W&I
25.19.6	09/2008	Additional HCTC Guidelines	Lynn Reno	W&I
25.19.7	09/2008	Systems Operations (SO)	Lynn Reno	W&I
25.19.8	09/2008	Campus Management Operations (CMO)	Lynn Reno	W&I

### **25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE**

25.23.1	09/2016	Identity Protection and Victim Assistance - Policy Guidance	Christopher Harr	All
25.23.2*	10/2016	Identity Protection and Victim Assistance - General Case Processing	Christopher Harr	All
25.23.3*	08/2016	IMF Toll-Free and Identity Protection Specialized Unit- (IPSU) Paper	Judith Hoyt	W&I
25.23.4*	09/2016	IDTVA Paper Process	Michele Williams	W&I
25.23.5*	07/2016	ACSS IDT Processing	Larry Eberle	W&I
25.23.6*	07/2016	CSCO/ASFR IDT Processing	Larry Eberle	All
25.23.7*	09/2016	AUR Identity Theft Processing	Marc Martin	W&I
25.23.8*	09/2016	Campus Exam Identity Theft Processing	Kimberly Mills	W&I
25.23.9*	08/2016	BMF Identity Theft Processing	Jill Zeffiro	W&I
25.23.10*	09/2016	Compliance Identity Theft Case Processing	Marc Martin	W&I
25.23.11*	04/2016	Business Master File (BMF) Identity Theft Procedures for Accounts Management	Jill Zeffiro	W&I

### **25.24 RETURN PREPARER MISCONDUCT PROGRAM**

25.24.1*	01/2016	General Overview	Joyce Masuzaw	W&I
25.24.2*	12/2015	Specialized Accounts Management Processing	Joyce Masuzaw	W&I

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25.24.3*	04/2016	Return Preparer Misconduct - Compliance	Kimberly Mills	W&I
<b>25.25 REVENUE PROTECTION</b>				
25.25.1	08/2015	Return Integrity and Verification Revenue Protection Programs	Cynthia Gaskam	W&I
25.25.2*	09/2016	Revenue Protection Screening Procedures for Individual Master File Returns	Cynthia Gaskam	W&I
25.25.3*	09/2016	Revenue Protection Verification Procedures for Individual Master File Returns	Cynthia Gaskam	W&I
25.25.4*	09/2016	Integrity & Verification Identity Theft Return Procedures	Cynthia Gaskam	W&I
25.25.5*	09/2016	Revenue Protection Special Handling Procedures	Cynthia Gaskam	W&I
25.25.6*	09/2016	Taxpayer Protection Program	Cynthia Gaskam	W&I
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25.25.8*	09/2016	Revenue Protection External Lead Procedures	Florence Tersig	W&I
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June 2017

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2.13.7	10-2016	40164F	Calling Card Ordering System	2.13.4
2.13.8	10-2016	47359G	Voice Systems Security	
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks	
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)	
LEM 2.13.15	04-2010	47860M	Domain Name System (DNS)	2.13.15
2.13.15	10-2016	39517A	Domain Name System (DNS)	LEM 2.13.15
2.13.21	06-2013	47365K	Telecommunications Encryption Standards	
2.13.25	10-2016	40187E	Video Conference Services	2.13.4
<b>2.14 Asset Management</b>				
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2.14.2	09-2016	47420Y	Enterprise Incident Management Standards	
<b>2.24 Information Systems</b>				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68
<b>2.25 Web Services</b>				
2.25.1	03-2008	36513E	Roles and Responsibilities for the Web Services Division	
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2.25.9	12-2008	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	12-2008	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	12-2008	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	12-2008	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.18	03-2008	36627T	Project Initiation and Approval	
<b>2.27 Configuration Management</b>				
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<b>2.148 IT Support Services Management</b>				
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3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
<b>3.5 Accounts Services</b>				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
<b>3.10 Campus Mail and Work Control</b>				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
<b>3.11 Returns and Documents Analysis</b>				
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
<b>3.15 Adjustments</b>				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
<b>3.21 International Returns and Documents Analysis</b>				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	
3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
<b>3.22 International Error Resolution</b>				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
<b>3.24 ISRP System</b>				
3.24.6	01-2009	34311M	DP Tax Adjustments	13.24.6
3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	13.24.112
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
<b>3.30 Work Planning and Control</b>				
3.30.28	03-2016	34740T	Individual Review	3.30.00
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	3(30)(165)0
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<b>3.37 International ISRP</b>				
3.37.3	01-2007	34861X	Individual Income Tax Returns	<i>13.37.3</i>
3.37.10	01-2010	34855T	Revenue Receipts	<i>13.37.10</i>
3.37.13	01-2009	34867L	Employment Tax Returns	<i>13.37.13</i>
3.37.154	01-2009	34877H	Unemployment Tax Returns	<i>13.37.154</i>
<b>3.38 International Tax Returns and Documents</b>				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
<b>3.41 OCR Scanning Operations</b>				
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<b>3.42 Electronic Tax Administration</b>				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	<i>12.1.1; 3.42.228, 3.42.255; 3.11.38</i>
<b>3.43 Integrated Management System</b>				
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<b>3.45 TE/GE Processing</b>				
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LEM 4.1.22	03-2010	50259J	LMSB Workload Study	<i>New</i>
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	<i>New</i>
<b>4.3 Midwest Automated Compliance System (MACS)</b>				
4.3.1	07-2011	27744T	Overview	<i>104.9 CH 1</i>
4.3.2	07-2011	27745E	Responsibilities	<i>104.9 CH 2</i>
4.3.3	07-2011	27746P	MACS Security	<i>104.9 CH 3</i>
4.3.4	07-2011	27747A	User Procedures	<i>104.9 CH 4</i>
4.3.5	07-2011	27748L	Case Administration	<i>104.9 CH 5</i>
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<b>4.4 AIMS Procedures and Processing Instructions</b>				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	<i>104.3 CH 8; 48(13)1-3</i>
4.4.13	12-2010	30324B	IDRS Research	<i>104.3 CH 13; 48(13)1-3</i>
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	<i>104.3 CH 20; 48(13)1-3</i>
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<b>4.6 Payer Compliance</b>				
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<b>4.7 Examination Returns Control System (ERCS)</b>				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
<b>4.8 Technical Services</b>				
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	
<b>4.9 Examination Technical Time Reporting System</b>				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
<b>4.10 Examination of Returns</b>				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
<b>4.11 Examining Officers Guide (EOG)</b>				
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4.11.34	06-2017	36419R	Innocent Spouse	4500
<b>4.13 Audit Reconsideration</b>				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
<b>4.14 Statutory Notices of Deficiency</b>				
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<b>4.15 Jeopardy/Termination Assessments</b>				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
<b>4.18 Exam Offer-In-Compromise</b>				
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
<b>4.19 Liability Determination</b>				
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.19.24	03-2016	59847J	Compliance Identity Theft	
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<b>4.22 National Research Program (NRP)</b>				
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LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
<b>4.23 Employment Tax</b>				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	<i>New</i>
4.23.16	09-2012	35388T	Employment Tax	8116:352
<b>4.24 Excise Tax</b>				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
<b>4.25 Estate and Gift Tax</b>				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	<i>New</i>
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
<b>4.31 Pass-Through Entity Handbook</b>				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	<i>New</i>
<b>4.35 Partnership and S Corporations</b>				
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4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
<b>4.40 Technical Advisor Program</b>				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
<b>4.46 LB&amp;I Guide for Quality Examinations</b>				
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
<b>4.51 LB&amp;I Case Management</b>				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.51.6	03-2016	37346H	Issue Management Process Guide	

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<b>4.53 SBSE Administrative Programs</b>				
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<b>4.70 TE/GE Examinations</b>				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
<b>4.71 Employee Plans Examination of Returns</b>				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	<i>New</i>
<b>4.72 Employee Plans Technical Guidelines</b>				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	<i>7.7.1 CH 1; 7(10)54</i>
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	<i>7.7.1 CH 12; 7(10)54:900</i>
4.72.20	06-2014	60970J	Unrelated Business Activities	<i>4.72.1 portions</i>
<b>4.75 Exempt Organizations Examination Procedures</b>				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.14	12-2010	33217P	Concluding the Examinations	<i>7.6.5.3.2; 7.8.1</i>
4.75.19	04-2011	33224E	Reviewers Memorandum	<i>7.6.6</i>
4.75.23	06-2010	33229H	Collateral Examinations	<i>7.6.1; 7(10)15</i>
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures	
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations	<i>4.75.30</i>
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	<i>7.6.2 CH 3</i>
<b>4.82 Tax Exempt Bonds Examination Guidelines</b>				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	<i>7.6.2 CH 5</i>
<b>4.89 Compliance and Program Management (CPM)</b>				
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LEM 5.1.5	04-2010	20191U	Balancing Civil and Criminal Cases	<i>LEM 5.5 portions</i>
LEM 5.1.8	06-2010	49314N	Courtesy Investigations	
LEM 5.1.11	01-2010	38523U	Delinquent Return Accounts	<i>New</i>
LEM 5.1.12	07-2010	51021T	Cases Requiring Special Handling	<i>New</i>
5.1.17	05-2014	29420A	Third Party Contacts	<i>5.1 CH 17; 5348 [5300]</i>
LEM 5.1.18	09-2010	51022E	Locating Taxpayers and Their Assets	<i>New</i>
LEM 5.1.20	06-2010	51023P	Collection Inventory	<i>New</i>
5.1.25	11-2016	54431X	IDRS and Data Security for Collection	

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5.2.1	07-2015	35459R	Collection Time Reporting	5.2 CH 1; 5890 [5800]
5.2.2	10-2009	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
<b>5.3 Entity Case Management Systems</b>				
LEM 5.3	11-2008	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
<b>5.4 Case Processing</b>				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.4.1	08-2009	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	08-2009	29631J	Clerical Procedures	5.4 CH. 3; 5900
<b>5.5 Decedent Estates and Estate Tax</b>				
LEM 5.5	12-2009	27833N	Technical Support	LEM 5 CH.5; LEM V
<b>5.7 Trust Fund Compliance</b>				
LEM 5.7	11-2010	47918R	- Trust Fund Compliance	
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	LEM 5.7; 5.7 CH 3; 5600, 5700
<b>5.8 Offer in Compromise</b>				
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5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
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LEM 5.9.5	06-2010	51071Z	Opening a Bankruptcy Case	
LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New

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5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property	5360,, Exhs. 5300-1-4, 14-17, 30, 33-34
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<b>5.12 Federal Tax Liens</b>				
LEM 5.12.3	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4	06-2010	25673B	Judicial/Nonjudicial/Foreclosures	New
LEM 5.12.5	06-2010	48016W	Redemptions	New
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
<b>5.13 Collection Quality Measurement</b>				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection QualityMeasurement System Reviewer's Requirements	5.13 CH. 5
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions	
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<b>5.14 Installment Agreements</b>				
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5.14.8	08-2010	28510V	Monitoring of Installment Agreements	5.14 CH 8; 5300
5.14.12	08-2010	33080M	Monitoring Levy Payments	5.14.9
<b>5.16 Currently Not Collectible</b>				
LEM 5.16.1	06-2010	39888M	Overview	
<b>5.18 Liability Determination</b>				
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<b>5.19 Liability Collection</b>				
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LEM 5.19.14	12-2009	51116B	Trust Fund Recovery Penalty (TFRP)	
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5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12
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<b>7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures</b>				
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)	
7.15.3	09-2015	55000E	Business Rules	
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<b>7.20 Exempt Organizations Determination Letter Program</b>				
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7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
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8.19.3	10-2013	36948Z	Guidance for Appeals Officers	
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2013	36951W	Account and Processing Support	
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8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
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8.23.5	03-2009	50806C	Collection Due Process OIC Procedures	8.13.2 portions
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9.4.10	03-2008	36213B	Miscellaneous Investigative Techniques	9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13
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9.9.13	02-2012	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782
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9.10.2	02-2009	36426G	Treasury Enforcement and Communication System and International Fugitive Notices	9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-.9, 9781:594
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9.13.1	04-2008	36480U	Information from Foreign Countries	9.13 CH. 1; 9265.11-.12, .2-.3, .7
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10.8.8	10-2015	53118R	Live Data Protection	<i>2.5.16</i>
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LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

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11.4.3	05-2007	33483X	Project Coordination	<i>104.1 CH. 6-8</i>
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25.6.2	07-2008	36882U	General Information and Procedures	121.2.2; 121.2 CH.2; 3(15)(58)
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25.6.11	07-2008	36891F	Employee Plan Master File (EPMF)	121.2.11; 121.2 CH.11; 3(15)(58)
25.6.12	07-2008	36892Q	Statute Unpostable and Reject Records	121.2.12; 121.2 CH.12; 3(15)(58)
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25.6.14	07-2008	36894M	Barred Assessments / Barred Statute Cases	121.2.14; 121.2 CH.14; 3(15)(58)
25.6.15	07-2008	36895X	Self Employment Tax Cases	121.2.15; 121.2 CH.15; 3(15)(58)
25.6.16	07-2008	36896I	Combat Zone for Statute Processing	121.2.16; 121.2 CH.16; 3(15)(58)
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25.7.2	11-2012	27771A	EO/BMF Processing Procedures	7.3.4 CH 2; 7820:300, 500
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LEM 25.10.3	09-2007	31152B	Integrated Data Retrieval System (IDRS) Security Handbook	
LEM 25.10.4	03-2007	32682E	Resource Access Control Facility (RACF)	
25.10.5	04-2007	31154X	Basic UNIX Security Requirements Handbook	
LEM 25.10.6	03-2008	31156T	Secure Windows NT Configuration Standards	
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25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
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25.16.5	08-2007	36906T	Small Business/Self- Employed and Wage & Investment General Procedures	121.6 CH. 6; 12(10)4
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