



# Internal Revenue **MANUAL INDEX**

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**June 2024**



**Contains the IRM Inventory in four ways:**

- 1** Numerically
- 2** By Owner
- 3** Alphabetically
- 4** Recently Obsolete

# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

The IRM Index is published in accordance with [5 USC 552\(a\)\(2\)\(E\)](#)

<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</i></li> </ul> <p>Access the <i>IRM Index</i> quarterly 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 defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. The <i>audience</i> is the primary user of the IRM at the organizational level.</p>
<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This list displays the IRM sections that are no longer in effect, dating back ten years.</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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.</p>

<b>BUSINESS OWNERS</b>	<p>IRS business owners and their acronyms are:</p> <ul style="list-style-type: none"> <li>○ Appeals</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>○ Facilities Management and Security Services (FMSS)</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>○ Office of Chief Risk Officer (OCRO)</li> <li>○ Office of Procurement</li> <li>○ Office of Professional Responsibility (OPR)</li> <li>○ Online Services (OLS)</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 &amp; 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 2024

Section	Date	Catalog	Section Title	Audience
<b>Part 1 Organization, Finance and Management</b>				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
<b>Chapter 1.1 Organization and Staffing</b>				
1.1.1	7/29/2019	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/14/2019	30378Z	Office of the Commissioner	All
1.1.6	1/17/2023	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Appeals	All
1.1.8	6/7/2024	30382H	National Taxpayer Advocate	TAS
1.1.10	2/25/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	3/27/2024	30386Z	Information Technology	All
1.1.13	1/24/2023	30387K	Wage and Investment	All
1.1.16	3/15/2022	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	11/8/2022	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	8/2/2019	40229Z	Criminal Investigation	All
1.1.20	2/14/2023	50178P	Office of Professional Responsibility	All
1.1.21	12/18/2023	37682C	Chief Financial Officer	All
1.1.22	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	3/12/2024	14055T	Large Business and International Division	All
1.1.26	11/7/2023	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/20/2021	59791A	Return Preparer Office	All
	5:00:00 PM			
1.1.29	2/15/2024	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	8/23/2023	92900T	Taxpayer Experience Office	All
<b>Chapter 1.2 Servicewide Policies and Authorities</b>				
1.2.1	3/8/2024	29301S	Servicewide Policy Statements	All
1.2.2	3/11/2024	73276Q	Servicewide Delegations of Authority	All
1.2.61	6/17/2022	50076S	Division Delegations of Authority for Wage and Investment	W&I
1.2.62	6/21/2024	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	7/25/2023	60695B	Division Delegations of Authority for Large Business and International	LB&I

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1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
<b>Chapter 1.4 Resource Guide for Managers</b>				
1.4.1	3/30/2023	33466M	Management Roles and Responsibilities	All
1.4.2	6/13/2023	33467X	Monitoring and Improving Internal Control	All
1.4.3	8/18/2023	49895X	Financial Assurance Control Testing	All
1.4.5	12/2/2020	33211B	Corporate Tax Administration Tools	All
1.4.7	7/6/2022	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	6/21/2022 5:00:00 PM	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	9/7/2023	60880E	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	2/20/2024	35340Z	Field Assistance Guide for Managers	W&I
1.4.12	11/8/2023	38174H	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	3/13/2023	49230M	TAS Guide for Managers	TAS
1.4.16	1/11/2024	35344R	Accounts Management Guide for Managers	W&I
1.4.18	12/9/2022	39913M	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.19*	11/21/2023	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	5/2/2023	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	11/28/2023	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	4/30/2024	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/16/2023	50659N	FUTA Manager and Coordinator Guide	SB/SE
1.4.24*	7/13/2020	57275B	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.4.28	2/26/2020	50773S	Appeals Managers Procedures	Appeals
1.4.29	2/7/2022	61645F	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.31	8/23/2022	66821V	Quality Assurance Review Program	All
1.4.32	1/19/2024	71527E	Internal Control Review Program	All
1.4.40	4/14/2021	35578Z	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	10/20/2023	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	11/17/2022	38446S	Insolvency	SB/SE
1.4.52	10/16/2023	39453R	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/4/2019	39990Z	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	6/3/2016	59975C	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
1.4.61	4/27/2023	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE

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<b>Chapter 1.5 Managing Statistics in a Balanced Measurement System</b>				
1.5.1	6/30/2023	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	10/25/2022 5:00:00 PM	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/16/2022 5:00:00 PM	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	4/12/2020 5:00:00 PM	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	11/10/2021	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
<b>Chapter 1.7 Research and Analysis for Tax Administration</b>				
1.7.1	8/12/2020	38795Q	Servicewide Research for Tax Administration	All
<b>Chapter 1.10 Office of the Commissioner of Internal Revenue</b>				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	11/17/2016	34421J	Standards for Using Email	All
<b>Chapter 1.11 Internal Management Documents System</b>				
1.11.1	10/7/2022	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	9/13/2023	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/5/2022	32114X	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/4/2023	50463T	Servicewide Electronic Research Program (SERP)	W&I
1.11.9	12/12/2023	53704J	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	2/7/2024	53277J	Interim Guidance Process	All
1.11.13	8/1/2022	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
<b>Chapter 1.13 Statistics of Income</b>				
1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
1.13.2	9/7/2018	30962V	Processing Management	RAAS
1.13.3	9/13/2018	30964R	Document Management	CFO
<b>Chapter 1.14 Facilities Management</b>				
1.14.2	8/29/2019	31321E	Supply Purchasing Program	All
1.14.3	9/27/2018	31322P	Furniture and Equipment Standards	FMSS
1.14.4	10/7/2022	38310P	Personal Property Management	All
1.14.5	9/13/2021	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS

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1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	9/27/2017	38770V	Identifying Space Efficient Buildings	FMSS
1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
<b>Chapter 1.15 Records and Information Management</b>				
1.15.1	3/7/2024	31421F	The Records and Information Management Program	All
1.15.2	10/18/2023	31423B	Types of Records and Their Life Cycles	All
1.15.3	10/13/2023	31425X	Disposing of Records	All
1.15.4	3/11/2024	31426I	Retiring and Requesting Records	All
1.15.5	10/17/2023	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	3/12/2024	31451T	Files Management	All
<b>Chapter 1.17 Publishing</b>				
1.17.1	7/13/2023	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/20/2022	31852I	Publishing Systems and Programs	All
1.17.3	8/3/2023	31853T	Tax Products Program	All
1.17.7	8/11/2023	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	8/7/2023	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	8/10/2023	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	8/14/2023	75322N	IRS Published Product Identification	All
<b>Chapter 1.18 Distribution</b>				
1.18.2	10/13/2023	38314H	Forecasting Requirements	All
1.18.3	10/25/2022	38315S	Tax Forms Distribution Programs	W&I
1.18.4	3/23/2022	48239X	Knowledge Services	W&I
1.18.5	2/1/2021	48240Y	National Distribution Center	W&I
<b>Chapter 1.20 Equal Employment Opportunity and Diversity</b>				
1.20.2	6/11/2021	49442G	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/9/2021	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
<b>Chapter 1.22 Mail and Transportation Management</b>				
1.22.1	11/2/2023	31771O	Mail and Transportation Management Overview	All
1.22.2	11/9/2022	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/14/2022	31773K	Addressing and Packaging	All
1.22.4	10/13/2023	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	10/13/2023	31775G	Mail Operations	All



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1.22.6	10/12/2023	31776R	Transportation Management	All
1.22.7	12/28/2020	31777C	Household Goods	All
1.22.8	1/3/2024	59044U	Mailing and Shipping Equipment	All
<b>Chapter 1.25 Practice Before the Service</b>				
1.25.1	1/12/2023	48365U	Rules Governing Practice Before the IRS	All
1.25.2	11/18/2022	52482U	Practitioner Enrollment	RPO
1.25.4*	6/29/2016	52484Q	Processing Circular 230 Disciplinary Cases	OPR
1.25.8	10/13/2023	58009D	Enrollment of Actuaries	RPO
<b>Chapter 1.29 Audit Coordination Process</b>				
1.29.1	7/15/2022	69176B	Authorities and Responsibilities	CRO
<b>Chapter 1.32 Servicewide Travel Policies and Procedures</b>				
1.32.1	3/22/2023	39947S	IRS Local Travel Guide	All
1.32.4	10/19/2023	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	3/16/2022	38880S	Reporting on Event-Related Spending	All
1.32.11	3/28/2023	55730Z	IRS City-to-City Travel Guide	All
1.32.13	4/27/2022	35266E	Relocation Services Program	CFO
1.32.14	6/18/2024	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	4/25/2023	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/29/2022	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
<b>Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process</b>				
1.33.3	7/13/2023	50383K	Reimbursable Operating Guidelines	All
1.33.4	2/7/2023	48604K	Financial Operating Guidelines	All
1.33.5	10/19/2023	94050K	Budgeting and Performance Management Process	All
1.33.7	6/22/2023	94077B	User Fees	CFO
1.33.8	6/21/2024	94674A	Estimating Trust Fund Costs	All
<b>Chapter 1.34 Revenue Accounting</b>				
1.34.4	3/17/2023	53135C	Unpaid Assessments	CFO
<b>Chapter 1.35 Financial Accounting</b>				
1.35.3	9/6/2023	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	1/10/2024	43166F	Purchase Card Program	All
1.35.6	6/28/2024	43194X	Property and Equipment Accounting	All
1.35.13	6/30/2023	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
1.35.17	8/23/2022	62654A	Estimating Trust Fund Costs	All
1.35.18	5/28/2024	62656W	Imprest Funds	CI
1.35.24	1/31/2023	66160N	Establishing IRS Commitments and Obligations	CFO



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<b>Chapter 1.36 Administrative Accounting and Financial Management Reports</b>				
1.36.4	8/4/2022	68711S	Administrative (Non-tax) Debt Management	All
<b>Chapter 1.53 Small Business/Self-Employed</b>				
1.53.1	8/2/2022	37013J	Managing Organizational Change	SB/SE
<b>Chapter 1.54 TE/GE Division Organization and Management</b>				
1.54.1	9/9/2021	32219B	TE/GE Roles and Responsibilities	TE/GE
<b>Chapter 1.55 Wage and Investment</b>				
1.55.2	11/29/2018	37989E	Organizational Changes	W&I
1.55.6	11/8/2022	48309K	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
<b>Chapter 1.56 Large Business and International</b>				
1.56.1	7/13/2022	75148R	LB&I Policy Function Processes and Procedures	LB&I
<b>Chapter 1.57 Facilities Management and Security Services Quality Assurance</b>				
1.57.1	4/12/2021	75150D	Quality Assurance Programs	FMSS
<b>Part 2 Information Technology</b>				
<i>(Development, implementation, and maintenance of information systems.)</i>				
<b>Chapter 2.2 Partnership Control System</b>				
2.2.1	10/18/2022	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
2.2.4	10/18/2022	28577W	PCS Command Code TSINQ	Appeals
2.2.5	10/18/2022	28578H	PCS Command Code TSDEL	Appeals
2.2.6	10/20/2022	28579S	PCS Command Code TSNOT	Appeals
2.2.7	10/19/2022	28580T	PCS Command Code TSCLS	Appeals
2.2.8	10/19/2022	28581E	PCS Command Code MSCHG	Appeals
2.2.9	10/20/2022	28582P	PCS Command Code TSUMY	Appeals
<b>Chapter 2.3 IDRS Terminal Responses</b>				
2.3.1	5/7/2024	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2*	6/6/2024	28115U	Introduction to IDRS Terminal Responses	All
2.3.8*	11/14/2023	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2023	28123U	Command Codes MFREQ and RECON	All
2.3.11*	11/24/2023	28124F	Command Codes TXMOD and SUMRY	All
2.3.12	11/14/2023	28125Q	Command Code ACTON	All
2.3.13	11/15/2023	28126B	Command Codes FFINQ, REINF, and REMFE	All

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2.3.15*	11/17/2023	28128X	Command Code ENMOD	All
2.3.16	7/12/2023	28129I	Command Codes RFINK and RAFRQ	All
2.3.17	11/15/2023	28130J	Command Code ESTABD	All
2.3.18	11/15/2023	28131U	Command Code ESTABM	All
2.3.20	3/6/2023	28133Q	Command Code URINQ (URF)	All
2.3.25	11/8/2023	28138T	Command Codes DM1DT and DTVUE	IT
<b>2.3.26</b>	<b>6/18/2024</b>	<b>28139E</b>	<b>Command Code TDINQ</b>	<b>All</b>
2.3.27	2/14/2023	28140F	Command Code ECREQ	IT
2.3.28	11/7/2023	28141Q	Command Code FTDPN	All
2.3.29	3/16/2023	28142B	Command Codes INTST, ICOMP, and COMPA	All
<b>2.3.30</b>	<b>6/5/2024</b>	<b>28143M</b>	<b>Command Code DAILY</b>	<b>All</b>
2.3.31	7/17/2023	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32*	11/29/2023	28145I	Command Code MFTRA	All
2.3.34	11/14/2023	28147E	Command Code PATRA	Appeals
2.3.35*	3/18/2024	28102R	Command Code IRPTR	Appeals
2.3.36	12/17/2021	28148P	Command Code SCFTR	Appeals
2.3.37	12/16/2021	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	10/10/2023	28150B	Command Code TXCMP	Appeals
2.3.40	5/9/2024	28152X	Command Code PICRD	Appeals
2.3.41	1/19/2023	28153I	Command Code PIEST	Appeals
2.3.43	1/20/2023	28155E	Command Code PIFTF	Appeals
2.3.44*	11/2/2023	28156P	Command Code PIVAR	Appeals
2.3.45	3/6/2023	28157A	Command Code XSINQ	All
2.3.47*	12/18/2023	28159W	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/16/2021	28160X	Command Code UPDIS for the GUF System	Appeals
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2.3.68	11/20/2023	28112N	Command Codes DUPOL and DUPPG	IT
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2.3.76	11/2/2023	32675P	Command Code ISTSD	Appeals
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2.3.78	5/22/2024	32689D	Command Code LOCAT	Appeals
2.3.79	11/20/2023	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	1/27/2023	37170F	Command Code DDBKD	Appeals
2.3.81	11/13/2023	55093B	Command Code ESTABA	All
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<b>Chapter 2.4 IDRS Terminal Input</b>				
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2.4.4	3/23/2020	28192H	Command Code MESSG	All
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<b>Chapter 2.7 Information Technology (IT) Operations</b>				
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<b>Chapter 2.8 Audit Information Management System (AIMS)</b>				
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2.8.7*	12/15/2023	28762Z	AIMS Command Code AMCLS	Appeals
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<b>Chapter 2.9 Integrated Data Retrieval System Procedures</b>				
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<b>Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services</b>				
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<b>Chapter 2.25 Integrated Enterprise Portal - Web Services</b>				
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<b>Chapter 2.28 Unified Communications</b>				
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<b>Chapter 2.31 Lifecycle Management</b>				
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<b>Chapter 2.110 Requirements Engineering</b>				
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<b>Chapter 2.120 Solution Engineering</b>				
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2.120.11	5/29/2024	74890K	Data Management Process	All
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<b>Chapter 2.123 Knowledge Management</b>				
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<b>Chapter 2.126 Enterprise Organizational Readiness</b>				
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<b>Chapter 2.127 Testing Standards and Procedures</b>				
2.127.1	5/15/2017	60807J	IT Test Policy	All
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<b>Chapter 2.142 Service Catalog Management</b>				
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<b>Chapter 2.150 Configuration Management</b>				
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<b>Chapter 2.172 Enterprise Control Authority and Operations</b>				
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<b>Chapter 2.173 IT Program Governance</b>				
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2.173.2	2/12/2024	72359W	IT Governance Procedures	IT

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<b>Chapter 3.10 Campus Mail and Work Control</b>				
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3.10.72*	10/27/2023	33410S	Receiving, Extracting, and Sorting	LB&I
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<b>Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program</b>				
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25.3.8	11/7/2023	75587U	TC 520 - W Freeze Servicewide Guide	All
<b>Chapter 25.4 Employee Protection</b>				
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<b>Chapter 25.5 Summons</b>				
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25.5.2	12/12/2023	27529C	Preparation	All
25.5.3	8/2/2019	27530D	Procedures	CI
25.5.4	1/18/2024	27532Z	Examination of Books and Witnesses	All
25.5.5	3/16/2022	27533K	Summons for Taxpayer Records and Testimony	CI
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35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
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<b>Chapter 38.3 Criminal Tax Policy and Exhibits</b>				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
<b>Part 39 General Legal Services</b>				
<b>Chapter 39.1 Professionalism and Government Ethics Programs</b>				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
<b>Chapter 39.2 Labor and Related Matters</b>				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
<b>Chapter 39.3 Claims and Suits</b>				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
<b>Chapter 39.4 Practice Before the Internal Revenue Service</b>				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
<b>Chapter 39.5 Public Contracts and Technology Law</b>				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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### Appeals

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

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

1.1.7	06/2020	Appeals	All
1.4.28	02/2020	Appeals Managers Procedures	Appeals

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

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

4.48.2	10/2023	Valuation Assistance for Cases Involving Works of Art	Appeals
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#### **Part 8 Appeals**

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

8.1.1	01/2024	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2024	Working Cases in Appeals	Appeals
8.1.6	02/2024	Disclosure, Security and Outside Contacts	Appeals
8.1.7	07/2022	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	02/2022	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	02/2022	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	07/2022	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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8.7.3	12/2022	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	01/2024	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	12/2023	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	01/2024	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	07/2022	e-file Cases	Appeals
8.7.14	04/2023	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/2021	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	10/2023	Appeals Inventory Validation Process	Appeals
8.11.1	11/2021	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	11/2021	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Appeals
8.11.8	06/2023	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	10/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals

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8.17.4	05/2017	Notices of Deficiency	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	09/2013	Interest Issues in Settlement Computations	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2021	Valuation Assistance Procedures	Appeals
8.19.1	04/2016	Procedures and Authorities	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Appeals
8.19.6	04/2016	Partner Cases	Appeals
8.19.7	03/2015	Administrative Adjustment Request	Appeals
8.19.8	09/2013	Collection Cases	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Appeals
8.19.10	12/2021	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	Appeals
8.19.13	04/2016	Docketed and Department of Justice Cases	Appeals
8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Appeals
8.20.3	04/2021	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	05/2022	Carding New Receipts	Appeals
8.20.6	04/2024	Interim Actions	Appeals
8.20.7	05/2022	Closing Procedures	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	02/2022	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
8.21.7	11/2013	Barred Statute Procedures	Appeals
8.22.4	05/2022	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals



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8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	05/2023	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2022	Closing and Post Closing Actions	Appeals
8.23.1	08/2021	Offer in Compromise Overview	Appeals
8.23.2	09/2020	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
8.23.4	04/2022	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	09/2022	Doubt as to Liability (DATL) Offers in Compromise	Appeals
8.24.1	09/2021	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	09/2013	Early Referral Procedures	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	09/2020	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals

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

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

1.1.11	02/2020	Chief, Communications and Liaison	All
1.10.3	11/2016	Standards for Using Email	All

#### **Part 11 Disclosure, Communications, and Liaison**

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

11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2022	Congressional Affairs Program	All
11.5.4	10/2022	Legislative Analysis and Tracking Implementation Services Program	All
11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

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

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

1.1.6	01/2023	Chief Counsel	All
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#### **Part 30 Administrative**

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

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Counsel
30.2.1	07/2021	Office of Chief Counsel Directives System	Counsel
30.2.2	06/2013	General Counsel Orders and Directives	Counsel
30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	11/2023	Delegations of Authority and Designations	Counsel
30.4.1	08/2023	Employment	Counsel
30.4.2	10/2017	Personnel Guidance	Counsel
30.4.3	03/2011	Training and Communication	Counsel
30.4.4	01/2008	Equal Employment Opportunity	Counsel
30.4.5	05/2006	Labor and Employee Relations	Counsel
30.4.6	03/2009	Leave Administration	Counsel
30.4.7	12/2012	Work Schedules	Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	07/2018	Pro Bono Activities	Counsel
30.5.1	10/2007	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	02/2014	Travel Guidelines	Counsel
30.5.3	07/2005	Financial Management	Counsel
30.6.1	03/2020	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	01/2014	Emergency Preparedness	Counsel
30.7.1	12/2010	Information Systems	Counsel
30.7.2	11/2012	Research and Management Information	Counsel
30.7.3	12/2009	Technology Services	Counsel
30.7.4	01/2014	Programs and Special Topics	Counsel
30.8.1	12/2013	Counsel Library Services	Counsel

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30.9.1	07/2005	Case File Management	Counsel
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	Counsel
30.10.1	07/2005	Correspondence Guidelines	Counsel
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	Counsel

### **Part 31 Guiding Principles**

31.1.1	07/2023	Legal Work	Counsel
31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	08/2004	Signature Principles	Counsel
31.1.4	10/2010	Coordination and Reconciliation of Disputes	Counsel
31.2.1	12/2023	Significant Case Program	Counsel

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

32.1.1	11/2019	Overview of the Regulations Process	Counsel
32.1.2	11/2019	Procedural Requirements for Regulation Projects	Counsel
32.1.3	08/2018	Substantive Development of a Regulation Project	Counsel
32.1.4	11/2019	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/2019	Required Format for Regulations	Counsel
32.1.6	11/2019	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/2019	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/2019	Publishing the Final Regulation	Counsel
32.1.9	08/2018	Closing a Regulation Project	Counsel
32.2.1	11/2019	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	04/2017	Summary of the Published Guidance Process	Counsel
32.2.3	10/2011	Drafting Published Guidance	Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	01/2013	Coordination and Clearance	Counsel
32.2.6	11/2019	Circulating Draft Publication Items	Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Counsel
32.2.8	04/2017	Publication	Counsel
32.3.1	10/2011	Forms of Advice	Counsel
32.3.2	08/2022	Letter Rulings	Counsel

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32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel
32.7.1	07/2022	Frequently Asked Questions	Counsel

#### **Part 33 Legal Advice**

33.1.1	08/2004	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	01/2021	Chief Counsel's Legal Advice Program	Counsel
33.1.3	07/2011	Releasing Legal Advice to the Public	Counsel
33.2.1	08/2004	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	Counsel
33.3.1	08/2004	Legislation and Miscellaneous Matters	Counsel
33.3.2	08/2019	Offers in Compromise	Counsel
33.3.3	11/2010	Appeals Settlement Guidelines	Counsel
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	07/2021	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/2010	Designating a Case for Litigation	Counsel
33.3.7	08/2010	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel

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

34.1.1	08/2023	Jurisdiction of the District Courts	Counsel
34.2.1	07/2023	Jurisdiction of the Court Of Federal Claims	Counsel
34.3.1	01/2015	Procedures in Bankruptcy Cases	Counsel
34.4.1	03/2016	Insolvencies	Counsel
34.5.1	07/2021	Defense Letters	Counsel
34.5.2	04/2021	Refund Litigation	Counsel
34.5.3	08/2022	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	08/2023	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2023	Damages Litigation	Counsel

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34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	08/2023	Types of Suits	Counsel
34.6.3	07/2023	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	08/2023	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	08/2023	General Procedures	Counsel
34.11.1	08/2022	The SAUSA Program	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

## **Part 35 Tax Court Litigation**

35.1.1	06/2022	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2023	Tax Court Procedures	Counsel
35.2.1	08/2023	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.3.32	09/2023	Motions in Passport Cases	Counsel
35.4.1	06/2023	Trial Planning	Counsel
35.4.2	01/2024	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	01/2024	Gathering Information from Third Parties	Counsel



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35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	12/2023	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
35.7.3	08/2004	Review of Briefs	Counsel
35.8.1	08/2019	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	08/2004	Settlement Documents	Counsel
35.8.3	08/2004	Overpayments	Counsel
35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	06/2022	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
35.9.3	08/2019	Closing Procedures	Counsel
35.10.1	12/2023	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/2023	Penalties and Sanctions	Counsel
35.11.1	08/2023	Litigation Exhibits	Counsel

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

36.1.1	08/2004	Guiding Principles for Appeals	Counsel
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36.2.1	03/2012	Appeal Recommendations in General	Counsel
36.2.2	03/2012	Petition for Writ of Certiorari	Counsel
36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	05/2022	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

## **Part 37 Disclosure**

37.1.1	08/2004	Written Determinations Under Section 6110	Counsel
37.1.2	08/2004	Disclosure of Information	Counsel
37.1.3	01/2013	The Counsel Governmental Liaison Coordination Program	Counsel
37.2.1	08/2004	Privacy Act of 1974	Counsel
37.2.2	08/2018	Freedom of Information Act (FOIA) Litigation	Counsel

## **Part 38 Criminal Tax**

38.1.1	04/2020	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/2007	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/2007	Forfeitures	Counsel
38.2.1	08/2008	Administrative Cases	Counsel
38.2.2	12/2018	Grand Jury Procedures	Counsel
38.3.1	03/2021	Miscellaneous Matters	Counsel

## **Part 39 General Legal Services**

39.1.1	04/2022	Professionalism	Counsel
39.2.1	04/2022	Labor-Management Contract Negotiations	Counsel
39.2.2	04/2022	Handling Cases	Counsel
39.3.1	04/2022	Claims, Suits, and Related Matters	Counsel
39.4.1	04/2022	Matters Relating To Practice Before the IRS	Counsel
39.5.1	04/2022	Public Contracts, Technology Law, and Related Matters	Counsel

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

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

1.1.21	12/2023	Chief Financial Officer	All
1.4.2	06/2023	Monitoring and Improving Internal Control	All
1.4.3	08/2023	Financial Assurance Control Testing	All
1.4.31	08/2022	Quality Assurance Review Program	All
1.4.32	01/2024	Internal Control Review Program	All
1.5.1	06/2023	The IRS Balanced Performance Measurement System	All
1.32.1	03/2023	IRS Local Travel Guide	All
1.32.4	10/2023	Government Travel Card Program	All
1.32.10	03/2022	Reporting on Event-Related Spending	All
1.32.11	03/2023	IRS City-to-City Travel Guide	All
1.32.13	04/2022	Relocation Services Program	CFO
1.32.14	06/2024	Gainsharing Travel Savings Program	CFO
1.32.20	04/2022	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	07/2023	Reimbursable Operating Guidelines	All
1.33.4	02/2023	Financial Operating Guidelines	All
1.33.5	10/2023	Budgeting and Performance Management Process	All
1.33.7	06/2023	User Fees	CFO
1.33.8	06/2024	Estimating Trust Fund Costs	All
1.34.4	03/2023	Unpaid Assessments	CFO
1.35.3	09/2023	Receipt and Acceptance Guidelines	All
1.35.4	01/2024	Purchase Card Program	All
1.35.6	06/2024	Property and Equipment Accounting	All
1.35.13	06/2023	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.17	08/2022	Estimating Trust Fund Costs	All
1.35.24	01/2023	Establishing IRS Commitments and Obligations	CFO
1.36.4	08/2022	Administrative (Non-tax) Debt Management	All

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

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

3.17.15	09/2023	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2023	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	09/2023	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	08/2023	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	08/2023	Manual Assessments	CFO

#### **Part**

1.32.12	06/2022	IRS Relocation Travel Guide	CFO
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#### **Part 1 Organization, Finance and Management**

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

1.1.19	08/2019	Criminal Investigation	All
1.4.9	06/2022	Resource Guide for Management Officials - Criminal Investigation	CI
1.5.5	04/2020	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.35.18	05/2024	Imprest Funds	CI

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

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

9.1.1	11/2023	Mission	CI
9.1.2	12/2023	Authority	CI
9.1.3	05/2024	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2020	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	10/2023	Training	CI
9.2.2	08/2020	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
9.3.1	06/2015	Disclosure	CI
9.3.2	02/2012	Publicity and Internal Communications	CI
9.4.1	02/2024	Investigation Initiation	CI
9.4.2	03/2024	SOURCES OF INFORMATION	CI
9.4.4	11/2021	Requests for Information	CI
9.4.5	05/2020	Interviews	CI
9.4.6	09/2020	Surveillance and Non-Consensual Monitoring	CI
9.4.7	09/2013	CONSENSUAL MONITORING	CI
9.4.8	04/2024	Undercover Operations	CI
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	05/2024	Investigative Services	CI
9.4.12	12/2010	Arrests	CI
9.4.13	11/2023	Financial Investigative Task Force	CI
9.5.1	02/2024	Administrative Investigations and General Investigative Procedures	CI

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9.5.3	11/2023	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	05/2024	Investigative Reports	CI
9.5.9	09/2020	Methods of Proof	CI
9.5.11	02/2024	Other Investigations	CI
9.5.12	02/2024	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2020	Civil Considerations	CI
9.5.14	04/2024	Closing Procedures	CI
9.6.2	03/2021	Plea Agreements and Sentencing Process	CI
9.6.3	05/2021	Pre-Trial Procedures	CI
9.6.4	09/2021	Trial	CI
9.7.1	01/2023	Roles, Responsibilities, and Authorities	CI
9.7.2	10/2023	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	11/2023	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
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9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	03/2023	Scheme Development Center	CI
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
9.10.1	04/2024	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	10/2023	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI



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9.11.4	05/2024	Personnel Matters	CI
9.12.1	02/2024	Miscellaneous Administrative Procedures	CI

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1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

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1.1.17	08/2022	Facilities Management and Security Services	All
1.14.2	08/2019	Supply Purchasing Program	All
1.14.3	09/2018	Furniture and Equipment Standards	FMSS
1.14.4	10/2022	Personal Property Management	All
1.14.5	09/2021	Occupational Health and Safety Program	All
1.14.6	09/2017	Real Property Management Program	FMSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	FMSS
1.14.9	04/2019	IRS Parking Program	All
1.14.12	08/2022	IRS Environmental Compliance Program	All
1.57.1	04/2021	Quality Assurance Programs	FMSS

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

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

10.2.1	01/2023	Physical Security	All
10.2.5	03/2024	Identification Media	All
10.2.6	11/2023	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	06/2023	Incident Reporting	All
10.2.9	02/2021	Occupant Emergency Planning	All
10.2.14	01/2023	Methods of Providing Protection	All
10.2.18	02/2023	Physical Access Control (PAC)	All
10.9.1	11/2023	Classified National Security Information	All

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1.1.4	05/2021	Organizational Planning	All
1.1.22	10/2022	Human Capital Office	HCO
1.4.1	03/2023	Management Roles and Responsibilities	All
1.5.2	10/2022	Uses of Section 1204 Statistics	All
1.5.3	10/2022	Manager's Self-Certification and the Independent Review Process	All
1.32.15	04/2023	Public Transportation Subsidy Program (PTSP)	All

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

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

6.10.1	09/2009	IRS Personnel Staffing Accountability	All
6.213.1	09/2022	Employment in the Excepted Service	All
6.250.1	06/2002	Policies, Requirements, Responsibilities, and Strategies	All
6.250.2	08/2020	Internal Revenue Service Enterprise Workforce Planning	All
6.250.3	12/2012	Delegated Examining Authority	All
6.300.1	11/2009	Employment (General)	All
6.304.1	04/2023	Expert and Consultant Appointments	All
6.307.1	11/2023	Veterans Employment Programs and Restoration of Duty	All
6.308.1	07/2022	Student Volunteer Service	All
6.315.1	01/2024	Career and Career-Conditional Employment	All
6.315.2	02/2024	Probationary Period for Career and Career-Conditional Employment	All
6.316.1	04/2023	Temporary and Term Employment Procedures	All
6.330.1	11/2023	Recruitment, Selection, and Placement	HCO
6.332.1	07/2023	Workforce Recruitment Strategies	All
6.332.2	04/2021	New Hire Eligibility and Pre-Employment Review	All
6.334.1	11/2009	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	All
6.335.1	06/2023	IRS Merit Promotion Plan and Internal Placement	All
6.335.2	11/2023	Training and Development Programs under the Merit Promotion Plan	All
6.337.1	11/2009	Alternative Rating and Selection	All

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6.339.1	08/2022	Medical Qualification Determination Requirements	All
6.340.1	11/2023	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	11/2023	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.362.1	02/2023	External Pathways Program	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	04/2021	Learning Management System Standards	All
6.410.9	08/2021	Training Evaluation Policy	All
6.410.10	08/2022	Event Planning and Approval	All
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	12/2023	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	05/2023	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2024	Policies, Authorities, Categories, and Approvals	All
6.511.1	05/2022	Position Management and Classification Policy and Operational Guidance	All
6.530.1	12/2023	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
6.536.1	12/2023	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	11/2023	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	07/2023	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	08/2023	IRS Absence and Leave	All

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6.630.4	02/2024	Administrative Leave, Investigative Leave, Notice Leave, and Weather All and Safety Leave	All
6.630.5	06/2023	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	All
6.711.1	10/2010	Labor Relations Authorities	All
6.711.2	03/2011	Processing Information Requests	HCO
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
6.731.1	07/2023	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.735.2	07/2023	Outside Employment	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	09/2021	Agency Grievance System (AGS)	All
6.800.1	09/2022	Workers' Compensation Program	All
6.800.2	11/2023	IRS Telework Program	HCO
6.800.3	07/2023	Employee Assistance & Worklife Referral Program	All
6.800.4	01/2023	IRS Nursing Mothers Program	All
6.959.1	11/2021	IRS Payband System	All

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

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

10.23.1	02/2020	National Security Positions and Access to Classified Information	All
10.23.2	04/2022	Contractor Investigations	All
10.23.3	05/2019	Personnel Security/Suitability for Employment and Personnel Security Operations	All

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

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

25.29.1	11/2023	Standard Tax Compliance Checks for Suitability and Monitoring	All
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1.1.12	03/2024	Information Technology	All
1.2.62	06/2024	Division/Function Delegation of Authorities for Information Technology (IT)	IT

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

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

2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSLOD	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSNOT	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
2.2.9	10/2022	PCS Command Code TSUMY	Appeals
2.3.1	05/2024	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	06/2024	Introduction to IDRS Terminal Responses	All
2.3.8	11/2023	Standard Validity Criteria	All
2.3.10	12/2023	Command Codes MFREQ and RECON	All
2.3.11	11/2023	Command Codes TXMOD and SUMRY	All
2.3.12	11/2023	Command Code ACTON	All
2.3.13	11/2023	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2023	Command Code ENMOD	All
2.3.16	07/2023	Command Codes RFINK and RAFRQ	All
2.3.17	11/2023	Command Code ESTABD	All
2.3.18	11/2023	Command Code ESTABM	All
2.3.20	03/2023	Command Code URINQ (URF)	All
2.3.25	11/2023	Command Codes DM1DT and DTVUE	IT
2.3.26	06/2024	Command Code TDINQ	All



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2.3.28	11/2023	Command Code FTDPN	All
2.3.29	03/2023	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	06/2024	Command Code DAILY	All
2.3.31	07/2023	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2023	Command Code MFTRA	All
2.3.34	11/2023	Command Code PATRA	Appeals
2.3.35	03/2024	Command Code IRPTR	Appeals
2.3.36	12/2021	Command Code SCFTR	Appeals
2.3.37	12/2021	Command Code UPTIN for the GUF System	Appeals
2.3.38	10/2023	Command Code TXCMP	Appeals
2.3.40	05/2024	Command Code PICRD	Appeals
2.3.41	01/2023	Command Code PIEST	Appeals
2.3.43	01/2023	Command Code PIFTF	Appeals
2.3.44	11/2023	Command Code PIVAR	Appeals
2.3.45	03/2023	Command Code XSINQ	All
2.3.47	12/2023	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/2021	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/2023	Command Code EICMP	Appeals
2.3.51	11/2023	Command Code IMFOL	Appeals
2.3.52	03/2024	Command Codes RTVUE and RTFTP	Appeals
2.3.53	05/2024	Command Code PMFOL	Appeals
2.3.54	01/2023	Command Code DDBOL	Appeals
2.3.55	10/2023	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	11/2023	Command Code ESTABR	Appeals
2.3.57	03/2024	Command Code BRTVU	Appeals
2.3.59	12/2023	Command Codes BMFOL and BMFOR	CI
2.3.60	04/2024	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	02/2023	Command Code ESTAB	All
2.3.63	07/2023	Command Codes RPVUE, RPVCU, and RPPRT	OS
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	11/2023	EPMF Return Transaction File On-Line (ERTVU) Research	IT

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2.3.66	06/2024	Command Code PLINF and PLINQ	Appeals
2.3.68	11/2023	Command Codes DUPOL and DUPPG	IT
2.3.69	11/2023	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	03/2024	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	11/2023	Command Code DDPOL	IT
2.3.76	11/2023	Command Code ISTSD	Appeals
2.3.77	11/2023	Command Code ISTSE	Appeals
2.3.78	05/2024	Command Code LOCAT	Appeals
2.3.79	11/2023	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	01/2023	Command Code DDBKD	Appeals
2.3.81	11/2023	Command Code ESTABA	All
2.3.82	11/2023	Command Code ESTABH	All
2.3.85	01/2023	Command Code DFAST and DLITE	All
2.3.86	02/2024	Command Code IRPOL	Appeals
2.3.87	01/2023	Command Code DDBMF	IT
2.4.1	06/2024	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	11/2023	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	05/2023	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	07/2023	Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/2023	Command Codes ESign and BSign	All
2.4.9	11/2023	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	11/2023	Command Codes EOREQ and EOCHG	All
2.4.11	11/2023	Command Code NMFTM	IT
2.4.12	11/2023	Command Codes DELET and CCPYT	All
2.4.13	11/2023	Command Code TERUP	All
2.4.14	11/2023	Command Code NMFST	All
2.4.15	11/2022	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All

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2.4.17	09/2022	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	06/2024	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	10/2023	Command Codes RFUND and REFAP	IT
2.4.21	08/2023	Command Codes CHK64 and CHK64R	All
2.4.22	11/2023	Command Code CRMNL	All
2.4.23	11/2023	Command Code CHKCLR and CHKCL	All
2.4.24	03/2023	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	05/2024	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	06/2024	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	06/2024	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	12/2022	Command Codes STAUP, STATI and STATB	All
2.4.29	02/2023	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30	11/2023	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	02/2023	Command Code LEVY	All
2.4.32	11/2023	Command Code PDTUP	All
2.4.33	07/2023	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	11/2023	Command Code DOALL	All
2.4.35	11/2023	Command Code STN90	All
2.4.37	11/2023	Command Code NOREF Overview	All
2.4.38	08/2023	Command Code CSEDR	All
2.4.39	08/2023	Command Codes ASEDD and ASEDR	All
2.4.40	07/2023	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	07/2023	Command Code UNLCE	All
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2.4.50	05/2020	Command Code ASIGN	All
2.4.52	11/2023	Command Codes TPCIN and TPCOL	IT
2.4.53	07/2023	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
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2.4.58	01/2023	Command Code DDBCK/ DDBCX / DDBCS	All
2.4.59	11/2023	Command Code TMSSN	All
2.4.61	11/2023	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
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2.5.3	08/2023	Programming and Source Code Standards	IT
2.5.4	12/2021	Document Standards	IT
2.5.5	11/2023	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Function Point Standards	IT
2.5.11	11/2023	Analysis Techniques and Deliverables	IT
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2.5.13	09/2022	Database Design Techniques and Deliverables	IT
2.5.14	02/2023	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2022	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2023	Introduction to AIMS REALTIME Processing	Appeals
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2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	11/2023	Introduction to Shopping Cart Processing for IT	IT
2.22.1	02/2024	Unified Work Request (UWR) Process	All
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2.30.1	08/2022	Section 508 Compliance	All
2.31.1	01/2023	One Software Development Life Cycle (OneSDLC) Guidance	All
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	08/2019	Requirements Engineering Directive	All
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2.120.9	05/2024	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	06/2024	Engineering Documentation Process	IT
2.120.11	05/2024	Data Management Process	All
2.120.12	06/2024	Naming Data Element(s)/Objects(s) Process	All
2.123.2	09/2021	Knowledge Management Process Description	All
2.125.1	10/2022	Change Management Policy	IT
2.125.2	10/2022	Change Management Process Description	IT
2.126.2	11/2023	Enterprise Organizational Readiness Process and Procedure Description	All
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.2	02/2024	Service Catalog Management Process and Procedures	All
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2.150.1	04/2024	Configuration Management Policy	IT
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2.172.1	04/2024	IT Enterprise Control Authority and Operations Directives	IT
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#### **Part 10 Security, Privacy and Assurance**

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10.8.62	01/2024	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
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1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
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#### **Part 4 Examining Process**

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

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4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
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4.47.2	06/2021	CAS Technical and Procedural Information	All
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4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	07/2022	Campaign Development Process	LB&I
4.50.2	07/2022	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	09/2022	Large Corporate Compliance Program	LB&I
4.50.5	02/2024	Office of Tax Shelter Analysis (OTSA)	LB&I
4.51.2	05/2024	LMSB Administrative Guidance	LB&I
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4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
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#### **Part 7 Rulings and Agreements**

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

7.40.1	08/2020	Industry Issue Resolution (IIR) Program	Appeals
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#### **Part 11 Disclosure, Communications, and Liaison**

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

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11.51.2	06/2024	LB&I Intranet Publishing Standards	LB&I

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1.1.5	08/2019	Office of the Commissioner	All
1.4.12	11/2023	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
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#### **Part 10 Security, Privacy and Assurance**

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10.6.1	03/2022	Overview of Continuity Planning	All
10.6.2	03/2022	Continuity Plan Requirements	All
10.6.3	03/2022	Test, Training, and Exercise Requirements	Commissioner
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#### **Part 25 Special Topics**

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

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1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
1.29.1	07/2022	Authorities and Responsibilities	CRO

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1.1.29	02/2024	Office of Online Services	All
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**Part 2 Information Technology**

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

2.25.101	05/2024	IRS.gov Web Content Management Procedures	All
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1.25.1	01/2023	Rules Governing Practice Before the IRS	All
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1.15.1	03/2024	The Records and Information Management Program	All
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1.15.6	03/2021	Managing Electronic Records	All
1.15.7	03/2024	Files Management	All

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

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

10.5.1	09/2023	Privacy Policy	All
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10.5.4	03/2023	Incident Management Program	All
10.5.5	03/2023	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
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10.10.1	10/2023	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All
10.10.3	08/2023	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	All

#### **Part 11 Disclosure, Communications, and Liaison**

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

11.3.1	08/2023	Introduction to Disclosure	All
11.3.2	07/2023	Disclosure to Persons with a Material Interest	All
11.3.3	07/2023	Disclosure to Designees and Practitioners	All

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11.3.6	07/2023	Seals and Certifications	All
11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	08/2023	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	08/2023	Freedom of Information Act	All
11.3.21	07/2023	Investigative Disclosure	All
11.3.22	07/2023	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	08/2023	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	08/2023	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	08/2023	Disclosure to the President	All
11.3.31	01/2024	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	08/2023	Recordkeeping and Accounting for Disclosures	All
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11.3.39	04/2024	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	02/2024	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	11/2023	Governmental Liaison Operations	PGLD
11.4.2	09/2023	Data Exchange Program	PGLD

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**Part 25 Special Topics**

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

25.4.1	03/2021	Potentially Dangerous Taxpayer	All
25.4.2	03/2021	Caution Upon Contact Taxpayer	All

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1.2.1	03/2024	Servicewide Policy Statements	All
1.2.2	03/2024	Servicewide Delegations of Authority	All
1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	10/2022	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	09/2023	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	12/2023	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	02/2024	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

#### Part 3 Submission Processing

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

3.49.5	01/2024	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	08/2023	Statistical Editing of Corporation Tax Returns	RAAS

#### Part 4 Examining Process

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

4.22.1	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	01/2021	Examination of NRP Returns	LB&I

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RAAS**

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4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	03/2024	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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

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

1.1.28	05/2021	Return Preparer Office	All
1.25.2	11/2022	Practitioner Enrollment	RPO
1.25.8	10/2023	Enrollment of Actuaries	RPO

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

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

25.20.1	12/2023	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	01/2024	Return Preparer Suitability	RPO
25.20.4	03/2024	Continuing Education	RPO



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

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

1.1.16	03/2022	Small Business/Self-Employed Division	All
1.2.65	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	11/2023	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	05/2023	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2024	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2023	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	02/2022	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	10/2023	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	11/2022	Insolvency	SB/SE
1.4.52	10/2023	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	04/2023	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	08/2022	Managing Organizational Change	SB/SE

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

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	04/2023	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	07/2023	Document Matching, Analysis & Case Selection	SB/SE
4.2.1	09/2022	General Examination Information	LB&I
4.2.2	02/2024	Disaster Assistance Relief	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I

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4.2.6	05/2023	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	05/2016	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	LB&I
4.4.14	03/2023	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	SB/SE
4.4.16	10/2023	Inventory Control	Appeals
4.4.17	03/2023	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	SB/SE
4.4.18	03/2023	Large Dollar Cases	LB&I
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.25	11/2022	Quick Assessments	SB/SE
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating and Correcting the AIMS Database	Appeals
4.4.35	04/2023	Unpostable Resolution	SB/SE
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
4.7.6	06/2022	Reports	LB&I
4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I

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4.8.1	02/2021	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	08/2020	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	01/2023	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9.1	10/2020	Outline of System	LB&I
4.10.1	07/2022	Overview of Examiner Responsibilities	LB&I
4.10.2	09/2022	Pre-Contact Responsibilities	SB/SE
4.10.3	05/2023	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	03/2022	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	09/2022	Issue Resolution	Appeals
4.10.8	04/2023	Report Writing	LB&I
4.10.9	04/2024	Workpaper System and Case File Assembly	SB/SE
4.10.10	06/2022	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2022	Claims for Refund and Requests for Abatement	LB&I
4.10.13	07/2023	Certain Technical Issues	SB/SE
4.10.15	04/2024	Report Generation Software	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	10/2023	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I
4.11.51	10/2020	Return Preparer Program	SB/SE
4.11.52	12/2021	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I

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4.15.1	07/2021	Jeopardy and Terminations	Appeals
4.15.3	10/2021	Assessment Procedures (Centralized Case Processing )	Appeals
4.16.1	04/2023	SEP Responsibilities and Case Development	LB&I
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	SB/SE
4.18.1	01/2022	Offers in Compromise Received in Exam	LB&I
4.19.2	10/2023	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2023	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2024	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2023	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/2023	Minister and Religious Waiver Program	SB/SE
4.19.7	10/2023	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2023	Examination Classification of Work	W&I
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4.19.15	06/2023	Discretionary Programs	SB/SE
4.19.16	11/2021	Claims	SB/SE
4.19.22	03/2024	CAWR Control	SB/SE
4.19.23	09/2023	FUTA Control	SB/SE
4.19.25	06/2024	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	10/2023	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	02/2022	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals

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4.23.4	02/2024	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	11/2023	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	02/2024	Classification Settlement Program (CSP)	Appeals
4.23.7	05/2021	Employment Tax on Tip Income	Appeals
4.23.8	04/2024	Determining Employment Tax Liability	LB&I
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	04/2023	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	06/2023	Statute Control and Extension	Appeals
4.23.15	04/2023	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2024	Campus Employment Tax Non-Filer Program	SB/SE
4.24.1	03/2023	Introduction to Excise Taxes	SB/SE
4.24.2	09/2023	Form 637 Excise Tax Registrations	Appeals
4.24.5	04/2024	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	08/2022	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	06/2024	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
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4.24.16	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	06/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE
4.24.21	09/2023	Case Closings	SB/SE
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	10/2023	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
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4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	07/2023	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	06/2021	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	07/2021	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
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4.25.11	05/2023	Special Examination Procedures	SB/SE
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4.25.14	12/2021	Miscellaneous Procedures	SB/SE
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4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/2019	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE
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4.26.16	06/2021	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
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4.29.2	08/2019	Maintaining the PCS Database	Appeals
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4.29.4	08/2019	PCS Reports	Appeals
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4.31.2	04/2023	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3	01/2023	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	04/2019	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.5	05/2022	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	06/2024	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	06/2018	The Abusive Transactions (AT) Process	LB&I
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4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
4.38.1	03/2024	Organization and Responsibilities	SB/SE
4.103.1	11/2023	CDE Application and Procedures	LB&I
4.119.1	07/2023	BMF Underreporter (BUR) Control	SB/SE
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4.119.4	12/2023	BMF Underreporter (BUR) Program	SB/SE

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

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
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5.1.3	12/2020	Safety, Security, and Control	SB/SE
5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	11/2019	Balancing Civil and Criminal Cases	SB/SE
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5.1.8	11/2015	Courtesy Investigations	SB/SE
5.1.9	10/2023	Collection Appeal Rights	SB/SE
5.1.10	10/2021	Taxpayer Contacts	SB/SE
5.1.11	11/2023	Delinquent Return Investigations	SB/SE
5.1.12	11/2023	Cases Requiring Special Handling	SB/SE
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5.1.29	01/2015	Petition for Remission Program	SB/SE
5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.1.33	03/2024	Field Collection Fraud Development	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
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5.4.10	05/2023	General Case Processing	SB/SE
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5.4.12	04/2023	Field Office Resource Team	SB/SE
5.4.13	06/2014	CCP General Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2023	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE
5.5.7	04/2024	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	12/2022	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	03/2024	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	05/2023	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
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5.7.5	12/2023	Collectibility Determination	SB/SE
5.7.6	04/2023	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	11/2023	Payment Application and Refund Claims	SB/SE
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5.8.4	02/2023	Investigation	SB/SE
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5.8.11	04/2024	Effective Tax Administration	Appeals
5.8.12	05/2024	Independent Administrative Review	Appeals
5.9.1	11/2023	Overview of Bankruptcy	All
5.9.2	01/2023	The Bankruptcy Code and Collection	SB/SE
5.9.3	05/2022	Debtors' Delinquent Accounts	SB/SE
5.9.4	03/2023	Common Bankruptcy Issues	SB/SE
5.9.5	11/2022	Opening a Bankruptcy Case	SB/SE
5.9.6	04/2024	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	10/2023	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	02/2023	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	05/2023	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	10/2022	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	11/2022	Insolvency Mail Processing	SB/SE
5.9.12	01/2022	Insolvency Automated Processes	SB/SE
5.9.13	09/2022	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	09/2022	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16	06/2024	Insolvency Case Monitoring	SB/SE
5.9.17	07/2022	Closing a Bankruptcy Case	SB/SE
5.9.18	12/2022	Automated Discharge System (ADS)	SB/SE

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5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	10/2022	Pre-Seizure Considerations	SB/SE
5.10.2	08/2022	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2022	Conducting the Seizure	SB/SE
5.10.4	08/2022	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE
5.10.6	05/2021	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	06/2023	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	03/2024	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	03/2024	Notice of Levy in Special Cases	Appeals
5.11.7	07/2022	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Appeals
5.12.3	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2024	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	06/2016	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	09/2015	Lien Related Certificates	Appeals
5.12.11	10/2013	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE

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5.14.2	10/2023	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	10/2019	Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	11/2023	Currently Not Collectible	All
5.17.1	09/2023	General Information	SB/SE
5.17.2	10/2023	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	09/2023	Suits by the United States	Appeals
5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	11/2023	Summonses	SB/SE
5.17.7	01/2024	Liability of Third Parties for Unpaid Employment Taxes	SB/SE
5.17.8	04/2020	General Provisions of Bankruptcy	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2023	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	11/2023	Investigations and Reports	Appeals
5.17.13	06/2023	Insolvencies and Decedents' Estates	SB/SE
5.17.14	10/2023	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	06/2023	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	11/2020	Business Returns IRC 6020(b) Processing	Collection

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5.19.1	11/2022	Balance Due	Appeals
5.19.2	11/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	07/2023	Backup Withholding Program	SB/SE
5.19.4	03/2022	Enforcement Action	SB/SE
5.19.5	12/2022	ACS Inventory	SB/SE
5.19.6	03/2024	ACS Support	SB/SE
5.19.7	10/2022	Monitoring Offer In Compromise	SB/SE
5.19.8	05/2023	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	12/2023	Collection Operations Transcript Processing	SB/SE
5.19.11	08/2023	Withholding Compliance Program	SB/SE
5.19.12	04/2024	Centralized Lien Operation	SB/SE
5.19.13	10/2022	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	03/2024	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2023	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	03/2023	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	04/2024	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	02/2024	Business Master File (BMF) Return Delinquency	Collection
5.19.23	10/2023	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2023	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	01/2024	Passport Program	SB/SE
5.19.26	11/2023	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	11/2016	Summons Procedures	SB/SE
5.20.6	11/2016	Whipsaw Assessments	SB/SE
5.20.7	05/2019	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE

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5.20.8	08/2019	Promoter/Preparer Investigations	SB/SE
5.20.10	10/2018	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	08/2016	Examination Reconsiderations and Referrals	SB/SE
5.20.12	08/2023	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

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

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

7.50.1	12/2023	Form SS-8 Processing Handbook	All
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#### **Part 11 Disclosure, Communications, and Liaison**

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

11.53.4	04/2023	TIGTA/GAO	SB/SE
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#### **Part 20 Penalty and Interest**

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

20.1.1	03/2023	Introduction and Penalty Relief	Appeals
20.1.2	02/2024	Failure To File/Failure To Pay Penalties	All
20.1.3	10/2022	Estimated Tax Penalties	Appeals
20.1.4	03/2024	Failure to Deposit Penalty	SB/SE
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	05/2024	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	04/2024	Information Return Penalties	All
20.1.8	10/2023	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals

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20.1.9	01/2021	International Penalties	Appeals
20.1.10	11/2023	Miscellaneous Penalties	Appeals
20.1.11	11/2023	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/2021	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	12/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2024	Overpayment Interest	Appeals
20.2.5	05/2023	Interest on Underpayments	Appeals
20.2.7	12/2023	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	05/2023	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

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

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

22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE
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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.)*

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	05/2024	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I

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25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.10	06/2023	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	09/2023	General Guidelines	Appeals
25.3.2	11/2023	Suits by the United States	Appeals
25.3.3	09/2023	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	06/2023	Suits against IRS Employees	SB/SE
25.3.5	03/2024	Judgment Follow-up	SB/SE
25.3.6	03/2024	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	11/2023	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	12/2023	Preparation	All
25.5.3	08/2019	Procedures	CI
25.5.4	01/2024	Examination of Books and Witnesses	All
25.5.5	03/2022	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2024	Enforcement of Summons	All
25.6.22	11/2021	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	06/2023	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
25.15.2	10/2023	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	06/2024	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals



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25.15.6	04/2024	Field Examination Procedures	LB&I
25.15.7	02/2020	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	01/2023	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	05/2022	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	03/2022	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	06/2023	Program Guidelines	All
25.18.1	05/2023	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	09/2023	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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

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

1.1.8	06/2024	National Taxpayer Advocate	TAS
1.4.13	03/2023	TAS Guide for Managers	TAS
1.5.8	11/2021	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2022	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

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

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

13.1.1	08/2023	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	03/2023	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	TAS
13.1.4	01/2024	TAS Authorities	TAS
13.1.5	06/2023	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	08/2023	Casework Communications	TAS
13.1.7	11/2023	Taxpayer Advocate Service (TAS) Case Criteria	TAS
13.1.8	07/2023	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	03/2023	Special Processes	TAS
13.1.11	02/2023	Case and Inventory Management	All
13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
13.1.14	11/2022	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	12/2023	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	12/2023	Receipt and Intake of TAS Cases	TAS
13.1.17	08/2023	Transferring TAS Cases	TAS
13.1.18	12/2023	Processing TAS Cases	TAS
13.1.19	09/2021	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	06/2023	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	01/2024	Closing TAS Cases	TAS

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13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	05/2024	Taxpayer Representation	TAS
13.1.24	10/2022	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	10/2022	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/2022	Information Gathering Projects (IGP)	All
13.2.5	10/2022	Advocacy Projects	All
13.2.6	10/2022	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	03/2023	Administration and Security	TAS
13.5.1	03/2023	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	01/2023	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	10/2021	Low Income Taxpayer Clinic Program Operating Procedures	All
13.9.1	02/2023	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	01/2024	TAS Audit Coordination	TAS

## **Part 25 Special Topics**

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

25.30.2	12/2022	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	All
25.30.3	12/2022	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	11/2022	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	11/2022	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	06/2022	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All

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

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

1.1.23	09/2021	Tax Exempt and Government Entities Division	All
1.2.68	09/2022	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
1.4.7	07/2022	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.54.1	09/2021	TE/GE Roles and Responsibilities	TE/GE

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

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

3.11.12	12/2023	Exempt Organization Returns	SB/SE
3.11.20	11/2023	Exempt Organization and Employee Plan Applications for Extension of TE/GE Time to File	TE/GE
3.11.22	12/2023	Employee Plan Excise Tax Return	SB/SE
3.11.26	12/2023	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	12/2023	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	12/2023	Exempt Organization Returns	TE/GE
3.12.22	01/2024	Employee Plan Excise Tax Returns	TE/GE
3.12.26	12/2023	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	11/2023	EPMF Unpostables	W&I
3.12.278	11/2023	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	11/2023	Exempt Organization Account Numbers	TE/GE
3.13.36	11/2023	EPMF Account Numbers	TE/GE
3.20.12	11/2023	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	12/2023	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	11/2023	Exempt Organization Returns	SB/SE
3.24.20	11/2023	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	12/2023	Employee Plan Returns	SB/SE
3.24.26	12/2023	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	12/2023	EPMF Return Processing Form 5500-EZ	TE/GE

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3.45.1	11/2023	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

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

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	01/2023	TE/GE AIMS Processing	TE/GE
4.5.2	01/2023	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	12/2023	TE/GE Reports	TE/GE
4.70.1	03/2024	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	06/2023	Promoter Investigations	LB&I
4.70.5	03/2024	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.70.11	11/2023	Administrative Matters	TE/GE
4.70.12	11/2023	Planning the Examination	TE/GE
4.70.13	11/2023	Executing the Examination	TE/GE
4.70.14	11/2023	Resolving the Examination	TE/GE
4.70.15	11/2023	Discrepancy Adjustments	TE/GE
4.70.16	11/2023	TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	TE/GE
4.70.17	11/2023	Claims and Abatements	TE/GE
4.70.18	11/2023	Tip Compliance Agreements	TE/GE
4.70.19	11/2023	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.70.20	11/2023	Bondholder Identification and Referrals	TE/GE
4.71.21	02/2024	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.23	12/2023	Bankruptcy Procedures	TE/GE
4.81.12	07/2023	Compliance Review of Form 8038-CP	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE

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

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

7.1.1	07/2023	Employee Plans	TE/GE
7.1.2	11/2023	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	06/2023	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	07/2023	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	07/2023	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	06/2024	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	11/2023	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	11/2023	Employee Plans Determination Letter Program	TE/GE
7.11.2	07/2023	EP Case Assignment Guide	TE/GE
7.11.3	09/2022	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	10/2023	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	11/2023	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	09/2023	Multiemployer Plans	TE/GE
7.11.7	07/2023	Multiple Employer Plans	TE/GE
7.11.8	07/2023	EP Determinations Closing Agreement Program	TE/GE
7.11.9	07/2023	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	07/2023	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	11/2023	Proposed Adverse Cases	TE/GE
7.11.12	10/2023	Preparing Technical Advice Requests	TE/GE
7.11.13	03/2024	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	05/2023	Administrative Desk Guide	TE/GE
7.12.1	11/2023	Plan Terminations	TE/GE
7.13.1	04/2024	Determination Letter Applications	TE/GE
7.13.5	07/2023	Letter Generation	TE/GE
7.13.7	05/2024	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE

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7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	03/2022	Employee Plans User Manual Introduction	TE/GE
7.15.4	03/2022	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/2021	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	11/2021	Electronic Case Processing	TE/GE
7.15.8	11/2021	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	03/2022	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	05/2024	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	10/2023	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	05/2023	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2023	Review Procedures for EO Determinations	TE/GE
7.20.6	07/2022	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	05/2023	Processing Form 1023-EZ	TE/GE
7.21.1	09/2022	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	05/2023	Processing User Fees	TE/GE
7.21.5	05/2023	Determination Case Processing Assistance	TE/GE
7.21.8	07/2022	EDS Unpostables	TE/GE
7.21.10	01/2023	Processing EO Correspondence Requests	TE/GE
7.22.1	07/2022	Determination Letter Automation Systems Overview	TE/GE
7.22.4	08/2021	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	07/2022	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	08/2022	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	11/2023	Public Inspection of Written Determinations Under IRC 6110	TE/GE

## **Part 21 Customer Account Services**

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

21.5.11	11/2023	Employee Plan Accounts	TE/GE
21.7.7	11/2023	Exempt Organizations and Tax Exempt Bonds	TE/GE

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

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

25.7.1	01/2022	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.13.2	03/2021	TE/GE Taxpayer Correspondence Procedures	TE/GE
25.16.9	04/2021	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE



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#### Part 1 Organization, Finance and Management

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

1.1.13	01/2023	Wage and Investment	All
1.2.61	06/2022	Division Delegations of Authority for Wage and Investment	W&I
1.4.10	09/2023	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	02/2024	Field Assistance Guide for Managers	W&I
1.4.16	01/2024	Accounts Management Guide for Managers	W&I
1.4.18	12/2022	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21	11/2023	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.7	05/2022	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/2023	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2023	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/2022	Publishing Systems and Programs	All
1.17.3	08/2023	Tax Products Program	All
1.17.7	08/2023	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	08/2023	Internal and Public Use Non-Tax Products	All
1.17.9	08/2023	User Guide for Requesting Published Products and Services	All
1.17.10	08/2023	IRS Published Product Identification	All
1.18.2	10/2023	Forecasting Requirements	All
1.18.3	10/2022	Tax Forms Distribution Programs	W&I
1.18.4	03/2022	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
1.22.1	11/2023	Mail and Transportation Management Overview	All
1.22.2	11/2022	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/2022	Addressing and Packaging	All
1.22.4	10/2023	Postage Accountability and Reporting Requirements	All
1.22.5	10/2023	Mail Operations	All
1.22.6	10/2023	Transportation Management	All
1.22.7	12/2020	Household Goods	All

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1.22.8	01/2024	Mailing and Shipping Equipment	All
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	11/2022	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO

### **Part 3 Submission Processing**

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

3.0.101	11/2023	Schedule K-1 Processing	SB/SE
3.0.167	11/2023	Losses and Shortages	W&I
3.0.230	11/2023	Lockbox Processing Procedures	W&I
3.0.275	07/2023	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	12/2022	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	11/2023	Remittance Transaction Research (RTR) System	W&I
3.5.20	11/2023	Processing Requests for Tax Return/Return Information	W&I
3.5.21	11/2023	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2023	Files Management and Services	W&I
3.8.44	11/2023	Campus Deposit Activity	SB/SE
3.8.45	12/2023	Manual Deposit Process	SB/SE
3.8.46	12/2023	Discovered Remittance	W&I
3.8.47	09/2023	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2023	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2023	Information Returns Processing	W&I
3.10.72	10/2023	Receiving, Extracting, and Sorting	LB&I
3.10.73	10/2023	Batching and Numbering	All
3.11.3	11/2023	Individual Income Tax Returns	SB/SE
3.11.6	11/2023	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2023	Revenue Receipts	W&I
3.11.13	10/2023	Employment Tax Returns	W&I
3.11.14	11/2023	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.11.15	11/2023	Return of Partnership Income	SB/SE

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3.11.23	12/2023	Excise Tax Returns	W&I
3.11.25	11/2023	Miscellaneous Tax Returns	W&I
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2023	Estate and Gift Tax Returns	W&I
3.11.154	11/2023	Unemployment Tax Returns	W&I
3.11.180	11/2023	Allocated Tips	W&I
3.11.212	11/2023	Applications for Extension of Time to File	SB/SE
3.11.213	11/2023	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2023	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2023	Processing Form 8752	W&I
3.11.250	12/2023	Form 8300 Processing	W&I
3.12.2	11/2023	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2023	Individual Income Tax Returns	SB/SE
3.12.8	11/2023	Information Returns Processing	SB/SE
3.12.10	11/2023	Revenue Receipts	LB&I
3.12.13	11/2023	Employment Tax Returns	W&I
3.12.14	11/2023	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15	11/2023	Return of Partnership Income	SB/SE
3.12.16	11/2023	Corporate Income Tax Returns	W&I
3.12.21	11/2023	Credit and Account Transfers	SB/SE
3.12.23	11/2023	Excise Tax Returns	W&I
3.12.32	11/2023	General Unpostables	All
3.12.37	11/2023	IMF General Instructions	SB/SE
3.12.38	11/2023	BMF General Instructions	SB/SE
3.12.106	11/2023	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154	11/2023	Unemployment Tax Returns	SB/SE
3.12.179	11/2023	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212	11/2023	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2023	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217	11/2023	Error Resolution Instructions for Form 1120-S	W&I

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3.12.249	11/2023	Processing Form 8752	W&I
3.12.251	11/2023	Corporation Income Tax Returns	W&I
3.12.263	11/2023	Estate and Gift Tax Returns	W&I
3.12.279	11/2023	BMF/CAWR/PMF Unpostable Resolution	W&I
3.13.2	11/2023	BMF Account Numbers	W&I
3.13.5	11/2023	Individual Master File (IMF) Account Numbers	W&I
3.13.6	12/2023	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40	11/2023	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2023	Media Transport and Control	SB/SE
3.13.122	11/2023	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222	11/2023	BMF Entity Unpostable Correction Procedures	W&I
3.14.1	11/2023	IMF Notice Review	W&I
3.14.2	11/2023	Notice Review - Business Master File (BMF) Notice Review	W&I
3.17.5	12/2023	Hardcore Payment Tracers	W&I
3.17.10	12/2023	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	11/2023	Refund Intercept Program	W&I
3.17.21	08/2023	Credit and Account Transfers	W&I
3.17.30	12/2023	SC Data Controls	W&I
3.17.46	12/2023	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2023	Accounting Refund Transactions	W&I
3.17.80	11/2023	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220	11/2023	Excess Collections File	LB&I
3.17.221	12/2023	Enterprise Computing Center Data Controls	IT
3.17.243	11/2023	Miscellaneous Accounting	W&I
3.17.277	12/2023	Electronic Payments	SB/SE
3.17.278	08/2023	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
3.21.3	11/2023	Individual Income Tax Returns	SB/SE
3.21.15	10/2023	Foreign Partnership Withholding	LB&I
3.21.19	10/2023	Foreign Trust System	LB&I
3.21.25	11/2023	Miscellaneous Tax Returns	LB&I

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3.21.110	11/2023	Processing Form 1042 Withholding Returns	LB&I
3.21.111	11/2023	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/2023	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261	11/2023	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263	11/2023	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264	11/2023	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22.3	11/2023	Individual Income Tax Returns	SB/SE
3.22.15	11/2023	Foreign Partnership Withholding	W&I
3.22.19	11/2023	Foreign Trust System	SB/SE
3.22.110	11/2023	Processing Form 1042 Withholding Returns	W&I
3.22.111	11/2023	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261	11/2023	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24.3	11/2023	Individual Income Tax Returns	W&I
3.24.7	11/2023	Delinquent Accounts	W&I
3.24.8	11/2023	Information Returns Processing	W&I
3.24.10	11/2023	Revenue Receipts	SB/SE
3.24.13	11/2023	Employment Tax Returns	W&I
3.24.14	11/2023	Fiduciary Income Tax Returns	W&I
3.24.15	11/2023	Partnership Return of Income	W&I
3.24.16	11/2023	Corporation Income Tax Returns	W&I
3.24.21	11/2022	Credit and Account Transfers	SB/SE
3.24.23	11/2023	Excise Tax Returns	W&I
3.24.25	11/2023	BMF International Miscellaneous Tax Returns	W&I
3.24.28	11/2023	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/2021	SCRS Error Resolution	SB/SE
3.24.30	12/2017	Data Controls	SB/SE
3.24.37	11/2023	General Instructions	SB/SE
3.24.38	11/2023	BMF General Instructions	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	01/2022	Campus Performance Evaluation Reporting System	W&I
3.24.106	11/2022	Estate Tax Returns	W&I

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3.24.143	11/2022	Gift Tax Returns	W&I
3.24.154	11/2023	Unemployment Tax Returns	W&I
3.24.159	12/2022	SCRS SC Edits	W&I
3.24.162	12/2022	BOB Transcription Instructions	W&I
3.24.180	01/2022	Allocated Tips	W&I
3.24.183	02/2024	Planning and Control Data	SB/SE
3.24.202	11/2023	Supervisory Operator's Manual	W&I
3.24.212	11/2023	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	03/2022	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	02/2024	Declaration for Electronic Filing	SB/SE
3.24.249	03/2022	Fiscal Year Required Payments/Form 8752	W&I
3.28.2	11/2023	Information Referral Process for Form 3949-A	W&I
3.28.3	10/2021	Individual Income Tax Returns	W&I
3.28.4	11/2023	Identity Theft Returns for Submission Processing	W&I
3.28.6	12/2022	Processing Paper Form 8809, Application for Extension of Time to File W&I Information Returns	W&I
3.30.10	06/2023	Cost Estimate Reference	W&I
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	01/2017	Production Control and Performance Reporting	SB/SE
3.30.20	03/2023	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	01/2022	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	01/2017	Project PCA Production Control Accounting	SB/SE
3.30.123	11/2023	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	05/2023	Campus Monitoring Reports	SB/SE
3.30.126	04/2019	Control Data Analysis	W&I
3.30.127	05/2023	Workload Scheduling	SB/SE
3.37.110	11/2023	Chapter 3 Withholding Returns	SB/SE
3.38.147	11/2023	International Notices	W&I
3.40.8	11/2020	Information Returns Processing	SB/SE
3.40.37	11/2020	General Instructions	SB/SE
3.41.267	11/2023	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I

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3.41.269	11/2023	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/2023	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/2023	Scanner Operations on SCRIPS	W&I
3.41.276	11/2023	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	12/2023	Form 940 SCRIPS Processing	W&I
3.42.4	09/2023	IRS e-file for Business Tax Returns	SB/SE
3.42.5	11/2023	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2023	EPSS Help Desk Support	W&I
3.42.8	09/2023	E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9	12/2023	IRS e-file of Information Returns	W&I
3.42.10	09/2023	Authorized IRS e-file Providers	LB&I
3.42.20	10/2022	Preparer e-file Hardship Waiver Requests	W&I
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	SB/SE

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

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

4.1.26	12/2023	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.19.10	12/2023	Examination General Overview	SB/SE
4.19.14	12/2023	EITC Revenue Protection Strategy	SB/SE
4.19.19	12/2023	Campus Examination Telephone Contacts	W&I
4.19.20	12/2023	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	11/2023	Clerical	SB/SE

#### **Part 11 Disclosure, Communications, and Liaison**

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

11.55.2	11/2023	IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	W&I
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#### **Part 21 Customer Account Services**

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

21.1.1	09/2023	Accounts Management and Compliance Services Overview	LB&I
21.1.2	09/2023	Reference Materials Overview	LB&I

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21.1.7	09/2023	Campus Support	SB/SE
21.2.1	09/2023	Systems	LB&I
21.2.2	09/2023	Research	LB&I
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21.2.4	09/2023	Master File Accounts Maintenance	LB&I
21.3.1	09/2023	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	09/2023	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4	11/2023	Field Assistance	W&I
21.3.5	08/2023	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6	09/2023	Forms and Information Requests	Appeals
21.3.7	08/2023	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
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Central Withholding Agreement Program Group Manager Handbook	1.4.24	07-2020	57275B
Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	10.10.3	08-2023	93548T
Centralized Case Processing	4.7.8	06-2022	30467T
Centralized Files and Scheduling	4.19.12	12-2023	48150T
Centralized Lien Operation	5.19.12	04-2024	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2	06-2024	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3	06-2024	27842Y
Centralized Partnership Audit Regime (BBA) Field Examination Procedures	4.31.9	01-2024	72936D
Certain Technical Issues	4.10.13	07-2023	35206C
Certification of State Federal Unemployment Tax Act (FUTA)Credits	4.19.5	10-2023	36859F
Change Management Policy	2.125.1	10-2022	70893D
Change Management Process Description	2.125.2	10-2022	70895Z
Changes in Accounting Methods	4.11.6	02-2021	36013Z
Chapter 11 Bankruptcy (Reorganization)	5.17.10	01-2023	57349G
Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11	07-2019	57350H
Chapter 3 Withholding Returns	3.37.110	11-2023	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9	10-2016	57348V
Chapter Three and Chapter Four Withholding Database	3.22.111	11-2023	38623V
Chapter Three and Chapter Four Withholding Returns	3.21.111	11-2023	38622K
Chief Counsel	1.1.6	01-2023	30379K
Chief Counsel Delegations, Organization, and Succession	30.3.1	11-2017	29598J
Chief Counsel's Legal Advice Program	33.1.2	01-2021	39431D
Chief Financial Officer	1.1.21	12-2023	37682C
Chief, Communications and Liaison	1.1.11	02-2020	30385O
Church Tax Inquiries and Examinations Under IRC 7611	4.70.19	11-2023	93363G

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Circulating Draft Publication Items	32.2.6	11-2019	39007Z
Civil Considerations	9.5.13	08-2020	36234E
Civil Enforcement and Non-Enforcement Pocket Commissions	10.2.6	11-2023	51717S
Civil Fraud	25.1.6	06-2021	27686Y
Civil Penalty Accuracy Review Process	20.3.1	10-2020	69216A
Civil Seizure and Forfeiture	9.7.2	10-2023	35087F
Claim and Overassessment Cases	8.7.7	12-2019	50793K
Claims	4.19.16	11-2021	48155W
Claims and Abatements	4.70.17	11-2023	93355G
Claims And Petitions	9.7.7	08-2015	36436C
Claims for Refund and Requests for Abatement	4.10.11	09-2022	35204G
Claims, Suits, and Related Matters	39.3.1	04-2022	29462G
Classification and Case Assignment (C&CA) Procedures	4.70.6	05-2022	71614C
Classification of NRP Returns	4.22.3	11-2023	33008C
Classification Settlement Program (CSP)	4.23.6	02-2024	35226U
Classified National Security Information	10.9.1	11-2023	51732H
Clearing and Approving the Internal Revenue Manual (IRM)	1.11.9	12-2023	53704J
Clerical	4.19.21	11-2023	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	08-2016	57550J
Closing a Bankruptcy Case	5.9.17	07-2022	39975K
Closing a Regulation Project	32.1.9	08-2018	39004S
Closing Agreements Covering Specific Matters	32.3.4	10-2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	07-2023	28391Y
Closing and Post Closing Actions	8.22.9	08-2022	58573S
Closing Appeal Cases	36.2.4	04-2013	39018G
Closing Procedures	8.20.7	05-2022	36045J
Closing Procedures	9.5.14	04-2024	36235P
Closing Procedures	35.9.3	08-2019	30012G
Closing TAS Cases	13.1.21	01-2024	47434M
Closings to Appeals	4.4.5	12-2012	30315Q
Cloud Computing Security Policy	10.8.24	02-2024	68066U
Collaborative Efforts	13.2.7	11-2020	73769G
Collateral Agreements	5.8.6	10-2023	27846Q
Collateral Agreements and Security Type Collateral	5.6.1	05-2023	35489F
Collectibility Determination	5.7.5	12-2023	35499B
Collecting Estate and Gift Tax Accounts	5.5.7	04-2024	35487J
Collecting from Limited Liability Companies	5.1.21	10-2020	50718T
Collection Appeal Rights	5.1.9	10-2023	35409L
Collection Appeal Rights	5.19.8	05-2023	28018A
Collection Appeals Program (CAP)	8.24.1	09-2021	50808Y
Collection Cases	8.19.8	09-2013	48402M
Collection Due Process Appeals Program	8.22.4	05-2022	49156R

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Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50	10-2023	33258K
Collection Inventory	5.1.20	04-2023	50396N
Collection of Taxes in Community Property States	25.18.4	02-2018	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6	05-2023	35486Y
Collection Operations Transcript Processing	5.19.10	12-2023	34453T
Collection Reports	5.2.4	11-2023	35464K
Collection Statute Expiration	5.1.19	12-2023	37576X
Collection Time Reporting	5.2.1	11-2019	35459R
Collection Tools for International Cases	5.21.3	08-2023	20355E
Command Code ACTON	2.3.12	11-2023	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	06-2024	28218C
Command Code ASIGN	2.4.50	05-2020	28241R
Command Code ATINQ	2.3.71	05-2020	28183W
Command Code BRTVU	2.3.57	03-2024	58088M
Command Code CCASG for Case Control Activity System	2.4.42	01-2023	28234C
Command Code CDPTR	2.4.57	11-2023	35348J
Command Code CDPWEB, (CDPTA, CDPTE)	2.3.79	11-2023	33046Q
Command Code CHKCLR and CHKCL	2.4.23	11-2023	28214K
Command Code CRMNL	2.4.22	11-2023	28213Z
Command Code CSEDR	2.4.38	08-2023	28230K
Command Code DAILY	2.3.30	06-2024	28143M
Command Code DDBCK/ DDBCVC / DDBCS	2.4.58	01-2023	38335K
Command Code DDBKD	2.3.80	01-2023	37170F
Command Code DDBMF	2.3.87	01-2023	93183W
Command Code DDBOL	2.3.54	01-2023	30809R
Command Code DDPOL	2.3.74	11-2023	28186D
Command Code DFAST and DLITE	2.3.85	01-2023	61664M
Command Code DOALL	2.4.34	11-2023	28226C
Command Code DUPED	2.4.53	07-2023	31276M
Command Code ECREQ	2.3.27	02-2023	28140F
Command Code EFTPS	2.3.70	06-2020	28182L
Command Code EICMP	2.3.49	11-2023	28161I
Command Code EMFOL	2.3.64	08-2019	28177S
Command Code ENMOD	2.3.15	11-2023	28128X
Command Code EPLAN	2.4.46	05-2020	28100V
Command Code ESTAB	2.3.62	02-2023	28174L
Command Code ESTABA	2.3.81	11-2023	55093B
Command Code ESTABD	2.3.17	11-2023	28130J
Command Code ESTABH	2.3.82	11-2023	55095X
Command Code ESTABM	2.3.18	11-2023	28131U
Command Code ESTABR	2.3.56	11-2023	28168H
Command Code FTDPN	2.3.28	11-2023	28141Q

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Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	2.4.61	11-2023	64077N
Command Code IMFOL	2.3.51	11-2023	28163E
Command Code IRPOL	2.3.86	02-2024	67908N
Command Code IRPTR	2.3.35	03-2024	28102R
Command Code ISTSD	2.3.76	11-2023	32675P
Command Code ISTSE	2.3.77	11-2023	32676A
Command Code ISTSR	2.4.56	04-2020	32674E
Command Code LEVY	2.4.31	02-2023	28223V
Command Code LOCAT	2.3.78	05-2024	32689D
Command Code MESSG	2.4.4	03-2020	28192H
Command Code MFTRA	2.3.32	11-2023	28145I
Command Code NMFST	2.4.14	11-2023	28203D
Command Code NMFTM	2.4.11	11-2023	28200W
Command Code NOREF Overview	2.4.37	11-2023	28229J
Command Code NRP97	2.4.45	03-2023	28237J
Command Code PATRA	2.3.34	11-2023	28147E
Command Code PDTUP	2.4.32	11-2023	28224G
Command Code PICRD	2.3.40	05-2024	28152X
Command Code PIEST	2.3.41	01-2023	28153I
Command Code PIFTF	2.3.43	01-2023	28155E
Command Code PINEX	2.4.43	11-2022	28235N
Command Code PIVAR	2.3.44	11-2023	28156P
Command Code PLINF and PLINQ	2.3.66	06-2024	28178D
Command Code PMFOL	2.3.53	05-2024	28165A
Command Code SCFTR	2.3.36	12-2021	28148P
Command Code STN90	2.4.35	11-2023	28227N
Command Code TDINQ	2.3.26	06-2024	28139E
Command Code TERUP	2.4.13	11-2023	28202S
Command Code TMSSN	2.4.59	11-2023	54615Z
Command Code TXCMP	2.3.38	10-2023	28150B
Command Code UNLCE	2.4.41	07-2023	28233R
Command Code UPDIS for the GUF System	2.3.48	12-2021	28160X
Command Code UPTIN for the GUF System	2.3.37	12-2021	28149A
Command Code URINQ (URF)	2.3.20	03-2023	28133Q
Command Code VPARS	2.3.69	11-2023	28181A
Command Code VPMSG	2.4.47	11-2023	28238U
Command Code VPPIN	2.4.48	11-2023	28239F
Command Code XSINQ	2.3.45	03-2023	28157A
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17	09-2022	28207V
Command Codes ASEDD and ASEDR	2.4.39	08-2023	28231V
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25	05-2024	28216G
Command Codes BMFOL and BMFOR	2.3.59	12-2023	28171E

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Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2.3.31	07-2023	28144X
Command Codes CHK64 and CHK64R	2.4.21	08-2023	28211D
Command Codes DELET and CCPYT	2.4.12	11-2023	28201H
Command Codes DM1DT and DTVUE	2.3.25	11-2023	28138T
Command Codes DUPOL and DUPPG	2.3.68	11-2023	28112N
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33	07-2023	28225R
Command Codes ELFUP and ELFRQ	2.3.55	10-2023	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9	11-2023	28198V
Command Codes EOREQ and EOCHG	2.4.10	11-2023	28199G
Command Codes ESIGN and BSIGN	2.4.8	11-2023	28197K
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	11-2022	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13	11-2023	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	03-2023	28215V
Command Codes FRM14, FRM49, and TDIRQ	2.4.26	06-2024	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30	11-2023	28222K
Command Codes INOLE, EOGEN, and SPARQ	2.3.47	12-2023	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29	03-2023	28142B
Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	07-2023	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	05-2023	28194D
Command Codes MFREQ and RECON	2.3.10	12-2023	28123U
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60	04-2024	28172P
Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5	11-2023	28193S
Command Codes REQ54 and ADJ54	2.4.16	07-2023	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19	06-2024	28209R
Command Codes RFINK and RAFRQ	2.3.16	07-2023	28129I
Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40	07-2023	28232G
Command Codes RFUND and REFAP	2.4.20	10-2023	28210S
Command Codes RPVUE, RPVCU, and RPPRT	2.3.63	07-2023	28175W
Command Codes RTVUE and RTFTP	2.3.52	03-2024	57904Z
Command Codes STAUP, STATI and STATB	2.4.28	12-2022	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29	02-2023	28221Z
Command Codes TPCIN and TPCOL	2.4.52	11-2023	28243N
Command Codes TRDBV, TRERS, TRPRT, and R8453	2.3.73	03-2024	28185S
Command Codes TXMOD and SUMRY	2.3.11	11-2023	28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44	03-2023	28236Y
Common Bankruptcy Issues	5.9.4	03-2023	39959K

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Complaint Referrals	25.20.1	12-2023	39925E
Compliance Assurance Process - Fast Track Settlement	8.26.8	09-2012	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	09-2023	57674U
Compliance Identity Theft Case Processing	25.23.10	08-2023	67725W
Compliance Review of Form 8038-CP	4.81.12	07-2023	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	03-2024	55752N
Computer Audit Specialist Program (CAS)	4.47.1	02-2021	27549U
Computer Matching and Privacy Protection Act	11.3.39	04-2024	30463B
Conducting the Seizure	5.10.3	09-2022	35403X
Conference and Issue Resolution	8.6.1	07-2020	36054U
Configuration Management (CM) Process	2.150.2	04-2024	60767K
Configuration Management Policy	2.150.1	04-2024	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	06-2024	75426G
Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	36.2.3	08-2004	39017V
Congressional Affairs Program	11.5.2	12-2022	39914X
Congressional Affairs Program	13.1.8	07-2023	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5	07-2021	29164Z
Congressional Inquiries	11.3.4	07-2023	30426Y
CONSENSUAL MONITORING	9.4.7	09-2013	36210U
Contact with the Public and the Media	11.1.3	10-2014	31863P
Container Platform Security Policy	10.8.12	02-2024	93794J
Content Policies and Standards for Intranet Sites	11.1.4	02-2015	37584X
Continuing Education	25.20.4	03-2024	94304Z
Continuity Plan Requirements	10.6.2	03-2022	71637B
Contractor Investigations	10.23.2	04-2022	51142X
Control Data Analysis	3.30.126	04-2019	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	11-2023	53316X
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	04-2023	59702V
Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	03-2023	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	11-2023	33500X
Corporate Income Tax Returns	3.12.16	11-2023	33660A
Corporate Tax Administration Tools	1.4.5	12-2020	33211B
Corporation Income Tax Returns	3.12.251	11-2023	33761M
Corporation Income Tax Returns	3.24.16	11-2023	34357K
Correspondence and Closing Letters	4.4.7	07-2022	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G
Cost Estimate Reference	3.30.10	06-2023	32204C
Counsel Library Services	30.8.1	12-2013	29813P



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Courtesy Investigations	5.1.8	11-2015	27789G
Credit and Account Transfers	3.12.21	11-2023	33670W
Credit and Account Transfers	3.17.21	08-2023	33880U
Credit and Account Transfers	3.24.21	11-2022	34373K
Credit Transfers	21.5.8	08-2023	36828G
Credit Transfers and Reprocessing Returns	4.4.3	05-2023	30313U
Credits	21.6.3	08-2023	36834K
Criminal Forfeiture	9.7.3	03-2015	36431Z
Criminal Investigation	1.1.19	08-2019	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	11-2020	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	09-2020	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	04-2024	36425V
Criminal Investigation Strategies	9.5.3	11-2023	36218E
Criminal Referrals	25.1.3	11-2023	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	08-2020	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1	08-2021	65270A
Criminal Statutory Provisions and Common Law	9.1.3	05-2024	36229L
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3	04-2015	48692E
Currently Not Collectible	5.16.1	11-2023	29751C
Custody and Storage of Seized Assets	9.7.6	03-2013	36435R
Customer Complaints/RRA98 §1203 Procedures	13.1.15	12-2023	35727K
Damages Litigation	34.5.7	08-2023	39027R
Data Controls	3.24.30	12-2017	34566X
Data Entry	7.14.2	06-2021	27762P
Data Exchange Program	11.4.2	09-2023	33482M
Data Management Process	2.120.11	05-2024	74890K
Data Processing (DP) Tax Adjustments	3.11.6	11-2023	33455F
Database Design Techniques and Deliverables	2.5.13	09-2022	36192J
Database Security Policy	10.8.21	11-2023	54962B
Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	5.14.3	10-2020	28505C
Dealing with Taxpayers and Practitioners	31.1.2	08-2004	29648E
Debtors' Delinquent Accounts	5.9.3	05-2022	39958Z
Decedent and Estate Tax Accounts	5.5.1	03-2020	35478Y
Decision Documents	35.8.6	07-2012	30009J
Declaration for Electronic Filing	3.24.226	02-2024	34734P
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	5.14.11	03-2022	33078A
Defense Letters	34.5.1	07-2021	29661X
Delegated Examining Authority	6.250.3	12-2012	53381S
Delegations of Authority and Designations	30.3.2	11-2023	29599U

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Delinquent Accounts	3.24.7	11-2023	34318L
Delinquent and Substitute for Return Processing	4.4.9	10-2022	30319I
Delinquent Return Investigations	5.1.11	11-2023	27791S
Delinquent Return Procedures	4.23.12	06-2023	35233J
Delinquent Returns and SFR Procedures	4.25.8	07-2021	58881V
Design Techniques and Deliverables	2.5.12	12-2021	35415P
Designating a Case for Litigation	33.3.6	12-2010	39523E
Designation of cases for litigation	4.10.28	04-2022	69295J
Designation of Documents	11.3.12	08-2023	30435J
Determination Case Processing Assistance	7.21.5	05-2023	27618W
Determination Letter Applications	7.13.1	04-2024	36027N
Determination Letter Automation Systems Overview	7.22.1	07-2022	27951K
Determination Letter Processing of Exempt Organizations	7.20.2	05-2024	36935W
Determining Employment Tax Liability	4.23.8	04-2024	35228Q
Development of IRC 367 Transactions and Issues	4.61.11	04-2020	27738P
Development of IRC 482 Cases	4.61.3	01-2023	27728T
Direct File Pilot - Customer Support	25.32.1	12-2023	94526P
Direct Pay Bonds	4.82.3	07-2021	68187Y
Disaster Assistance Relief	4.2.2	02-2024	34443X
Disciplinary Suspensions of 14 Calendar Days or Less	6.752.1	11-2008	33019J
Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	6.751.1	11-2008	33018Y
Disclosure	4.26.14	07-2020	27711Y
Disclosure	5.1.22	03-2023	52164V
Disclosure	9.3.1	06-2015	36250E
Disclosure Case Processing and Inventory Management	11.3.41	02-2024	66438M
Disclosure for Non-tax Criminal Violations	11.3.34	08-2023	30457X
Disclosure of Information	37.1.2	08-2004	39104T
Disclosure of Official Information	4.2.5	03-2022	34447P
Disclosure of Returns and Return Information to Grand Juries	11.3.27	08-2023	30450Y
Disclosure to Designees and Practitioners	11.3.3	07-2023	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28	08-2023	30451J
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22	07-2023	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25	08-2023	30448M
Disclosure to Government Agencies for Administration of Nontax Laws	11.3.29	08-2023	30452U
Disclosure to Persons with a Material Interest	11.3.2	07-2023	30424C
Disclosure to States for Tax Administration Purposes	11.3.32	08-2023	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23	08-2023	30446Q
Disclosure to the President	11.3.30	08-2023	30453F
Disclosure, Security and Outside Contacts	8.1.6	02-2024	50774D
Disclosure, Testimony, and Production of Documents	34.9.1	06-2021	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40	09-2023	30464M

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EPMF Return Processing Form 5500-EZ	3.24.27	12-2023	52572Z
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Financial Operating Guidelines	1.33.4	02-2023	48604K
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Foreign Account Tax Compliance General Purpose Programs	3.24.28	11-2023	34570F
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Form SS-8 Processing Handbook	7.50.1	12-2023	62288C
Formal Clearance of Publication Items	32.2.7	10-2011	39008K
Form-Related Communication	21.8.7	12-2021	69286Y
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Forms, Processing, and Documentation	9.7.5	11-2023	36432K
Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	25.25.12	09-2023	68956H
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Fraudulent Transfers and Transferee and Other Third Party Liability	5.17.14	10-2023	57352D
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General Examination Information	4.2.1	09-2022	34440Q
General Guidelines	25.3.1	09-2023	30351I
General Information	5.17.1	09-2023	30793S
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General Platform Operating System Security Policy	10.8.15	10-2023	72452Y
General Procedures	34.10.1	08-2023	27624A
General Procedures/Employees With Taxpayer Contact	25.15.2	10-2023	30264K
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General Provisions of Bankruptcy	5.17.8	04-2020	57347K
General Requirements for Tax Court Decisions and Other Final Dispositions	35.8.1	08-2019	29867N
General Settlement and Rule 155 Computations	8.17.2	10-2023	31908R
General Statute Responsibility	8.21.1	04-2019	39926P
General Unpostables	3.12.32	11-2023	33695R
General, Scorecard Performance Measure Process - Security and Internal Control Review	3.0.276	12-2022	71639X
Ghost Preparer Treatment	25.20.2	11-2022	61857Z
Gift Tax Returns	3.24.143	11-2022	34455P
Global High Wealth Program Processes and Procedures	4.52.1	04-2022	64023P
Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	5.1.7	04-2021	27788V
Government Furnished and Personally Owned Mobile Device Security Policy	10.8.26	11-2023	49826K
Government Travel Card Program	1.32.4	10-2023	48041H
Governmental Liaison Operations	11.4.1	11-2023	33481B
Grand Jury Investigations	9.5.2	02-2024	36462Y
Grand Jury Investigations	25.1.5	06-2021	27685N
Grand Jury Procedures	38.2.2	12-2018	39138Z
Group and Territory	4.7.5	06-2022	30419J
Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	25.2.11	07-2023	71317G
Guidance for SB/SE Initial Claim Evaluation (ICE) Team	25.2.10	06-2023	71316V
Guidelines for Cases with Special Issues	8.7.1	02-2017	36060Y
Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	4.61.14	06-2020	73515G
Guidelines for Preparing Program Requirements Packages (PRPs)	2.5.5	11-2023	30743M
Guidelines for SB/SE National Quality Review	4.2.8	07-2022	69679N
Guidelines for Specific Categories of Case Files	30.9.2	12-2010	29714Z
Guiding Principles for Appeals	36.1.1	08-2004	39013D
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# Internal Revenue Manual (IRM)

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4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
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4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
4.75.31	01-2024	54706P	Conversion of Returns
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4.80 Government Entities Examinations			
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4.82 Tax Exempt Bonds Examination Guidelines			
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### 7.15 Employee Plans TEDS User Manual

7.15.2 09-2015 54998D Accessing Tax Exempt Determination System (TEDS)

7.15.3 09-2015 55000E Business Rules

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### 7.20 Exempt Organizations Determination Letter Program

7.20.8 10-2017 51787Q Donor-Advised Funds Guide Sheet

### 7.21 Exempt Organizations Determinations Processing

7.21.3 07-2016 27616A Screening, Controlling and Case Closing

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7.22.6 07-2016 27955C Inventory Control System (ICS)

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7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
<b>7.26 Private Foundations Manual</b>			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exlcusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
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7.27.5	12-2019	36076I	Unrelated Trade or Business
7.27.6	12-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	12-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	12-2019	36089L	Unrelated Debt-Financed Income
7.27.9	12-2019	36090M	Debt—Financed Property
7.27.10	12-2019	36091X	Acquisition Indebtedness
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7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	12-2019	35963E	Taxes on Excess Business Holdings
7.27.18	12-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
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7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
<b>7.29 Exempt Organizations Technical Rulings and Guidance</b>			
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7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

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<b>8.25 Trust Fund Recovery Penalty (TFRP)</b>			
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<b>8.26 Alternative Dispute Resolution (ADR) Program</b>			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures

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<b>10.5 Privacy and Information Protection</b>			
10.5.3	10-2015	49878M	Identity Protection Program
<b>10.8 Information Technology (IT) Security</b>			
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10.8.8	10-2015	53118R	Live Data Protection
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy
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10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy

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11.3.16	02-2020	30439B	Privacy Act Notification Programs
11.3.17	02-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	02-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	02-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	02-2020	30443J	Personnel Records
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
<b>11.5 Legislative Affairs</b>			
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21.3.12	06-2017	55809H	Taxpayer Contacts - Accounts Management Balance Due Contacts
21.3.13	10-2017	66360P	Department of Education (ED) Procedures
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21.7.5	10-2020	36845R	Estate and Gift Tax Returns
21.7.8	08-2021	36848Y	Excise Taxes
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees
21.9 Specialized Accounts Management Programs			
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22.42 TEB Taxpayer Education and Assistance			
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22.43 Employee Plans Customer Education and Outreach			
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<b>25.23 Identity Protection and Victim Assistance</b>			
25.23.5	10-2017	67665F	ACSS IDT Processing
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
25.23.7	09-2017	67667B	AUR Identity Theft Processing
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing
<b>25.24 Return Preparer Misconduct Program</b>			
25.24.3	09-2017	67655J	Return Preparer Misconduct Program - Return Preparer Misconduct - Compliance

## Part 30: Administrative

<b>30.7 Management Systems</b>			
30.7.15	11-2021	29622Y	Management Systems and Techniques - The Quality Process

## Part 31: Guiding Principals

<b>31.4 Processing Criminal Tax Cases</b>			
31.4.5	11-2021	29136H	Expedited Plea Program in Proposed Agreement Situations - Expedited Plea Program in Proposed Plea Agreement Situations

## Part 34: Litigation in District Court, Bankruptcy Court, Court of Federal Cl

<b>34.7 Pre-Trial Procedures</b>			
34.7.2	11-2021	29668W	Suits to Collect - Procedures Applicable to Most Suits to Collect

Obsolete IRM Sections

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
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## Part 39: General Legal Services

39.1 Professionalism and Government Ethics Programs			
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39.1.2	04-2022	29355Q	Government Ethics Programs
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