




Internal Revenue **MANUAL INDEX**



March 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

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

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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

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Section	Date	Catalog	Section Title	Audience
Part				
Chapter .38 Centralized Case Processing (CCP)				
4.38.1*	3/28/2024	65288G	Organization and Responsibilities	SB/SE
Part 1 Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
Chapter 1.1 Organization and Staffing				
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	11/4/2022	30382H	National Taxpayer Advocate	All
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
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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

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1.2.63	7/25/2023	60695B	Division Delegations of Authority for Large Business and International	LB&I
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
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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	4/24/2023	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	IRS 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
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Chapter 1.5 Managing Statistics in a Balanced Measurement System				
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
Chapter 1.7 Research and Analysis for Tax Administration				
1.7.1	8/12/2020	38795Q	Servicewide Research for Tax Administration	All
Chapter 1.10 Office of the Commissioner of Internal Revenue				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
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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
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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
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1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS
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
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1.15.2	10/18/2023	31423B	Types of Records and Their Life Cycles	All
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1.15.5	10/17/2023	31427T	Relocating/Removing Records	All
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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
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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
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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
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1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
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1.22.8	1/3/2024	59044U	Mailing and Shipping Equipment	All
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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
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1.29.1	7/15/2022	69176B	Authorities and Responsibilities	CRO
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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	7/1/2021	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
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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
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1.34.4	3/17/2023	53135C	Unpaid Assessments	CFO
Chapter 1.35 Financial Accounting				
1.35.3	9/6/2023	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	1/10/2024	43166F	Purchase Card Program	All
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1.53.1	8/2/2022	37013J	Managing Organizational Change	SB/SE
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1.55.6	11/8/2022	48309K	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
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2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
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2.3.18	11/15/2023	28131U	Command Code ESTABM	All
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2.3.68	11/20/2023	28112N	Command Codes DUPOL and DUPPG	IT
2.3.69	11/15/2023	28181A	Command Code VPARS	Appeals
2.3.70	6/5/2020	28182L	Command Code EFTPS	Appeals
2.3.71	5/5/2020	28183W	Command Code ATINQ	Appeals
2.3.73	3/27/2024	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	11/17/2023	28186D	Command Code DDPOL	IT
2.3.76	11/2/2023	32675P	Command Code ISTSD	Appeals
2.3.77	11/2/2023	32676A	Command Code ISTSE	Appeals
2.3.78	8/1/2023	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
2.3.82	11/13/2023	55095X	Command Code ESTABH	All
2.3.85*	1/30/2023	61664M	Command Code DFAST and DLITE	All
2.3.86	2/15/2024	67908N	Command Code IRPOL	Appeals
2.3.87*	1/17/2023	93183W	Command Code DDBMF	IT
Chapter 2.4 IDRS Terminal Input				
2.4.1	12/5/2012 6:00:00 PM	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	3/23/2020	28192H	Command Code MESSG	All
2.4.5	11/16/2023	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	5/5/2023	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	7/12/2023	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/15/2023	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	11/20/2023	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	11/14/2023	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	11/7/2023	28200W	Command Code NMFTM	IT
2.4.12	11/13/2023	28201H	Command Codes DELET and CCPYT	All
2.4.13	11/15/2023	28202S	Command Code TERUP	All
2.4.14	11/7/2023	28203D	Command Code NMFST	All

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2.4.15	11/14/2022 6:00:00 PM	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	7/27/2023	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	9/7/2022	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	12/14/2023	28209R	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	10/31/2023	28210S	Command Codes RFUND and REFAP	IT
2.4.21	8/7/2023	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	11/8/2023	28213Z	Command Code CRMNL	All
2.4.23	11/27/2023	28214K	Command Code CHKCLR and CHKCL	All
2.4.24	3/6/2023	28215V	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	12/14/2022	28216G	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	4/7/2020 5:00:00 PM	28217R	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	12/8/2022	28218C	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	12/1/2022	28219N	Command Codes STAUP, STATI and STATB	All
2.4.29	2/10/2023	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30*	11/17/2023	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	2/24/2023	28223V	Command Code LEVY	All
2.4.32*	11/2/2023	28224G	Command Code PDTUP	All
2.4.33	7/11/2023	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	11/14/2023	28226C	Command Code DOALL	All
2.4.35	11/15/2023	28227N	Command Code STN90	All
2.4.37	11/3/2023	28229J	Command Code NOREF Overview	All
2.4.38	8/1/2023	28230K	Command Code CSEDR	All
2.4.39	8/1/2023	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	7/14/2023	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	7/12/2023	28233R	Command Code UNLCE	All
2.4.42	1/30/2023	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	11/7/2022	28235N	Command Code PINEX	All
2.4.44	3/6/2023	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/16/2023	28237J	Command Code NRP97	All
2.4.46	5/15/2020	28100V	Command Code EPLAN	All
2.4.47	11/16/2023	28238U	Command Code VPMSG	All
2.4.48	11/14/2023	28239F	Command Code VPPIN	All
2.4.50	5/5/2020	28241R	Command Code ASIGN	All
2.4.52	11/9/2023	28243N	Command Codes TPCIN and TPCOL	IT

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2.4.57	11/20/2023	35348J	Command Code CDPTR	All
2.4.58	1/30/2023	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	11/20/2023	54615Z	Command Code TMSSN	All
2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	11/20/2023	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
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2.5.1*	6/6/2022	33496A	Systems Development	IT
2.5.3*	8/4/2023	33498W	Programming and Source Code Standards	IT
2.5.4*	12/16/2021 6:00:00 PM	30905A	Document Standards	IT
2.5.5*	11/9/2023	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/16/2021 6:00:00 PM	73139M	Function Point Standards	IT
2.5.11*	11/22/2023	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/15/2021 6:00:00 PM	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/26/2022 5:00:00 PM	36192J	Database Design Techniques and Deliverables	IT
2.5.14	2/22/2023	35692E	Quality Assurance (QA)	IT
Chapter 2.7 Information Technology (IT) Operations				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
Chapter 2.8 Audit Information Management System (AIMS)				
2.8.1*	12/15/2023	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/8/2023	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/8/2023	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/8/2023	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/8/2023	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/8/2023	28760D	AIMS Command Code AMAXU	IT
2.8.7*	12/15/2023	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/13/2023	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/8/2023	50448E	AIMS Command Code AMRET	IT
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2.11.1	7/20/2023	28244Y	IDRS Correspondence	IT
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2.12.2	11/9/2023	69748P	Security and Communication Services (SACS) Security Command Codes	IT
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2.15.1	2/24/2021	37206W	Enterprise Architecture (EA) Overview	All
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2.17.1	10/26/2020	71048C	Infrastructure Currency Policy for Software	IT
Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services				
2.21.1	11/3/2023	37317E	Introduction to Shopping Cart Processing for IT	IT
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2.22.1	2/23/2024	38167S	Unified Work Request (UWR) Process	All
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2.25.2	2/26/2018	37414Y	IRS Portal and Extranet Usage Standard	All
2.25.3	9/7/2023	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.20	12/10/2020	71879J	SharePoint	All
2.25.101	12/22/2023	38937M	IRS.gov Web Content Management Procedures	All
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2.28.1	3/8/2023	74354N	Unified Communications Policy	IT
Chapter 2.30 Section 508				
2.30.1	8/16/2022	75372T	Section 508 Compliance	All
Chapter 2.31 Lifecycle Management				
2.31.1	1/23/2023	93036W	One Software Development Life Cycle (OneSDLC) Guidance	All
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2.109.1	4/16/2020	72207T	Risk, Issue, and Action Item Management Policy	IT
2.109.2	4/22/2020	72209P	Risk, Issue, and Action Item Management Process	All
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2.110.1	8/12/2019	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
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2.120.9	1/13/2023	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	12/27/2022	74889J	Engineering Documentation Process	IT
2.120.11	1/20/2023	74890K	Data Management Process	All
2.120.12	1/13/2023	74891V	Naming Data Element(s)/Objects(s) Process	All
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2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
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2.125.1	10/31/2022	70893D	Change Management Policy	IT
2.125.2	10/21/2022	70895Z	Change Management Process Description	IT
Chapter 2.126 Enterprise Organizational Readiness				
2.126.2	11/3/2023	67722P	Enterprise Organizational Readiness Process and Procedure Description	All
Chapter 2.127 Testing Standards and Procedures				
2.127.1	5/15/2017	60807J	IT Test Policy	All
2.127.2	5/17/2017	60808U	IT Testing Process and Procedures	All
Chapter 2.142 Service Catalog Management				
2.142.1	6/4/2020	72725U	Service Catalog Management Directive	All
2.142.2	2/7/2024	72726F	Service Catalog Management Process and Procedures	All
Chapter 2.148 IT Support Services Management				
2.148.1	6/1/2020	68033Z	IT Support Services Management Directive	All
2.148.2	7/26/2023	68034K	Incident Management Process	All
2.148.3	2/5/2024	68035V	Request Management	All
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2.149.2	9/30/2022	67331W	Asset Management Process Description	All
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Chapter 2.150 Configuration Management				
2.150.1	4/1/2024	60766Z	Configuration Management Policy	IT
2.150.2	4/2/2024	60767K	Configuration Management (CM) Process	IT
2.150.5	3/17/2023	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
Chapter 2.172 Enterprise Control Authority and Operations				
2.172.1	4/21/2021	75190N	IT Enterprise Control Authority and Operations Directives	IT
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3.0.167*	11/8/2023	33178B	Losses and Shortages	W&I
3.0.230	11/8/2023	33181Y	Lockbox Processing Procedures	W&I
3.0.275	7/24/2023	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
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3.5.21*	11/30/2023	93676M	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	W&I
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3.8.47*	9/15/2023	33951S	Manual Deposit for Field Office Payment Processing	W&I
Chapter 3.10 Campus Mail and Work Control				
3.10.5	11/21/2023	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/14/2023	33395O	Information Returns Processing	W&I
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3.10.73*	10/27/2023	53717M	Batching and Numbering	All
Chapter 3.11 Returns and Documents Analysis				
3.11.3*	11/28/2023	33440G	Individual Income Tax Returns	SB/SE
3.11.6*	11/6/2023	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/1/2023	33470U	Revenue Receipts	W&I
3.11.12*	12/19/2023	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	10/31/2023	33485T	Employment Tax Returns	W&I
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3.11.25*	11/3/2023	33525S	Miscellaneous Tax Returns	W&I
3.11.26*	12/7/2023	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
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3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106*	11/3/2023	33575Y	Estate and Gift Tax Returns	W&I
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3.12.38*	11/7/2023	32384X	BMF General Instructions	SB/SE
3.12.106*	11/6/2023	33740J	Estate Tax Returns - Paper Correction Processing	W&I
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3.13.36	11/30/2023	33775A	EPMF Account Numbers	TE/GE
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3.17.15*	9/14/2023	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	11/14/2023	47866A	Refund Intercept Program	W&I
3.17.21*	8/23/2023	33880U	Credit and Account Transfers	W&I
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3.17.63*	9/21/2023	33910X	Redesigned Revenue Accounting Control System (RRACS)	CFO
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25.30.8	6/23/2022	66196P	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All
Chapter 25.32 Direct File				
25.32.1	12/18/2023	94526P	Direct File Pilot - Customer Support	W&I
Part 30 Administrative				
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Chapter 30.1 Office of Chief Counsel Mission Statement				
30.1.1	5/28/2014	29704D	Mission Statement, and the Strategic and Program Plan	Counsel
Chapter 30.2 Chief Counsel Directives				
30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority				
30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	11/13/2023	29599U	Delegations of Authority and Designations	Counsel
Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.1	8/16/2023	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel
Chapter 30.5 Resources, Services, and Financial Management				

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30.5.2	2/28/2014	29123E	Travel Guidelines	Counsel
30.5.3	7/15/2005	29608U	Financial Management	Counsel
Chapter 30.6 Security and Emergency Preparedness				
30.6.1	3/27/2020	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	1/23/2014	29610G	Emergency Preparedness	Counsel
Chapter 30.7 Management Systems				
30.7.1	12/21/2010	41428A	Information Systems	Counsel
30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
30.7.3	12/14/2009	29611R	Technology Services	Counsel
30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
Chapter 30.8 Library Services				
30.8.1	12/4/2013 6:00:00 PM	29813P	Counsel Library Services	Counsel
Chapter 30.9 File Management				
30.9.1	7/20/2005 5:00:00 PM	29712D	Case File Management	Counsel
30.9.2	12/23/2010	29714Z	Guidelines for Specific Categories of Case Files	Counsel
Chapter 30.10 Standards for Correspondence				
30.10.1	7/15/2005	29183G	Correspondence Guidelines	Counsel
Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records				
30.11.1	8/8/2018 5:00:00 PM	29184R	FOIA Requests for Chief Counsel Records	Counsel
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31.1.1	7/19/2023	29647T	Legal Work	Counsel
31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/19/2010 5:00:00 PM	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	12/22/2023	29422W	Significant Case Program	Counsel
Part 32 Published Guidance and Other Guidance to Taxpayers				
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32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel

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32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	10/28/2011	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/6/2011 5:00:00 PM	29177C	Forms of Advice	Counsel
32.3.2	8/1/2022 5:00:00 PM	39010W	Letter Rulings	Counsel
32.3.3	8/10/2004 5:00:00 PM	39011H	Information Letters	Counsel
32.3.4	10/10/2017 5:00:00 PM	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/5/2005 5:00:00 PM	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/27/2010 5:00:00 PM	29180Z	Industry Issue Resolution	Counsel
Chapter 32.7 Frequently Asked Questions				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
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Chapter 33.1 Legal Advice				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel

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33.1.3	7/4/2011 5:00:00 PM	39433Z	Releasing Legal Advice to the Public	Counsel
Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/27/2010 5:00:00 PM	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
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33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/5/2019 5:00:00 PM	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/9/2010 6:00:00 PM	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/9/2010 6:00:00 PM	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/21/2019 6:00:00 PM	73500H	Whistleblower Taint Review Procedures	Counsel
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Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	8/4/2023	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	7/11/2023	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/19/2015 6:00:00 PM	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/23/2016 5:00:00 PM	39024K	Insolvencies	Counsel
Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/21/2021 5:00:00 PM	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel

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34.5.6	8/3/2023	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/3/2023	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/26/2021 5:00:00 PM	38021T	Affirmative Litigation	Counsel
34.6.2	8/8/2023	39028C	Types of Suits	Counsel
34.6.3	7/5/2023	39029N	Summons Enforcement Actions	Counsel
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34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel
Chapter 34.8 Settlement Procedures				
34.8.1	6/4/2017 5:00:00 PM	38022E	Settlement Procedures Overview	Counsel
34.8.2	8/11/2023	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	8/9/2023	27624A	General Procedures	Counsel
Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1	8/1/2022	29682A	The SAUSA Program	Counsel
Chapter 34.12 Litigation Exhibits				
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
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Chapter 35.1 Tax Court Jurisdiction				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/10/2004 5:00:00 PM	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/31/2023	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	8/9/2023	29833H	Tax Court Petitions	Counsel
35.2.2	8/1/2022 5:00:00 PM	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel

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35.3.4	8/10/2004 5:00:00 PM	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/10/2004 5:00:00 PM	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/12/2021 5:00:00 PM	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/10/2004 5:00:00 PM	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/10/2004 5:00:00 PM	29850S	Miscellaneous Motions	Counsel
35.3.23	2/7/2017 6:00:00 PM	38348N	Motions in Collection Due Process Cases	Counsel
35.3.32	9/14/2023	94308R	Motions in Passport Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/9/2023	29878U	Trial Planning	Counsel
35.4.2	12/13/2010 6:00:00 PM	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	8/10/2014 5:00:00 PM	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/10/2004 5:00:00 PM	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/16/2013 5:00:00 PM	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
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35.5.1	8/10/2004 5:00:00 PM	38053D	Introduction	Counsel
35.5.2	8/5/2019 5:00:00 PM	38054O	Settlements by Counsel	Counsel
35.5.3	8/10/2004 5:00:00 PM	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/27/2015 6:00:00 PM	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/13/2010 6:00:00 PM	38057V	Arbitration and Mediation	Counsel

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35.6.2	12/26/2023	29864G	Trial of the Case	Counsel
35.6.3	8/10/2004 5:00:00 PM	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/10/2004 5:00:00 PM	30004G	Preparation of Briefs	Counsel
35.7.3	8/10/2004 5:00:00 PM	30005R	Review of Briefs	Counsel
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35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/10/2004 5:00:00 PM	29868Y	Settlement Documents	Counsel
35.8.3	8/10/2004 5:00:00 PM	29869J	Overpayments	Counsel
35.8.4	8/10/2004 5:00:00 PM	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/10/2004 5:00:00 PM	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/10/2004 5:00:00 PM	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	12/21/2023	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/21/2023	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	8/2/2023	30026U	Litigation Exhibits	Counsel
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Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/10/2004 5:00:00 PM	39013D	Guiding Principles for Appeals	Counsel

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36.2.1	3/26/2012 5:00:00 PM	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/26/2012 5:00:00 PM	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/10/2004 5:00:00 PM	39017V	Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	Counsel
36.2.4	4/10/2013 5:00:00 PM	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
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Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/22/2013 6:00:00 PM	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
Part 38 Criminal Tax				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
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38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel

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39.1.1	4/11/2022	29354F	Professionalism	Counsel
<i>Chapter 39.2 Labor and Related Matters</i>				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
<i>Chapter 39.3 Claims and Suits</i>				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
<i>Chapter 39.4 Practice Before the Internal Revenue Service</i>				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
<i>Chapter 39.5 Public Contracts and Technology Law</i>				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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4.48.2	10/2023	Valuation Assistance for Cases Involving Works of Art	Appeals
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8.1.1	01/2024	Appeals Operating Directives and Guidelines	Appeals
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8.1.6	02/2024	Disclosure, Security and Outside Contacts	Appeals
8.1.7	07/2022	AQMS Purpose and Guidelines	Appeals
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8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
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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
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8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
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8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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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
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8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
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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
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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
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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
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8.17.6	09/2013	Interest Issues in Settlement Computations	Appeals
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8.20.3	04/2021	Appeals Centralized Database System (ACDS)	Appeals
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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
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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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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	12/2010	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	08/2014	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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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	IRS 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
1.31.7	03/2022	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
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	07/2021	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
1.34.4	03/2023	Unpaid Assessments	CFO
1.35.3	09/2023	Receipt and Acceptance Guidelines	All
1.35.4	01/2024	Purchase Card Program	All
1.35.13	06/2023	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	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 6 Human Resources Management

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

1.35.6	04/2021	Property and Equipment Accounting	All
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1.32.12	06/2022	IRS Relocation Travel Guide	CFO
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1.35.17	08/2022	Estimating Trust Fund Costs	All
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Part 1 Organization, Finance and Management

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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	11/2020	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	01/2023	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	08/2018	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	09/2020	Undercover Operations	CI
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	05/2022	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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9.5.2	02/2024	Grand Jury Investigations	CI
9.5.3	11/2023	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	05/2022	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	10/2021	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
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
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	01/2023	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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9.11.3	03/2023	INVESTIGATIVE PROPERTY	CI
9.11.4	03/2021	Personnel Matters	CI
9.12.1	02/2024	Miscellaneous Administrative Procedures	CI

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1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
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

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(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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1.1.22	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.)

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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	04/2019	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
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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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1.2.62	08/2021	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	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	03/2010	Introduction to IDRS Terminal Responses	All
2.3.8	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	11/2012	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	12/2012	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	11/2022	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	05/2023	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	03/2020	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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2.3.68	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	08/2023	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	12/2012	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, QRADDO, 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
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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	12/2023	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	12/2022	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	12/2022	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
2.4.42	01/2023	Command Code CCASG for Case Control Activity System	All
2.4.43	11/2022	Command Code PINEX	All
2.4.44	03/2023	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2023	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	11/2023	Command Code VPMSG	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
2.4.57	11/2023	Command Code CDPTR	All
2.4.58	01/2023	Command Code DDBCK/ DDBCX / DDBCS	All
2.4.59	11/2023	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	11/2023	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	06/2022	Systems Development	IT
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
2.5.12	12/2021	Design Techniques and Deliverables	IT
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
2.8.2	12/2023	AIMS Command Code AM424	Appeals
2.8.3	12/2023	AIMS Command Code AMDIS	Appeals
2.8.4	12/2023	AIMS Command Code AMSTU	Appeals
2.8.5	12/2023	AIMS Command Code AMSOC	Appeals
2.8.6	12/2023	AIMS Command Code AMAXU	IT
2.8.7	12/2023	AIMS Command Code AMCLS	Appeals
2.8.8	12/2023	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2023	AIMS Command Code AMRET	IT

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2.11.1	07/2023	IDRS Correspondence	IT
2.12.2	11/2023	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.16.1	09/2022	ELC Guidance	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
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	09/2023	Intranet Site and Web Server Registration Procedures	All
2.25.20	12/2020	SharePoint	All
2.28.1	03/2023	Unified Communications Policy	IT
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
2.110.2	08/2019	Requirements Engineering Process	All
2.120.1	03/2022	Engineering Policy	All
2.120.6	12/2022	Engineering Planning Process	All
2.120.7	12/2022	Solution Design Process	All
2.120.8	01/2023	Interface Design Process	All
2.120.9	01/2023	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	12/2022	Engineering Documentation Process	IT
2.120.11	01/2023	Data Management Process	All
2.120.12	01/2023	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

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2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	02/2024	Service Catalog Management Process and Procedures	All
2.148.1	06/2020	IT Support Services Management Directive	All
2.148.2	07/2023	Incident Management Process	All
2.148.3	02/2024	Request Management	All
2.149.1	09/2022	Asset Management Policy	All
2.149.2	09/2022	Asset Management Process Description	All
2.149.3	09/2022	Asset Management Hardware Procedures	All
2.149.4	09/2022	Asset Management Software Procedures	All
2.150.1	04/2024	Configuration Management Policy	IT
2.150.2	04/2024	Configuration Management (CM) Process	IT
2.150.5	03/2023	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2021	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2021	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	02/2024	IT Governance Policy	IT
2.173.2	02/2024	IT Governance Procedures	IT

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8.1	12/2023	Policy and Guidance	All
10.8.2	11/2023	IT Security Roles and Responsibilities	All
10.8.5	10/2023	Domain Name System (DNS) Security Policy	IT
10.8.6	11/2023	Application Security and Development	IT
10.8.11	11/2023	Application Security Policy	IT
10.8.12	02/2024	Container Platform Security Policy	IT
10.8.15	10/2023	General Platform Operating System Security Policy	IT
10.8.21	11/2023	Database Security Policy	All
10.8.22	11/2023	Web Server Security Policy	All
10.8.23	11/2023	Application Server Security Policy	IT
10.8.24	02/2024	Cloud Computing Security Policy	IT

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10.8.27	11/2023	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	11/2023	Mainframe System Security Policy	IT
10.8.34	11/2023	IDRS Security Controls	All
10.8.50	03/2024	Enterprise Incident, Vulnerability, and Security Patch Management	IT
10.8.52	11/2023	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	11/2023	Minimum Firewall Administration Requirements	All
10.8.55	11/2023	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	01/2024	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
10.8.63	07/2023	Central Log Server Security Policy	IT

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

1.1.24	03/2024	Large Business and International Division	All
1.2.63	07/2023	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.32.5	05/2022	International Travel Office Procedures	All
1.56.1	07/2022	LB&I Policy Function Processes and Procedures	LB&I

Part 4 Examining Process

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

4.1.8	08/2022	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	03/2023	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	04/2022	Designation of cases for litigation	All
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.30.4	10/2023	Industry Program	LB&I
4.31.9	01/2024	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.31.11	07/2023	Other PTE Topics	LB&I
4.36.1	11/2023	Joint Committee Process Overview	LB&I
4.36.2	11/2023	Identification of Joint Committee Cases	LB&I
4.36.3	11/2023	Examination Team Responsibilities	LB&I
4.36.4	11/2023	Joint Committee Review Team Procedures	LB&I
4.36.5	06/2021	Reports	LB&I
4.37.1	03/2023	Financial Products Specialty	All
4.46.1	09/2021	General Information and Definitions	LB&I

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4.46.3	01/2024	Planning the Examination	LB&I
4.46.4	09/2023	Executing the Examination	LB&I
4.46.5	11/2023	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2024	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
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	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	09/2023	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.60.1	02/2023	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2021	Tax Treaty Related Matters	LB&I
4.60.11	07/2023	International Compliance Assurance Program	LB&I
4.61.3	01/2023	Development of IRC 482 Cases	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	03/2023	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	03/2022	International Visitors Program	All

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4.62.3	03/2023	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	11/2023	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	10/2023	Examination Procedures	LB&I
4.63.5	03/2023	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	02/2024	The IRS FFI List Publishing Processes Document	LB&I

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.)

11.51.1	02/2023	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	07/2022	LB&I Intranet Publishing Standards	LB&I

Part 21 Customer Account Services

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

21.8.7	12/2021	Form-Related Communication	All
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Part 25 Special Topics

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

25.21.1	05/2019	Branded Prescription Drug Fee	All
25.21.2	08/2020	Insurance Provider Fee	All

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Part 1 Organization, Finance and Management

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

1.1.1	07/2019	IRS Mission and Organizational Structure	All
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
1.10.1	06/2015	IRS Correspondence Manual	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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
10.6.4	03/2022	Incident Management Program	All
10.6.5	03/2022	Annual Certification Requirements	Commissioner
10.6.6	03/2022	Pandemic Plan Requirements	All
10.6.7	07/2022	Emergency Notification System	HCO

Part 25 Special Topics

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

25.32.1	12/2023	Direct File Pilot - Customer Support	W&I
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Part 1 Organization, Finance and Management

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1.1.31	03/2021	Office of the Chief Risk Officer	All
1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
1.29.1	07/2022	Authorities and Responsibilities	CRO

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Part 1 Organization, Finance and Management

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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	12/2023	IRS.gov Web Content Management Procedures	All
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1.1.20	02/2023	Office of Professional Responsibility	All
1.25.1	01/2023	Rules Governing Practice Before the IRS	All
1.25.4	06/2016	Processing Circular 230 Disciplinary Cases	OPR

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Part 1 Organization, Finance and Management

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1.25.8	10/2023	Enrollment of Actuaries	RPO
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Part 4 Examining Process

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

4.70.13	11/2023	Executing the Examination	TE/GE
4.70.14	11/2023	Resolving the Examination	TE/GE
4.70.19	11/2023	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE

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1.1.27	05/2022	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.15.1	03/2024	The Records and Information Management Program	All
1.15.2	10/2023	Types of Records and Their Life Cycles	All
1.15.3	10/2023	Disposing of Records	All
1.15.4	03/2024	Retiring and Requesting Records	All
1.15.5	10/2023	Relocating/Removing Records	All
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
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
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
10.5.6	11/2023	Privacy Act	All
10.5.7	12/2023	Use of Pseudonyms by IRS Employees	All
10.5.8	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
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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11.3.4	07/2023	Congressional Inquiries	All
11.3.5	01/2024	Fees	All
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
11.3.38	09/2023	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	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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1.1.32	08/2018	Office of the Chief Procurement Officer	All
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1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
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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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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1.1.28	05/2021	Return Preparer Office	All
1.25.2	11/2022	Practitioner Enrollment	RPO

Part 25 Special Topics

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

25.20.1	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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4.38.1	03/2024	Organization and Responsibilities	SB/SE
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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	04/2023	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	Information Return Case Selection	SB/SE

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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
4.2.5	03/2022	Disclosure of Official Information	LB&I
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
4.4.6	10/2022	Conversion of Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.10	11/2022	Employment/Excise Tax Adjustments	SB/SE
4.4.11	07/2022	Entity Changes	SB/SE
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	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

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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
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
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	08/2014	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	03/2020	Report Generation Software	SB/SE
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals

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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
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4.11.51	10/2020	Return Preparer Program	SB/SE
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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	03/2023	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	12/2022	Information Return Penalties	All
20.1.8	10/2023	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
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	11/2023	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
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

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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	03/2023	Enforcement of Summons	Appeals
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	01/2020	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	09/2022	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-File 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

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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	11/2022	National Taxpayer Advocate	All
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	06/2022	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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(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
4.70.15	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
4.70.20	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
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	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

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
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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	10/2022	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	04/2023	Determination Letter Applications	TE/GE
7.13.5	07/2023	Letter Generation	TE/GE
7.13.7	06/2021	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
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

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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	11/2022	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

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
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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.)

1.1.33	08/2023	Taxpayer Experience Office	All
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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	W&I 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
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2.126 Enterprise Organizational Readiness			
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2.144 Capacity Management			
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2.150 Configuration Management			
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4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns
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4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines
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4.28 Examination Specialization			
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4.53 SBSE Administrative Programs			
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4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.12	12-2023	33838Y	Case File Assembly Guidelines
4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
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4.71.17	12-2023	57900H	Non-Return Unit Examinations
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4.71.24	11-2019	61731S	Whistleblower Claims
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4.75.12	01-2024	33215T	Required Filing Checks and Package Audit Procedures
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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
4.75.32	01-2024	33238S	Declaratory Judgment Cases And The Administrative Record
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4.75.35	01-2024	49383A	Fraud and Abusive Transaction Procedures
4.75.36	01-2024	54705E	Procedures For Processing Technical Advice Cases
4.75.37	01-2024	55996R	Claims, Requests for Abatement and Examination Reconsiderations
4.75.38	01-2024	67328Z	Small Employer Health Care Tax Credit Under Section 45R

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4.76 Exempt Organizations Examination Guidelines			
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4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
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4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
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4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
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4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
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4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
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4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
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4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects
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4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
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4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management			
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4.88 Indian Tribal Governments Examination Issues and Procedures			
4.88.1	12-2023	34424Q	Examination Issues Pertaining to ITG Cases
4.89 Compliance and Program Management (CPM)			
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4.90.4	12-2019	33032C	Information Return Examinations and Penalties
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4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
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4.90.11	10-2019	33043J	Technical Review
4.90.12	12-2019	33044U	Case Closing Procedures
4.90.13	10-2019	36147G	FSLG Large Case Examination Program
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4.90.15	10-2019	62638A	FSLG Fraud Procedures
4.103 Compliance Data Environment (CDE)			
4.103.2	02-2021	55246E	CDE Procedures
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Part 5: Collecting Process

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5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
5.19 Liability Collection			
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5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines

Part 6: Human Resources Management

6.771 Agency Grievance System			
6.771.2	02-2018	33022G	Grievance Examiner Handbook

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Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs

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7.15 Employee Plans TEDS User Manual

7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)
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7.15.3	09-2015	55000E	Business Rules
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7.15.5	09-2015	55039N	Case Identification and Status Codes
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7.20 Exempt Organizations Determination Letter Program

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7.21 Exempt Organizations Determinations Processing

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7.21.4	07-2016	27617L	Transcription and Case Establishment
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7.21.6	07-2016	27619H	Inventory Control Subsystem
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7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
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7.21.9	07-2016	27622E	Exempt Organizations Management Information System
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7.22 Exempt Organizations Determination Letter Automation Systems

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7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
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7.22.5	07-2016	27954R	Letter Generation
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7.22.6	07-2016	27955C	Inventory Control System (ICS)
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7.22.7	07-2016	27956N	Management Information System
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7.25 Exempt Organizations Determinations Manual

7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
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7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
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7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
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7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
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7.25.6	12-2019	35975W	Business Leagues
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7.25.7	12-2019	36088A	Social and Recreational Clubs
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7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
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7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
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7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
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7.25.13	11-2019	35983W	Cemetery Companies
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7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
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7.25.15	11-2019	35944X	Small Insurance Companies or Associations
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7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
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7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (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
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7.27 Exempt Organizations Tax Manual			
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8.25 Trust Fund Recovery Penalty (TFRP)			
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals
8.26 Alternative Dispute Resolution (ADR) Program			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
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