



# Internal Revenue Manual Index

November 2015

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# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

**Note to Readers:** Please bear with us while we work to improve the IRM Index. Be assured that we welcome your questions and feedback.

<b>INTRODUCTION</b>	<p>The <b>IRM Index</b> offers four listings:</p> <ul style="list-style-type: none"><li>o <i>Numerical List</i></li><li>o <i>Owner List</i></li><li>o <i>Alphabetical List</i></li><li>o <i>Obsolete List (as of January 2006)</i></li></ul> <p>The <i>IRM Index</i> is available online at <a href="http://publish.no.irs.gov/catp.cgi?catnum=27371">http://publish.no.irs.gov/catp.cgi?catnum=27371</a>.</p>
<b>NUMERICAL LIST</b>	<p>Each IRM section is listed along with the most recent publication date, catalog number and section title. The column headed "<i>Old IRM Number</i>" provides a crosswalk to prior IRM revisions. The revisions added each month are highlighted.</p> <p>An asterisk (*) identifies 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 employees in the Office of the Chief Counsel.</p>
<b>OWNER LIST</b>	<p>This listing groups the IRM in alphabetical order by owner. Refer to the list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its intended audience.</p> <p>An IRM <i>owner</i> is the organization with primary responsibility for authoring, updating, and publishing the IRM section. An IRM section is owned by one organization although another organization may contribute to its development. The <i>audience</i> includes the primary user(s) of the IRM at the organizational level.</p>
<b>ALPHABETICAL LIST</b>	<p>This is a consolidated list of the IRM sections in alphabetical order by Chapter title and Section title.</p> <ul style="list-style-type: none"><li>o The <b>Chapter</b> title is displayed in capital letters.</li><li>o The <b>Section</b> title is displayed in lower case letters.</li></ul>
<b>OBSOLETE LIST</b>	<p>This lists the IRM sections that are no longer in effect as of January 2006.</p> <p>An IRM section may be obsolete in its entirety because the information</p>

	is no longer applicable or the material was merged into another IRM section. In the latter case, the “ <i>Old IRM Number</i> ” references the source.
<b>BUSINESS OWNERS</b>	<p>IRS business owners (and acronyms) are:</p> <ul style="list-style-type: none"> <li>○ Appeals</li> <li>○ Agency Wide Shared Services (AWSS)</li> <li>○ Chief Counsel (CC)</li> <li>○ Chief Financial Office (CFO)</li> <li>○ Communications and Liaison (CL)</li> <li>○ Criminal Investigations (CI)</li> <li>○ Equity, Diversity and Inclusion (EDI)</li> <li>○ Human Capital Office (HCO)</li> <li>○ Information Technology (IT)</li> <li>○ Large Business &amp; International (LB&amp;I)</li> <li>○ National Headquarters (NHQ)</li> <li>○ Online Services (OLS)</li> <li>○ Office of Professional Responsibility (OPR)</li> <li>○ Privacy, Government Liaison and Disclosure (PGLD)</li> <li>○ Research and Analysis (RAS)</li> <li>○ Return Preparer Office</li> <li>○ Small Business &amp; Self Employed (SB/SE)</li> <li>○ Tax Exempt &amp; Government Entities (TE/GE)</li> <li>○ Taxpayer Advocate Service (TAS)</li> <li>○ Wage &amp; Investment (WI)</li> </ul> <p><b>Note:</b> For IRM sections applicable to all IRS employees, the Audience category is “All.”</p>
<b>IRM FORMAT</b>	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
<b>IRM ONLINE</b>	<a href="#">IRM Online</a> is a tool employees can use to search the entire IRM on the Google™ platform.
<b>ELECTRONIC PUBLISHING WEBSITE</b>	This site, which houses the core repository of published products (CROPP), provides copies of current and historical versions of the IRM in portable document file (PDF) format. Access the IRM from the <a href="#">IRM Numerical Index</a> or the product catalog page at <a href="http://publish.no.irs.gov/catlg.html">http://publish.no.irs.gov/catlg.html</a> .
<b>POINT OF CONTACT</b>	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at <a href="mailto:SPDER@irs.gov">SPDER@irs.gov</a> .

# INTERNAL REVENUE MANUAL (IRM)

## NUMERICAL INDEX

### November 2015

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

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

#### 1.1 Organization and Staffing

1.1.1	06-2015	30376D	1100	IRS Mission and Basic Organization
1.1.4	08-2013	30364L	11(16)0	Organizational Planning
1.1.5	06-2015	30378Z	1100	Office of the Commissioner
1.1.6	06-2015	30379K	1100	Chief Counsel
1.1.7	10-2012	30381W	1100	Appeals
1.1.8	06-2005	30382H	1127.2	National Taxpayer Advocate
1.1.10	02-2015	30384D	1100	Equal Employment Opportunity and Diversity
1.1.11	02-2015	30385O	1124, 1125	Chief, Communications and Liaison
1.1.12	03-2015	30386Z	1.1.25 portions; 1100	Technology Officer
1.1.13	10-2013	30387K	1.18.1; 3.42.1 portions; 1100	Wage and Investment
1.1.16	04-2014	35584D		Small Business / Self Employed Division
1.1.17	07-2010	49279R		Agency Wide Shared Services
1.1.18	05-2012	37583M	1.1.13; 1100	Research, Analysis and Statistics Division
1.1.19	09-2008	40229Z	1.1.13	Criminal Investigation
1.1.20	06-2015	50178P		Office of Professional Responsibility
1.1.21	08-2014	37682C		Chief Financial Officer
1.1.22	07-2015	49171G		Human Capital Office
1.1.23	12-2013	49695V		Tax Exempt and Government Entities Division
1.1.24	11-2006	14055T		Large Business & International (LB&I) Division
1.1.26	08-2015	54082K		Whistleblower Office
1.1.28	01-2015	59791A		Return Preparer Office (RPO)

#### 1.2 Servicewide Policies and Authorities

1.2.1	09-2007	29301S	1218	Policies of the Internal Revenue Service
1.2.10	01-2013	48024W		Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2012	48025H		Policy Statements for Information Technology Activities
1.2.12	10-2012	48026S		Policy Statements for Submission Processing Activities
1.2.13	03-2014	48027D		Policy Statements for the Examining Process
1.2.14	10-2012	48029Z		Policy Statements for Collecting Process Activities
1.2.15	10-2012	48030A		Policy Statements for Human Resource Management Activities

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1.2.16	06-2013	48032W		Policy Statements for the Rulings and Agreements Process
1.2.17	09-2014	48033H		Policy Statements for the Appeals Process
1.2.18	10-2012	48034S		Policy Statements for Criminal Investigation Activities
1.2.19	10-2012	48035D		Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	11-2012	48037Z		Policy Statements for Penalties and Interest Activities
1.2.21	10-2012	48038K		Policy Statements for Customer Account Services Activities
1.2.22	10-2012	48039V		Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W		Policy Statements for Chief Counsel Activities
1.2.24	06-2015	50507K		Policy Statements for Special Topics
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	07-2015	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	09-2014	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	11-2014	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	07-2014	39613J	1.2.2	Delegations of Authorities for the Collecting Process
1.2.45	05-2015	39614U	1.2.2	Delegations of Authority for Human Resource Management
1.2.46	06-2014	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	10-2014	39616Q	1.2.2	Delegations of Authority for the Appeals Process
1.2.48	02-2013	39617B	1.2.2	Delegation of Authorities for Criminal Investigations Activities
1.2.49	06-2014	39618M	1.2.2	Delegation of Authorities for Communications, Liaison and Disclosure Activities
1.2.50	07-2014	39622U	1.2.2	Delegations of Authority for Taxpayer Advocate Service Activities
1.2.51	05-2013	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
1.2.52	09-2015	39624Q	1.2.2	Delegation of Authorities for Special Topics Activities
1.2.53	06-2015	39625B	1.2.2	Delegation of Authorities for Chief Counsel Activities
1.2.54	05-2013	55202C		Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61	09-2013	50076S	1.55.1	Division Delegation of Authorities for Wage & Investment
1.2.62	12-2011	50703U		Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services

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<b>1.4 Resource Guide for Managers</b>				
1.4.1	01-2012	33466M	1.4.4; 114.1 CH 2	Management Roles and Responsibilities
1.4.2	02-2015	33467X	3.0.257 portions	Monitoring and Improving Internal Control
1.4.3	06-2013	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	10-2015	33211B		Corporate Tax Administration Tools
1.4.6	01-2003	31779Y	1.16.2; 1(16)12	Managers Security Handbook
1.4.9	12-2010	57194H		Resource Guide for Management Officials
1.4.10	08-2015	60880E		Integrity & Verification Operation Managers Guide
1.4.11	01-2015	35340Z		Field Assistance Guide for Managers
1.4.16	11-2015	35344R	114.1 CH 7; (21)(35); 6535;	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	114.1 CH 6; 9783-110; 9783-210, 9783-320.41, 9783-320.(12)	Compliance Managers Guide
1.4.18	09-2015	39913M		Electronic Products and Services Support Managers Guide
1.4.19*	10-2015	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	03-2014	35795M		Filing & Payment Compliance Managers Handbook
1.4.21	11-2015	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	04-2015	50658C		CAWR Manager and Coordinator Guide
1.4.23	10-2015	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	11-2014	50773S	8.1.4 portions; 8100	Appeals Managers Procedures
1.4.29	11-2013	61645F		SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
1.4.30	10-2015	62659D		Monitoring Internal Control Planned Corrective Actions
1.4.31	08-2015	66821V		IRS Quality Assurance Program
1.4.40	02-2015	35578Z	114.1 CH 3	SB/SE Compliance Field Examination Group Manager
1.4.50*	09-2015	33258K	LEM 1.4.50; 5.2.4	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	08-2015	38446S	1.4.17.3	Insolvency
1.4.52	08-2015	39453R		Offer in Compromise Manager's Resource Guide - Field Program
1.4.53	08-2010	39990Z		Advisory Group Manager Operational Aid
1.4.54	10-2015	40087D		Offer in Compromise Managers(COIC) Program

## 1.5 Managing Statistics in a Balanced Measurement System

1.5.1	09-2014	30331Q	1.5.6; 105.4 CH 1	The IRS Balanced Performance Measurement System
1.5.2	01-2015	30332B	1.5.7; 1.5.6; 105.4 CH 2	Uses of Section 1204 Statistics

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1.5.3	02-2015	30333M	1.5.7; 1.5.6; 105.4 CH 3	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	08-2015	30338P	105.4 CH 8	Guidance for Taxpayer Advocate Service (TAS)

## **1.7 Research and Analysis for Tax Administration**

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

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

1.10.1	06-2015	33092E	<i>Document 11426</i>	The IRS Correspondence Manual
1.10.3	11-2015	34421J		Standards for Using Email

## **1.11 Internal Management Documents System**

1.11.1	04-2014	29298G	1.2.3 CH 1; 1230	IMD Program and Responsibilities
1.11.2	09-2015	29299R	1.2.3 CH 2; 1230	Internal Revenue Manual (IRM) Process
1.11.3	04-2014	29300H	1.2.3 CH 3; 1230	Policy Statements
1.11.4	06-2015	29543A	1.2.3 CH 4; 1230	Delegation Orders
1.11.5	04-2014	30626A	1.2.3 CH 5; 1230	Publishing Internal Management Documents
1.11.6	05-2015	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	11-2015	32114X		Accounts Management Tax/Policy/Program Analyst Guide
1.11.8	11-2014	50463T	1.11.7 portions	Servicewide Electronic Research Program (SERP)
1.11.9	12-2014	53704J	1.11.1 and 1.11.2 portions	Clearing IMDs
1.11.10	04-2014	53277J	1.11.1 portions	Interim Guidance Process
1.11.13	08-2013	49558R		Taxpayer Advocate Service (TAS) Internal Management Document Program

## **1.13 Statistics of Income**

1.13.1	04-2005	30960Z	1(13)0	Statistical Reporting Overview
1.13.2	06-2014	30962V	1(13)26.1 CH 200	Processing Management
1.13.3	06-2014	30964R	1(13)26.1 CH 800	Document Management
1.13.7	01-2006	30972R	1(13)26.3 CH (20)00	Form 1120 Industry Coding
1.13.8	01-2006	30974N	1(13)26.3 CH (22)00	Statistical Editing of Corporation Tax Returns
1.13.9	04-1998	30976J	1(13)26.3 CH (25)00	Statistical Editing of Insurance Company Returns

## **1.14 Real Estate and Facilities Management**

1.14.1	08-2008	37000G		Logistics Management
1.14.2	06-2012	31321E	<i>Doc 10603</i>	Supply Purchasing Program
1.14.3	04-2003	31322P	<i>Doc 10604; 1(14)48</i>	Furniture and Equipment Standard
1.14.4	11-2014	38310P	<i>Doc 10603; 1(14)49</i>	Personal Property Management
1.14.5	05-2012	31452E	1(14)00:70	Occupational Safety and Health Program



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1.14.6	07-2013	37269F	1(14)50	Space Management
1.14.7	08-2013	35907U	1(14)47.1, 1(14)47.2	Motor Vehicle Management
1.14.8	07-2013	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		Real Estate and Facilities Management- IRS Parking Program
1.14.12	05-2013	49873J		IRS Environmental Compliance Program
1.14.13	04-2013	54529M		Environmental Management Systems

### **1.15 Records and Information Management**

1.15.1	08-2015	31421F	1.15.1 CH 1; 1(15)00	The Records Management Program
1.15.2	08-2015	31423B	1.15.1 CH 2; 1(15)00	Types of Records and Their Life Cycles
1.15.3	08-2015	31425X	1.15.1 CH 3; 1(15)00	Disposing of Records
1.15.4	08-2015	31426I	1.15.1 CH 4; 1(15)00	Retiring and Requesting Records
1.15.5	08-2015	31427T	1.15.1 CH 5; 1(15)00	Relocating/Removing Records
1.15.6	08-2015	31431B	1.15.1 CH 6; 1(15)00	Managing Electronic Records
1.15.7	08-2015	31451T	1.15.1 CH 7; 1(15)49	Files Management
1.15.24	09-2015	30993U	1.15.2 CH 17; 1(15)59.14	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	01-2006	30994F	1.15.2 CH 18; 1(15)59.17	Records Control Schedule for Statistics Division
1.15.27	11-2002	30996B	1.15.2 CH 20; 1(15)59.1(20)	Records Control Schedule for Compliance Research
1.15.32	01-2004	31002U	1.15.2 CH 26	Records Control Schedule for Electronic Tax Administration
1.15.35	02-2004	37920H	1.15.2 CH 29; 1(15)59.2(10)	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	03-2009	31006M	1.15.2 CH 30; 1(15)59.2(14)	Record Control Schedule for Permanent Records

### **1.17 Publishing**

1.17.1	10-2015	31851X	1(17)5(22), 1(17)78	Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure
1.17.2	09-2015	31852I	1(17)5(22), 1(17)78	Publishing Systems and Programs
1.17.3	10-2015	31853T	1(17)5(22), 1(17)78	Tax Products Program
1.17.7	10-2015	53478W		Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	10-2015	59701K	1.17.2, 1.17.4 portions	Internal and Public Use Non-Tax Products
1.17.9	10-2015	59991C		User Guide for Requesting a Published Product

### **1.18 Distribution**

1.18.2	07-2014	38314H	1.17.5; 1(17)5(22), 1(17)78	Forecasting Requirements
1.18.3	03-2014	38315S		Tax Forms Distribution Programs
1.18.4	07-2014	48239X		Knowledge Services
1.18.5	07-2014	48240Y	1.17.6	National Distribution Center

### **1.20 Equal Employment Opportunity and Diversity**

1.20.2	06-2013	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
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### **1.22 Mail and Transportation Management**



<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
1.22.1	10-2015	31771O	1.15.8 CH 1; 1(15)89	Mail and Transportation Management Overview
1.22.2	10-2015	31772Z	1.15.8 CH 2; 1(15)89	Classes of Mail and United States Postal Service (USPS) Special Services
1.22.3	10-2015	31773K	1.15.8 CH 3; 1(15)89	Addressing and Packaging
1.22.4	10-2015	31774V	1.15.8 CH 4; 1(15)89	Postage Accountability and Reporting Requirements
1.22.5	10-2015	31775G	1.15.8 CH 5; 1(15)89	Mail Operations
1.22.6	10-2015	31776R	1.15.8 CH 6; 1(15)89	Transportation Management
1.22.7	10-2015	31777C	1.15.8 CH 7; 1(15)89	Household Goods
1.22.8	10-2015	59044U		Mailing and Shipping Equipment

### **1.25 Practice Before the Service**

1.25.1	08-2015	48365U	12(16)0	Rules Governing Practice Before the IRS
1.25.2	06-2010	52482U		Practitioner Enrollment

### **1.31 CFO Internal Policy and Procedures**

1.31.3	02-2015	50906D	1.8.4	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7	07-2011	35660U		Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office

### **1.32 Servicewide Financial Policies and Procedures**

1.32.1	02-2012	39947S	1763	Official IRS Travel Guide
1.32.4	10-2014	48041H		Travel Card Program Handbook
1.32.7	02-2012	54559A		Estimating Unemployment Trust Fund Costs
1.32.8	01-2011	48073R	1724	Investigative Imprest Funds
1.32.10	11-2014	38880S		Event Related Spending
1.32.11	09-2011	55730Z		Official IRS City-to-City Travel Guide
1.32.13	11-2013	35266E	1764	Relocation Services Program
1.32.14	08-2014	55731K		Gainshairing Travel Savings Program
1.32.15	04-2013	37449P		Public Transportation Subsidy Program (PTSP)
1.32.19	11-2012	51377Q	Document 10038	User Fee Policies and Procedures
1.32.20	07-2015	53762P	1.32.1 portions	Using Appropriated Funds

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

1.33.3	04-2015	50383K		Reimbursable Operating Guidelines
1.33.4	12-2014	48604K	1.6.1 CH 1-6; 1263	Financial Operating Guidelines

### **1.34 Revenue Accounting**

1.34.1	06-2009	53163U	Exhibit 1.31.2-2; 1.8.2	Revenue Accounting Definitions and Acronyms
1.34.4	08-2015	53135C	1.31.2 portions; 1.8.2	Unpaid Assessments

### **1.35 Administrative Accounting**

1.35.3	07-2015	47416Q		Receipt and Acceptance Guidelines
1.35.4	09-2014	43166F	1.32.6	Disbursements
1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other Assets

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1.35.6	05-2014	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.13	01-2012	57075Z		Administrative Waiver
1.35.14	01-2015	67071D	1.34.3	IRS Annual Financial Statement Audit
1.35.15	07-2015	52979C		Annual Close Guidelines
1.35.16	09-2014	62653P	1.32.3	Managerial Cost Accounting
1.35.24	08-2015	66160N		Establishing IRS Commitments and Obligations

### **1.36 Administrative Accounting Financial Management Reports**

1.36.2	04-2015	50695F		Treasury Information Executive Repository
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### **1.53 Small Business/Self-Employed**

1.53.1	08-2007	37013J		Managing Organizational Change
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### **1.54 TE/GE Division Organization and Management**

1.54.1	12-2013	32219B		TE/GE Roles and Responsibilities
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### **1.55 Wage and Investment**

1.55.2	06-2015	37989E		Organizational Changes
1.55.6	09-2015	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

## **Part 2 Information Technology**

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

### **2.2 Partnership Control System**

2.2.1*	12-2013	28245J	LEM 2.2.1; 102.2 CH 1; 3(25)(184)0	Partnership Control System Chapter Overview
2.2.2	12-2014	28574P	102.2 CH 2; 3(25)(184)0	PCS Command Code TSLOD
2.2.3	12-2014	28575A	102.2 CH 3; 3(25)(184)0	PCS Command Code TSCHG
2.2.4	12-2014	28577W	102.2 CH 4; 3(25)(184)0	PCS Command Code TSINQ
2.2.5	12-2014	28578H	102.2 CH 5; 3(25)(184)0	PCS Command Code TSDEL
2.2.6	12-2014	28579S	102.2 CH 6; 3(25)(184)0	PCS Command Code TSNOT
2.2.7	12-2014	28580T	102.2 CH 7; 3(25)(184)0	PCS Command Code TSCLS
2.2.8	12-2014	28581E	102.2 CH 8; 3(25)(184)0	PCS Command Code MSCHG
2.2.9	12-2014	28582P	LEM 2.3.9; 102.2 CH 9; 3(25)(184)0	PCS Command Code TSUMY

### **2.3 IDRS Terminal Responses**

2.3.1	12-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
2.3.2*	03-2010	28115U	LEM 2.3.2; 102.3 CH 2	Introduction to IDRS Terminal Responses
2.3.8*	10-2015	28121Y	102.3 CH 8; 3(25)(77)0	Standard Validity Criteria
2.3.9*	05-2014	28122J	LEM 2.3.9; 2.3.9; 102.3 CH 9; 3(25)(77)8	Security Command for IDRS Users

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
2.3.10	12-2014	28123U	102.3 CH 10; 3(25)(77)9	Command Codes MFREQ and RECON
2.3.11*	10-2015	28124F	LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10)	Command Codes TXMOD and SUMRY
2.3.12	12-2013	28125Q	102.3 CH 12; 3(25)(77)(11)	Comman Code ACTON
2.3.13*	06-2015	28126B	LEM 2.3.13; 102.3 CH 13; 3(25)(77)(12)	Command Codes FFINQ, REINF, and REMFE
2.3.15*	11-2015	28128X	LEM 2.3.15; 102.3 CH 15;	Command Code ENMOD
2.3.16	12-2011	28129I	102.3 CH 16; 3(25)(77)(15)	Command Code RFINK and RAFRQ
2.3.17	06-2013	28130J	102.3 CH 17; 3(25)(77)(16)	Command Code ESTABD
2.3.18	01-2010	28131U	102.3 CH 18; 3(25)(77)(17)	Command Code ESTABM
2.3.20	12-2014	28133Q	102.3 CH 20; 3(25)(77)(20)	Command Code URINQ (URF)
2.3.25	01-2011	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	11-2012	28139E	102.3 CH 26; 3(25)(77)(26)	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27; 3(25)(77)(27)	Command Code ECREQ
2.3.28	10-2015	28141Q	102.3 CH 28; 3(25)(77)(28)	Command Code FTDPN
2.3.29	06-2015	28142B	2.3.39; 102.3 CH 29; 3(25)(77)(29)	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30; 3(25)(77)(31)	Command Code DAILY
2.3.31	10-2015	28144X	102.3 CH 31; 3(25)(77)(31)	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	11-2015	28145I	LEM 2.3.32; 102.3 CH 32;	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH 34; 3(25)(77)(35)	Command Code PATRA
2.3.35	11-2015	28102R	LEM 2.3.35; 102.3 CH 35;	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36; 3(25)(77)(39)	Command Code SCFTR
2.3.37	12-2012	28149A	102.3 CH 37	Command Code UPTIN for the GUF System
2.3.38	11-2015	28150B	102.3 CH 38; 3(25)(77)(40)	Command Code TXCMP
2.3.40	01-2009	28152X	102.3 CH 40; 3(25)(77)0, 3(25)(77)(44)	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41; 3(25)(77)0, 3(25)(77)(45)	Command Code PIEST
2.3.43	11-2015	28155E	102.3 CH 43; 3(25)(77)(47)	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44; 102.3 CH 44; 3(25)(77)(48)	Command Code PIVAR
2.3.45	12-2014	28157A	102.3 CH 45; 3(25)(77)(49)	Command Code XSINQ
2.3.47*	10-2015	28159W	102.3 CH 47; 3(25)(77)(50)	Command Codes INOLE, EOGEN and SPARQ
2.3.48	12-2012	28160X	102.3 CH 48; 3(25)(77)(52)	Command Code UPDIS for the GUF System
2.3.49	10-2015	28161I	102.3 CH 49; 3(25)(77)(53)	Command Code EICMP
2.3.50	01-2007	28162T	102.3 CH 50; 3(25)(77)(55)	Command Code LVREQ
2.3.51	11-2015	28163E	102.3 CH 51; 3(25)(77)(55)	Command Code IMFOL
2.3.52	06-2015	57904Z		Command Codes RTVUE, RTFTP
2.3.53	06-2015	28165A	102.3 CH 53; 3(25)(77)(58)	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	11-2015	28167W	102.3 CH 55; 3(25)(77)(60)	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH 56; 3(25)(77)(61)	Command Code ESTABR

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
2.3.57	09-2015	58088M		Command Code BRTVU
2.3.59*	11-2015	28171E	LEM 2.3.59; 102.3 CH 59;	Command Codes BMFOL and BMFOR
2.3.60	11-2015	28172P	102.3 CH 60; 3(25)(77)(68)	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	10-2015	28174L	102.3 CH 62; 3(25)(77)(70)	Command Code ESTAB
2.3.63	06-2015	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	01-2015	28177S	102.3 CH 64; 3(25)(77)(72)	Command Code EMFOL
2.3.65	11-2015	53389C	LEM 2.3.65; LEM 102.3 CH 65;	EPMF Return Transaction File On-Line (ERTV) Research
2.3.66	03-2013	28178D	102.3 CH 66; 3(25)(77)(74)	Command Codes PLINF and PLINQ
2.3.68	10-2015	28112N	102.3 CH 68; 3(25)(77)(76)	Command Code DUPOL
2.3.69	08-2009	28181A	102.3 CH 69; 3(25)(77)(77)	Command Code VPARS
2.3.70	08-2013	28182L	102.3 CH 70; 3(25)(77)(78)	Command Code EFTPS
2.3.71	12-2014	28183W	102.3 CH 71; 3(25)(77)(79)	Command Code ATINQ
2.3.73	10-2015	28185S	102.3 CH 73; 3(25)(77)(81)	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	10-2015	28186D	102.3 CH 74; 3(25)(77)(82)	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	06-2015	33046Q		Command Code CDPWEB (CDPTA, CDPTE)
2.3.80	01-2015	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTAB A
2.3.82	01-2011	55095X		Command Code ESTABH
2.3.85*	06-2015	61664M		Command Code DFAST
2.3.86	10-2015	67908N		Command Code IRPOL

## 2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	102.4.1; 3(25)(78)(2), 3(25)(78)(1)	Section Titles and Command Codes for IDRS Terminal Input
2.4.2*	05-2014	28190L	LEM 2.4.2; 102.4 CH 2	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input
2.4.4	01-2010	28192H	102.4 CH 4; 3(25)(78)0	Command Code MESSG
2.4.5	11-2015	28193S	102.4 CH 5; 3(25)(78)7	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System
2.4.6	12-2014	28194D	102.4 CH 6; 3(25)(78)9	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH 7; 3(25)(78)(10)	Command Codes KAIFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	102.4 CH 8; 3(25)(78)(11)	Command Codes ESIGN and BSIGN
2.4.9	11-2015	28198V	102.4 CH 9; 3(25)(78)(12)	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	11-2015	28199G	102.4 CH 10; 3(25)(78)(13)	Command Codes EOREQ and EOCHG

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2.4.11	01-2009	28200W	102.4 CH 11; 3(25)(78)(14)	Command Code NMFTM
2.4.12	12-2011	28201H	102.4 CH 12; 3(25)(78)(15)	Command Codes DELET and CCPYT
2.4.13	11-2015	28202S	102.4 CH 13; 3(25)(78)(16)	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH 14; 3(25)(78)(17)	Command Code NMFST
2.4.15	10-2015	28205Z	102.4 CH 15; 3(25)(78)(18)	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing
2.4.16*	10-2015	28206K	LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20)	Command Codes REQ54 and ADJ54
2.4.17	10-2015	28207V	102.4 CH 17; 3(25)(78)(21)	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH 19; 3(25)(78)(24)	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	11-2015	28210S	LEM 2.4.20; 102.4 CH 20;	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH 21; 3(25)(78)(26)	Command Code CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22; 102.4 CH. 22; 3(25)(78)(27)	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH 23; 3(25)(78)(28)	Command Code CHKCLR and CHKCL
2.4.24	11-2015	28215V	102.4 CH 24; 3(25)(78)(29)	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	11-2015	28216G	102.4 CH 25; 3(25)(78)(30)	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH 26; 3(25)(78)(31)	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	12-2011	28218C	102.4 CH 27; 3(25)(78)(33)	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28; 102.4 CH 28;	Command Code STAUP, STATI, STATB
2.4.29	01-2010	28221Z	102.4 CH 29; 3(25)(78)(35)	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	11-2015	28222K	LEM 2.4.30; 102.4 CH. 30;	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31; 102.4 CH. 31; 3(25)(78)(37)	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32; 102.4 CH. 32; 3(25)(78)(38)	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH 33; 3(25)(78)(39)	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH 34; 3(25)(78)(41)	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH 35; 3(25)(78)(42)	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH 37; 3(25)(78)(45)	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH 38; 3(25)(78)(46)	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH 39; 3(25)(78)(47)	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH 40; 3(25)(78)(49)	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2014	28233R	102.4 CH 41; 3(25)(78)(50)	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH 42; 3(25)(78)(51)	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH 43; 3(25)(78)0	Command Code PINEX
2.4.44	11-2015	28236Y	102.4 CH 44; 3(25)(78)(53)	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT

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2.4.45*	10-2015	28237J	LEM 2.4.45; 102.4 CH 45; 3(25)(78)0	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH 46; 3(25)(78)	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH 47; 3(25)(78)0	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH 48; 3(25)(78)0	Command Code VPPIN
2.4.50	12-2014	28241R	102.4 CH 50; 3(25)(78)(60)	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH 52	Command Codes TPCIN and TPCOL
2.4.53	01-2007	31276M	102.4 CH 53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	LEM 2.4.55; 2.4.55	Command Code CSORD
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2015	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z		Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	10-2015	64077N		Command Code IDTX8

## 2.5 Systems Development

2.5.1	09-2006	33496A		Systems Development
2.5.3	03-2007	33498W	2.2.5 CH 3; 2.5.1 (11/2001); 2553.40	Programing Techniques and Source Code Standards
2.5.4	04-2005	30905A	2.2.5 CH 4; 2553.31	Document Standards
2.5.5	04-2005	30743M	2.2.5 CH 5	Guidelines for Preparing Program Requirements Packages (PRPs)
2.5.7	04-2005	33499H	2553.13	Data Name Standards
2.5.10	06-2010	73139M	2.1.13	Function Point Standards
2.5.11	04-2005	36327Q	2553.38	Analysis Techniques and Deliverables
2.5.12	04-2005	35415P	2553.39	Design Techniques and Deliverables
2.5.13	04-2005	36192J	2553.34-35	Database Design Techniques and Deliverables
2.5.14	06-2010	35692E	2553.11; 2553.12	Quality Assurance (QA)

## 2.7 Modernization and Information Technology Services (MITS) Operations

2.7.1*	05-2013	73141Y	LEM 2.7.1; 2.7.1; 2.2.7 CH 2	Inter-Center
2.7.2*	05-2013	73140N	LEM 2.7.2; 2.7.2; 2.2.7 CH 1; Doc 9312	Computing Center
2.7.4*	04-2013	73142J	LEM 2.7.4; 2.7.4; 2.2.8 CH 1; Doc 9399	Magnetic Media Management
2.7.5*	01-2011	73143U	LEM 2.7.5; 2.7.5; 2.2.8 CH 2; Doc 9399	System Control Point (SCP)
2.7.6*	01-2010	73144F	LEM 2.7.6; 2.7.6; 2.2.8 CH 3; Doc 9399	Systems Scheduling
2.7.9	12-2014	32002E	2.1.12	Enterprise Computing Center

## 2.8 Audit Information Management System (AIMS)

2.8.1*	12-2012	28249B	LEM 2.8.1; 102.8 CH 1; 3(25)(86)1-3	Introduction to AIMS REALTIME Processing
2.8.2	11-2015	28756V	102.8 CH 2; 3(25)(86)4	AIMS Command Code AM424



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2.8.3	11-2015	28757G	102.8 CH 3; 3(25)(86)5	AIMS Command Code AMDIS
2.8.4	11-2015	28758R	102.8 CH 4; 3(25)(86)8	AIMS Command Code AMSTU
2.8.5	12-2014	28759C	102.8 CH 5; 3(25)(86)13	AIMS Command Code AMSOC
2.8.6*	11-2015	28760D	LEM 2.8.6; 102.8 CH 6;	AIMS Command Code AMAXU
2.8.7*	11-2015	28762Z	LEM 2.8.7; 102.8 CH 7;	AIMS Command Code AMCLS
2.8.8	11-2015	28763K	102.8 CH 8; 3(25)(86)6-7,	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB
2.8.9	12-2012	50448E		AIMS Command Code AMRET

## 2.9 Integrated Data Retrieval System Procedures

2.9.1*	10-2015	28250C	LEM 2.9.1; 102.9 CH 1; 30(33)0	Integrated Data Retrieval System
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## 2.11 IDRS Correspondence System

2.11.1	04-2013	28244Y	102.11 CH 1; 3(25)(44)0	IDRS Correspondence
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## 2.12 Security and Privacy

2.12.1*	12-2011	53401Z	LEM 2.12.1; LEM 2.3.8 CH 8	The Use of Integrated Data Retrieval System (IDRS)
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## 2.13 Enterprise Networks

2.13.1	04-2013	39516P		Introduction
2.13.3	07-2013	36330N		Voice Premise Communications
2.13.4	07-2013	36331Y		Voice Messaging System
2.13.5	07-2013	36332J	2.13.4 portions	Federal Technology Service (Long Distance)
2.13.6	07-2013	32522B		Wireless Communications
2.13.7	07-2013	40164F	2.13.4 portions	Calling Card Ordering System
2.13.8	07-2013	47359G		Voice Systems Security
2.13.11	06-2013	47678Q		Day-to-Day IT Security Procedures for Enterprise Networks
2.13.13	03-2015	60518N		Enterprise Electronic Fax (EEFax)
2.13.15*	07-2013	39517A	LEM 2.13.15	Domain Name System (DNS)
2.13.25	07-2013	40187E	2.13.4 portions	Video Conference Services

## 2.14 Asset Management

2.14.1	11-2011	37214W	2.1.9	Information Technology (IT) Asset Management
2.14.2	03-2010	47420Y		Enterprise Incident Management Standards

## 2.15 Enterprise Architecture (EA)

2.15.1	02-2009	37206W	2.1.11; 102.1 CH 1-10; 2340	Enterprise Architecture (EA) Overview
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## 2.16 Enterprise Life Cycle (ELC)

2.16.1	05-2014	49718J	2.5.50	Enterprise Life Guidance
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## 2.21 Requisition Processing for IT Acquisition Products and Services

2.21.1	02-2013	37317E		Introduction to Requisition Processing for Information Technology (IT)
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## 2.22 Requirements and Demand Management



<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
2.22.1	09-2012	38167S		Unified Work Request (UWR) Processsss
<b>2.25 Web Services</b>				
2.25.2	09-2014	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
<b>2.100 Intergrated Process Management</b>				
2.100.1	09-2013	48508B		Integrated Process Management Guidance and Procedures
2.100.2	05-2014	59034Y		Integrated Process Management Standardization Process
2.100.4	09-2013	60801V		Integrated Process Architecture
<b>2.110 Requirements Engineering</b>				
2.110.1	09-2015	60046A		Requirements Engineering Directive
2.110.2	02-2013	60078K		Requirements Engineering Process
<b>2.120 Engineering</b>				
2.120.1	09-2014	59976N		Engineering Policy
2.120.2	10-2015	59977Y		Technical Solution
2.120.3	10-2015	59978J		Product Integration
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
<b>2.126 Transition Management</b>				
2.126.1	07-2015	64032A		Transition Management Directive
2.126.2	07-2015	67722P		Transition Management Process
<b>2.127 Software Testing Standards and Procedures</b>				
2.127.1	03-2015	60807J	2.5.2	IT Test Policy
2.127.2	03-2015	60808U	2.6.1	IT Software Testing Procedures
<b>2.144 Capacity Management</b>				
2.144.1	07-2015	61944X		Capacity Management Policy
2.144.2	09-2015	61946T		Business Capacity Management
2.144.3	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
<b>2.145 Availability Management</b>				

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process

## **2.149 IT Asset Management**

2.149.1	09-2015	67329K		Asset Management Policy
2.149.2	10-2015	67331W		Asset Management Process Description
2.149.3	10-2015	67521C		Asset Management Hardware Procedures
2.149.4	09-2015	67522N		Asset Management Software Procedures

## **2.150 Configuration and Change Management**

2.150.1	09-2013	60766Z	2.27.1 portions	Configuration and Change Management Directive
2.150.2	09-2013	60767K	2.27.1 portions	Configuration Management
2.150.3	11-2013	60768V	2.27.1 portions	Change Management (ChM) Policy

## **2.152 Data Engineering**

2.152.1	10-2015	59990R		Data Engineering Directives
2.152.2	07-2015	59989Q		Data Management
2.152.3	09-2015	67565E		Naming Data Elements

## **Part 3 Submission Processing**

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

### **3.0 General**

3.0.101*	11-2015	33347E		Schedule K-1 Processing
3.0.167*	09-2015	33178B	30(167)0	Losses and Shortages
3.0.230	11-2015	33181Y	30(230)0	Lockbox Processing Procedures
3.0.275	10-2015	32289Z		Business Results Measures for Submission Processing Functions

### **3.5 Accounts Services**

3.5.10	10-2015	37354H		Remittance Transaction Research (RTR) System
3.5.20*	11-2015	36983G		Processing Requests for Tax Return/Return Information
3.5.61	11-2015	33260W	35(61)0	Files Management and Services

### **3.8 Deposit Activity**

3.8.44*	10-2015	33386D		Campus Deposit Activity
3.8.45*	12-2014	29994V		Manual Deposit Process
3.8.46	12-2014	33950H		Discovered Remittance
3.8.47*	09-2015	33951S	3.8.45 portions	Manual Deposit for Field Office Payment Processing

### **3.10 Campus Mail and Work Control**

3.10.5	11-2015	33393S	3(10)50	Batch/Block Tracking System (BBTS)
3.10.8*	11-2015	33395O	3(10)80	Information Returns Processing
3.10.72*	10-2015	33410S	3(10)(72)0	Receiving, Extracting, and Sorting

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3.10.73*	10-2015	53717M	3.10.72 portions	Batching and Numbering
<b>3.11 Returns and Documents Analysis</b>				
3.11.3*	11-2015	33440G	3(11)30	Individual Income Tax Returns
3.11.6*	10-2015	33455F	3(11)60	Data Processing (DP) Tax Adjustments
3.11.8	10-2015	33465B	3(11)80	Information Return Processing
3.11.10	11-2015	33470U	3(11)(10)0	Revenue Receipts
3.11.12*	11-2014	33480Q	3(11)(12)0	Exempt Organization Returns
3.11.13*	10-2015	33485T	3(11)(13)0	Employment Tax Returns
3.11.14*	10-2015	33490M	3(11)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	10-2015	33495P	3(11)15)0	Return of Partnership Income
3.11.16*	10-2015	33500X	3(11)(16)0	Corporate Income Tax Returns
3.11.20*	11-2014	54308H		Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	11-2015	33510T	3(11)(22)0	Employee Plan Excise Tax Return
3.11.23*	10-2015	33515W	3(11)(23)0	Excise Tax Returns
3.11.25*	11-2015	33525S	3(11)(25)0	Miscellaneous Tax Returns
3.11.26*	11-2014	33527O	3(11)(26)0	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns
3.11.27*	11-2014	52570D		EPMF Document Processing Form 5500-EZ
3.11.106*	11-2015	33575Y	3(11)(106)0	Estate and Gift Tax Returns
3.11.154*	11-2015	33581C	3(11)(154)0	Unemployment Tax Returns
3.11.180*	10-2015	33583Y	3(11)(180)0	Allocated Tips
3.11.212*	10-2015	33588B	3(11)(212)0	Applications for Extension of Time to File
3.11.213*	10-2015	33587Q	3(11)(213)0	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	10-2015	51221V	3.11.16 portions	Form 1120S Corporation Income Tax Returns
3.11.249*	10-2015	33586F	3(11)(249)0	Processing Form 8752
<b>3.12 Error Resolution</b>				
3.12.2*	10-2015	67652C		Individual Income Tax Returns
3.12.3*	10-2015	33590N	3(12)30	Individual Income Tax Returns
3.12.8	11-2015	33620Q	3(12)80	Information Returns Processing
3.12.10*	11-2015	33630M	3(12)(10)0	Revenue Receipts
3.12.12*	11-2015	33640I	3.12.246; 3(12)(12)0	Exempt Organization Returns
3.12.13*	10-2015	33645L	3(12)(13)0	Employment Tax Returns
3.12.14*	10-2015	33650E	3(12)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	10-2015	33655H	3(12)(15)0	Return of Partnership Income
3.12.16*	10-2015	33660A	3(12)(16)0	Corporate Income Tax Returns
3.12.21	11-2015	33670W	3(12)(21)0	Credit and Account Transfers
3.12.22*	11-2015	33673D	3(12)(22)0	Employee Plan Excise Tax Returns
3.12.23*	11-2015	33675Z	3(12)(23)0	Excise Tax Returns

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3.12.26*	11-2015	57692Q		Tax Exempt Bond Error Resolution Procedures
3.12.32*	10-2015	33695R		General Unpostables
3.12.37*	11-2015	33710V	3(12)(37)0	IMF General Instructions
3.12.38*	10-2015	32384X	3.12.37	BMF General Instructions
3.12.106*	10-2015	33740J	3(12)(106)0	Estate Tax Returns
3.12.154*	10-2015	33743Q	3(12)(154)0	Unemployment Tax Returns
3.12.166	06-2015	33744B	3(12)(166)0	EPMF Unpostables
3.12.179*	10-2015	33742F	3(12)(179)0	Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2015	33751Q	3(12)(212)0	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2015	33752B	3(12)(213)0	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	10-2015	33753M	3(12)(217)0	Error Resolution Instructions for Form 1120-S
3.12.220*	10-2015	33756T	3(12)(220)0	Error Resolution System for Excise Tax Returns
3.12.249*	10-2015	33755I	3(12)(249)0	Processing Form 8752
3.12.251*	10-2015	33761M	3(12)(251)0	Corporation Income Tax Returns
3.12.263*	10-2015	33741U	3(12)(263)0	Estate and Gift Tax Returns
3.12.278*	11-2015	33770X	3(12)(278)0	Exempt Organization Unpostable Resolution
3.12.279*	10-2015	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

### 3.13 Campus Document Services

3.13.2*	10-2015	33746X	3.11.17 portions; 3(13)20	BMF Account Numbers
3.13.5	10-2015	33759A	3(13)50	Individual Master File (IMF) Account Numbers
3.13.6	11-2015	66285J		Submission Processing Image Control Team (ICT) Correspondence Screening
3.13.12	11-2015	33760B	3(13)(12)0	Exempt Organization Account Numbers
3.13.36	06-2015	33775A	3(13)(36)0	EPMF Account Numbers
3.13.40	11-2015	52088E	3.21.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.13.62	10-2015	33780T	3(13)(62)0	Media Transport and Control
3.13.122*	11-2015	31657J	3(13)(222)0	IMF Entity Control Unpostables
3.13.222*	10-2015	33790P	3(13)(222)0	BMF Entity Unpostable Correction Procedures

### 3.14 Notice Review

3.14.1*	11-2015	31974X	21.10.2, 21.10.3, 21.10.4, 21.4,	IMF Notice Review
3.14.2*	10-2015	32201V	21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500	Business Master File (BMF) Notice Review

### 3.17 Accounting and Data Control

3.17.5*	08-2015	49225T		Hardcore Payment Tracers
3.17.10*	11-2015	33875B	3(17)(10)0	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	09-2015	52621J		Accounting Reports Analyst
3.17.20*	11-2015	47866A		Refund Intercept Program
3.17.21*	08-2015	33880U		Credit and Account Transfers

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3.17.30	11-2015	33885X	3(17)(30)0	SC Data Controls
3.17.41	09-2009	33890Q	3(17)(41)0	Accounting and Operating Reports
3.17.46*	11-2015	33900B	3(17)(46)0	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)(63)0	Redesign Revenue Accounting Control System
3.17.64*	09-2015	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	11-2015	33915A	3(17)(179)0	Accounting Refund Transactions
3.17.80*	11-2015	47865P	3.17.79 portions	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2015	33917W	3(17)(220)0	Excess Collections File
3.17.221	11-2015	33919S	3(17)(221)0	Enterprise Computing Center Data Controls
3.17.243*	08-2015	33916L	3.5.17; 3(17)(243)0	Miscellaneous Accounting
3.17.244*	09-2015	57188D	3.17.243	Manual Assessments
3.17.277	11-2015	33928D	3.0.258; 3(17)(277)0	Electronic Payments
3.17.278	09-2015	48070K		Paper Check Conversion (PCC) System

### 3.20 Exempt Organizations Returns Processing

3.20.12*	11-2014	33965G	3(20)(12)0	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing
3.20.13*	11-2015	38871H	3.20.12.4	Exempt Organization Photocopy Procedures

### 3.21 International Returns and Documents Analysis

3.21.3*	11-2015	34010Y	3(21)30	Individual Income Tax Returns
3.21.15*	11-2015	37648G	3.21.25 portions	Foreign Partnership Withholding
3.21.19*	11-2015	34014Q	3(21)(19)0	Foreign Trust System
3.21.25*	11-2015	34020U	3(21)(25)0	Miscellaneous Tax Returns
3.21.110*	10-2015	34025X	3(21)(110)0	Chapter Three Withholding Returns Form 1042
3.21.111*	11-2015	38622K		Chapter Three Withholding Returns
3.21.112	11-2015	60501S		Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2015	39746F		Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	11-2015	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)
3.21.264*	10-2015	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

### 3.22 International Error Resolution

3.22.3*	10-2015	34030Q	3(22)30	Individual Income Tax Returns
3.22.15*	11-2015	37643D		Foreign Partnership Withholding
3.22.19*	10-2015	34033X	3(22)(19)0	Foreign Trust System
3.22.110*	10-2015	34040M	3(22)(110)0	Chapter Three Withholding (CTW) Returns
3.22.111*	11-2015	38623V		Chapter Three Withholding (CTW) Database
3.22.261*	11-2015	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)

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<b>3.24 ISRP System</b>				
3.24.3	10-2015	34298E	I3.24.3	Individual Income Tax Returns
3.24.7	11-2015	34318L	I3.24.7	Delinquent Accounts
3.24.8	11-2015	34323E	I3.24.8	Information Returns Processing
3.24.10	10-2015	34328H	3.37.10; I3.24.10	Revenue Receipts
3.24.12	12-2014	34337S	I3.24.12	Exempt Organization Returns
3.24.13	10-2015	34343W	3.37.13; I3.24.13	Employment Tax Returns
3.24.14	11-2015	34347O	I3.24.14	Fiduciary Income Tax Returns
3.24.15	11-2015	34352H	I3.24.15	Partnership Return of Income
3.24.16	10-2015	34357K	I3.24.16	Corporation Income Tax Returns
3.24.20	11-2015	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2015	34373K	I3.24.21	Credit and Account Transfers
3.24.22*	11-2015	34378N	I3.24.22	Employee Plan Returns
3.24.23	11-2015	34385C	3.37.3; I3.24.23	Excise Tax Returns
3.24.25	11-2015	34384R	I3.24.25	BMF International Miscellaneous Tax Returns
3.24.26	11-2014	34837X	I3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	11-2015	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2015	34570F	3.29.28; I3(29)(28)0	Campus Quality Assurance Program
3.24.29	10-2015	34555Q	3.29.29; I3(29)(29)0	SCRS Error Resolution
3.24.30	11-2015	34566X	3.29.30; I3(29)(30)0	Data Controls
3.24.37	10-2015	34412Y	I3.24.37	General Instructions
3.24.38	10-2015	39345Q		BMF General Instructions
3.24.40	11-2015	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	10-2015	34590X	3.29.50; I3(29)(50)0	Campus Performance Evaluation Reporting System
3.24.106	11-2015	34442M	I3.24.106	Estate Tax Returns
3.24.133	10-2015	34452I	I3.24.133	Residual Remittance Processing System
3.24.143	11-2015	34455P	I3.24.143	Gift Tax Returns
3.24.154	10-2015	34464A	3.37.154; I3.24.154	Unemployment Tax Returns
3.24.159	10-2015	32933M		SCRS SC Edits
3.24.162	11-2015	34677F	3.29.162; I3(29)(162)0	BOB Transcription Instructions
3.24.173	10-2015	34697X	3.29.173; I3(29)(173)0	Centralized Files and Scheduling
3.24.176	10-2015	34709E	3.29.176; I3(29)(176)0	Audit Selection System
3.24.180	10-2015	34713M	3.29.180; I3(29)(180)0	Allocated Tips
3.24.183	11-2015	34712B	3.29.183; I3(29)(183)0	Planning and Control Data
3.24.202	10-2015	34456A	I3.24.202	Supervisory Operator's Manual
3.24.212	10-2015	34467H	I3.24.212	Applications for Extension of Time to File Tax Returns
3.24.213	10-2015	34468S	I3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns

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3.24.226	11-2015	34734P	3.29.226; I3(29)(226)0	Declaration for Electronic Filing
3.24.249	10-2015	34471P	I3.24.249	Fiscal Year Required Payments/Form 8752
<b>3.28 Special Processing Procedures</b>				
3.28.3	11-2015	34521K	3(28)30	Individual Income Tax Returns
3.28.4*	11-2015	60510D		Identity Theft Returns for Submission Processing
<b>3.30 Work Planning and Control</b>				
3.30.10	11-2015	32204C	Doc. 6746	Cost Estimate Reference
3.30.19	03-2014	34720B	25.14.1; 3(30)(19)0	Work Planning and Control
3.30.20	03-2015	62236A	25.8.1	Organization Function and Program (OFP) Codes
3.30.28	03-2007	34740T	3(30)(28)0	Individual Review
3.30.30	01-2015	47307E		Embedded Quality for Submission Processing (EQSP) System
3.30.50	03-2014	34755S	3(30)(50)0	Project PCA Production Control Accounting
3.30.123*	11-2015	34760L	3.30.125; 3(30)(123)0	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2014	34770H	3(30)(124)0	Campus Monitoring Reports
3.30.126	03-2015	32161W	121.8 CH 1	Control Data Analysis
3.30.127	05-2015	33048M	121.8 CH 2	Workload Scheduling
<b>3.34 National Research Program (NRP)</b>				
3.34.3	03-2010	40274C		Code and Edit, Transcription
3.34.4	12-2006	48398P		Corporate Tax Returns Document Analysis and Data Entry
<b>3.37 International ISRP</b>				
3.37.110	11-2015	34874A	I3.37.110	Chapter 3 Withholding Returns
<b>3.38 International Tax Returns and Documents</b>				
3.38.147*	11-2015	34880E	3(38)(147)0	International Notices
<b>3.40 Block Out of Balance Resolution</b>				
3.40.8	10-2015	34899V	3(40)80	Information Returns Processing
3.40.37	10-2015	34905O	3(40)(37)0	General Instructions
<b>3.41 OCR Scanning Operations</b>				
3.41.267*	10-2015	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2015	34927C	3(41)(269)0	Information Returns Processing on SCRIPS
3.41.274	11-2015	34916V	3(41)(274)0	General Instructions for Processing via SCRIPS
3.41.275	11-2015	34929Y	3(41)(275)0	Scanner Operations on SCRIPS
3.41.276	11-2015	39954H		Form 941
3.41.277	11-2015	48185K		Forms 940 SCRIPS Processing
<b>3.42 Electronic Tax Administration</b>				
3.42.4*	09-2015	30620M	12.3.1; 3.42.228, 3.42.255; 3.11.38	IRS e-file for Business Tax Returns



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3.42.5*	09-2015	28779U	12.2.1; 3.42.228, 3.42.255; 3.11.38; 3.42.3	IRS e-file for Individual Income Tax Returns
3.42.7	09-2015	37145U		e-help Desk
3.42.8	09-2015	32530B		e-services Procedures for Help Desk Assistors
3.42.9*	02-2015	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2015	36617X	Portion of 3.42.5	Authorized IRS e-file Providers
3.42.20	09-2014	60081H		Preparer e-file Hardship Waiver Request Processing

### 3.43 Integrated Management System

3.43.405	06-2011	56046M		Measured Employees Performance System (MEPS) for Managers
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### 3.45 TE/GE Processing

3.45.1*	11-2015	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees
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### 3.49 Statistics of Income Processing

3.49.5	10-2015	51321W	1.13.5	Statistic Editing of Individual Income Tax Returns
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## Part 4 Examining Process

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

### 4.1 Planning and Special Programs

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

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4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems

## 4.2 General Examining Procedures

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

## 4.4 AIMS Procedures and Processing Instructions

4.4.1	05-2009	30311Y	104.3 CH 1; 48(13)1-3	Introduction
4.4.3	09-2011	30313U	4.4.8; 104.3 CH 3; 48(13)1-3	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH 4; 48(13)1-3	Claims
4.4.5	12-2012	30315Q	104.3 CH 5; 48(13)1-3	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH 6; 48(13)1-3	Conversion of Returns
4.4.7	09-2014	30317M	104.3 CH 7; 48(13)1-3	Correspondence
4.4.9	08-2012	30319I	104.3 CH 9; 48(13)1-3	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH 10; 48(13)1-3	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH 11; 48(13)1-3	Entity Changes
4.4.12	09-2015	30323Q	104.3 CH 12; 48(13)1-3	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	02-2015	30325M	104.3 CH 14; 48(13)1-3	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment
4.4.16	12-2011	30327I	104.3 CH 16; 48(13)1-3	Inventory Control
4.4.17	07-2011	30328T	104.3 CH 17; 48(13)1-3	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH 18; 48(13)1-3	Large Dollar Cases
4.4.19	07-2005	30343I	104.3 CH 19; 48(13)1-3	Manual Refunds
4.4.21	07-2012	30345E	4.4.20; 104.3 CH 21; 48(13)1-3	Non-Examined Closings/Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH 22; 48(13)1-3	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	104.3 CH 23; 48(13)1-3	Openings
4.4.24	07-2014	30348L	104.3 CH 24; 48(13)1-3	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH 25; 48(13)1-3	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH 26; 48(13)1-3	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH 27; 48(13)1-3	Reports
4.4.29	05-2011	30363A	104.3 CH 29; 48(13)1-3	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13; 104.3 CH 32; 48(13)1-3	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	104.3 CH 33; 48(13)1-3	Transfers
4.4.34	03-2011	30374H	104.3 CH 34; 48(13)1-3	Updating/Correcting AIMS Data Base

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4.4.35	12-2009	30375S	104.3 CH 35; 48(13)1-3	Unpostable Resolution

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

4.5.1	09-2013	36157C	7.3.1; 7.3.1 CH 1-2; 7300, 7530	TE/GE AIMS Processing
4.5.2	09-2014	36158N	7.3.1 CH 3-4; 7300, 7530	TE/GE Examined and Non-Examined Closures
4.5.3	09-2015	36268K	7.3.1 CH 5; 7300, 7530	TE/GE AIMS Special Processing Procedures
4.5.5	09-2006	36159Y	7.3.2 CH 1-7; 7530	TE/GE Reports

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

4.7.1	01-2010	30415R	4.7 CH 1	Overview
4.7.2	10-2015	30416C	4.7 CH 2	Security
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	04-2014	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	4.7 CH 5	Group
4.7.6	01-2015	30420K	4.7 CH 6	Reports
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff
4.7.11	10-2010	30470Q	4.7 CH 11	System Administrator and Database Administrator

#### **4.8 Technical Services**

4.8.1	11-2015	31455L	4.8 CH 1; 4400 (4410-4419)	Organization and Responsibilities
4.8.2	04-2015	31456W	4.8 CH 2; 4400 (4410-4419)	Case Processing
4.8.3	03-2013	31432M	4.8 CH 3; 4400 (4410-4419)	Examination Quality Measurement Staff (EQMS)
4.8.4	03-2015	31433X	4.8 CH 4; 4400 (4410-4419)	Mandatory Review
4.8.5	06-2015	31422Q	25.15.10: 4.8 CH 5; 4400 (4410-4419)	Post Examination Case Processing Requirements
4.8.6	08-2015	65519W		Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	4.8 CH 7; 4400 (4410-4419)	Technical Field Support
4.8.8	12-2013	31428E	4.8 CH 8; 4400 (4410-4419)	Miscellaneous Responsibilities
4.8.9	07-2015	50713Q	4.15.6; 4.14.1; 4.3.19 CH 1; 4293	Statutory Notices of Deficiency
4.8.10	07-2012	50714B		Notice of Determination of Worker Classification

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

4.9.1	05-2014	27665V	4.9.2; 4.9 CH 1; 4810:(13)00	Outline of System
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#### **4.10 Examination of Returns**

4.10.1	02-2015	27634W	4.2 CH 1; 4012, 4015, 4016	Overview and Basic Examiner Responsibilities
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4.10.2*	01-2012	27635H	LEM 4.10.2; 4.2 CH 2; 4022.64(1), 403(23), 4213.2, 4231.226-227, 4235.131-132, 4235-310, 320, 330, 360, 410, 422, 4237.210, 220, 4241, 4243.2, ex. 4250-1-2, 4253.1-2, 4-6, 4279, 42(10)2, 42(10)4, 42(11)6.5, 42(12)4, 42(13)0.1-0.9, 42(16)2, 42(16)2.1-6, 4315.2, 4514, 4591.1-2; 45(10)1.3, 4724.2, 4726, 47.44.4	Pre-Contact Responsibilities
4.10.3	03-2003	27636S	4.2 CH 3; 4015.3, 4022.64(1), 4024, 4024.2, 4025, 4055.22, 4230-231, 582, 621-623, 631, 710, 720-722, 730-731, 733, 740-747, 753-754, 763, 4231 ex 700-1, 4231(10)30, 4232.1-240, 242, 340, 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844, 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73, 4235-6(11)0-1, 4235 ex 600-1-4, 6-7, 4235-825.4, 4253.2, 4263.4, 4271	Examination Techniques
4.10.4	08-2011	27637D	4.2 CH 4; 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844; 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, -643.6-7, 643.73; 4235-6(11)0-1, 4235 Ex 600-1-4, 6-7, 4235-825.4; 4253.2; 4263.4; 4271	Examination of Income
4.10.5	06-2010	27639Z	4.2 CH 5; 42(11)7.3-.4, 4419.41(27), 4562.51, 4562.52, 4562.54, 4782.31, 34-36	Required Filing Checks
4.10.6	07-2001	27641L	4.2 CH 6; 4231(11)59, 4231(11)35, 4231(11)58; 4233-233.7, 4235-762, 4235(10)20; 4237.(14)26, 4419.414, 4782, 4783, 4788-85, 4419.41(30), 4561, 4562.2, 4562.36, 4562.53, 4563, 4562.6	Penalty Considerations
4.10.7	03-2015	27642W	4.2 CH 7; 4015.7, 403(25).1-2, 4226.34, 4231-255, 4232.1-260, 4244, 424(10), 424(12)1, 424(14).1-.6, 4254.1, .4, 42(14)2, 42(14)5.21, 4350.561-.564, 4419.320	Issue Resolution
4.10.8	09-2014	27643H	4.2 CH 8; 4237.220, 240, 300, 310-312, 320, 322-323, 331-332, 340-342, 400, 410, 420, 430, 440, 450, 460, 470, 480, 500, 510-512, 520, 530-532, 550, 570, 590, 600, 610, 720-722, 900, 910, 920, 930, 940, 950, (11)00, (11)10, (12)00, (12)10, (14)21, (14)28; 4254.4-6, 4263.4, 4265, 4266, 4271, 4275, 4421.(10), 4430, 4431, 4433, 4433.1-3, 4434-4438	Report Writing

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4.10.9	08-2014	27644S	4.2 CH 9; 403(21), 4231-228, 4231-227, 4237.(12)00, 4253.3, 4262.1-2; 4(11)10-13, 4(11)40-41, 4(11)41.1-2, 4(11)41.21-22, 4(11)42, 4(11)42.1-2, 4(11)42.21-23, 4(11)50-100, 210	Workpapers
4.10.10	01-2011	34502D	Exhibit 4.10.8-16; Exhibit 4.10.8-17	Standard Paragraphs and Explanation of Adjustments
4.10.12*	09-2014	35205R	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293	Frivolous Return Program
4.10.13	10-2015	35206C		Certain Technical Issues
4.10.15	03-2015	38773C		Report Generation Software
4.10.16	01-2013	37578T	4.4.28	Examination Operational Automation Database (EOD)
4.10.20	01-2005	38775Y	4024.4	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
4.10.21	07-2008	51337G		U.S. Withholding Agent Examinations
4.10.26	08-2012	48619J		Net Rate Netting Procedures for LB&I Cases
4.10.27	12-2013	54356R		Identity Theft - Field Examination Case Processing

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

4.11.5	11-2004	36009R		Allocation of Income and Deductions
4.11.6	05-2005	36013Z		Change in Accounting Method
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.17	11-2004	36380T		Electronically Filed Returns
4.11.29	09-2010	36395S		Transfer of Returns Open for Examination
4.11.34	12-2004	36419R		Innocent Spouse
4.11.51	10-2004	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	04-2010	36505E		Power of Attorney Rights and Responsibilities
4.11.57	01-2014	36507A		Third Party Contacts

#### **4.12 Nonfiled Returns**

4.12.1	10-2010	27548J	4.3.14 CH 1; 4(12)00	Nonfiled Returns
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#### **4.13 Audit Reconsideration**

4.13.1	12-2009	31048S	104.12 CH 1; 4.3.6 CH 1; 4023.(10)	Introduction
4.13.2	12-2009	31049D	104.12 CH 2	Contact Employees
4.13.3	12-2009	31050E	104.12 CH 3	Central Reconsideration Unit
4.13.4	10-2006	31051P	104.12 CH 4	Area Office Examination
4.13.5	12-2009	31052A	104.12 CH 5	Automated Substitute for Return (ASFR)
4.13.6	12-2009	31054W	104.12 CH 6	Appeals
4.13.7	12-2009	31055H	104.12 CH 7	Exhibits
4.13.8	09-2011	56014C		Exam SFR Reconsiderations

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

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4.15.1	05-2014	28044W	4.3.9 CH 1; 4293.56, 4580, 4787, 4872	Jeopardy and Terminations
4.15.2	06-2014	28045H	4.3.9 CH 2; 4293.56, 4580, 4787, 4872	Examination Procedures
4.15.3	09-2011	28046S	4.3.9 CH 3; 4293.56, 4580, 4787, 4872	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	4.3.9 CH 4; 4293.56, 4580, 4787, 4872	Administrative and Judicial Review
4.15.5	10-2014	28049Z	4.3.9 CH 5; 4293.56, 4580, 4787, 4872	Post-Assessment Procedures
4.15.7	01-2012	28051L	4.3.9 CH 7; 4293.56, 4580, 4787, 4872	Planning & Special Programs Procedures

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

4.16.1	06-2011	34426M		SEP Responsibilities and Case Development
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#### **4.17 Compliance Initiative Projects**

4.17.1	02-2010	34366V		Overview of Compliance Initiative Projects
4.17.2	02-2010	34367G		Responsibilities
4.17.3	02-2010	34368R		Requirements
4.17.4	02-2010	34369C		Procedures

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

4.18.1	01-2011	28827T	4.3.21 CH 1; 4162.(10), 4931, 4177, 4810(16)40	Offers in Compromise Received in Exam
4.18.2	12-2008	28828E	4.3.21 CH 2; 4162.(10), 4931, 4177, 4810(16)40	Doubt as to Liability Offers
4.18.3	12-2010	28829P	4.3.21 CH 3; 4162.(10), 4931, 4177, 4810(16)40	Effective Tax Administration Offers
4.18.4	01-2011	28830Q	4.3.21 CH 4; 4162.(10), 4931, 4177, 4810(16)40	Combination Offers
4.18.5	12-2010	28831B	4.3.21 CH 5; 4162.(10), 4931, 4177, 4810(16)40	Review, Closing and Reporting Requirements
4.18.6	12-2010	28832M	4.3.21 CH 6; 4162.(10), 4931, 4177, 4810(16)40	Case Processing and Controls
4.18.7	01-2011	28833X	4.3.21 CH 7; 4162.(10), 4931, 4177, 4810(16)404	Special Case Processing

#### **4.19 Liability Determination**

4.19.2*	08-2015	36856Y	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0	IMF Automated Underreporter (AUR) Control
4.19.3*	09-2015	36857J	LEM 4.19.3; 21.8.5, 21.28; 5480	IMF Automated Underreporter Program
4.19.4*	04-2015	36858U	LEM 4.19.4; 21.8.6, 21.31; 30(153)0	CAWR Reconciliation Balancing
4.19.5*	09-2015	36859F	LEM 4.19.5; 21.8.7, 21.32; 30(24)0	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	06-2015	34131C	LEM 4.19.6	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare
4.19.7*	09-2015	36334F	Training 3570-150	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	04-2014	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	12-2013	50704F		FCP (FUTA Case Processing) Technical System Procedures

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4.19.10*	12-2014	48148H	4.19.1 portions	Examination General Overview
4.19.11*	05-2010	48149S	LEM 4.19.1; 4.19.1 portions	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1 portions	Centralized Files and Scheduling
4.19.13*	12-2014	48151E	LEM 4.19.1; 4.19.1 portions	General Case Development and Resolution
4.19.14*	11-2015	48152P	LEM 4.19.1; 4.19.1 portions	EITC/Revenue Protection Strategy
4.19.15*	12-2014	48153A	LEM 4.19.1; 4.19.1 portions	Discretionary Programs
4.19.16	11-2011	48155W	4.19.1 portions	Claims
4.19.17*	10-2015	48156H	4.19.1 portions	Non-Filer Program
4.19.18	12-2014	48157S	4.19.1 portions	Quality Review Program
4.19.19*	11-2015	48158D	4.19.1 portions	Campus Examination Telephone Contacts
4.19.20*	11-2015	48160P	LEM 4.19.1; 4.19.1 portions	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	11-2015	48161A	4.19.1 portions	Clerical
4.19.22	04-2015	50661Z		CAWR Control
4.19.23	12-2014	50662K		FUTA Control
4.19.24*	04-2013	59847J		Compliance Identity Theft
4.19.27	03-2015	54955M		Campus Exam Return Selection and Delivery

#### **4.20 Examination Collectibility**

4.20.1	02-2013	29628M	4.3.2 CH 1; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	General Collectibility Procedures
4.20.2	03-2013	29632U	4.3.2 CH 2; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	Scope Consideration
4.20.3	12-2010	29633F	4.3.2 CH 3; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	Soliciting Payment
4.20.4	02-2013	29634Q	4.3.2 CH 4; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	Installment Agreements

#### **4.21 Electronic Filing Program**

4.21.1*	08-2011	28517U	104.11 CH 1; LEM 12(14)0; 400	Monitoring the IRS e-file Program
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#### **4.22 National Research Program (NRP)**

4.22.1	10-2008	33006G		NRP Overview
4.22.2	10-2008	33007R		NRP Case Building
4.22.3	12-2011	33008C	LEM 4.22.3	Classification of NRP Returns
4.22.4*	01-2013	33009N	LEM 4.22.4	Examination of NRP Cases
4.22.5	10-2014	33011Z		Campus Compliance Operations Site
4.22.6	01-2013	48403X		Area Office
4.22.7	02-2007	48405T		Area Office
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	10-2012	47344H		Employment Tax Study
4.22.11	05-2012	59122H		SB/SE Examination of NRP C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.22.13	01-2014	59601J		Fuel Excise Tax Study



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## 4.23 Employment Tax

4.23.1	03-2013	35221R	104.6 CH 1; 4600; 5(10)00	Introduction
4.23.2	09-2015	35222C	104.6 CH 2; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Examination Objectives
4.23.3*	07-2013	35223N	104.6 CH 3; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Classification, Selection and Assignment of Employment Tax Cases
4.23.4	08-2015	35224Y	104.6 CH 4; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Workpapers
4.23.5*	05-2015	35225J	LEM 4.23.5; 104.6 CH 5; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Technical Guidelines for Employment Tax Issues
4.23.6	04-2014	35226U	104.6 CH 6; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Classification Settlement Program (CSP)
4.23.7	01-2014	35227F	104.6 CH 7; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax on Tip Income
4.23.8	10-2015	35228Q	104.6 CH 8; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Determining Employment Tax Liability
4.23.9	04-2011	35229B	104.6 CH 9; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Penalty and Fraud Procedures
4.23.10	09-2015	35231N	104.6 CH 10; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Report Writing Guide for Employment Tax Examinations
4.23.11	11-2014	35232Y	104.6 CH 11; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Prompt Action in Deficiency and Overassessment Cases
4.23.12	02-2015	35233J	104.6 CH 12; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Delinquent Return Procedures
4.23.13	03-2014	35234U	104.6 CH 13; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Refund or Abatement Claims
4.23.14	09-2015	35235F	104.6 CH 14; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Statute Control and Extension
4.23.15	05-2012	35236Q	104.6 CH 15; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Technical Advice From the Office of Chief Counsel
4.23.17	09-2013	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	10-2012	59702V		Coordinating Worker Classification Determinations Between SS-8 Program and Exam.
4.23.19	03-2014	66111S		Employment Tax Case Assignment and Grading Criteria
4.23.21	10-2014	66694Y		Employment Tax - Tax Compliance Officer Employment Tax Procedures

## 4.24 Excise Tax

4.24.1	09-2012	28302T	4.3.3 CH 1; 4700	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH 2; 4700	Form 637 Excise Tax Registrations
4.24.4	09-2013	28305A	4.3.3 CH 4; 4700	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	10-2012	28306L	4.3.3 CH 5; 4700	Large Business and International (LB&I) Examination Procedures for Excise Employees
4.24.6	08-2014	28307W	4.24.11 portions, 4.24.12; 4.3.3 CH 6; 4700	Excise Tax Examiner Responsibilities
4.24.7	08-2008	28308H	4.3.3 CH 7; 4700	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	08-2014	28309S	4.24.11 portions; 4.3.3 CH 8; 4700	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	10-2012	28310T	4.3.3 CH 9; 4700	Excise Tax Penalty Procedures

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4.24.10	10-2011	35213R	4.24.11 portions	Excise Tax Examination Reports, Case Closing, and Appeals Procedures
4.24.13	11-2015	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	12-2013	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	10-2014	57469Z	4.24.13 portions	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	09-2013	58891R	4.24.13 portions	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	09-2013	58892C	4.24.9 portions	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2014	59137G	4.24.3 portions	Excise Operations Support

## 4.25 Estate and Gift Tax

4.25.1	08-2015	35011T	4.3.8 CH 1-5; 4300	Estate and Gift Tax Examinations
4.25.2*	09-2009	34469D	LEM 4.25.2	Campus Procedures for Estate Tax
4.25.3	08-2015	58876C	4.25.1 portions	Planning, Classification, and Selection
4.25.4	08-2015	58877N	4.25.1 portions	International Estate and Gift Tax Examinations
4.25.5	08-2015	58878Y	4.25.10 portions	Technical Guidelines for Estate and Gift Tax Issues
4.25.6	08-2015	58879J	4.25.1 portions	Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	08-2015	58880K	4.25.1 portions	Estate and Gift Tax Penalty and Fraud Procedures
4.25.8*	08-2015	58881V		Delinquent Returns and SFR Procedures
4.25.9*	08-2015	58882G	4.25.1 portions	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	08-2015	58883R		Case Closing Procedures
4.25.11	08-2015	58884C	4.25.1 portions	Special Examination Procedures
4.25.12	08-2015	58885N	4.25.1 portions	Valuation Assistance
4.25.13	08-2015	58886Y	4.25.1 portions	Appeals, Mediation, and Settlement Procedures
4.25.14*	08-2015	58887J	4.25.1 portions	Miscellaneous Procedures

## 4.26 Bank Secrecy Act

4.26.1	05-2014	27699B	4.3.4 CH 1; 4234	Introduction
4.26.2	05-2014	27701C	4.3.4 CH 2; 4234	Program Structure
4.26.3	03-2013	27702N	4.3.4 CH 3; 4234	Role of WISDM
4.26.4	11-2006	35434W		Currency and Banking Retrieval System
4.26.5	10-2012	27703Y	4.3.4 CH 5; 4234	Bank Secrecy Act History and Law
4.26.6	11-2006	27704J	4.3.4 CH 6; 4234	Bank Secrecy Act Examiner Responsibilities
4.26.7	06-2012	27706F	4.3.4 CH 7; 4234	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	4.3.4 CH 8; 4234	Bank Secrecy Act Special Procedures
4.26.9	06-2006	35436S		Examination Techniques for Bank Secrecy Act Industries
4.26.10	07-2012	27708B	4.3.4 CH 10; 4234	Form 8300 History and Law
4.26.11	11-2006	27709M	4.3.4 CH 11; 4234	BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12	06-2006	35437D		Examination Techniques for Form 8300 Industries

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4.26.13	06-2006	35439Z		Structuring
4.26.14	07-2012	27711Y	4.24.13 portions; 4.3.4 CH 14; 4234	Disclosure
4.26.15	11-2015	35442W		General Program
4.26.16	11-2015	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17	05-2008	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures
4.26.18	02-2013	50149M		Embedded Quality

## 4.27 Bankruptcy

4.27.1	08-2009	27750X	4.3.10 CH 1; 4583 [4500]	Bankruptcy Petitions
4.27.2	08-2009	27751I	4.3.10 CH 2; 4583 [4500]	Examiner Responsibilities
4.27.3*	08-2009	27752T	4.3.10 CH 3; 4583 [4500]	Review and Processing Procedures
4.27.4	08-2009	27753E	4.3.10 CH 4; 4583 [4500]	Statute of Limitations Considerations
4.27.5	12-2010	27754P	4.3.10 CH 5; 4583 [4500]	Miscellaneous Provisions

## 4.28 Examination Specialization

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

4.29.1	09-2008	36921I	121.4 CH 1; 48(11)0	Overview of the PCS
4.29.2	09-2008	36922T	121.4 CH 2; 48(11)0	Maintaining the PCS Database
4.29.3	09-2008	36923E	121.4 CH 3; 48(11)0	PCS Database Elements
4.29.4	09-2008	36924P	121.4 CH 4; 48(11)0	PCS Reports
4.29.5	09-2008	36925A	121.4 CH 5; 48(11)0	PCS TEFRA/NonTEFRA Notices and Cover Letters

## 4.30 LMSB General Procedures

4.30.1	01-2002	32528P		Pre-Filing Agreement Program
4.30.3	10-2010	32504F		Overseas Posts

## 4.31 Pass-Through Entity Handbook

4.31.1	06-2013	36873J	4.4.31 portions; 121.5 CH 1; 4222, 4223, 4226, 4227	Introduction
4.31.2*	06-2013	36874U	121.5 CH 2; 4222, 4223, 4226, 4227	TEFRA Examinations - Field Office Procedures
4.31.3*	06-2013	36879X	4.4.31 portions; 121.5 CH 3; 4222, 4223, 4226, 4227	TEFRA Examinations - CTF Procedures
4.31.4*	02-2010	35419H	LEM 4.31.4; 4.31.3	Administrative Adjustment Request (AAR)
4.31.5*	06-2013	35421T	4.4.31 portions; 4.31.1, 4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	06-2013	35422E	4.4.31 portions; 4.31.1, 4.31.3	Non-TEFRA Examinations-CTF Procedures
4.31.7	10-2010	50160J		TEFRA Bankruptcy
4.31.8*	11-2014	66796V		TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures

## 4.32 Abusive Transactions

4.32.1	06-2014	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
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4.32.2	06-2012	38330H		The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross Functional Units
4.32.4	12-2013	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return

#### **4.35 Partnership and S Corporations**

4.35.1	05-2006	27742X	4.3.1.5 CH 1; 4233:100-200	Tax Audit Guidelines
4.35.2	05-2006	27743I	4.3.1.5 CH 1; 4234:100-200	Audit Techniques for Business Returns

#### **4.36 Joint Committee Procedures**

4.36.1	09-2015	32505Q	4.3.5 CH 1-8; 4570	Joint Committee Process Overview
4.36.2	09-2015	32891R	4.3.5 CH 1; 4570	Identification of Joint Committee Cases
4.36.3	09-2015	32892C	4.3.5 CH 3-4, 7; 4570	Examiner's Responsibilities
4.36.4	09-2015	32893N	4.3.5 CH 3-4, 7; 4570	Joint Committee Specialist Procedures
4.36.5	09-2015	32894Y	4.3.5 CH 1-8; 4570	Reports

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

4.37.1	10-2010	27674G	104.7 CH 1-6; 4236:700	Financial Products Specialty
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#### **4.40 Technical Advisor Program**

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4.40.2	03-2002	27629D	4.4 CH 2-3; 42(14)0, 42(15)0	Program Responsibilities and Duties
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#### **4.41 Oil and Gas Industry**

4.41.1	12-2013	35071V	4.4.1 CH 1-8; 4232.8	Oil and Gas Handbook
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#### **4.42 Insurance Industry**

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4.42.3	05-2002	27669N	4.4.2 CH 3; 4232.1	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4; 4232.1	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5; 4232.1	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6; 4232.1	Glossary

#### **4.43 Retail Industry**

4.43.1	07-2009	27595I	4.4.3 CH 1; 4232(13)	Retail Industry
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4.44.1	01-2002	36078E	7.8.2 CH 44-45; 7751:(44)00	IRC Section 521 Exempt Farmers' Cooperatives
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#### **4.46 LB&I Guide for Quality Examinations**

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4.46.2	07-2011	38192D	4.45.2, 4.45.4 portions	Administrative Matters and Annual Compliance Plan
4.46.3	09-2013	38194Z	4.45.3, 4.45.6, 4.45.7, 4.45.8, 4.45.9, 4.45.10, 4.45.11, 4.45.12, 4.45.14, 4.45.16	Planning The Examination

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4.46.4	11-2011	38195K	4.45.4 portions	Inspection and Fact Finding
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4.46.6	04-2014	38197G		Workpapers and Reports Resources
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#### **4.47 Computer Audit Specialist**

4.47.1	08-2002	27549U	4.3.13 CH 1; 42(13)0	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2; 42(13)0	CAS Technical and Procedural Information
4.47.3	07-2011	34154B		Statistical Sampling Auditing Techniques

#### **4.48 Engineering Program**

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4.48.2	10-2012	31715E	42(16)4	Valuation Assistance for Cases Involving Works of Art
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4.48.4	07-2006	39441Z		Business Valuation Guidelines
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines

#### **4.49 Economist Program**

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#### **4.51 LB&I Case Management**

4.51.1	04-2007	32526T		Rules of Engagement
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.4	09-2015	37347S		LMSB/APPEALS Fast Track Settlement Program (FTS)
4.51.6	08-2007	37346H		Issue Management Process Guide
4.51.8	09-2015	57674U		Compliance Assurance Process (CAP) Examinations

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

4.52.1	08-2013	64023P		Global High Wealth Industry Processes and Procedures
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#### **4.53 SBSE Administrative Programs**

4.53.1	01-2008	48570P		Revenue Agent Student Career Experience Program (SCEP) for Examination
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#### **4.60 International Procedures**

4.60.1	09-2014	35009H	4.3.1.1 CH 9; 42(10)9 - (10)(10).(15) [4200]	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7; 42(10)(11).5 [4200]	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8; 42(10)(11) - .(11) [4200]	Tax Treaty Related Matters
4.60.4	02-2015	35001X	4.3.1.1 CH 1; 42(10)0-42(10)1.5 [4200]	LMSB International Programs
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4.60.6	03-2007	35003T	4.3.1.1 CH 3; 42(10)4-42 - 42(10)4.2 [4200]	International Referral Criteria and Procedures
4.60.7	09-2004	35004E	4.3.1.1 CH 4; 42(10)5 [4200]	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5; 42(10)6 - 42(10)6.2 [4200]	International Examination and Processing Procedures
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#### **4.61 International Program Audit Guidelines**

4.61.1	05-2006	27726X	4.3.1.2 CH 1; 4233:500	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2; 4233:510-512	Foreign Based Books and Records
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4.61.4	05-2006	27729E	4.3.1.2 CH 4; 4233:530-539	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH 7; 4233:5(10)0-5(10)4	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9; 4233:580-586.3	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13; 4233:540-549	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15; 4233:570-577	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	05-2006	27736T	4.3.1.2 CH 16; 4233:593.2	Possessing Corporation
4.61.10	05-2006	27737E	4.3.1.2 CH 18; 4233:590-593.2 & 593.3 - 59(10)	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19; 4233:5(11)0-5(11)2	Transfers of Property by and to Foreign Corporations
4.61.12	05-2006	27739A	4.3.1.2 CH 29; 4233:5(13)0-5(13)2	Foreign Investment in Real Property Tax Act
4.61.13	09-2015	50701Y		Dual Consolidated Losses

#### **4.62 Tax Administration Advisory Services Procedural Manual**

4.62.1	03-2014	33000S	14.1 CH 1 - CH 10; 1(21)00	General Information
4.62.3	06-2002	33167U		Requests for Representation Funds and Gifts for Foreign Officials

#### **4.71 Employee Plans Examination of Returns**

4.71.1	08-2015	35855D	7.6.1 CH 1; 7.6.2; 7.6.3	Overview of Form 5500 Examination Procedures
4.71.2	10-2015	33831Z		Overview of IDRS
4.71.3	09-2015	36272S	7.6.1 CH 3; 7(10)90	Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements
4.71.4	11-2015	35909Q	7.6.4; 7(11)10-20	Discrepancy Adjustments
4.71.5	07-2015	35239X	LEM 4.71.5; 7.6.1 CH 6	Form 5330 Examinations
4.71.6	07-2014	37345W	7.6.1 CH 2; 7.6.1 CH 5	Employee Plans Referrals
4.71.7	10-2015	33832K	7.6.3.4	Survey Returns
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4.71.9	09-2015	33834G		Statute Control Procedures
4.71.10	08-2015	33837N	4.72.20; 4.72.1 portions	Form 990-T Processing
4.71.11	11-2015	35915U	7.6.5; 7(10)(30)0; 7(10)(13)1-6;	Office/Correspondence Examination Program (OCEP)
4.71.12	08-2015	33838Y		Case File Assembly Guidelines



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4.71.13	08-2015	33840K		Technical Assistance and Technical Advice Requests
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4.71.15	07-2014	35242U		EP Special Review
4.71.16	08-2015	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	07-2014	57900H		Non-Return Unit Examinations
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4.71.20	10-2015	58195C		Employee Plans Large Case Examination Support Procedures
4.71.22	10-2015	61728V		Employee Plans Compliance Unit Procedures
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4.71.24	08-2015	61731S		Whistle Blower Claims
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4.71.26	02-2015	67325S		Case Selection Criteria

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

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4.72.6	10-2015	35955E	7.7.1 CH 6	Section 415(b)
4.72.7	10-2015	35956P	7.7.1 CH 7; 7(10)54:327	Examination Guidelines for IRC 415(c)
4.72.8	07-2014	35957A	7.7.1 CH 8; 7(10)54:350	Valuation of Assets
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4.72.11	09-2014	35960X	7.7.1 CH 11; 7(10)54:710-720, 830	Prohibited Transactions
4.72.13	11-2014	27872M	7.7.1 CH 13	403(b) Plans
4.72.14	04-2015	32023H		Multiemployer Plan Examination Guidelines
4.72.15	09-2015	33534D		IRC 404 Examination Guidelines
4.72.16	09-2015	33536Z		IRC 430 Examination Guidelines
4.72.17	03-2014	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	10-2014	35924F	7.6.1 CH 4; 7(10)79	Nonbank Trustee Investigation Procedures
4.72.19	09-2014	55470G		IRC 457 Examination Guidelines

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

4.75.4	07-2012	33208E	7900	Planning, Classifying, and Selecting Returns and Processing Claims
4.75.5*	08-2013	33209P	7900 (7917, 7918)	Information Items
4.75.7	05-2010	35904N	7.5.3; 7552; Exhs. 7550–1, 2, 3	EO Case Assignment Guide
4.75.10	08-2014	33212M	7.8.1 CH 1, 7.6.1, 7.6.2; 7(10)00	EO Pre-Examination Guidelines and Procedures



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4.75.12*	07-2010	33215T	7.6.3 CH 2	Required Filing Checks
4.75.13	07-2014	33216E	7.6.2.3.3; 7(10)26, 7(10)26, 7(10)28, 7(10)41.3, 7(10)52.2, 7(12)(12), 7(12)(13), 7(12)(14), 7(12)(16), 7(10)(17)5.3	Issue Development
4.75.15	03-2014	33218A	7.6.3 (subsection 7.6.3.6)	Closing Letters and Reports of Examination
4.75.16	02-2013	33220M	7.6.2; 7(10)00, 7(11)00	Case Closing Procedures
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4.75.22*	11-2012	33228W	7.6.2 CH 6; 7(10)90	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	02-2015	27552R	7.6.2 CH 2; 7(10)60, 7(10)70	Organizations Covered by a Group Ruling
4.75.25*	02-2013	33232E	7.9.5; 7.9 CH 3	Exempt Organizations Examinations Closing Agreements
4.75.26	09-2014	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	06-2010	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	07-2013	33237H	7.6.4	Discrepancy Adjustments
4.75.29	05-2012	33231T		Exempt Organization Team Examination Program Procedures
4.75.30	06-2010	36082M	7.8.2 CH 48; 7751:(48)00	Returns and Reports Filed by Exempt Organizations
4.75.31*	02-2012	54706P		Conversion of Returns Upon Revocation of Exempt Status
4.75.32	01-2012	33238S	7(11)(10)0	Declaratory Judgment Cases and the Administrative Record
4.75.34	04-2006	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	01-2007	49383A		EO ATAT Committee Operating Procedures
4.75.36	06-2010	54705E		Procedures for Processing Technical Advice Cases
4.75.37	08-2014	55996R	4.75.15.17	EO Claims Examination Procedures
4.75.38*	07-2015	67328Z		Examination of Small Employer Health Care Credit under Section 45R

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

4.76.1	11-2014	35990L	7.8.1 CH 2; 7(10)69:200	Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	11-2014	27781W	7.8.1 CH 3; 7(10)69:300	Special Features of IRC 501(c)(3) Organizations
4.76.3	06-2010	33239D	7.8.1 CH 3	Public Charities
4.76.4	10-2014	33241P	7.6.2, 7.8.1	Private Foundation Examination Guidelines
4.76.5	04-2015	33242A	7(10)13.5	Non-Exempt Charitable and Split Interest Trust
4.76.6	10-2014	33244W	7.8.1 CH 3	Religious Organizations
4.76.7	08-2010	33247D	7(10)70	Church Tax Inquiries and Examinations
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4.76.12	04-2003	33254S	7.8.1 CH 3	All Other 501(c)(3) Organizations
4.76.13	03-2003	35991W	7.8.1 CH 4; 7(10)69:400	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2010	35965A	7.8.1 CH 5; 7(10)69:500	Labor, Agricultural, and Horticultural Organizations
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4.76.16	04-2003	35930J	7.8.1 CH 7; 7(10)69:700	Social and Recreational Clubs
4.76.17	03-2003	35928X	7.8.1 CH 8, 7.8.1 CH 10; 7(10)69:800	Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10)
4.76.18	11-2002	35966L	7.8.1 CH 9; 7(10)69:900	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	01-2003	35995O	7.8.1 CH 11; 7(10)69:(11)00	Teachers' Retirement Fund Associations IRC 501(c)(11)
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4.76.21	08-2006	35987O	7.8.1 CH 13; 7(10)69:(13)00	Cemetery Companies
4.76.22	04-2003	35865Z	7.8.1 CH 14; 7(10)69:(11)00	Credit Unions / IRC 501(C)(14)
4.76.23	04-2011	35974L	7.8.1 CH 15; 7(10)69:(15)00	Small Insurance Companies or Associations, IRC 501(c)(15)
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4.76.25	02-2015	35968H	7.8.1 CH 17; 7(10)69:(17)00	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2014	35994D	7.8.1 CH 19; 7(10)69:(19)00	Veterans' Organizations
4.76.27	02-2015	35933Q	7.8.1 CH 21; 7(10)69:(21)00	Black Lung Benefit Trusts (IRC 501(c)(21))
4.76.28	05-2010	35937I	7.8.1 CH 25	Multiple Parent Title Holding Companies
4.76.29	06-2010	33259V		Apostolic Associations
4.76.30	01-2015	33262S		EO Examination Guidelines for IRC section 527 Political Organizations.
4.76.31	08-2008	27782H	7.8.1 CH 27	Health Maintenance Organizations
4.76.50	09-2010	35822I	7(10)69:(22)00	Examinations of Organizations Conducting Gaming Activities
4.76.51	12-2013	33266K		Fund-raising Activities

#### **4.81 Tax Exempt Bonds (TEB)**

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4.81.5	11-2009	51852A	4.81.1.14	Tax Exempt Bonds Exam Process
4.81.6	08-2011	54530N		Closing Agreements
4.81.7	11-2008	51851P	4.81.1.18, 4.81.1.19	Tax Exempt Bonds Bondholder Referrals
4.81.9	09-2015	68186N		Technical Advice Requests
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4.86.1	02-2015	34422U		Indian Tribal Governments Administration
4.86.2	06-2015	67780V	4.87.1 portion	Classification, Case Selection and Referral Procedures
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4.86.5	09-2015	67969A		Conducting Indian Tribal Government Examinations
4.86.10	09-2015	68028G		Compliance and Program Management (CPM) Responsibilities
<b>4.87 Indian Tribal Governments Inventory Management</b>				
4.87.1	09-2015	34423F		Inventory Management
<b>4.88 Indian Tribal Governments Examination Issues and Procedures</b>				
4.88.1	10-2015	34424Q		Examination Issues Pertaining to ITG Cases
<b>4.90 Federal, State and Local Governments (FSLG)</b>				
4.90.1	06-2014	33026Y		FSLG Mission and Policy
4.90.2	06-2014	33028U		Customer Assistance
4.90.3	02-2013	33029F		Compliance Checks
4.90.4	12-2013	33032C		Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	06-2015	33039B		Examination Quality Measurement Standards
4.90.9	09-2014	33041N		Workpapers and Report Writing
4.90.10	12-2013	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	10-2014	33044U		Case Closing and Special Handling Procedures
4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	07-2015	40953G		Counsel Contact and Technical Guidance
4.90.15	06-2013	62638A	25.1.9.7	FSLG Fraud Procedures
<b>4.103 Compliance Data Environment (CDE)</b>				
4.103.1	05-2011	55116P	4.3.1 - 4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.1 - 4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.1 - 4.3.6	CDE Roles and Reports
<b>4.119 BMF Liability Determination</b>				
4.119.1*	09-2015	55352J		BMF Underreporter (BMF AUR) Control
4.119.4*	09-2015	55355Q		BMF Underreporter (BMF-AUR) Program

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## Part 5 Collecting Process

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

### 5.1 Field Collecting Procedures

5.1.1	11-2014	27899D	5.1 CH 1; 5121, 512(11), 5164, 5183, 5184, 5186, 5188, 5189, 518(10), 518(11), 518(14), 518(16), 518(17), 518(20), 5810, 5832	Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	LEM 5.1.2; 5.1 CH 2; 5820-5830	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH 3; 5141-5143, 5145, 5148	Safety, Security and Control
5.1.4	07-2014	27786Z	5.1 CH 4; 5313-5315 [5300], 563(12).23-24 [5300], 5790 [5700]	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	12-2014	27787K	LEM 5.1.5; LEM 5.5 portions; 5.1 CH 5; 5780 [5700]	Balancing Civil and Criminal Cases
5.1.7	10-2015	27788V	5.1 CH 7; 5150, 5173, 53(10)6	Government Agencies, Federal Employees/Retirees
5.1.8*	11-2015	27789G	LEM 5.1.8; 5.1 CH 8; 5690	Courtesy Investigations
5.1.9	11-2014	35409L	5.1 CH 9; 5181.31	Collection Appeal Rights
5.1.10	04-2015	27790H	5.1 CH 10; 5181 [5100]	Taxpayer Contacts
5.1.11*	08-2014	27791S	LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200]	Delinquent Return Accounts
5.1.12*	12-2014	27992F	LEM 5.1.12; 5.1 CH 12; 518(21); 52(12)(16); 53(10)1-2, 53(10)4-5, 53(10)9-(10), 53(10)(12)-(16), 53(10)(18)-(22)	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH 14; 5158 [5100]	Field Collection Techniques and Other Assignments
5.1.15*	08-2015	28316H	5.1 CH 15; 5341, 5347, 5348, 5390, 53(10)8, 53(10)(17) [5300]	Abatements, Reconsiderations, and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18; 105.3 CH 2; 105.3 CH 3; 5161, 5161.1-2, 5162.2, .21-.22, 5162.4, .743-.745, .750-.754, .76-77, .8, .(10), .(12), .(12)2, .(13), .(15), .(17), .(17)1-2, .(17)5-6, .(18)-(19), 5163, 5919:210, 211, 214-216, 242, 242.1-3, 248-9, 24(13)3-4	Locating Taxpayers and their Assets
5.1.19	11-2013	37576X		Collection Statute Expiration
5.1.20*	10-2014	50396N	LEM 5.1.20	Collection Inventory
5.1.21	01-2015	50718T		Collecting From Limited Liability Companies
5.1.22	10-2014	52164V	5.1.1 portions, LEM 5.3	Disclosure
5.1.23	10-2014	52165G	5.1.1 portions	Taxpayer Representation
5.1.24*	11-2015	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	12-2014	54431X		IDRS and Data Security for Field Collection
5.1.28*	05-2014	61662Q		Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program
5.1.30	10-2014	49413D		Resolution-directed Approach to Casework

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5.1.31	10-2014	49810A		Workload Management
<b>5.2 Reports</b>				
5.2.1	08-2015	35459R	5.2 CH 1; 5890 [5800]	Collection Time Reporting
5.2.4	08-2015	35464K	5.2.2; 5.2 CH 4; 5890 [5800]	Collection Reports
<b>5.3 Entity Case Management Systems</b>				
5.3.1	08-2013	35466G	5.3 CH 1	ENTITY Case Management System (ENTITY)
<b>5.4 Case Processing</b>				
5.4.10	12-2013	49238W		GENERAL CASE PROCESSING
5.4.11	12-2014	49239H		CCP Installment Agreements
5.4.12	01-2013	49241T		Field Office Resource Team
5.4.13	06-2014	49242E		Clerical Procedures in Centralized Case Process
<b>5.5 Decedent Estates and Estate Tax</b>				
5.5.1	03-2010	35478Y	5.5.3.2; 5.5 CH 1; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Decedent and Estate Tax Accounts
5.5.2	04-2012	35479J	5.5 CH 2; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Probate Proceedings
5.5.3	03-2010	35481V	5.5 CH 3; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Working Decedent Cases
5.5.4	12-2011	35483R	5.5.3.7; 5.5 CH 4; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Proof of Claim Procedures in Decedent Cases
5.5.5	10-2012	35485N	5.5 CH 5; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Processing Estate Tax Extensions
5.5.6	06-2013	35486Y	5.5 CH 6; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Estate Tax Installments
5.5.7	09-2013	35487J	5.5 CH 7; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Collecting Delinquent Estate Tax Accounts
5.5.8	06-2010	35488U	5.5 CH 8; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Estate Tax Liens
5.5.9	09-2013	61777Q		Administrative and Judicial Actions for Estate Taxes
<b>5.6 Collateral Agreements</b>				

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5.6.1	10-2014	35489F	5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12	Collateral Agreements and Security Type Collateral
5.6.2	09-2011	35491R	5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12	Maintenance

## 5.7 Trust Fund Compliance

5.7.1	11-2012	35495J	LEM 5.7; 5.7 CH 1; 5600, 5700	FTD Alerts
5.7.2	03-2015	35496U	LEM 5.7; 5.7 CH 2; 5600, 5700	Letter 903 Process
5.7.3*	08-2015	35497F	LEM 5.7; 5.7 CH 3; 5600, 5700	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.7.4	11-2015	35498Q	5.7 CH 4; 5600, 5700	Investigation and Recommendation of TFRP
5.7.5	11-2014	35499B	5.7 CH 5; 5600, 5700	Collectibility Determination
5.7.6	07-2015	35501C	5.7 CH 6; 5600, 5700	Trust Fund Penalty Assessment Action
5.7.7	08-2015	35502N	5.7 CH 7; 5600, 5700	Payment Application and Refund Claims
5.7.8	05-2012	31077V	5.7 CH 8	In-Business Repeater or Pyramiding Taxpayers
5.7.9	06-2014	47908V		Federal Contractors
5.7.10	05-2015	53316X	Portion of 5.7.6	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case

## 5.8 Offer in Compromise

5.8.1	04-2015	27839B	5.8 CH 1; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Overview
5.8.2	07-2015	27841N	5.8 CH 2; 57(10)00 Exh. 5700-	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	07-2015	27842Y	5.8 CH 3; 57(10)00 Exh. 5700-	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	04-2015	27843J	5.8 CH 4; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Investigation
5.8.5	09-2013	27844U	5.8 CH 5; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Financial Analysis
5.8.6	07-2014	27846Q	5.8 CH 6; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Collateral Agreements
5.8.7	12-2014	27847B	5.8 CH 7; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Return, Terminate, Withdraw and Reject Processing
5.8.8	11-2014	27848M	5.8 CH 8; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Acceptance Processing
5.8.9	07-2015	27849X	5.8 CH 9; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Actions on Post-Accepted Offers
5.8.10	09-2011	27853F	5.8 CH 10; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH 11; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Effective Tax Administration
5.8.12	10-2014	33096W		Independent Administrative Review

## 5.9 Bankruptcy and Other Insolvencies

5.9.1*	11-2015	39955S	25.17.1; 5.9 Ch 1; 57(13), Exhs 5700-52, 53, 58-87, 97-100,	Overview of Bankruptcy
5.9.2	08-2014	39956D	25.17.2; 5.9 Ch 2; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	The Bankruptcy Code and Collection
5.9.3*	08-2014	39958Z	25.17.3; 5.9 Ch 3; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Debtors' Delinquent Accounts



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5.9.4*	09-2015	39959K	LEM 5.9.4; 25.17.4; 5.9 Ch 4; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Common Bankruptcy Issues
5.9.5*	09-2014	39961W	LEM 5.9.5; 25.17.5; 5.9 Ch 5; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Opening a Bankruptcy Case
5.9.6	03-2015	39962H	25.17.7; 5.9 Ch 7; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 7 Bankruptcy Cases
5.9.7*	07-2015	39963S	25.17.9; 5.9 Ch 9; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	09-2015	39964D	25.17.11; 5.9 Ch 11; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 11 Bankruptcy Cases
5.9.9*	09-2015	39966Z	25.17.12; 5.9 Ch 12; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 12 Bankruptcy Cases
5.9.10	10-2015	39967K	25.17.13; 5.9 Ch 13; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Processing Chapter 13 Bankruptcy Cases
5.9.11	10-2010	39968V		Insolvency Mail Processing
5.9.12	05-2008	39969G		Insolvency Automated Processes
5.9.13*	05-2015	39970H	LEM 5.9.13; LEM 5.5 portions; 25.17.6; 5.9 Ch 6; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Manual Proofs of Claim and Common Claim Issues
5.9.14*	08-2015	39971S	Portions to 5.9.21	Electronic Proofs of Claim and Automated Proofs of Claim
5.9.15	08-2015	39972D	25.17.10; 5.9 Ch 10; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129	Payments in Bankruptcy
5.9.16	02-2011	39974Z		Insolvency Case Monitoring
5.9.17*	08-2014	39975K	LEM 5.9.17; 25.17.14; 5.9 Ch 12; 57(13)4	Closing A Bankruptcy Case
5.9.18	05-2008	39976V		Automated Discharge System (ADS)
5.9.19	11-2011	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	03-2015	51069N	5.5.1.3; 5.5.2	Non-Bankruptcy Insolvencies
5.9.21	03-2014	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)

## 5.10 Seizure and Sale

5.10.1	08-2014	35401B	5.10 CH 1; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Pre-Seizure Considerations
5.10.2	08-2014	35402M	5.10 CH 2; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Securing Approval for Seizure Actions and Post-Approval Actions
5.10.3	10-2014	35403X	5.10 CH 3; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Conducting the Seizure
5.10.4	10-2014	35404I	5.10 CH 4; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Actions Prior to Sale



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5.10.5	10-2014	35405T	5.10 CH 5; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Sale Procedures
5.10.6	10-2014	35406E	5.10 CH 6; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Post Sale Actions and Responsibilities of Advisory
5.10.7	10-2014	35407P	5.10 CH 7; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Acquired Property and Property Redeemed by the United States
5.10.8	06-2014	34277B		Judicial Sales
5.10.9	06-2014	53036M		Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines

### 5.11 Notice of Levy

5.11.1	11-2014	35743K	5360, Exhs. 5300-1-4, 14-17,	Background, Pre-Levy Actions, Restrictions on Levy
5.11.2	11-2014	35744V	5360,,Exhs. 5300-1-4, 14-17,	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Jeopardy Levy without a Jeopardy Assessment
5.11.4	09-2014	35747C	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Bank Levies
5.11.5	11-2014	35748N	5360, Exhs. 5300-1-4, 14-17,	Levy on Wages, Salary, and Other Income
5.11.6	07-2015	35749Y	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Notice of Levy in Special Cases
5.11.7*	08-2012	30480M	5.1 CH 13	Automated Levy Programs

### 5.12 Federal Tax Liens

5.12.1	10-2013	35750Z	5.12 CH 1; 5350, 5710	Lien Appeals
5.12.2	11-2015	35751K	5.12 CH 2; 5350, 5710	Lien Filing Requirements
5.12.3*	07-2015	35752V	LEM 5.12.3; 5.12 CH 3; 5350, 5710	Certificates Relating to Liens and Claims for Damages Under IRC § 7432
5.12.4	06-2010	35753G	LEM 5.12.4; 5.12 CH 4; 5350, 5710	Judicial/Nonjudicial Foreclosures
5.12.5*	06-2010	35754R	LEM 5.12.5; 5.12 CH 5; 5350, 5710	Redemptions
5.12.6	10-2013	36255H		Procedures for Lien Processing
5.12.7	11-2014	58946P	5.12.1, 5.12.2, 5.12.3, 5.12.6 portions	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A		Notice of Lien Refiling
5.12.9	10-2014	58949W		Notice of Lien Withdrawal
5.12.10	09-2015	58950X		Lien Certificates
5.12.11	10-2013	58952T		Lien Special Topics

### 5.13 Collection Quality Measurement

5.13.1	10-2014	35467R	5.13.7; 5.13.5 portions; 5.13.3; 5.13 CH 1; 5190	Embedded Quality Administrative Guidelines
5.13.6	10-2009	47937Y		Field Insolvency/Embedded Quality Attribute Definitions

### 5.14 Installment Agreements

5.14.1*	12-2014	28331W	5.14.6; 5.14 CH 6; 5.14 CH 1; 5300	Securing Installment Agreements
5.14.2*	12-2014	28504R	5.14 CH 2; 5300	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)

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5.14.3	06-2009	28505C	5.14 CH 3; 5300	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	03-2011	28506N	5.14 CH 4; 5300	Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities
5.14.5*	05-2014	28507Y	5.14 CH 5; 5300	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7; 5300	BMF Installment Agreements
5.14.9	03-2011	28511G	5.14.8; 5.14 CH 9; 5300	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals
5.14.10	01-2015	33077P	5.14.7	Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11	12-2014	33078A	5.14.12; 5.14.8	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements

## 5.15 Financial Analysis

5.15.1	11-2014	29227X	5.15 CH 1; 105.1 CH 3	Financial Analysis Handbook
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## 5.16 Currently Not Collectible

5.16.1*	12-2014	29751C	5.16 CH 1; 105.1 CH 8	Currently Not Collectible
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## 5.17 Legal Reference Guide for Revenue Officers

5.17.1	04-2010	30793S	5.17 CH 1; 57(15)0:12(00)	General Information
5.17.2	12-2014	57343S	5.17 CH 2; 57(16)0	Federal Tax Liens
5.17.3	11-2014	57344D	5.17 CH 3; 57(16)0	Levy and Sale
5.17.4	03-2015	30752X	5.17 CH 4; 57(15)0:12(00)	Suits by the United States
5.17.5	08-2010	57346Z	5.17 CH 5; 57(16)0	Suits Against the United States
5.17.6	09-2014	30754T	5.17 CH 6; 57(15)0:12(00)	Summonses
5.17.7	07-2012	30755E	5.17 CH 7; 57(15)0:12(00)	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	04-2015	57347K	5.17 CH 8; 57(16)0	General Provisions of Bankruptcy
5.17.9	04-2015	57348V	5.17 CH 9; 57(16)0	Chapter 7 Bankruptcy (Liquidation)
5.17.10	06-2015	57349G	5.17 CH 10; 57(16)0	Chapter 11 Bankruptcy (Reorganization)
5.17.11	06-2015	57350H	5.17 CH 11; 57(16)0	Chapter 13 Bankruptcy (Individuals with Regular Income)
5.17.12	03-2015	30756P	5.17 CH 12; 57(15)0:12(00)	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH 13; 57(16)0	Insolvency and Decedents' Estates
5.17.14	01-2012	57352D	5.17 CH 14; 57(16)0	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	10-2014	49712V		Termination and Jeopardy Assessments and Jeopardy Collection

## 5.18 Liability Determination

5.18.1*	12-2014	36854C	LEM 5.18.1; 21.8.2	Automated Substitute for Return (ASFR) Program
5.18.2*	06-2013	36855N	21.8.3	Business Returns IRC 6020(b) Processing

## 5.19 Liability Collection

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5.19.1*	11-2014	36860G	5.19.20 portions; LEM 5.19.1; 5.5.3.5; LEM 5.3; 21.9.1; 21.20, 21.22; (21)500, (21)700; 5400, 5500	Balance Due
5.19.2*	01-2015	36861R	5.19.2 portions; LEM 5.19.2; 21.9.2, 21.21, (21)600; 5500, 5(11)00	Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3; 3.24.201; 21.9.3,	Backup Withholding Program
5.19.4*	11-2014	36863N	LEM 5.19.4; 21.9.4, 21.23, (21)800; 5500	Enforcement Action
5.19.5*	11-2014	36864Y	5.19.20 portions; LEM 5.19.9; LEM 5.19.5; 21.9.5, 21.24, (21)(10)00; 5500	ACS Inventory
5.19.6*	12-2014	36865J	21.9.6, 21.25, 5500	ACS Support
5.19.7	06-2015	36866U	5.5.3.4; 21.9.7, 21.26; 5400, 5420	Campus Collection Programs
5.19.8	12-2014	28018A	21.9.8, 21.9.1.31	Collection Appeal Rights
5.19.9*	06-2014	30604M	portion of LEM 5.19.9; 21.9.9	Automated Levy Programs
5.19.10*	01-2014	34453T	LEM 5.19.10; 5.19.7	Collection Operations Transcript Processing
5.19.11*	10-2015	39978R	LEM 5.19.11; 5.19.10.2	Withholding Compliance Program
5.19.12	04-2015	47931K		Centralized Case Processing
5.19.13*	11-2014	26077X	5.19.1 portions	Securing Financial Information for Campus Collection Employees
5.19.14*	01-2014	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15*	08-2015	50362H		Federal Agency Delinquency (FAD)
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	10-2014	51133M	5.19.1 portions	Referral Unit Case Processing - Private Debt Collection
5.19.18*	12-2014	51815X	5.19.20 portions; LEM 5.1; 5.19.1.4.6	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19	09-2014	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	11-2014	57474S	5.19.1 portions	Collection Statute Expiration Date Verification and Correction
5.19.22*	01-2015	59241P	5.19.2.1	Business Master File (BMF) Return Delinquency
5.19.23*	07-2015	60934R		Criminal Restitution

## 5.20 Abusive Tax Avoidance Transactions (ATAT)

5.20.1	06-2013	38109M		Abusive Tax Avoidance Transactions Program Overview
5.20.2	10-2012	38110N	5.20.5 portions	Abusive Tax Avoidance Transactions Time Reporting
5.20.3	07-2010	38111Y		Third Party Contacts
5.20.4	12-2013	38112J		Summons Procedures
5.20.6	02-2014	38118X		Whipsaw Assessments
5.20.7	09-2014	38120J		Monitoring of IRC 7407 and 7408 Injunctions
5.20.8	09-2014	38121U		Promoter/Preparer Investigations
5.20.10	05-2014	51672Q		Frivolous Submissions Subject to a 6702 Penalty
5.20.11	08-2011	51673B		Examination Reconsiderations and Referrals

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5.20.12*	03-2015	51674M		Initial Contact and Research Actions Related to Abusive Tax

## **5.21 International and Insular Issues**

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

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

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

## **Part 6 Human Resources Management**

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

## **6.10 Agency Accountability Systems**

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

6.213.1	11-2009	53379G	6.300.2 portions; 0.300.23; 340	Employment in the Excepted Service
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## **6.250 Strategic Human Capital Management**

6.250.1	06-2002	34093Z	0250	Policies, Requirements, Responsibilities and Strategies
6.250.3	12-2012	53381S	6.331.1; 0.331	Delegated Examining Authority

## **6.300 Employment**

6.300.1	11-2009	34636K	6.300.4; 0.300.23; 340	Employment (General)
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## **6.304 Expert and Consultant Appointments**

6.304.1	11-2009	53380H	6.300.2 portions; 0.300.23; 340	Expert and Consultant Appointments
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## **6.307 Veterans' Recruitment Appointments**

6.307.1	11-2009	20269R	6.300.3; 0.300.23; 340	Veterans Employment Programs and Restoration to Duty
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## **6.308 Volunteer Service**

6.308.1	11-2009	53369K	6.300.2 portions; 0.300.23; 340	Student Volunteer Service
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## **6.315 Career and Career Conditional Employment**

6.315.1	11-2009	52705K	6.300.1 portions; 0.300.23; 340	Career and Career Conditional Employment
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## **6.330 Recruitment, Selection and Placement**

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
6.330.1	12-2009	53382D	6.300.4	Recruitment, Selection and Placement
<b>6.332 Strategic Recruitment</b>				
6.332.1	02-2010	33013V		Workforce Recruitment Strategies
<b>6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)</b>				
6.334.1	11-2009	53371W	6.300.2.1; 0.300.23; 340	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
<b>6.335 Promotion and Internal Placement</b>				
6.335.1	03-2013	34640S	300.235	IRS Merit Promotion and Internal Placement
<b>6.337 Examining System</b>				
6.337.1	11-2009	53384Z		Alternative Rating and Selection
<b>6.338 Qualification Requirements</b>				
6.338.1	12-2009	53385K	6.300.1 portions, 6.300.2; 0.300.23; 340	Qualification Requirements
<b>6.339 Medical Qualification Determinations</b>				
6.339.1	11-2009	53386V	6.300.1 portions; 0.300.23; 340	Medical Qualification Determination Requirements
<b>6.340 Other Than Full-Time Career Employment</b>				
6.340.1	11-2009	53387G	6.300.1 portions; 0.300.23; 340	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)
<b>6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)</b>				
6.350.1	08-2013	54011B		Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
<b>6.410 Learning and Education</b>				
6.410.1	08-2014	32678W	6.410.2; 0.410.1-0.410.4	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	08-2013	57678M		Training Evaluation Policy
<b>6.430 Performance Management</b>				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	10-2011	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)
6.430.3	10-2011	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments
<b>6.432 Performance Base Reduction in Grade and Removal Actions</b>				
6.432.1	01-2009	33014G	0432	Reduction in Grade, Band and Removal Based on Unacceptable Performance
<b>6.451 Employee Performance and Utilization</b>				
6.451.1	10-2011	30095H	450.0; 0.4.5	Policies, Authorities, Categories, and Approvals
<b>6.511 Position Classification</b>				

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6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
<b>6.530 Aggregate Limitations on Pay and Special Rate Schedules</b>				
6.530.1	01-2010	20194B	6.500.1 portions	Aggregate Limitations on Pay and Special Rate Schedules
<b>6.531 Pay Under the General Schedule</b>				
6.531.1	03-2010	54090K	6.500.1 portions	IRS Pay Under the General Schedule
<b>6.536 Grade and Pay Retention</b>				
6.536.1	10-2010	54089J	6.500.1 portions	IRS Grade and Pay Retention
<b>6.550 Pay Administration</b>				
6.550.1	12-2009	53304F	6.500.1 portions	Pay Administration
<b>6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</b>				
6.575.1	09-2013	55210C	6.500.1 portions	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
<b>6.576 Voluntary Separation Incentive Payments (VSIP)</b>				
6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
<b>6.610 Hours of Duty</b>				
6.610.1	07-2015	20195M	6.600.1 portions	IRS Hours of Duty
<b>6.630 Absence and Leave</b>				
6.630.1	01-2014	54211D	6.600.1 portions	IRS Absence and Leave
<b>6.711 Labor-Management Relations</b>				
6.711.1	10-2010	33015R	0711	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U		Processing Information Requests
<b>6.715 Voluntary Separations and Reductions in Grade or Pay</b>				
6.715.1	07-2002	33016C	0715	Policies, Responsibilities, Requirements, and Procedures
<b>6.731 Suitability Determinations for Employment</b>				
6.731.1	11-2009	33017N	0731, 0732	Suitability Determinations for Employment
<b>6.735 Ethics and Conduct Matters</b>				
6.735.1	08-2015	48406E	0735	Ethics and Conduct Matters: Guidance
<b>6.751 Discipline and Disciplinary Actions</b>				
6.751.1	11-2008	33018Y	6.500.1; 0751	Policies, Responsibilities, Authorities, and Guidance
<b>6.752 Disciplinary Suspensions and Adverse Actions</b>				
6.752.1	11-2008	33019J	0752	Disciplinary Suspensions of 14 Days or Less
6.752.2	10-2010	33020K	0752	Adverse Actions
<b>6.771 Agency Grievance System</b>				
6.771.1	10-2012	33021V	0771.1	Agency Grievance System (AGS)
6.771.2	02-2013	33022G	0771.2	Grievance Examiner Handbook

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## **6.800 Employee Benefits**

6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	12-2010	54590P		Telework (Flexiplace) Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program
6.800.4	07-2015	66284Y		IRS Nursing Mothers in Federal Employment Program

## **Part 7 Rulings and Agreements**

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

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

7.1.1	09-2015	36111E	7.9.1	Employee Plans
7.1.2	09-2014	32513Q		EO Administrative Procedures (Introduction)
7.1.4	12-2002	32503U	7.9.4	Exempt Organizations Technical Advice Procedures
7.1.5	09-2015	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2015	62625X		Employee Plans Technical Case Processing Procedures

### **7.2 TE/GE Closing Agreements**

7.2.1	08-2015	28391Y	7.9.5; 7200	Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements
7.2.2	09-2015	36112P	7.9.2; 7(10)54:660, 7(10)54:(11)0 & Exhs. 7(10)54:(11)0-21, 22.26	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	09-2015	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program

### **7.11 Employee Plans Determination Letter Program**

7.11.1	09-2014	36161K	7.4.1 CH 1-4; 7610, 7620	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	7551, Exhs 7550-5 & 6; MS 76G-34 dated 11/3/94; 7.5.2	EP Case Assignment Guide
7.11.3	07-2015	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	01-2015	55915M		IRS Section 401(a) Pre-Approved Plans Program
7.11.5	08-2015	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2015	57220S		Multiemployer Plans
7.11.7	09-2015	57221D		Multiple Employer Plans
7.11.8	08-2015	56036Q		EP Determinations Closing Agreement Program
7.11.9	02-2015	57223Z		Quality Assurance Staff (QAS)
7.11.10	03-2014	66157Q	7.11.1 portions	EP Examination and Fraud Referral Procedures
7.11.11	03-2014	62968R	7.11.1 portions	Proposed Adverse Cases
7.11.12	09-2015	64076C	7.11.1 portions	Preparing a Technical Advice Request

### **7.12 Employee Plans Guidelines**

7.12.1	09-2015	27562N	7.7.2; 7753	Plan Terminations
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### **7.13 Employee Plans Automated Processing Procedures**



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7.13.1	08-2015	36027N	7.4.3 CH 1; 7690	Determination Letter Applications
7.13.5	09-2015	36152Z	7.4.3 CH 5; 7690:300	Letter Generation
7.13.6	06-2013	36153K	7.4.3 CH 6; 7690:400	Inventory Control Subsystem
7.13.7	08-2015	36154V	7.4.3 CH 7; 7690:500	Moving Cases Through the Inventory Control Subsystem
7.13.8	09-2015	36155G	7.4.3 CH 8; 7690:600	EDS Unpostables

#### **7.14 Employee Plans Determination System (EDS) User Manual**

7.14.1	08-2015	27761E	7.4.5 CH 1	Introduction
7.14.2	09-2015	27762P	7.4.5 CH 2	Data Entry
7.14.4	09-2015	27764L	7.4.5 CH 5	Letter Generation
7.14.5	09-2015	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	09-2015	27767S	7.4.5 CH 7	Management Information System (MIS)

#### **7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures**

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

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

7.20.1	10-2015	37433F	7.4.1; 7660	Exempt Organizations Determination Letter Overview
7.20.2*	10-2015	36935W	7660, 7670	Determination Letter Processing of Exempt Organizations
7.20.3*	10-2015	36937S	7.20.7 portions; 7660	Processing Private Foundations and Other Types of Cases
7.20.4	10-2015	36938D	LEM 7.20.4; 7660	Special Determination Issues
7.20.5	10-2015	36940P	7680	Review Procedures for EO Determinations
7.20.6*	07-2014	49353M		EO Touch-and-Go Determination Case Procedures
7.20.8	08-2008	51787Q		Donor-Advised Funds Guide Sheet

#### **7.21 Exempt Organizations Automated Processing Procedures**

7.21.1	09-2015	27614E	7.4.4 CH 1; 7690:100	Determination Letter Applications
7.21.2	09-2015	27615P	7.4.4 CH 2; 7340 [7300]	Processing User Fees
7.21.3	08-2003	27616A	7.4.4 CH 3; 7350 [7300]	Screening, Controlling and Case Closing
7.21.4	01-2003	27617L	7.4.4 CH 4; 7690:200	Transcription and Case Establishment
7.21.5	10-2015	27618W	7.4.4 CH 5; 7690:300	Letter Generation
7.21.6	01-2003	27619H	7.4.4 CH 6; 7690:500	Inventory Control Subsystem
7.21.7	01-2003	27620I	7.4.4 CH 7; 7690:500	Moving Cases Through the Inventory Control Subsystem
7.21.8	09-2015	27621T	7.4.4 CH 8; 7690:600	EDS Unpostables
7.21.9	01-2003	27622E	7.4.4 CH 9; 7690:700	Exempt Organizations Management Information System

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## **7.22 Exempt Organizations EDS User Manual**

7.22.1	09-2015	27951K	7.4.6 CH 1	Introduction
7.22.2	01-2003	27952V	7.4.6 CH 2	Data Entry
7.22.3	01-2003	27953G	7.4.6 CH 3	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.4	09-2015	66705U		Tax Exempt Determination System (TEDS) User Manual
7.22.5	01-2003	27954R	7.4.6 CH 5	Letter Generation
7.22.6	01-2003	27955C	7.4.6 CH 6	Inventory Control System (ICS)
7.22.7	01-2003	27956N	7.4.6 CH 7	Management Information System
7.22.8	09-2015	66706F		EP/EO Determination System (EDS) User Manual

## **7.25 Exempt Organizations Determinations Manual**

7.25.1	09-2014	27756L	7.8.2 CH 1; 7751:100	Introduction
7.25.2	12-2014	35979O	7.8.2 CH 2; 7751:200	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH 3; 7751:300	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH 4; 7751:400	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH 5; 7751:500	Labor, Agricultural and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH 6; 7751:600	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH 7; 7751:700	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH 8; 7751:800-890	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH 11; 7751:(11)00	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	7.8.2 CH 12; 7751:(12)00	Organizations Exempt Under IRC 501 (c)(12)
7.25.13	01-2009	35983W	7.8.2 CH 13; 7751:(13)00	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH 14; 7751:(14)00	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	7.8.2 CH 15; 7751:(15)00	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	7.8.2 CH 16; 7751:(16)00	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH 17; 7751:(17)00	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH 19; 7751:(19)00	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH 20; 7751:(20)00	Qualified Group Legal
7.25.21	06-2001	35981A	7.8.2 CH 25; 7751:(25)00	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	7.8.2 CH 21; 7751:(21)00	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH 27; 7751:(27)00	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH 28; 7751:(28)00, (28)10 - (28)18	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH 32; 7751:(32)00	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH 30; 7751:(30)00	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH 51; 7751:3(12)3	Insurance Activities

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7.25.42	06-2001	36085T	7.8.2 CH 52, 7751	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53; 7751	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54, 7751	Qualified State Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)

## 7.26 Private Foundations Manual

7.26.1	08-2001	35985S	7.8.3 CH 1; 7752:100	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH 2; 7752:200	Private Foundation Defined
7.26.3	08-2001	73145Q	7.8.3 CH 3; 7752:300	Private Foundations Defined
7.26.4	08-2001	35854S	7.8.3 CH 4; 7752:400	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH 5; 7752:500	Private Foundations Defined
7.26.6	05-2002	35926B	7.8.3 CH 6; 7752:600	Private Operating Foundations
7.26.7	04-2003	35989K	7.8.3 CH 7; 7752:700	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH 18; 7752:(18)00	IRC 4947 Trusts

## 7.27 Exempt Organizations Tax Manual

7.27.3	06-2001	36074M	7.8.2 CH 33; 7751:(33)00	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH 35; 7751:(35)00	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH 36; 7751:(36)00	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH 37; 7751:(37)00	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	7.8.2 CH 38; 7751:(38)00	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH 39; 7751:(39)00	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	7.8.2 CH 40; 7751:(40)00	Debt-Financed Property
7.27.10	06-2001	36091X	7.8.2 CH 41; 7751:(41)00	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH 46; 7751:(45)00	Political Organizations
7.27.12	05-2003	33267V		IRC 6033(e)(2)
7.27.14	05-2002	35927M	7.8.3 CH 12; 7752:(12)00	Tax on Net Investment Income of Private Foundations
7.27.15	08-2001	27564J	7.8.3 CH 13; 7752:(13)00	Taxes on Self-Dealing
7.27.16	08-2001	35830I	7.8.3 CH 14; 7752:(14)00	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2013	35963E	7.8.3 CH 15; 7752:(15)00	Taxes on Excess Business Holdings
7.27.18	05-2002	35988Z	7.8.3 CH 16; 7752:(16)00	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	7.8.3 CH 17; 7752:(17)00	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	7.8.3 CH 20; 7752:(11)00	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2013	35949A	7.8.3 CH 19; 7752:(19)00	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	7.8.1 CH 28	Taxes on Excess Benefit Transactions

## 7.28 EO Disclosure Procedures

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
7.28.2	09-2015	37474A		Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c)
7.28.4	09-2015	52441Z	7.20.5 portions	Public Inspection of Written Determinations under IRC 6110

## 7.29 Exempt Organizations Technical Rulings and Guidance

7.29.1	02-2008	51150X		Overview
7.29.3	07-2008	51153E	7700	Exempt Organizations Technical Procedures

## 7.40 LB&I Initiatives with Other Business Units

7.40.1	11-2004	37894W		IIR Program
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## 7.50 Form SS-8 Worker Classification Determinations

7.50.1*	11-2014	62288C		Form SS-8 Processing Handbook
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## Part 8 Appeals

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

### 8.1 Appeals Function

8.1.1	04-2014	36182N	8100	Appeals Operating Directives and Guidelines
8.1.3	01-2015	36184J	8.17.1, 8.20.1 portions; 8100	Working Cases in Appeals
8.1.6	01-2015	50774D	8.1.1 portions, 8.6.1	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.10.1 portions, 8.20.3, 8.20.9	AQMS Purpose and Guidelines
8.1.8	10-2014	50781S		Employee Tax Compliance
8.1.9	03-2015	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	11-2014	59405Z	8.1.6.3	Ex Parte Communications

### 8.2 Pre 90-Day and 90-Day Cases

8.2.1	08-2015	36187Q	8.20.8; 8200	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.4.1, 8.2.1 portions, 8.5.1, 8.20.6, 8.20.7; 8400	Processing 90-Day Cases and Defaulted Notices
8.2.3	08-2015	50784Z	8.2.1 portions, 8.6.1	Related, Whipsaw and Inactive Cases

### 8.4 Appeals Docketed Cases

8.4.1	03-2014	36052Y	8.4.3; 8400	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1 portions	Campus Appeals Docketed Cases

### 8.6 Conference and Settlement Practices

8.6.1	06-2015	36054U	8600	Conference and Issue Resolution
8.6.2	03-2015	50786V	8.12.1; 8(12)00	Appeals Case Memo Procedures
8.6.3	08-2012	50787G	8.14.1; 8(14)00	Appeals Rulings
8.6.4	03-2015	50788R	8.8.1, 8.6.1 portions; 8800	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	01-2015	58307K		Identity Theft Procedures

### 8.7 Technical and Procedural Guidelines

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8.7.1	09-2012	36060Y	8700	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2014	50789C	8.17.2 portions, 8.17.4, 8.20.5, 8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.7.1 portions, 8.8.1, 8.17.2, 8.17.4, 8.17.5	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.15.1, 8.17.2 portions, 8.17.4, 8.20.7; 8(15)00	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	8.5.1; 8500	Claims and Overassessment Cases
8.7.8	09-2012	50794V	8.16.1; 8(16)00	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	06-2015	50795G	8.9.1; 8900	Joint Committee (JC) Cases
8.7.10	10-2014	50796R	8.2.1 portions, 8.17.2, 8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	03-2015	50797C	8.1.4 portions	Working Appeals Team Cases
8.7.13	09-2013	50857T		e-file Cases
8.7.14	08-2014	57392N		Freedom of information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2015	59972V	4.23.16; 8116:352	Appeals Employment Tax Procedures
8.7.17	10-2013	63101S	8.6.2 portions	Appeals Remittance Procedures

## 8.10 Appeals Reports and Projects

8.10.1	07-2015	36055F	8(10)00	Internal Reports
8.10.2	09-2012	50798N	8.10.1 portions	Reports to Outside Officials
8.10.3	08-2015	52445R	8.20.9 portions	Appeals Inventory Validation Process

## 8.11 Penalties Worked in Appeals

8.11.1	10-2014	36059X	8.11.1, 8(11)00	Return Related Penalties in Appeals
8.11.3	02-2015	50868A	8.11.1	Return Preparer Penalty Cases
8.11.4	11-2014	55125A		Coordinated Issue Penalties
8.11.5	08-2012	55127W		International Penalties
8.11.6	02-2015	55128H		Penalties Worked in Appeals- FBAR Penalties
8.11.7	11-2014	55129S		Abusive Transaction Penalties
8.11.8	10-2014	59756T		Miscellaneous Penalties

## 8.13 Closing Agreements

8.13.1	08-2012	36039F	8(13)00	Processing Closing Agreements in Appeals
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## 8.17 Settlement Computations and Statutory Notices of Deficiency

8.17.2	02-2014	31908R	8116:300	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116:400	Preparing a Statement of Account
8.17.4	07-2015	31912Z	8116:500	Notices of Deficiency
8.17.5	03-2014	31913K	8116:600	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.2 portions	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2 portions	Penalties/Additions to Tax in Computations

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## 8.18 Valuation Assistance

8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
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## 8.19 Appeals Pass-Through Entity Handbook

8.19.1	11-2014	36945S		Procedures and Authorities
8.19.2	10-2013	36946D		Managers/TEFRA Coordinators
8.19.6	10-2013	36952H		Investor Cases
8.19.7	03-2015	41804U		Administrative Adjustment Request
8.19.8	09-2013	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures
8.19.10	10-2013	52410A	8.19.3, 8.19.4, 8.19.5 portions	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	10-2013	52412W	8.19.3, 8.19.4, 8.19.5 portions	Agreed TEFRA Partnership Cases
8.19.12	10-2013	52413H	8.19.3, 8.19.4, 8.19.5 portions	Final Partnership Administrative Adjustment
8.19.13	10-2013	52414S	8.19.3, 8.19.4, 8.19.5 portions	Docketed and Department of Justice Cases

## 8.20 Appeals Case Processing Manual

8.20.2	10-2014	33441R	8.1.1 CH 2	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH 2	Appeals Centralized Database System (ACDS)
8.20.5	10-2014	36043N	8.25.3 portions; 8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 2; 8114	Processing and Establishing New Receipts
8.20.6	09-2014	36044Y	8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 3; 8114	Interim Actions
8.20.7	10-2014	36045J	8.25.3 portions; 8.22.3 portions; 8.1.1 CH 4; 8114	General Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAs)

## 8.21 Appeals Statute Responsibility

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

## 8.22 Collection Due Process

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



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## **8.23 Offer in Compromise**

8.23.1	10-2014	50802K	8.13.2 portions; 8(13)00	Offer in Compromise Overview
8.23.2	10-2014	50803V	8.13.2 portions	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	10-2014	50804G	8.13.2 portions	Evaluation of Offers in Compromise
8.23.4	10-2014	50805R	8.13.2 portions	Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers

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

8.24.1	12-2014	50808Y	8.7.1 portions, 8.7.2, 8.20.5, 8.20.7; 8.7.1.1.9, 8.7.1.1.1.10	Collection Appeals Program (CAP)
8.24.2	05-2014	59045F		Jeopardy Levy Appeals

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

8.25.1	10-2014	50809J	8.11.2 portions; 8.11.1.8	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	10-2014	50810K	8.11.2 portions	Trust Fund Recovery Cases Worked in Appeals

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

8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	09-2012	50813R		Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers
8.26.3	12-2014	50814C	8.26.10 portions	Small Business Self-Employed (SB/SE) Fast Track Mediation
8.26.4	09-2013	50815N	8.6.1 portions	Early Referral Procedures
8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7	03-2014	51838W		Fast Track Settlement for Tax Exempt & Government Entities
8.26.8	09-2012	52580Z		Compliance Assurance Process
8.26.9	03-2015	59866Q	8.26.10 portions	Offer in Compromise Mediation Procedures
8.26.11	05-2014	64006E		Rapid Appeals Process (RAP)

## **Part 9 Criminal Investigation**

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

### **9.1 Criminal Investigation Mission and Strategies**

9.1.1	10-2013	36200Y	9.1 CH 1; 9141, 9141.1, 9151-9153, 9811, 9812.4, 9816.1	Mission
9.1.2	09-2013	36201J	9.1 CH 2; 9122, 9122.1-5, 9361, 9781-346.2, 356.4, 361-362, 368.1, 369.1, 369.3, 373.481, 383.2, 383.22, 384.2, 392.1, (11)61, 392.11-12, 392.2, 571, 57(11), 740; (11)(10)0-1, (11)31-31.1, (11)31.3, (11)41, (11)74; 9441, 9451.1, 9452.1-2, 9454.1, 9628.3	Authority



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9.1.3	02-2010	36229L	9216, 9781-221.1-(13), 9781-222.1-(16), .(19), .(25)-(27), .(29)-(40); 9781-241-244.2, 322.1-3, 411(3), 412, 413.2, 414.12, 414.22, 415.21, 417.22, 418.22, 418.3, 418.42, 418.52., 418.62, 419.1, 419.21, 419.3-4; 41(10).2, .3, .41-46, .5; 511.6	Criminal Statutory Provisions and Common Law
9.1.4	09-2013	36202U	9.1 CH 4; 9141	Criminal Investigation Directives
<b>9.2 Skills and Training</b>				
9.2.1	06-2015	36231X	9.2 CH 1; 9760-976(13)	Training
9.2.2	06-2015	36226E	9.2 CH 2; 9141.24(4), 9141.26	Physical Fitness Program
9.2.3	06-2015	36228A	9.4.10 portions; 9.2 CH 3; 9781:373.485, 9781:375	Use of Force Procedures
<b>9.3 Disclosure and Publicity</b>				
9.3.1	06-2015	36250E	9.3 CH 1; 9123.4, 9142.55(3), 9211, 9265.(11)8(1), 9267.1, 9388.5, 9391.31(4), 9391.6, 9537.2(8), 9712, 9781-348.3-7, 9781-367.6, 9267.6; 61(2), 63, 9, (11), 9353(3)-(5)9373.31(5), 41(2), 43, 9, 9379(12)(1)-(2); 9387.1, 22-23, 4, 51, 53, 6-8, 9713.1, 9723.2, 9741, 9814.3, 981	Disclosure
9.3.2	02-2012	36251P	9.3 CH 2; 9265.(11)8(4), 9448, 9448.1, 9448.2, 9448.21, 9448.22, 9448.23, 9448.24, 9448.3, 9448.4	Publicity and Internal Communications
<b>9.4 Investigative Techniques</b>				
9.4.1	12-2013	36203F	9.4 CH 1; 9391.331-333, 9391.41-.42, 9391.5, 9391.7, 9781-3(10)2, 3(10)3.22, 9782-120(1), 120(2), 120(4), 120(6)-(10), 120(13), 130(1), 130(6), 9832.2, 9784-311.3, 9833.1, 9833.2	Investigation Initiation
9.4.2	03-2012	36205B	9.13.1 and 9.13.2 portions; 9.4 CH 2; 9781-332.23-25, 9781-810, 9781-312, 9781-332.21, 9781.334.62, 9373, 9374, 9781-336.1, 9781.338.11, 9781-333.3-333.7, 9781-333.(13)-334.(31)	Sources of Information
9.4.4	07-2011	36207X	9.4.3, 9.10.2, and 9.13.1 and 9.13.2 portions; 9.4 CH 4; 9781:333-338.(36)	Requests for Information
9.4.5	07-2015	36208I	9.6.1; 9.4 CH 5	Interviews
9.4.6	07-2013	36209T	9.4 CH 6; 9383.11-13, 9381, 9388.1-5, 9389.61-64, (10).2, 9757.2, 9758, Exhs. 9380-1-2, 9389.64, .(10.1), 9757.1, .3, 9388, 9389.(10), 9781:341.324, 445.3, 381.2	Surveillance and Non-Consensual Monitoring
9.4.7	09-2013	36210U	9.4 CH 7; 9358, 9389.1-4, .61, 9781:341.322	Consensual Monitoring
9.4.8	11-2012	36211F	9.4 CH 8	Undercover Operations

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9.4.9	03-2013	36212Q	9.4 CH 9; 9781:383.1, .21 - .8, .82, .91-.93, .(11)(10)1, .(10), Exh. 300-40, 600-8, 9410, 9451.1-.3, 9452.1-2, .31, .4, 9453, 9823.(11), 9837.2	Search Warrants, Evidence and Chain of Custody
9.4.11	09-2011	36214M	9.4 CH 11; 9781:349, 356, 370-372, 751.52, 371.2	Investigative Services
9.4.12	12-2010	36215X	9.4 CH 12; 9781:335.73, .390, 9440, 9452.1, 9837.2; Exh. 9440-4	Arrests
9.4.13	08-2015	36232I	9.4 CH 13; 9781:593.3	Financial Investigative Task Force

## 9.5 Investigative Process

9.5.1	09-2015	36216I	9.5 CH 1; 9781, 9321-28	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH 2; 9266, 9267.1-(11), Exh. 9260-5-6	Grand Jury Investigations
9.5.3	04-2006	36218E	9.5.4; 9.5 CH 3, 9344, 9392, 9862.1-3, 9862.5-6, 9867, 9781:342.142, 41(11).33, 441-444, 445.2-3, 451, 52.1-2 452.4, 453.1-2, 461.11	Criminal Investigation Strategies
9.5.5	02-2015	36233T	9.5 CH 5; 9781:560-566, 570-578, 57(10), 57(11), 580-588, 591-597, Exh. 9781:500-1	Money Laundering and Currency Crimes
9.5.8	09-2015	36222M	9.5 CH 8; 9781:610-680, 9328.2, 9328.22-23, 9328.4, 9355, Exhs. 9781:600-1, 4-6, 10-14, 16	Investigative Reports
9.5.9	03-2012	36223X	9.5 CH 9; 9781:420, Exhs. 9781:400-1-6	Methods of Proof
9.5.11	11-2011	36463J	9.5 CH 11; 9781:450-452.4, 453.2, 455-457.2, 460-466, 510-511.4, 512-512.2, 520-524, 550-551.6, 9784-480, 9123.1, .3, 9142.2, .541, .52, 9262-9262.4, 9264-9264.1, 9267(10), 9554, 9634.2, 9835.2-983(11)	Other Investigations
9.5.12	04-2008	49908P	9.5.10; 9.5 CH 12; 9267.(11), 9355, 9356.1-2, 9357, 9328.1, 9622.1-2, 9624, 9625.11, .13-.14, 9628.2, .4, .5, 9627, 9621.1, 9631.2-5, 9631.8, 9642.1-3, 9651, 9652, 9662, 9665, 9781-635.2, 9838	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	9.5 CH 13; 9220.67, 9636, 9329, 9634, 9537	Civil Considerations
9.5.14	09-2005	36235P	9.5 CH 14; 9784, 9267, 9324, 9631, 9536	Closing Procedures

## 9.6 Trial and Court Related Activities

9.6.2	08-2008	36464U	9.6 CH 2; 9628, 9781:754; 73(13).4; 348.9	Plea Agreements and Sentencing Process
9.6.3	11-2013	36465F	9.6 CH 3; 9781:700-751.537	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH 4; 9300-932(10), 9781:323, 325-355, 730-740, 752.1-2, 753-754, 762	Trial

## 9.7 Asset Seizure and Forfeiture

9.7.1	03-2015	36428C	9.7 CH 1; 9781:(11)21; 31.3, 4-6; (12), (13)1-3, 5-8, 42, 61, 80, (20); (27)4, (21)1-3, (61)-(63); Exh. 9781:(11)00-1	Roles, Responsibilities, and Authorities
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9.7.2	07-2015	35087F	9.7 CH 3; 9781:(11)00	Civil Seizure and Forfeiture
9.7.3	03-2015	36431Z	9.7 CH 4; 9781:(11)00	Criminal Forfeiture
9.7.4	11-2013	36433V	9.7 CH 6; 9781:(11)00	Pre-seizure Planning
9.7.5	05-2012	36432K	9.7 CH 5; 9781:(11)00	Forms, Processing, and Documentation
9.7.6	03-2013	36435R	9.7 CH 8; 9781:(11)00	Custody and Storage of Seized Assets
9.7.7	08-2015	36436C	9.7 CH 9; 9781:(11)00	Claims and Petitions
9.7.8	07-2014	36437N	9.7.10; 9.7 CH 10; 9781:(11)00	Disposition of Seized and Forfeited Property
9.7.9	07-2015	37396N		Equitable Sharing and Reverse Asset Sharing
9.7.10	10-2013	37219Z		International Seizures and Forfeitures
9.7.11	11-2014	36438Y	9.7 CH 11; 9781:(11)00	Abandoned Property
9.7.12	04-2013	36439J	9.7 CH 12; 9781:(11)00	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH 13; 9781:(11)00	Title 26 Seizures for Forfeiture

## 9.8 Scheme Development

9.8.1	05-2012	36442G	9.8 CH 1; 9784:110 - 480, Exhs. 9784-19 -21, 23-27	Scheme Development Center
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## 9.9 Criminal Investigation Management Information System (CIMIS)

9.9.1	03-2011	36446Y	9.9 CH 1; 9782	Employee CIMIS Responsibilities and Procedures
9.9.4	08-2015	36449F	9.9.13; 9.9.5, 9.9.6, 9.9.7, 9.9.8, 9.9.9, 9.9.10, 9.9.11, 9.9.12; 9.9 CH 4, 9782	Criminal Investigation Management Information System Data Fields

## 9.10 Administrative Databases and Software

9.10.1	06-2010	36425V	9.10 CH 1; 9752.2, 9752.34, 9752.35-36, 9754.3, 9757.3(2), 9781-(11)(45)(1)(b), (1)(e), & (1)(g)	Criminal Investigation Management Information System Equipment
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## 9.11 Fiscal and Personnel Matters

9.11.1	01-2012	36461N	9.11 CH 1; 9781:373, Exh. 9740-1, Exh. 9750-1 & 2, 9141.24, 9389.2, 9741, 9750:58, 9776	Fiscal and Budgetary Matters
9.11.2	08-2015	36466Q	9.11 CH 2; 9781, 9265	Domestic and Foreign Travel
9.11.3	08-2015	36459B	10.2.7; 9.11 CH 3; 9141.24, 9459.22, 9741, 9751, 9752.1, .2, .31, .34, .36, 9753, 9754.1, 9757.1, .2, 9758, 9776.1-3, 9781:373.2, 373.47, 373.483, 373.484, 373.487, Exhs. 9740-1, 9750-1, 2	Investigative Property
9.11.4	11-2012	36460C	9.11 CH 4	Personnel Matters

## 9.12 Administrative and Recordkeeping Matters

9.12.1	07-2013	36416K	9.12 CH 1; 9326, 9710-1, 9715, 9723, 9781-3(10)8.22, 9784-331.2-.5, 9714, 9716	Miscellaneous Administrative Procedures
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## Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

### 10.2 Physical Security Program

10.2.1	04-2012	51711E	1.16.1	Physical Security
10.2.3	09-2008	51713A	1.16.3	Safeguard Reviews
10.2.4	09-2014	51715W	1.16.4	Overview of ID Media
10.2.5	09-2014	51716H	1.16.5	Identification Cards
10.2.6	09-2014	51717S	1.16.6	Pocket Commissions
10.2.8	09-2008	51720P	1.16.8	Emergency Planning and Incident Reporting
10.2.9	09-2009	51721A	1.16.9	Occupant Emergency Plan
10.2.11	09-2009	51724H	1.16.11	Basic Security Concepts
10.2.12	11-2011	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	09-2009	51728Z	10.2.16; 1.16.14	Methods of Providing Protection
10.2.15	09-2008	51729K	1.16.15	Minimum Protection Standards (MPS)

### 10.4 Physical Security Information for Managers

10.4.1	10-2008	51731W	1.4.6	Managers Security Handbook
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### 10.5 Privacy, Information Protection & Data Security (PIPDS)

10.5.1	05-2010	49876Q	11.2.1; 2.1.10	Policy, Roles and Responsibilities
10.5.4*	10-2015	49879X		Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements
10.5.7	07-2015	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.5.8*	09-2015	49883F		Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments

### 10.6 Continuity Operations

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

10.8.1*	07-2015	49446Y	25.10.1	Policy and Guidance
10.8.2	05-2014	49072Q	25.10.23	IT Security Roles and Responsibilities
10.8.3*	07-2015	49374P	LEM 10.8.3; LEM 25.10.3	Audit Logging Security Standards
10.8.5*	05-2014	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	09-2014	50384V		Secure Application Development
10.8.7	04-2013	53313Q		MAC OS X Security Policy
10.8.9*	08-2014	53314B		Virtualization Security Policy
10.8.10*	07-2015	50850U	LEM 10.8.10; 25.10.5	Basic UNIX Security Requirements (BUSR)

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10.8.20*	03-2015	50853B		Windows Security Policy
10.8.21*	04-2015	54962B		Database Security Policy
10.8.22*	04-2015	55175G	10.8.42	Web Server Security Policy
10.8.26	08-2014	49826K	25.10.20	Laptop Computer Security Policy
10.8.27	09-2014	50851F		Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources
10.8.30*	09-2015	50509G		Unisys Operating Systems Security Standards
10.8.32*	04-2015	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	04-2014	50208S	LEM 25.10.3	Integrated Data Retrieval System (IDRS) Security Handbook
10.8.40*	08-2014	50854M		Wireless Security Policy
10.8.50	04-2014	49074M		Service-wide Security Patch Management
10.8.52	02-2015	51042W		PKI Security Policy
10.8.54*	02-2014	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2015	66020C		Network Security Policy
10.8.60	09-2015	51228U		Information Technology Disaster Recovery Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process

## 10.9 National Security Information

10.9.1	08-2012	51732H	1.9.1, 1.9.2, 1.9.3, 1.9.4	National Security Information (NSI)
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## 10.23 Personnel Security

10.23.1	10-2014	51141M	1.23.1; 10.3.1 CH 11, CH 12, CH 13	Personnel Security
10.23.2	05-2015	51142X	1.23.2	Contractor Investigations
10.23.3	11-2011	51144T	1.23.3	Personnel Security/Suitability Program

## Part 11 Communications and Liaison

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

### 11.1 Communications

11.1.1	07-2015	31861T	1.19 CH 1; 1(19)00; 6300	Introduction
11.1.2	10-2014	33001D	1.19 CH 2	News Coverage of Tax Prosecutions
11.1.3	10-2014	31863P	1.19 CH 3; 1(19)00; 6300	Contact With the Public and the Media
11.1.4	02-2015	37584X	2.25.9	Content Policies and Standards for Intranet Sites

### 11.3 Disclosure of Official Information

11.3.1	03-2011	30423R	1.3 CH 1; 1272	Introduction to Disclosure
11.3.2	08-2008	30424C	1.3 CH 2; 1272	Disclosure to Persons with a Material Interest
11.3.3	03-2008	30425N	1.3 CH 3; 1272	Disclosure to Designees and Practitioners
11.3.4	09-2013	30426Y	1.3 CH 4; 1272	Congressional Inquiries
11.3.5	12-2007	30427J	1.3 CH 5; 1272	Fees

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11.3.6	06-2014	30428U	1.3 CH 6; 1272	Seals and Certifications
11.3.7	03-2015	30429F	1.3 CH 7; 1272	Freedom of Information Reading Room Operations
11.3.8	04-2011	30431R	1.3 CH 8; 1272	Disclosure of Written Determinations
11.3.9	06-2012	30432C	1.3 CH 9; 1272	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH 10; 1272	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH 11; 1272	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH 12; 1272	Designation of Documents
11.3.13	08-2013	30436U	1.3 CH 13; 1272	Freedom of Information Act
11.3.14	09-2013	30437F	1.3 CH 14; 1272	Privacy Act General Provisions
11.3.15	09-2013	30438Q	1.3 CH 15; 1272	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	1.3 CH 16; 1272	Privacy Act Notification Programs
11.3.17	09-2013	30440C	1.3 CH 17; 1272	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH 18; 1272	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	1.3 CH 19; 1272	Privacy Act Accounting for Disclosure
11.3.20	09-2013	30443J	1.3 CH 20; 1272	Personnel Records
11.3.21	03-2008	30444U	1.3 CH 21; 1272	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH 22; 1272	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	10-2013	30446Q	1.3 CH 23; 1272	Disclosure to the General Accounting Office (GAO)
11.3.24	07-2008	30447B	1.3 CH 24; 1272	Disclosures to Contractors
11.3.25	07-2015	30448M	1.3 CH 25; 1272	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	09-2013	30449X	1.3 CH 26; 1272	Wagering Tax Information
11.3.27	10-2013	30450Y	1.3 CH 27; 1272	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	1.3 CH 28; 1272	Disclosure to Federal Agencies for Administration of Nontax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH 29; 1272	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	10-2013	30453F	1.3 CH 30; 1272	Disclosure to the President
11.3.31	05-2015	30454Q	1.3 CH 31; 1272	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH 32; 1272	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH 33; 1272	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	1.3 CH 34; 1272	Disclosure for Nontax Criminal Violations
11.3.35	03-2009	30458I	1.3 CH 35; 1272	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH 36; 1272	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH 37; 1272	Recordkeeping and Accounting for Disclosures
11.3.38	12-2014	30462Q	1.3 CH 38; 1272	Roles and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH 39; 1272,	Computer Matching and Privacy Protection Act
11.3.40	06-2010	30464M	1.3 CH 40; 1272	Disclosures Involving Trust Fund Recovery Penalty Assessments

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

11.4.1	09-2015	33481B	11.4.3; 104.1 CH 1-3; 7.12.2	Governmental Liaison Operations
11.4.2	05-2014	33482M	104.1 CH 4-5	Data Exchange Program

#### **11.5 Legislative Affairs**

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

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

11.51.1	06-2008	49775E		TIGTA and GAO Audit Program Process at the LMSB Division
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#### **11.53 Small Business/Self-Employed**

11.53.2	04-2015	48691T		SB/SE CSO Communications
11.53.3	04-2015	48692E	11.53.4	Policy and Strategic Planning
11.53.4	04-2015	48693P		GAO/TIGTA/Legislative Implementation
11.53.5	01-2015	48694A		Stakeholder Liaison Activities

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

11.55.1	01-2009	35857Z		Internet Content Publishing Process (ICPP) Management Document
11.55.2	09-2008	49223X		Wage and Investment Communications and Liaison

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

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

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

13.1.1	12-2014	30650A	13.1 CH 1; 1.2.7.9 CH 1; 1279:100	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH 2; 1.2.7.9	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	12-2008	30653H	13.1 CH 3; 1.2.7.9; 1279	Definition of Terms / Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH 5; 1.2.7.9; 1279	TAS Confidentiality
13.1.6	10-2014	30657Z	13.1 CH 6; 1.2.7.9; 1279	Casework Communications
13.1.7	02-2015	30658K	13.1 CH 7; 1.2.7.9; 1279	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	02-2012	30659V	13.1 CH 8; 1.2.7.9	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3; 13.1 CH 9; 1.2.7.9	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH 10; 1.2.7.9; 1279	Special Processes
13.1.11	06-2015	30662S	13.1 CH 11; 1.2.7.9	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH 12; 1.2.7.9	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation under IRC 7811(d)



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13.1.15	09-2010	35727K		Customer Complaints/RRA98 1203 Procedures
13.1.16	06-2012	35728V		Receipt and Assignment of TAS Cases
13.1.17	08-2013	47430U	13.1.7.4	TAS Case Transfer Process
13.1.18	02-2012	47431F	13.1.7.5, 13.1.7.6	Processing TAS Cases
13.1.19	11-2014	47432Q	13.1.7.7	TAS Operations Assistance Request (OAR) Process
13.1.20	02-2015	47433B	13.1.7.8	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	12-2014	47434M		TAS Case Closing and Reopen Case Procedures

### **13.2 Systemic Advocacy**

13.2.1	07-2009	30665Z	1.2.7.9	Processing Advocacy Issues
13.2.2	07-2009	30666K	1.2.7.9	Inventory Control and Working an Assignment

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

13.3.1	03-2012	30667V	1.2.7.9	NTA Toll-Free Procedures
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### **13.4 TAS TAMIS Guide**

13.4.1	03-2009	32655X		General TAMIS Information
13.4.2	02-2013	35620K		Administration and Security
13.4.3	05-2009	35621V		TAMIS Training
13.4.4	05-2009	35622G		Navigation/Querying
13.4.5	06-2015	35623R		Creating and Working a Case on TAMIS
13.4.6	05-2009	35624C		Management Inventory Screens
13.4.7	04-2011	35625N		Administrative Reports
13.4.8	03-2011	35626Y		Report Writing

### **13.5 TAS Balanced Measures**

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

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

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

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

### **20.1 Penalty Handbook**

20.1.1*	08-2014	33067T	LEM 20.1.1; 120.1 CH 1; (20)100	Introduction and Penalty Relief
20.1.2*	07-2013	33068E	LEM 5.1; LEM 20.1.2; 120.1 CH 2; (20)200	Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3; 120.1 CH 3; (20)300	Estimated Tax Penalties
20.1.4*	07-2015	36750J	LEM 5.1; LEM 20.1.4; 120.1 CH 4; (20)400	Failure to Deposit Penalty
20.1.5	01-2012	33073X	LEM 5.1; 120.1 CH 5; (20)500	Return Related Penalties

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20.1.6	09-2013	33072M	LEM 5.1; 120.1 CH 6; (20)600	Preparer, Promoter, Material Advisor Penalties
20.1.7*	07-2011	33064M	LEM 20.1.7; 120.1 CH, 7; (20)700	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH 8; (20)800	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
<b>20.1.9</b>	<b>11-2015</b>	<b>33061F</b>	<b>120.1 CH 9; (20)900</b>	<b>International Penalties</b>
20.1.10*	02-2013	33062Q	LEM 20.1.10; 120.1 CH 10; (20)(10)00	Miscellaneous Penalties
20.1.11*	05-2010	50742T	LEM 20.1.11	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z		Penalties Applicable to Incorrect Appraisals

## 20.2 Interest

20.2.1*	10-2011	32961E	20.2.2; 104.8 CH 1; 121.1 CH 1; (21)(20)00; 31(59)	General and Legal Authorizations
20.2.3	02-2012	32963A	104.8 CH 3; 121.1 CH 3; (21)(20)00; 31(59)	PINEX and Related Command Codes
20.2.4*	03-2015	32965W	LEM 20.2; 121.1 CH 4; (21)(20)00; 31(59)	Overpayment Interest
20.2.5*	02-2015	32966H	LEM 20.2; 20.2.13; 121.1 CH 5; (21)(20)00; 31(59)	Interest on Underpayment
20.2.6*	10-2011	32967S	LEM 20.2; 121.1 CH 6; (21)(20)00; 31(59)	Methods of Computing Interest
20.2.7*	07-2015	32968D	LEM 20.2; 104.8 CH 7; 121.1 CH 7; (21)(20)00; 31(59)	Abatement and Suspension of Interest
20.2.8	04-2014	32970P	104.8 CH 9; 121.1 CH 9; (21)(20)00; 31(59)	Restrict Interest
20.2.9	08-2013	32971A	104.8 CH 10; 121.1 CH 10; (21)(20)00; 31(59)	Interest on Carryback of Net Operating Loss
20.2.10	03-2013	32973W	104.8 CH 20; 121.1 CHs. 11, 20; (21)(20)00; 31(59)	Interest on Estate Tax, Foreign Tax and Excise Tax
20.2.11*	04-2013	32974H	104.8 CHs. 8, 12-18; 121.1 CHs. 8, 12-18; (21)(20)00; 31(59)	Miscellaneous Interest Provisions
20.2.12	04-2015	32975S	LEM 20.2.12; 104.8 CH 19; 121.1 CH 19; (21)(20)00; 31(59)	Employment Taxes
20.2.14	06-2011	32978Z	121.1 CH 23	Netting of Overpayment and Underpayment Interest

## Part 21 Customer Account Services

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

### 21.1 Accounts Management and Compliance Services Operations

21.1.1	09-2015	36800E	21.1; (21)100	Accounts Management & Compliance Services Overview
21.1.2	09-2015	36801P	21.2	Reference Materials Overview
21.1.3	09-2015	36802A	21.2	Operational Guidelines Overview
21.1.7*	09-2015	38746V		Campus Support

### 21.2 Systems and Research Programs

21.2.1*	09-2015	36806S	21.3; (21)300; 36(66)0	Systems
21.2.2	09-2015	36807D	21.3; (21)300; 36(66)0	Research
21.2.3*	09-2015	36808O	21.2.4; 21.18; 35(65)0	Transcripts

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21.2.4*	09-2015	36809Z	21.2.5; 21.7; 36(64)0	Master File Accounts Maintenance
21.2.5	09-2015	36810A	21.3.4; 21.19; 35(264)0	Miscellaneous Forms and Processing

### 21.3 Taxpayer Contacts

21.3.1*	09-2015	36811L	21.6; 21(400)	Taxpayer Contacts Resulting from Notice Issuance
21.3.2	12-2014	36812W		Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
21.3.3	08-2015	36813H	21.3.2; 21.7; 35(44)0	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2015	36814S	21.1.6; 21.4; (21)(24)00	Field Assistance
21.3.5	09-2015	28016E	21.5.11; 21.17; (21)(23)00	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2015	28017P	21.3.321.15; (21)(22)00; 35(264)0	Forms and Information Requests
21.3.7	09-2015	28789Q	121.3 CH 1-7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	09-2015	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2015	33093P		Processing Reporting Agents File Authorizations
21.3.10	09-2015	33204M		Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)
21.3.11	11-2014	54528B	3.42.7 portions	Information Returns Reporting Procedures
21.3.12*	09-2015	55809H		Accounts Management Balance Due Telephone Contacts
21.3.13	11-2014	66360P		Department of Education (ED) Procedures

### 21.4 Refund Inquiries

21.4.1*	09-2015	36815D	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Refund Research
21.4.2*	09-2015	36816O	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Trace and Limited Payability
21.4.3*	09-2015	36817Z	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Returned Refunds/Releases
21.4.4*	09-2015	36818K	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Manual Refunds
21.4.5*	09-2015	36819V	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Erroneous Refunds
21.4.6*	09-2015	36820W	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Offset

### 21.5 Account Resolution

21.5.1*	09-2015	36821H	21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0	General Adjustments
21.5.2*	09-2015	36822S	21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0	Adjustment Guidelines
21.5.3*	09-2015	36823D	21.5.9; 21.13; 21.41; (21)(15)00; (21)(18)00; (21)(21)00; 3(15)(129)0; 3(15)(148)0	General Claims Procedures
21.5.4*	09-2015	36824O	21.5.10; 21.12; (21)(15)00; (21)(18)00; 3(15)(129)0; (21)(15)00; (21)(18)00; 3(15)(129)0	General Math Error Procedures
21.5.5	09-2015	36825Z	21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0	Unpostables
21.5.6*	09-2015	36826K	21.5.6; 21.9; (21)(12)00	Freeze Codes

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21.5.7*	09-2015	36827V	21.5.3; 21.1; (21)(16)0; (21)(17)00	Payment Tracers
21.5.8*	09-2015	36828G	21.5.4; 21.1; (21)(16)0; (21)(17)00; 35(70)0,	Credit Transfers
21.5.9*	08-2015	36829R	21.5.2; 21.16; 3(15)(209)0	Carrybacks
21.5.10	09-2015	36830S	21.6.8; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Examination Issues
21.5.11*	06-2015	36831D	3.15.259	Employee Plan Accounts

## 21.6 Individual Tax Returns

21.6.1*	09-2015	36832O	21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Filing Status and Exemption Adjustments
21.6.2*	09-2015	36833Z	21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting TIN-Related Prob s
21.6.3*	09-2015	36834K	21.6.2	Credits
21.6.4*	09-2015	36835V	21.6.3	Tax Computation/Tax Period Changes
21.6.5*	09-2015	36836G	21.6.9; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2015	36837R	21.6.6; 21.6.5; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Specific Claims and Other Issues
21.6.7*	09-2015	36838C	21.6.4; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting Individual Tax Accounts
21.6.8	09-2015	36839N	25.15.13	Split Spousal Assessments (MFT 31)

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

21.7.1*	08-2015	36841Z	21.14	BMF/NMF Miscellaneous Information
21.7.2*	09-2015	36842K	21.7.6; 21.14	Employment and Railroad Tax Returns
21.7.3*	08-2015	36843V	21.14	Unemployment Taxes
21.7.4*	09-2015	36844G	21.14	Income Taxes/Information Returns
21.7.5*	08-2015	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	11-2015	36847N	3.24.6; 21.14	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2015	36848Y	21.14	Excise Taxes
21.7.9*	08-2015	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2015	36850K	21.14	No-Merge Cases
21.7.11*	09-2015	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2015	36852G	21.8.3; 21.14	Non-Master File (NMF) Adjustments
21.7.13*	09-2015	32186R		Assigning Employer Identification Numbers (EINs)
21.7.14*	10-2015	67900D		BMF Identity Theft Procedures for Accounts Management Employees

## 21.8 International

21.8.1*	09-2015	49813H	3.15.128 and 3.15.129 portions	IMF International Adjustments
21.8.2*	09-2015	49814S	3.15.129 portions	BMF International Adjustments
21.8.4	09-2015	49817Z	3.38.128 and 3.15.129 portions	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	09-2015	50502H	3.21.25 portions	Miscellaneous FIRPTA Related Issues

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
21.8.6	08-2015	49818K	3.21.25 portions	Exemptions from US Withholding (Form 8233)

## **21.10 Quality Assurance**

21.10.1	09-2015	36867F	21.10.2; 21.38; 21.39; 3(44)(237)0; 3(44)(231)0; 6541; 6542	Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, and Electronic Products and Services Support
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## **Part 22 Taxpayer Education and Assistance**

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

### **22.24 Office of Taxpayer Burden Reduction**

22.24.1	02-2015	37489Z		Burden Reduction Activities
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### **22.30 Wage and Investment Outreach Procedures**

22.30.1	09-2015	36870C	21.10.4, 21.10.6; 21.41; 6570	Stakeholder Partnerships, Education and Communication
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### **22.31 Multilingual Initiatives**

22.31.1	11-2012	39864C		IRS Language Services
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### **22.40 Federal, State and Local Governments**

22.40.1	04-2014	38104J		Outreach
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### **22.41 Indian Tribal Governments**

22.41.1	08-2015	35210K		Indian Tribal Governments Outreach
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### **22.42 TEB Taxpayer Education and Assistance**

22.42.1	08-2015	35364J		Tax Exempt Bonds Customer Education and Outreach
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## **Part 25 Special Topics**

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

### **25.1 Fraud Handbook**

25.1.1	01-2014	27681V	104.2 CH 1; 4231:900, 4235:720-732, 760-768; 7(13)0- 7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Overview/Definitions
25.1.2	06-2015	27682G	104.2 CH 2; 4231:900, 4235:720-732, 760-768; 7(13)0- 7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Recognizing and Developing Fraud
25.1.3*	08-2015	27683R	104.2 CH 3; 4231:900, 4235:720-732, 760-768; 7(13)0- 7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Criminal Referrals
25.1.4	10-2015	27684C	104.2 CH 4; 4231:900, 4235:720-732, 760-768; 7(13)0- 7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Administrative Joint Investigations

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
25.1.5	03-2015	27685N	104.2 CH 5; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Grand Jury Investigations
25.1.6	11-2014	27686Y	104.2 CH 6; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Civil Fraud
25.1.7	11-2015	27687J	104.2 CH 7; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4,	Failure to File
25.1.8*	04-2015	27688U	104.2 CH 8; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Collection Field Function
25.1.9*	09-2014	27689F	104.2 CH 9; 4231:900; 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Tax Exempt and Government Entities (TEGE)
25.1.10	03-2015	34951C		LB&I Fraud Referral Procedures
25.1.11	12-2014	49714R		Campus Collection Fraud Procedures
25.1.12	12-2013	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	06-2013	54034A		Campus Examination Fraud Procedures

## 25.2 Information and Whistleblower Awards

25.2.1	12-2008	27541K	104.4 CH 1; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Receiving Information
25.2.2	08-2015	27544R	104.4 CH 2; 4569; 4810:(16)30-33; 5136, 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH 3; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Reimbursements to State/Local Law Enforcement Agencies

## 25.3 Litigation and Judgments

25.3.1	08-2013	30351I	105.2 CH 1; 5730	General Guidelines
25.3.2*	03-2015	30397G	LEM 25.3.2; LEM 5.5 portions; 105.2 CH 2; 5730	Suits by the United States
25.3.3	12-2010	30398R	105.2 CH 3; 5730	Suits Against the United States and Claims for Damages under IRC 7433
25.3.4	07-2010	30399C	105.2 CH 4; 5730	Suits Against IRS Employees
25.3.5	03-2012	30400S	105.2 CH 5; 5730	Judgment Follow-up
25.3.6	09-2013	52749M	25.3.1 portions	Open Litigation Control, Monitoring, Closing action
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports

## 25.4 Employee Protection

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
25.4.1	08-2014	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	08-2014	36337M	LEM 25.4	"Caution Upon Contact" Taxpayer

## 25.5 Summons

25.5.1	09-2014	27528R	109.1 CH 1; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Introduction
25.5.2	07-2015	27529C	109.1 CH 2; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Preparation
25.5.3	07-2013	27530D	109.1 CH 3; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Procedures
25.5.4	07-2015	27532Z	109.1 CH 4; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Examination of Books and Witnesses
25.5.5	10-2011	27533K	109.1 CH 5; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Summons for Taxpayer Records and Testimony
25.5.6	09-2014	27534V	109.1 CH 6; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Summonses on Third-Party Witnesses
25.5.7	11-2011	27536R	109.1 CH 7; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Special Procedures for John Doe Summonses
25.5.8	06-2011	27537C	109.1 CH 8; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Use of Summons Special Applications
25.5.9	10-2014	27538N	109.1 CH 9; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Fees and Costs for Summoned Witnesses
25.5.10	01-2012	27539Y	109.1 CH 10; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Enforcement of Summons
25.5.11	06-2015	27540Z	109.1 CH 11; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Title 31 Bank Secrecy Act Investigations

## 25.6 Statute of Limitations

25.6.1*	09-2015	36881J	LEM 25.6; 121.2.1; 121.2 CH 1; 3(15)(58)	Statue of Limitations Processes and Procedures
25.6.22	08-2011	28778J	121.2.22; 121.2 CH 22	Extension of Assessment Statute of Limitations by Consent
25.6.23	03-2015	29221J	121.2.23; 121.2 CH 23	Examination Process

## 25.7 Exempt Organizations Business Master File

25.7.1	11-2015	27768D	25.7.2; 7.3.4 CH 1; 7820:100,	Exempt Organizations/Business Master File and Support Processing
25.7.3	11-2015	27772L	7.3.4 CH 3; 7820:700	Group Exemption Procedures
25.7.5	11-2015	27774H	7.3.4 CH 5; 7820:(10)00	Exempt Organizations Extracts and On-line Programs
25.7.6	10-2014	27776D	7.3.4 CH 6; 7820:(13)00	Cumulative List (Publication 78)
25.7.7	11-2014	35833P	7.3.2 CH 3; 7820:600	EO/BMF Reports

## 25.12 Delinquent Return Refund Hold Program

25.12.1*	07-2015	36795W	LEM 25.12.1; 25.12.2, 25.12.3, 25.12.4; 121.7 CH 1; (MS) 5G-388	Processing Refund Hold Program Inventory
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## 25.13 Taxpayer Correspondence

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

25.15.1	07-2014	30263Z	LEM 25.15.1; 104.5 CH 1; 45(11)(20)	Introduction
25.15.2	07-2014	30264K	104.5 CH 2; 45(11)(20)	General Procedures / Employees with Taxpayer Contact



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25.15.3*	07-2014	30266G	104.5 CH 3; 45(11)(20)	Technical Provisions of IRC 6015
25.15.5	07-2014	32027Z	104.5 CH 4; 45(11)(20)	Relief from Community Property Laws / Community Property States
25.15.6	03-2008	30268C	104.5 CH 6; 45(11)(20)	Field Examination Procedures
25.15.7*	07-2014	30269N	104.5 CH 7; 45(11)(20)	Compliance Campus Functions
25.15.8	11-2014	30272K	104.5 CH 8; 45(11)(20)	Procedures for Working Innocent Spouse Relief Cases
25.15.9	08-2014	30273V	104.5 CH 9; 45(11)(20)	Account Processing of Requests for Relief from Joint and Several Liability
25.15.11	07-2014	30275R	104.5 CH 11; 45(11)(20)	Taxpayer Advocate Service Contacts and Processing of Innocent Spouse Cases
25.15.12	10-2014	30276C	104.5 CH 12; 45(11)(20)	Appeals Procedures
25.15.14	07-2014	32938P	4.4.15; 45(11)(20)	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	07-2014	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.16	07-2014	49557G		Telephone Contacts
25.15.17*	07-2014	50494S		Reconsiderations

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

25.16.1	12-2014	36901Q	25.16.2 - 25.16.13; 121.6 CH 1; Program Guidelines 12(10)4
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## **25.18 Community Property**

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

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

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

## **25.21 Affordable Care Act Fees**

25.21.1	08-2015	59067T	Branded Prescription Drug Fee
25.21.2	04-2014	66328P	Insurance Provider Fee

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

25.23.1	09-2015	67661N	Identity Protection and Victim Assistance Program
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
25.23.2*	09-2015	67662Y		Identity Protection and Victim Assistance - General Case Processing
25.23.3*	09-2015	67663J		IMF Identity Theft Toll-Free and Identity Protection Specialized Unit (IPSU) Paper
25.23.4*	09-2015	67664U		Accounts Paper Process
25.23.5*	09-2015	67665F		Collection - ACSS
25.23.6*	09-2015	67666Q		Campus Collection Identity Theft Processing
25.23.7*	08-2015	67667B		AUR Identity Theft Processing
25.23.8*	09-2015	67668M		Exam Identity Theft Case Processing
25.23.9*	09-2015	67669X		BMF Identity Theft Processing
25.23.10*	09-2015	67725W		Compliance Identity Theft Case Processing

## **25.25 Refund Tax Compliance Program**

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

## **25.26 Criminal Restitution**

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

25.27.1	01-2014	64747G	<i>5.1.17</i>	Third Party Contact Procedures
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## **Part 30 Administrative**

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

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

30.1.1	05-2014	29704D	<i>30.7.5, 30.7.6, 39.0.1, 39.0.2; Part (30)</i>	Mission Statement, and the Strategic and Program Plan
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### **30.2 Chief Counsel Directives**

30.2.1	04-2014	29706Z		Office of Chief Counsel Directives System
30.2.2	06-2013	29707K		General Counsel Orders and Directives

### **30.3 Organizations, Functions, Designations, and Delegations of Authority**

30.3.1	11-2011	29598J	<i>30.3.3</i>	Chief Counsel Delegations, Organization, and Succession
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
30.3.2	06-2012	29599U	30.3.2	Delegations of Authority and Designations
<b>30.4 Personnel Administration, Training, and Equal Employment Opportunity</b>				
30.4.1	06-2014	29708V	30.4.1, 30.4.2, 30.4.4, 30.4.9, 30.4.12, 30.5.1, 30.5.3-30.5.7, 30.6.3	Employment
30.4.2	11-2011	29812E	30.4.2, 30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	12-2012	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.1, 30.11.2, 30.11.3	Public Information (Speeches, Publications, and Teaching)
<b>30.5 Resources, Services, and Financial Management</b>				
30.5.1	10-2007	29063N	30.8.1, 30.8.2, 30.8.3, 30.8.4	Resources, Services, and Financial Management
30.5.2	02-2014	29123E	Part (30)	Travel Guidelines
30.5.3	07-2005	29608U	Reserved	Financial Management
<b>30.6 Security and Emergency Preparedness</b>				
30.6.1	04-2009	29269D	30.9.1, 30.9.2, 30.9.3, 30.9.5, 32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property
30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness
<b>30.7 Management Systems</b>				
30.7.1	12-2010	41428A	34.15.1, 39.5.1, 39.5.5, 30.7.3, 30.7.7, 30.7.9, 30.7.14, 30.7.16	Information Systems
30.7.2	11-2012	29271P	30.7.8, 30.7.13, 30.16.1, 30.16.2, 30.16.3 - 30.16.10	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	01-2014	41695T		Programs and Special Topics
<b>30.8 Library Services</b>				
30.8.1	12-2013	29813P	Reserved	Counsel Library Services
<b>30.9 File Management</b>				
30.9.1	07-2005	29712D	30.7.7.2, 30.7.10, 35.14.11	Case File Management
30.9.2	12-2010	29714Z	31.2.1 - 31.2.4, 31.4.19, 33.6.1, 34.3.1 - 35.3.5, 35.17.6, 35.19.4, 39.7.1.8, 39.7.1.9, 39.7.4	Guidelines for Specific Categories of Case Files
<b>30.10 Standards for Correspondence</b>				
30.10.1	07-2005	29183G	30.7.11; (30)7(10)0	Correspondence Guidelines
<b>30.11 Freedom of Information Act Requests for Chief Counsel Records</b>				
30.11.1	05-2009	29184R	32.5.1, 30.14.1, 30.14.2	FOIA Requests for Chief Counsel Records

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## Part 31 Guiding Principles

### 31.1 Guiding Principles

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

### 31.2 Significant Case Coordination

31.2.1	08-2004	29422W	35.3.19	Significant Case Program
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## Part 32 Published Guidance and Other Guidance to Taxpayers

### 32.1 Chief Counsel Regulation Handbook

32.1.1	09-2011	29172Z	(30)(15)20:110, 140, 211, 212, 410, 533	Overview of the Regulations Process
32.1.2	09-2011	38994H	(30)(15)20:120, 521, 522, 531	Procedural Requirements for Regulation Projects
32.1.3	08-2004	38995S	(30)(15)20:130, 233, 234	Substantive Development of a Regulation Project
32.1.4	10-2011	38996D	(30)(15)20: 310, 320 - 325, 330 - 336, 340, 455 - 458, 541	Outlining and Drafting Substantive Regulatory Text
32.1.5	10-2015	38998Z	(30)(15)20: 420, 430 - 437, 440, 450, 452 - 454, 459, 460, 531, 532, 534, 550	Required Format for Regulations
32.1.6	09-2011	38999K	(30)(15)20: 170, 180, 542, 561 - 565, 571 - 577	Review, Approval and Publication of Regulations
32.1.7	08-2011	39002W	(30)(15)20: 581, 582	Inquiries, Comments and Public Hearings
32.1.8	08-2004	39003H	(30)(15)20: 190	Publishing the Final Regulation
32.1.9	08-2004	39004S	(30)(15)20: 523	Closing a Regulation Project

### 32.2 Chief Counsel Publication Handbook

32.2.1	08-2004	29173K	(30)(15)10: 100, 110, 130	Introduction to the Chief Counsel Publication Handbook
32.2.2	09-2011	29174V	39.11.3.1, 39.11.4.1, (30)(15)10: 211 - 216, 221, 223, 224, 231, 232, 240 - 243, 251 - 253, 261 - 266, 315, 320	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	(30)(15)10: 311 - 314, 316, 331, 332, 410, 421, 422, 432, 441, 451, 461, 610, 621 - 624, 640	Drafting Published Guidance
32.2.4	08-2004	29176R	(30)(15)10: 631, 632, 634	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	01-2013	39005D	(30)(15)10: 731, 732	Coordination and Clearance
32.2.6	10-2011	39007Z	(30)(15)10: 712, 721, 723, 724, 727, 728	Circulating Draft Publication Items
32.2.7	10-2011	39008K	(30)(15)10: 625, 711, 713 - 717, 720, 75, 726	Formal Clearance of Publication Items
32.2.8	09-2011	39009V	(30)(15)10: 740, 750, 760, 770, 780, 790	Publication

### 32.3 Letter Rulings, Information Letters, and Closing Agreements

32.3.1	10-2011	29177C	39.6.1, 39.6.2	Forms of Advice
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
32.3.2	07-2014	39010W	39.1.10, 39.1.12, 39.6.3, 39.6.7	Letter Rulings
32.3.3	08-2004	39011H		Information Letters
32.3.4	08-2004	39012S	35.18.20, 39.6.4	Closing Agreements Covering Specific Matters

### **32.4 Special Pre-Filing Agreement Programs**

32.4.2	06-2005	29179Y	<i>Reserved</i>	Pre-Filing Agreements
32.4.3	10-2010	29180Z		Industry Issue Resolution

## **Part 33 Legal Advice**

### **33.1 Legal Advice**

33.1.1	08-2004	39430S	34.11.4, 35.2.1, 35.2.13, 35.8.12, 35.19.4, 39.8.2, 39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	06-2014	39431D	35.2.2 thru 35.2.4, 35.2.7, 35.2.9, 35.2.10, 35.3.4	Chief Counsel's Legal Advice Program
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<b>8.21 APPEALS STATUTE RESPONSIBILITY</b>				
8.21.1	10/2013	General Statute Responsibility	Sharon Evans	Appeals
8.21.2	10/2014	Appeals Processing Support (APS) Statute Responsibility	Peggy Smith	Appeals
8.21.3	08/2014	Appeals Technical Employees Statute Responsibility	Sharon Evans	Appeals
8.21.4	12/2013	Appeals Management Statute Responsibility	Sharon Evans	Appeals
8.21.5	11/2015	Collection Statutes	Timothy Sample	Appeals
8.21.6	10/2013	Statute Information on TEFRA Cases	James Boulukos	Appeals
8.21.7	11/2013	Barred Statute Procedures	Sharon Evans	Appeals
<b>8.22 COLLECTION DUE PROCESS</b>				
8.22.4	09/2014	Collection Due Process Appeals Program	Monty Luhmann	Appeals
8.22.5	09/2014	Receipt, Control and Pre-Conference Considerations	Monty Luhmann	Appeals
8.22.6	09/2014	Cases Requiring Special Handling	Monty Luhmann	Appeals
8.22.7	09/2014	Alternatives to Collection Action	Monty Luhmann	Appeals
8.22.8	09/2014	Liability Issues and Relief from Liability	Monty Luhmann	Appeals
8.22.9	09/2014	Closing and Post Closing Actions	Monty Luhmann	Appeals
<b>8.23 OFFER IN COMPROMISE</b>				
8.23.1	10/2014	Offer in Compromise Overview	Timothy Sample	Appeals
8.23.2	10/2014	Receipt and Control of Non-Collection Due Process (CDP) offers	Timothy Sample	Appeals
8.23.3	10/2014	Evaluation of Offers in Compromise	Timothy Sample	Appeals
8.23.4	10/2014	Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers	Timothy Sample	Appeals
<b>8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS</b>				
8.24.1	12/2014	Collection Appeals Program (CAP)	John Gonzalez	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Irene Trimback-	Appeals
<b>8.25 TRUST FUND RECOVERY PENALTY (TFRP)</b>				
8.25.1	10/2014	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Irene Trimback-	Appeals
8.25.2	10/2014	Trust Fund Recovery Cases Worked in Appeals	Irene Trimback-	Appeals
<b>8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM</b>				
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Charmaine Osbi	Appeals
8.26.2	09/2012	Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers	Nancy Talajkow	Appeals



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8.26.4	09/2013	Early Referral Procedures	Charmaine Osbi	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Charmaine Osbi	Appeals
8.26.7	03/2014	Fast Track Settlement for Tax Exempt & Government Entities	Andrew Waters	Appeals
8.26.8	09/2012	Compliance Assurance Process	Charmaine Osbi	Appeals
8.26.9	03/2015	Offer in Compromise Mediation Procedures	Dale Veer	Appeals
8.26.11	05/2014	Rapid Appeals Process (RAP)	Charmaine Osbi	Appeals

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<b>25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY</b>				
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*(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)*

<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.17	07/2010	Agency Wide Shared Services	Carlisa Brown-M	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.6	01/2003	Managers Security Handbook	Mark Cowles	All
<b>1.14 REAL ESTATE AND FACILITIES MANAGEMENT</b>				
1.14.1	08/2008	Logistics Management	Ellen Wilcox	AWSS
1.14.2	06/2012	Supply Purchasing Program	David Mims	AWSS
1.14.3	04/2003	Furniture and Equipment Standard	Paula Edmunds	AWSS
1.14.4	11/2014	Personal Property Management	Michael Sparr	AWSS
1.14.5	05/2012	Occupational Safety and Health Program	Lawrence Schlei	AWSS
1.14.6	07/2013	Space Management	Bill Jurney	AWSS
1.14.7	08/2013	Motor Vehicle Management	Elizabeth Vonho	AWSS
1.14.8	07/2013	Identifying Space Efficient Buildings	Bill Jurney	AWSS
1.14.9	06/2011	Real Estate and Facilities Management- IRS Parking Program	Bill Jurney	All
1.14.12	05/2013	IRS Environmental Compliance Program	Megan Ahn	All
1.14.13	04/2013	Environmental Management Systems	Megan Ahn	All
<b>1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES</b>				
1.32.4	10/2014	Travel Card Program Handbook	Janice Young	All
1.32.15	04/2013	Public Transportation Subsidy Program (PTSP)	Rochelle Chick	All
<b>1.35 ADMINISTRATIVE ACCOUNTING</b>				
1.35.4	09/2014	Disbursements	Ginger Bardol	All

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

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<b>10.2 PHYSICAL SECURITY PROGRAM</b>				
10.2.1	04/2012	Physical Security	Mark Cowles	All
10.2.3	09/2008	Safeguard Reviews	Debbie Lattner	All
10.2.4	09/2014	Overview of ID Media	Tiffnie Brandt	All
10.2.5	09/2014	Identification Cards	Tiffnie Brandt	All

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10.2.6	09/2014	Pocket Commissions	Stephanie Trudo	All
10.2.8	09/2008	Emergency Planning and Incident Reporting	Ismael Pagan	All
10.2.9	09/2009	Occupant Emergency Plan	Charles Bridesco	All
10.2.11	09/2009	Basic Security Concepts	Charles Bridesco	All
10.2.12	11/2011	Security Guard and Explosive Detector Dog Services and Programs	Roberta Leach-J	All
10.2.13	08/2012	Information Protection	Lois Stith	All
10.2.14	09/2009	Methods of Providing Protection	Charles Bridesco	All
10.2.15	09/2008	Minimum Protection Standards (MPS)	Paul Maher	All
<b>10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS</b>				
10.4.1	10/2008	Managers Security Handbook	Paul Maher	All
<b>10.6 CONTINUITY OPERATIONS</b>				
10.6.1	03/2014	Continuity Planning Requirements	Wynn Fitzpatrick	All
<b>10.9 NATIONAL SECURITY INFORMATION</b>				
10.9.1	08/2012	National Security Information (NSI)	Lois Stith	All

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

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

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1.1.6	06/2015	Chief Counsel	Michael Cochis	All
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#### **Part 30: Administrative**

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

##### **30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT**

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Cristina Aiken	Chief Counsel
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##### **30.2 CHIEF COUNSEL DIRECTIVES**

30.2.1	04/2014	Office of Chief Counsel Directives System	Sandra Stine	Chief Counsel
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30.2.2	06/2013	General Counsel Orders and Directives	Sandra Stine	Chief Counsel
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##### **30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY**

30.3.1	11/2011	Chief Counsel Delegations, Organization, and Succession	Michael Cochis	Chief Counsel
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30.3.2	06/2012	Delegations of Authority and Designations	Linda Galanis	Chief Counsel
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##### **30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY**

30.4.1	06/2014	Employment	Pamela Roberts	Chief Counsel
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30.4.2	11/2011	Personnel Guidance	Gregg Hoffmast	Chief Counsel
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30.4.3	03/2011	Training and Communication	Pamela Sikowitz	Chief Counsel
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30.4.4	01/2008	Equal Employment Opportunity	Susan Magee	Chief Counsel
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30.4.5	05/2006	Labor and Employee Relations	Susan Nieser	Chief Counsel
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30.4.6	03/2009	Leave Administration	Konnie Melia	Chief Counsel
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30.4.7	12/2012	Work Schedules	Konnie Melia	Chief Counsel
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30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Kirsten Witter	Chief Counsel
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##### **30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT**

30.5.1	10/2007	Resources, Services, and Financial Management	Sandra Stine	Chief Counsel
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30.5.2	02/2014	Travel Guidelines	Cassandra Bum	Chief Counsel
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30.5.3	07/2005	Financial Management	Cassandra Bum	Chief Counsel
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##### **30.6 SECURITY AND EMERGENCY PREPAREDNESS**

30.6.1	04/2009	Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property	Michael Cochis	Chief Counsel
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30.6.2	01/2014	Emergency Preparedness	Susan Nieser	Chief Counsel
<b>30.7 MANAGEMENT SYSTEMS</b>				
30.7.1	12/2010	Information Systems	Chris Grodecki	Chief Counsel
30.7.2	11/2012	Research and Management Information	Gail Henderson-	Chief Counsel
30.7.3	12/2009	Technology Services	Jeff Brown	Chief Counsel
30.7.4	01/2014	Programs and Special Topics	Sandra Stine	Chief Counsel
<b>30.8 LIBRARY SERVICES</b>				
30.8.1	12/2013	Counsel Library Services	Laura Carlson	Chief Counsel
<b>30.9 FILE MANAGEMENT</b>				
30.9.1	07/2005	Case File Management	George Bowden	Chief Counsel
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	William Conroy	Chief Counsel
<b>30.10 STANDARDS FOR CORRESPONDENCE</b>				
30.10.1	07/2005	Correspondence Guidelines	Jim Benjamin	Chief Counsel
<b>30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS</b>				
30.11.1	05/2009	FOIA Requests for Chief Counsel Records	Pooja Lalwahi	Chief Counsel

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<b>31.1 GUIDING PRINCIPLES</b>				
31.1.1	06/2014	Legal Work	Barbara Pettoni	Chief Counsel
31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Kathryn Zuba	Chief Counsel
31.1.3	08/2004	Signature Principles	Kathryn Zuba	Chief Counsel
31.1.4	10/2010	Coordination and Reconciliation of Disputes	William Conroy	Chief Counsel
<b>31.2 SIGNIFICANT CASE COORDINATION</b>				
31.2.1	08/2004	Significant Case Program	Kathryn Zuba	Chief Counsel

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

<b>32.1 CHIEF COUNSEL REGULATION HANDBOOK</b>				
32.1.1	09/2011	Overview of the Regulations Process	Matthew Lucey	Chief Counsel
32.1.2	09/2011	Procedural Requirements for Regulation Projects	Matthew Lucey	Chief Counsel
32.1.3	08/2004	Substantive Development of a Regulation Project	Henry Schneider	Chief Counsel
32.1.4	10/2011	Outlining and Drafting Substantive Regulatory Text	Matthew Lucey	Chief Counsel
32.1.5	10/2015	Required Format for Regulations	Barbara Pettoni	Chief Counsel
32.1.6	09/2011	Review, Approval and Publication of Regulations	Matthew Lucey	Chief Counsel
32.1.7	08/2011	Inquiries, Comments and Public Hearings	Matthew Lucey	Chief Counsel

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32.1.8	08/2004	Publishing the Final Regulation	Henry Schneider	Chief Counsel
32.1.9	08/2004	Closing a Regulation Project	Henry Schneider	Chief Counsel
<b>32.2 CHIEF COUNSEL PUBLICATION HANDBOOK</b>				
32.2.1	08/2004	Introduction to the Chief Counsel Publication Handbook	Henry Schneider	Chief Counsel
32.2.2	09/2011	Summary of the Published Guidance Process	Matthew Lucey	Chief Counsel
32.2.3	10/2011	Drafting Published Guidance	Matthew Lucey	Chief Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Henry Schneider	Chief Counsel
32.2.5	01/2013	Coordination and Clearance	Jason Bremer	Chief Counsel
32.2.6	10/2011	Circulating Draft Publication Items	Matthew Lucey	Chief Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Matthew Lucey	Chief Counsel
32.2.8	09/2011	Publication	Matthew Lucey	Chief Counsel
<b>32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS</b>				
32.3.1	10/2011	Forms of Advice	Matthew Lucey	Chief Counsel
32.3.2	07/2014	Letter Rulings	Barbara Pettoni	Chief Counsel
32.3.3	08/2004	Information Letters	Henry Schneider	Chief Counsel
32.3.4	08/2004	Closing Agreements Covering Specific Matters	Henry Schneider	Chief Counsel
<b>32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS</b>				
32.4.2	06/2005	Pre-Filing Agreements	Henry Schneider	Chief Counsel
32.4.3	10/2010	Industry Issue Resolution	Williams Conroy	Chief Counsel

## **Part 33: Legal Advice**

<b>33.1 LEGAL ADVICE</b>				
33.1.1	08/2004	Roles and Responsibilities for Providing Legal Advice	Kathryn Zuba	Chief Counsel
33.1.2	06/2014	Chief Counsel's Legal Advice Program	Barbara Pettoni	Chief Counsel
33.1.3	07/2011	Releasing Legal Advice to the Public	William Conroy	Chief Counsel
<b>33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE</b>				
33.2.1	08/2004	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	Kathryn Zuba	Chief Counsel
33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	William Conroy	Chief Counsel
<b>33.3 OTHER LEGAL ADVICE</b>				
33.3.1	08/2004	Legislation and Miscellaneous Matters	Kathryn Zuba	Chief Counsel
33.3.2	10/2015	Offers in Compromise	William Conroy	Chief Counsel

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33.3.3	11/2010	Appeals Settlement Guidelines	Kathryn Zuba	Chief Counsel
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	William Conroy	Chief Counsel
33.3.5	08/2004	Congressional and Other IRS Controlled Correspondence	Kathryn Zuba	Chief Counsel
33.3.6	12/2010	Designating a Case for Litigation	William Conroy	Chief Counsel
33.3.7	08/2010	Tax Forms, Tax Publications, and Public Use Forms	Kathryn Zuba	Chief Counsel

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34.1.1	08/2004	Jurisdiction of the District Courts	Gary Gray	Chief Counsel
<b>34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS</b>				
34.2.1	08/2004	Jurisdiction of the Court of Federal Claims	Gary Gray	Chief Counsel
<b>34.3 PROCEDURES IN BANKRUPTCY CASES</b>				
34.3.1	01/2015	Procedures in Bankruptcy Cases	Frederick Schin	Chief Counsel
<b>34.4 INSOLVENCIES</b>				
34.4.1	08/2004	Insolvencies	Gary Gray	Chief Counsel
<b>34.5 SUITS BROUGHT AGAINST THE UNITED STATES</b>				
34.5.1	08/2004	Defense Letters	Gary Gray	Chief Counsel
34.5.2	12/2012	Refund Litigation	Elizabeth Cowa	Chief Counsel
34.5.3	08/2004	Suits Brought Against the United States	Gary Gray	Chief Counsel
34.5.5	08/2004	Injunctions	Gary Gray	Chief Counsel
34.5.6	02/2013	Procedures in 28 U.S.C 2410 Actions	Deborah Grogan	Chief Counsel
34.5.7	08/2004	Damages Litigation	Gary Gray	Chief Counsel
<b>34.6 SUITS BROUGHT BY THE UNITED STATES</b>				
34.6.1	10/2015	Affirmative Litigation	Gary Gray	Chief Counsel
34.6.2	07/2014	Types of Suits	Barbara Pettoni	Chief Counsel
34.6.3	08/2014	Summons Enforcement Actions	Barbara Pettoni	Chief Counsel
<b>34.7 PRE-TRIAL PROCEDURES</b>				
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<b>34.8 SETTLEMENT PROCEDURES</b>				
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34.8.2	08/2014	Settlement Procedures	Barbara Pettoni	Chief Counsel
<b>34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS</b>				
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<b>34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM</b>				
34.11.1	05/2013	The SAUSA Program	Barbara Pettoni	Chief Counsel
<b>34.12 LITIGATION EXHIBITS</b>				
34.12.1	10/2015	Litigation Exhibits	Barbara Pettoni	Chief Counsel

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35.1.1	08/2004	Tax Court Jurisdiction and Proceedings	Curtis Wilson	Chief Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Curt Wilson	Chief Counsel
35.1.3	07/2012	Tax Court Procedures	Robin Ferguson	Chief Counsel
<b>35.2 PETITION AND ANSWER</b>				
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35.2.2	04/2015	Answers	Barbara Pettoni	Chief Counsel
<b>35.3 MOTIONS</b>				
35.3.1	08/2004	Motions Practice	Curt Wilson	Chief Counsel
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35.3.4	08/2004	Motions Pertaining to Calendared Cases	Curt Wilson	Chief Counsel
35.3.5	08/2004	Motions for Disposition without Trial	Curt Wilson	Chief Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Curt Wilson	Chief Counsel
35.3.7	08/2004	Motions in TEFRA Cases	Curt Wilson	Chief Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Curt Wilson	Chief Counsel
35.3.9	08/2004	Miscellaneous Motions	Curt Wilson	Chief Counsel
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<b>35.4 PRE-TRIAL ACTIVITIES</b>				
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35.4.2	12/2010	Gathering Information from Government Sources	William Conroy	Chief Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Robin Ferguson	Chief Counsel
35.4.4	08/2014	Gathering Information from Third Parties	Barbara Pettoni	Chief Counsel
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35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Curtis Wilson	Chief Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Barbara Pettoni	Chief Counsel
<b>35.5 SETTLEMENT PROCEDURES</b>				
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35.5.2	12/2012	Sett ents by Counsel	Janet Kidd	Chief Counsel
35.5.3	08/2004	Coordination of Sett ents with Other Related Matters	Curt Wilson	Chief Counsel
35.5.4	08/2004	Sett ent of Joint Committee Cases	Curt Wilson	Chief Counsel
35.5.5	12/2010	Arbitration and Mediation	William Conroy	Chief Counsel
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35.7.1	08/2004	Filing Tax Court Briefs	Curt Wilson	Chief Counsel
35.7.2	08/2004	Preparation of Briefs	Curt Wilson	Chief Counsel
35.7.3	08/2004	Review of Briefs	Curt Wilson	Chief Counsel
<b>35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS</b>				
35.8.1	07/2014	General Requirements for Tax Court Decisions and Other Final Dispositions	Barbara Cc:pa:0	Chief Counsel
35.8.2	08/2004	Sett ent Documents	Curtis Wilson	Chief Counsel
35.8.3	08/2004	Overpayments	Curt Wilson	Chief Counsel
35.8.4	08/2004	Special Prob s of Assessment and Payment	Curt Wilson	Chief Counsel
35.8.5	05/2012	Miscellaneous Prob s	Robin Ferguson	Chief Counsel
35.8.6	07/2012	Decision Documents	Robin Ferguson	Chief Counsel
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<b>36.2 APPEAL/CERTIORARI RECOMMENDATIONS</b>				
36.2.1	03/2012	Appeal Recommendations in General	Lowell Thomas	Chief Counsel
36.2.2	03/2012	Petition for Writ of Certiorari	Lowell Thomas	Chief Counsel
36.2.3	08/2004	Conflicts in Appeals or Certiorari Recommendations and Settlement Offers	Dominic Paris	Chief Counsel
36.2.4	04/2013	Closing Appeals Cases	Barbara Pettoni	Chief Counsel
36.2.5	05/2012	Appeals of Tax Court Cases	Robin Ferguson	Chief Counsel
36.2.6	05/2012	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Robin Ferguson	Chief Counsel
<b>36.3 ACTIONS ON DECISION</b>				
36.3.1	03/2013	Actions on Decision	Richard Goldstein	Chief Counsel
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36.4.1	03/2013	Litigation Exhibits	Richard Goldstein	Chief Counsel

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37.1.1	08/2004	Written Determinations Under Section 6110	Philip Lindenmuth	Chief Counsel
37.1.2	08/2004	Disclosure of Information	Philip Lindenmuth	Chief Counsel
37.1.3	01/2013	Counsel Governmental Liaison Coordination Program	A.m. Gulas	CC
<b>37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT</b>				
37.2.1	08/2004	Privacy Act Of 1974	Philip Lindenmuth	Chief Counsel
37.2.2	08/2004	Freedom of Information Act (FOIA) Litigation	Philip Lindenmuth	Chief Counsel

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38.1.1	06/2013	Prereferral Assistance, Visitations and Investigative Tools	Deborah Erwin	Chief Counsel
38.1.2	10/2007	Administrative Requests for Grants of Statutory Use Immunity	Marta Yanes	Chief Counsel

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<b>38.2 REVIEW OF CRIMINAL TAX CASES</b>				
38.2.1	08/2008	Administrative Cases	Deborah Erwin	Chief Counsel
38.2.2	08/2008	Grand Jury Procedures	Deborah Erwin	Chief Counsel
<b>38.3 CRIMINAL TAX POLICY AND EXHIBITS</b>				
38.3.1	10/2007	Miscellaneous Matters	Marta Yanes	Chief Counsel

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39.1.1	06/2009	Professionalism	Neil Worden	Chief Counsel
39.1.2	08/2009	Government Ethics Programs	Katherine Austin	Chief Counsel
<b>39.2 LABOR AND RELATED MATTERS</b>				
39.2.1	01/2009	Labor-Management Contract Negotiations	Jennifer Grabel	Chief Counsel
39.2.2	03/2011	Handling Cases	William Conroy	Chief Counsel
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39.3.1	06/2009	Claims, Suits, and Related Matters	Patricia Gray	Chief Counsel
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<b>39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW</b>				
39.5.1	06/2009	Public Contracts, Technology Law, and Related Matters	Beth Sturgess	Chief Counsel

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1.1.21	08/2014	Chief Financial Officer	Cynthia Carver	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.2	02/2015	Monitoring and Improving Internal Control	Paul Gurzo	All
1.4.3	06/2013	IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting	Lakiesha Harris	All
1.4.30	10/2015	Monitoring Internal Control Planned Corrective Actions	Evelyn Sherrod	All
1.4.31	08/2015	IRS Quality Assurance Program	Erika Mathis	All
<b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b>				
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1.5.3	02/2015	Manager's Self-Certification and the Independent Review Process	Stephanie Benti	All
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1.31.7	07/2011	Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office	Lynette Lindy	All
<b>1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES</b>				
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1.32.7	02/2012	Estimating Unemployment Trust Fund Costs	Eva Williams	All
1.32.8	01/2011	Investigative Imprest Funds	Joan Wyman	CFO, CI
1.32.10	11/2014	Event Related Spending	Chris Scott	All
1.32.11	09/2011	Official IRS City-to-City Travel Guide	Janice Young	All
1.32.13	11/2013	Relocation Services Program	Janice Young	All
1.32.14	08/2014	Gainshairing Travel Savings Program	Betty Smith	All
1.32.19	11/2012	User Fee Policies and Procedures	Eva Williams	All
1.32.20	07/2015	Using Appropriated Funds	Chris Scott	All
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1.33.4	12/2014	Financial Operating Guidelines	Katie Fechko	All
<b>1.34 REVENUE ACCOUNTING</b>				
1.34.1	06/2009	Revenue Accounting Definitions and Acronyms	Erika Mathis	CFO
1.34.4	08/2015	Unpaid Assessments	Sonja Coombes	CFO
<b>1.35 ADMINISTRATIVE ACCOUNTING</b>				
1.35.3	07/2015	Receipt and Acceptance Guidelines	Cynthia Carver	All
1.35.5	08/2012	Advances, Prepaid Expenses, and Other Assets	Cynthia Carver	All
1.35.6	05/2014	Property and Equipment Accounting	Cynthia Carver	CFO
1.35.7	09/2013	Debt Collection	Joan Wyman	All
1.35.13	01/2012	Administrative Waiver	Joan Wyman	All
1.35.14	01/2015	IRS Annual Financial Statement Audit	Theresa Grose	All
1.35.15	07/2015	Annual Close Guidelines	Cynthia Carver	All
1.35.16	09/2014	Managerial Cost Accounting	Angela Leroux	All
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<b>3.17 ACCOUNTING AND DATA CONTROL</b>				
3.17.41	09/2009	Accounting and Operating Reports	Joan Cannon	CFO, WI, SB/SE
3.17.50	02/2015	Submission Processing RRACS Procedures	Susan Orge	CFO, WI, SB/SE
3.17.63	04/2014	Redesign Revenue Accounting Control System	Willa Williams	CFO, WI, SB/SE

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1.4.9	12/2010	Resource Guide for Management Officials	Marsha Matthew	All
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1.5.5	12/2010	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	Marsha Matthew	CI

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9.1.2	09/2013	Authority	Judy Ladson	CI
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<b>9.2 SKILLS AND TRAINING</b>				
9.2.1	06/2015	Training	Judy Ladson	CI
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<b>9.4 INVESTIGATIVE TECHNIQUES</b>				
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9.4.2	03/2012	Sources of Information	Judy Ladson	CI
9.4.4	07/2011	Requests for Information	Judy Ladson	CI
9.4.5	07/2015	Interviews	Judy Ladson	CI
9.4.6	07/2013	Surveillance and Non-Consensual Monitoring	Judy Ladson	CI
9.4.7	09/2013	Consensual Monitoring	Judy Ladson	CI
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9.5.3	04/2006	Criminal Investigation Strategies	Marsha Matthew	CI
9.5.5	02/2015	Money Laundering and Currency Crimes	Judy Ladson	CI
9.5.8	09/2015	Investigative Reports	Marsha Matthew	CI
9.5.9	03/2012	Methods of Proof	Marsha Matthew	CI
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9.5.14	09/2005	Closing Procedures	Marsha Matthew	CI
<b>9.6 TRIAL AND COURT RELATED ACTIVITIES</b>				
9.6.2	08/2008	Plea Agreements and Sentencing Process	Marsha Matthew	CI
9.6.3	11/2013	Pre-Trial Procedures	Judy Ladson	CI
9.6.4	05/2012	Trial	Marsha Matthew	CI
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9.7.2	07/2015	Civil Seizure and Forfeiture	Judy Ladson	CI
9.7.3	03/2015	Criminal Forfeiture	Judy Ladson	CI
9.7.4	11/2013	Pre-seizure Planning	Judy Ladson	CI
9.7.5	05/2012	Forms, Processing, and Documentation	Marsha Matthew	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	Judy Ladson	CI
9.7.7	08/2015	Claims and Petitions	Marsha Matthew	CI
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<b>9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)</b>				
9.9.1	03/2011	Employee CIMIS Responsibilities and Procedures	Marsha Matthew	CI
9.9.4	08/2015	Criminal Investigation Management Information System Data Fields	Marsha Matthews	CI
<b>9.10 ADMINISTRATIVE DATABASES AND SOFTWARE</b>				
9.10.1	06/2010	Criminal Investigation Management Information System Equipment	Judy Ladson	CI
<b>9.11 FISCAL AND PERSONNEL MATTERS</b>				
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9.11.2	08/2015	Domestic and Foreign Travel	Judy Ladson	CI
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<b>9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS</b>				
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1.1.11	02/2015	Chief, Communications and Liaison	Janene Howell	All
1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE				
1.10.3	11/2015	Standards for Using Email	Frederick Cress	All

## Part 11: Communications and Liaison

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11.1 COMMUNICATIONS				
11.1.1	07/2015	Introduction	Janene Howell	CL
11.1.2	10/2014	News Coverage of Tax Prosecutions	Janene Howell	All
11.1.3	10/2014	Contact With the Public and the Media	Janene Howell	CL
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	Janene Howell	CL
11.5 LEGISLATIVE AFFAIRS				
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11.5.2	08/2014	Congressional Affairs Program	Ross Kiser	All
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1.1.10	02/2015	Equal Employment Opportunity and Diversity	Kevin Deane	All
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1.20.2	06/2013	Providing Reasonable Accommodation for Individuals with Disabilities	Marcia Andrus	All
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1.1.22	07/2015	Human Capital Office	Darlene Claibor	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
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<b>6.10 AGENCY ACCOUNTABILITY SYSTEMS</b>				
6.10.1	09/2009	Personnel Staffing Accountability	Brenda Walker	All
<b>6.213 EXCEPTED SERVICE</b>				
6.213.1	11/2009	Employment in the Excepted Service	Mary Bradley	All
<b>6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT</b>				
6.250.1	06/2002	Policies, Requirements, Responsibilities and Strategies	Roger Kriesch	All
6.250.3	12/2012	Delegated Examining Authority	Nina Gresham	All
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6.300.1	11/2009	Employment (General)	Leslie Frazier	All
<b>6.304 EXPERT AND CONSULTANT APPOINTMENTS</b>				
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<b>6.307 VETERANS' RECRUITMENT APPOINTMENTS</b>				
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<b>6.308 VOLUNTEER SERVICE</b>				
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<b>6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT</b>				
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<b>6.330 RECRUITMENT, SELECTION AND PLACEMENT</b>				
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<b>6.339 MEDICAL QUALIFICATION DETERMINATIONS</b>				
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<b>6.531 PAY UNDER THE GENERAL SCHEDULE</b>				
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<b>6.536 GRADE AND PAY RETENTION</b>				
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<b>6.550 PAY ADMINISTRATION</b>				
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<b>6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)</b>				
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<b>6.711 LABOR-MANAGEMENT RELATIONS</b>				
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6.752.2	10/2010	Adverse Actions	Sharon Lee	All
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6.771.2	02/2013	Grievance Examiner Handbook	Madeline Mendo	All
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6.800.3	05/2013	Employee Assistance & Worklife Referral Program	Earline Hill	All
6.800.4	07/2015	IRS Nursing Mothers in Federal Employment Program	Machelle Miles	All

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<b>10.23 PERSONNEL SECURITY</b>				
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<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>				
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<b>2.2 PARTNERSHIP CONTROL SYSTEM</b>				
2.2.1*	12/2013	Partnership Control System Chapter Overview	Melissa Manchi	IT, ODs, Appeals
2.2.2	12/2014	PCS Command Code TSLOD	Melissa Manchi	IT, ODs, Appeals
2.2.3	12/2014	PCS Command Code TSCHG	Melissa Manchi	IT, ODs, Appeals
2.2.4	12/2014	PCS Command Code TSINQ	Melissa Manchi	IT, ODs, Appeals
2.2.5	12/2014	PCS Command Code TSDEL	Melissa Manchi	IT, ODs, Appeals
2.2.6	12/2014	PCS Command Code TSNOT	Melissa Manchi	IT, ODs, Appeals
2.2.7	12/2014	PCS Command Code TSCLS	Melissa Manchi	IT, ODs, Appeals
2.2.8	12/2014	PCS Command Code MSCHG	Melissa Manchi	IT, ODs, Appeals
2.2.9	12/2014	PCS Command Code TSUMY	Melissa Manchi	IT, ODs, Appeals
<b>2.3 IDRS TERMINAL RESPONSES</b>				
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	Randy Bartlett	All
2.3.2*	03/2010	Introduction to IDRS Terminal Responses	Jeff Stambaugh	All
2.3.8*	10/2015	Standard Validity Criteria	Crettia Hunter	All
2.3.9*	05/2014	Security Command for IDRS Users	Duncan Hays	All
2.3.10	12/2014	Command Codes MFREQ and RECON	Luann Diroff	All
2.3.11*	10/2015	Command Codes TXMOD and SUMRY	Harry Dillon	All
2.3.12	12/2013	Comman Code ACTON	Rudy Wantin	All
2.3.13*	06/2015	Command Codes FFINQ, REINF, and REMFE	Roger Cabanilla	All
2.3.15*	11/2015	Command Code ENMOD	Harry Dillon	All
2.3.16	12/2011	Command Code RFINK and RAFRQ	Hal Sill	All

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2.3.17	06/2013	Command Code ESTABD	Jessica Webb	All
2.3.18	01/2010	Command Code ESTABM	Doyle Wiley	All
2.3.20	12/2014	Command Code URINQ (URF)	Faye Elhajj	All
2.3.25	01/2011	Command Codes DM1DT and DTVUE	Mark Trauernich	All
2.3.26	11/2012	Command Code TDINQ	Randy Bartlett	All
2.3.27	06/2012	Command Code ECREQ	H. Brown	All
2.3.28	10/2015	Command Code FTDPN	Christopher Lec	All
2.3.29	06/2015	Command Codes INTST, ICOMP, and COMPA	Nick Majka	All
2.3.30	12/2012	Command Code DAILY	Randy Bartlett	All
2.3.31	10/2015	Command Codes CFINK and RPINK for CAF Inquiry	Jill Davis	All
2.3.32*	11/2015	Command Code MFTRA	Gary Souci	All
2.3.34	01/2011	Command Code PATRA	Gary Souci	IT, ODs, Appeals, TAS, CI
2.3.35	11/2015	Command Code IRPTR	Anthony Blake	IT, ODs, Appeals, TAS, CI
2.3.36	12/2011	Command Code SCFTR	Donnetta Warre	IT, ODs, Appeals, TAS, CI
2.3.37	12/2012	Command Code UPTIN for the GUF System	Donna Hanco	IT, ODs, Appeals, TAS, CI
2.3.38	11/2015	Command Code TXCMP	Aaron Person	IT, ODs, Appeals, TAS, CI
2.3.40	01/2009	Command Code PICRD	Richard Greco	IT, ODs, Appeals, TAS, CI
2.3.41	01/2009	Command Code PIEST	Richard Greco	IT, ODs, Appeals, TAS, CI
2.3.43	11/2015	Command Code PIFTF	Hien Du	IT, ODs, Appeals, TAS, CI
2.3.44*	07/2009	Command Code PIVAR	Richard Greco	IT, ODs, Appeals, TAS, CI
2.3.45	12/2014	Command Code XSINQ	Faye Elhajj	IT, ODs, Appeals, TAS, CI
2.3.47*	10/2015	Command Codes INOLE, EOGEN and SPARQ	Elaine Galayda	IT, ODs, Appeals, TAS, CI
2.3.48	12/2012	Command Code UPDIS for the GUF System	Donna Hanco	IT, ODs, Appeals, TAS, CI
2.3.49	10/2015	Command Code EICMP	Stuart Boswell	IT, ODs, Appeals, TAS, CI

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2.3.50	01/2007	Command Code LVREQ	Toi Tatum-Aitchi	IT, ODs, Appeals, TAS, CI
2.3.51	11/2015	Command Code IMFOL	Cynthia Meyers	IT, ODs, Appeals, TAS, CI
2.3.52	06/2015	Command Codes RTVUE, RTFTP	Venu Kakulamar	IT
2.3.53	06/2015	Command Code PMFOL	Marvin Rice	IT, ODs, Appeals, TAS, CI
2.3.54*	08/2009	Command Code DDBOL	Tony Tropea	IT, ODs, Appeals, TAS, CI
2.3.55	11/2015	Command Codes ELFUP and ELFRQ	Stacy Givhan	IT, ODs, Appeals, TAS, CI
2.3.56	01/2010	Command Code ESTABR	Doyle Wiley	IT, ODs, Appeals, TAS, CI
2.3.57	09/2015	Command Code BRTVU	Jeff Stambaugh	LB, SB/SE, TE/GE, WI
2.3.59*	11/2015	Command Codes BMFOL and BMFOR	Deborah Redfer	CI, SB/SE, WI
2.3.60	11/2015	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Winnie Wilkinso	IT, ODs, Appeals, TAS, CI
2.3.62	10/2015	Command Code ESTAB	Doyle Wiley	IT, ODs, Appeals, TAS, CI
2.3.63	06/2015	Command Codes RPVUE, RPVCU and RPPRT	Venu Kakulamar	IT, ODs, Appeals, TAS, CI
2.3.64	01/2015	Command Code EMFOL	Deborah Redfer	IT, ODs, Appeals, TAS, CI
2.3.65	11/2015	EPMF Return Transaction File On-Line (ERTV) Research	Deborah Redfer	IT, TE/GE
2.3.66	03/2013	Command Codes PLINF and PLINQ	Toby Brown	IT, ODs, Appeals, TAS, CI
2.3.68	10/2015	Command Code DUPOL	Mark Trauernich	IT, ODs, Appeals, TAS, CI
2.3.69	08/2009	Command Code VPARS	Don Moss	IT, ODs, Appeals, TAS, CI
2.3.70	08/2013	Command Code EFTPS	Pamela Plunkitt	IT, ODs, Appeals, TAS, CI
2.3.71	12/2014	Command Code ATINQ	Robert Kuhar	IT, ODs, Appeals, TAS, CI
2.3.73	10/2015	Command Codes TRDBV, TRERS, TRPRT and R8453	Lysa Wilburn	IT, ODs, Appeals, TAS, CI
2.3.74	10/2015	Command Code DDPOL	Elaine Galayda	IT, ODs, Appeals, TAS, CI

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2.3.76	01/2010	Command Code ISTSD	Gina Tutt	IT, ODs, Appeals, TAS, CI
2.3.77	11/2013	Command Code ISTSE	Gina Tutt	IT, ODs, Appeals, TAS, CI
2.3.78	12/2011	Command Code LOCAT	Valerie Bockaire	IT, ODs, Appeals, TAS, CI
2.3.79	06/2015	Command Code CDPWEB (CDPTA, CDPTE)	Richard Hicks	IT, ODs, Appeals TAS, CI
2.3.80	01/2015	Command Code DDBKD	Freda Lee	IT, ODs, Appeals, TAS, CI
2.3.81	01/2011	Command Code ESTAB A	Doyle Wiley	IT, ODs, Appeals, TAS, CI
2.3.82	01/2011	Command Code ESTABH	Doyle Wiley	IT, ODs, Appeals, TAS, CI
2.3.85*	06/2015	Command Code DFAST	Keith Haley	IT
2.3.86	10/2015	Command Code IRPOL	Anthony B. Blak	LBI, SBSE, TEGE, WI
<b>2.4 IDRS TERMINAL INPUT</b>				
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	Randy Bartlett	All
2.4.2*	05/2014	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOI, and RMODE for IDRS Terminal Input	Duncan Hays	All
2.4.4	01/2010	Command Code MESSG	Greg Larson	All
2.4.5	11/2015	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System	Myra Chapman	All
2.4.6	12/2014	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	David Le	All
2.4.7	12/2013	Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	Jill Davis	All
2.4.8	11/2012	Command Codes ESIGN and BSIGN	D. Allen	All
2.4.9	11/2015	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	Rudolph Wantin	All
2.4.10	11/2015	Command Codes EOREQ and EOCHG	Rudolph Wantin	All
2.4.11	01/2009	Command Code NMFTM	Aaron Person	IT, LBI, SB/SE, TE/GE, WI
2.4.12	12/2011	Command Codes DELET and CCPYT	Fern Overbaugh	All
2.4.13	11/2015	Command Code TERUP	Myra Chapman	All
2.4.14	01/2011	Command Code NMFST	Aaron Person	All

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2.4.15	10/2015	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing	Stuart Boswell	All
2.4.16*	10/2015	Command Codes REQ54 and ADJ54	Eddie Walker	All
2.4.17	10/2015	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	Jill Davis	All
2.4.19	11/2015	Command Codes REQ77, FRM77 and FRM7A	Matthew Cline	All
2.4.20*	11/2015	Command Codes RFUND and REFAP	Amy Crowe	All
2.4.21	01/2010	Command Code CHK64 and CHK64R	Stuart Boswell	All
2.4.22*	01/2010	Command Code CRMNL	Aaron Person	All
2.4.23	10/2015	Command Code CHKCLR and CHKCL	Stuart Boswell	All
2.4.24	11/2015	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	Faye Elhajj	All
2.4.25	11/2015	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUR, BDENT and BDINQ	Charla Long	All
2.4.26	12/2014	Command Codes FRM14, FRM49 and TDIRQ	Randy Bartlett	All
2.4.27	12/2011	Command Code ASGNI/ASGNB formerly TSIGN	Valerie Bockarie	All
2.4.28*	11/2015	Command Code STAUP, STATI, STATB	John Troutman	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	Fritz Brown	All
2.4.30*	11/2015	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS	John Corbett	All
2.4.31*	12/2011	Command Code LEVY	Fritz Brown	All
2.4.32*	01/2010	Command Code PDTUP	Aaron Person	All
2.4.33	11/2012	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	Matthew Cline	All
2.4.34	06/2015	Command Code DOALL	Paul Williams	All
2.4.35	01/2010	Command Code STN90	Doyle Wiley	All
2.4.37	12/2011	Command Code NOREF Overview	Fritz Brown	All
2.4.38	06/2014	Command Code CSEDR	John Troutman	All
2.4.39	07/2010	Command Codes ASEDD and ASEDR	Franciea Young	All
2.4.40	11/2012	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	Hal Sill	All
2.4.41	06/2014	Command Code UNLCE	John Troutman	All
2.4.42	01/2012	Command Code CCASG for Case Control Activity System	Roger Cabanilla	All

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2.4.43	12/2014	Command Code PINEX	Christopher Lec	All
2.4.44	11/2015	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT	Faye Elhajj	All
2.4.45*	10/2015	Command Code NRP97	Joseph Haynes	All
2.4.46	12/2011	Command Code EPLAN	Tammy Costa	All
2.4.47	01/2010	Command Code VPMSG	Don Moss	All
2.4.48	01/2010	Command Code VPPIN	Don Moss	All
2.4.50	12/2014	Command Code ASIGN	Robert Kuhar	All
2.4.52	01/2010	Command Codes TPCIN and TPCOL	Elaine Galayda	All
2.4.53	01/2007	Command Code DUPED	James Chou	All
2.4.54*	11/2011	Command Codes CSPOD, CSPSP, CSSAD and CSZIP	Marion Solomon	All
2.4.55*	11/2011	Command Code CSORD	Marion Solomon	All
2.4.56	01/2011	Command Code ISTSR	Gina Tutt	All
2.4.57	01/2009	Command Code CDPTR	Richard Hicks	All
2.4.58	06/2015	Command Code DDBCK/ DDBCV / DDBCS	James Chou	All
2.4.59	11/2012	Command Code TMSSN	Crettia Hunter	All
2.4.60	11/2013	Command Code RAPID	Matthew Cline	IT, LBI, SB/SE, TE/GE, WI
2.4.61	10/2015	Command Code IDTX8	Crettia Hunter	WI
<b>2.5 SYSTEMS DEVELOPMENT</b>				
2.5.1	09/2006	Systems Development	Catrina Edwards	IT
2.5.3	03/2007	Programing Techniques and Source Code Standards	Joe Holmes	IT
2.5.4	04/2005	Document Standards	Deborah Falling	IT
2.5.5	04/2005	Guidelines for Preparing Program Requirements Packages (PRPs)	Deborah Falling	IT
2.5.7	04/2005	Data Name Standards	Terri Johnson	IT
2.5.10	06/2010	Function Point Standards	Joe Holmes	IT
2.5.11	04/2005	Analysis Techniques and Deliverables	Catrina Edwards	IT
2.5.12	04/2005	Design Techniques and Deliverables	Terri Johnson	IT
2.5.13	04/2005	Database Design Techniques and Deliverables	Terri Johnson	IT
2.5.14	06/2010	Quality Assurance (QA)	Denise Patterso	IT
<b>2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS</b>				
2.7.1*	05/2013	Inter-Center	Scott Rockwell	IT



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2.7.2*	05/2013	Computing Center	Scott Rockwell	IT
2.7.4*	04/2013	Magnetic Media Management	Jodi Robair	IT
2.7.5*	01/2011	System Control Point (SCP)	Theresa Brown	IT
2.7.6*	01/2010	Systems Scheduling	Theresa Brown	IT
2.7.9	12/2014	Enterprise Computing Center	Laura Kendrick	IT
<b>2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)</b>				
2.8.1*	12/2012	Introduction to AIMS REALTIME Processing	Sherry Little	IT, ODs, Appeals
2.8.2	11/2015	AIMS Command Code AM424	Michelle Sol	IT, ODs, Appeals
2.8.3	11/2015	AIMS Command Code AMDIS	Michelle Sol	IT, ODs, Appeals
2.8.4	11/2015	AIMS Command Code AMSTU	Michelle Sol	IT, ODs, Appeals
2.8.5	12/2014	AIMS Command Code AMSOC	Michelle Sol	IT, ODs, Appeals
2.8.6*	11/2015	AIMS Command Code AMAXU	Michelle Sol	IT, ODs, Appeals
2.8.7*	11/2015	AIMS Command Code AMCLS	Michelle Sol	IT, ODs, Appeals
2.8.8	11/2015	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB	Michelle Sol	IT, ODs, Appeals
2.8.9	12/2012	AIMS Command Code AMRET	Sherry Little	IT
<b>2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES</b>				
2.9.1*	10/2015	Integrated Data Retrieval System	Charlene Mathis	IT
<b>2.11 IDRS CORRESPONDENCE SYSTEM</b>				
2.11.1	04/2013	IDRS Correspondence	David Le	IT
<b>2.12 SECURITY AND PRIVACY</b>				
2.12.1*	12/2011	The Use of Integrated Data Retrieval System (IDRS)	Theresa Brown	All
<b>2.13 ENTERPRISE NETWORKS</b>				
2.13.1	04/2013	Introduction	Nathaniel Obey	All
2.13.3	07/2013	Voice Premise Communications	Sabrina Branch	All
2.13.4	07/2013	Voice Messaging System	Sabrina Branch	All
2.13.5	07/2013	Federal Technology Service (Long Distance)	Sabrina Branch	All
2.13.6	07/2013	Wireless Communications	Sabrina Branch	All
2.13.7	07/2013	Calling Card Ordering System	Sabrina Branch	All
2.13.8	07/2013	Voice Systems Security	Sabrina Branch	IT
2.13.11	06/2013	Day-to-Day IT Security Procedures for Enterprise Networks	Nathaniel Obey	All
2.13.13	03/2015	Enterprise Electronic Fax (EEFax)	Kim Do	IT
2.13.15*	07/2013	Domain Name System (DNS)	Nathaniel Obey	All

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2.13.25	07/2013	Video Conference Services	Sabrina Branch	All
<b>2.14 ASSET MANAGEMENT</b>				
2.14.1	11/2011	Information Technology (IT) Asset Management	Adrienne Mccoy	IT
2.14.2	03/2010	Enterprise Incident Management Standards	Kristin Thiel	IT
<b>2.15 ENTERPRISE ARCHITECTURE (EA)</b>				
2.15.1	02/2009	Enterprise Architecture (EA) Overview	Li-ming Huang	All
<b>2.16 ENTERPRISE LIFE CYCLE (ELC)</b>				
2.16.1	05/2014	Enterprise Life Guidance	Thomas Garrett	IT
<b>2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES</b>				
2.21.1	02/2013	Introduction to Requisition Processing for Information Technology (IT)	Julie Devaughn	All
<b>2.22 REQUIREMENTS AND DEMAND MANAGEMENT</b>				
2.22.1	09/2012	Unified Work Request (UWR) Processsss	Jeffery Smith	All
<b>2.25 WEB SERVICES</b>				
2.25.2	09/2014	IRS Portal and Extranet Usage Standard	Paula Ray	All
2.25.3	08/2009	Intranet Site and Web Server Registration Procedures	Nicole Dickason	All
2.25.5	04/2006	Accessibility Guidelines for the Web	Kevin Acoven	All
2.25.13	04/2006	IRS Domain Naming Standards	Kevin Acoven	All
2.25.14	04/2006	Portal Environment Usability Services	Kevin Acoven	All
<b>2.100 INTEGRATED PROCESS MANAGEMENT</b>				
2.100.1	09/2013	Integrated Process Management Guidance and Procedures	Edith Henry	IT
2.100.2	05/2014	Integrated Process Management Standardization Process	Edith Henry	IT
2.100.4	09/2013	Integrated Process Architecture	Yalonda Beverly	IT
<b>2.110 REQUIREMENTS ENGINEERING</b>				
2.110.1	09/2015	Requirements Engineering Directive	Ron Bellante	IT
2.110.2	02/2013	Requirements Engineering Process	Ron Bellante	IT
<b>2.120 ENGINEERING</b>				
2.120.1	09/2014	Engineering Policy	Neil Kim	IT
2.120.2	10/2015	Technical Solution	Neil Kim	IT
2.120.3	10/2015	Product Integration	Darren Toyer	IT
2.120.4	10/2014	Design Coordination	Rodney Dubose	IT
2.120.5	09/2015	Performance Engineering	Robert Ridgewel	IT
<b>2.126 TRANSITION MANAGEMENT</b>				
2.126.1	07/2015	Transition Management Directive	Monique Taylor	IT

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2.126.2	07/2015	Transition Management Process	Monique Taylor	IT
<b>2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES</b>				
2.127.1	03/2015	IT Test Policy	Donna Spivey	IT
2.127.2	03/2015	IT Software Testing Procedures	Donna Spivey	IT
<b>2.144 CAPACITY MANAGEMENT</b>				
2.144.1	07/2015	Capacity Management Policy	Robert Ridgewel	IT
2.144.2	09/2015	Business Capacity Management	Rob Ridgewell	IT
2.144.3	11/2015	Component Capacity Management	Robert Ridgewel	IT
2.144.4	09/2015	Service Capacity Management	Robert Ridgewel	IT
2.144.5	07/2015	Enterprise Demand Forecast	Jenchung Wang	IT
<b>2.145 AVAILABILITY MANAGEMENT</b>				
2.145.1	06/2014	Availability Management Policy	Jorge Cruz	IT
2.145.2	09/2014	Availability Management Process	Jorge Cruz	IT
<b>2.149 IT ASSET MANAGEMENT</b>				
2.149.1	09/2015	Asset Management Policy	Kevin Dee	IT
2.149.2	10/2015	Asset Management Process Description	Kevin Dee	IT
2.149.3	10/2015	Asset Management Hardware Procedures	Kevin Dee	IT
2.149.4	09/2015	Asset Management Software Procedures	Kevin Dee	IT
<b>2.150 CONFIGURATION AND CHANGE MANAGEMENT</b>				
2.150.1	09/2013	Configuration and Change Management Directive	Darryl Owens	IT
2.150.2	09/2013	Configuration Management	Darryl Owens	IT
2.150.3	11/2013	Change Management (ChM) Policy	Darryl Owens	IT
<b>2.152 DATA ENGINEERING</b>				
2.152.1	10/2015	Data Engineering Directives	Jenchung Wang	IT
2.152.2	07/2015	Data Management	Jenchung Wang	IT
2.152.3	09/2015	Naming Data Elements	Jenchung Jacob	IT

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

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

<b>10.8 INFORMATION TECHNOLOGY (IT) SECURITY</b>				
10.8.1*	07/2015	Policy and Guidance	Olga Plotkin	All
10.8.2	05/2014	IT Security Roles and Responsibilities	Kim Cole-Tarver	All
10.8.3*	07/2015	Audit Logging Security Standards	Randi Fountain	IT

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10.8.5*	05/2014	Domain Name System Security Extensions (DNSSEC) Security Policy	Denise Crisco	All
10.8.6	09/2014	Secure Application Development	Sandra Johnson	IT
10.8.7	04/2013	MAC OS X Security Policy	Denise Crisco	All
10.8.10*	07/2015	Basic UNIX Security Requirements (BUSR)	April Dash	IT
10.8.20*	03/2015	Windows Security Policy	Denise Crisco	All
10.8.21*	04/2015	Database Security Policy	Kim Cole-Tarver	All
10.8.22*	04/2015	Web Server Security Policy	Kim Cole-Tarver	All
10.8.26	08/2014	Laptop Computer Security Policy	Randi Fountain	All
10.8.27	09/2014	Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	Randi Fountain	IT
10.8.30*	09/2015	Unisys Operating Systems Security Standards	Olga Plotkin	IT
10.8.32*	04/2015	IBM Mainframe System Security Requirements	Olga Plotkin	IT
10.8.34*	04/2014	Integrated Data Retrieval System (IDRS) Security Handbook	Olga Plotkin	IT
10.8.40*	08/2014	Wireless Security Policy	Joseph Nolan	All
10.8.50	04/2014	Service-wide Security Patch Management	Joseph Nolan	All
10.8.52	02/2015	PKI Security Policy	Joseph Nolan	All
10.8.54*	02/2014	Minimum Firewall Administration Requirements	Joseph Nolan	All
10.8.55*	02/2015	Network Security Policy	Joseph Nolan	IT
10.8.60	09/2015	Information Technology Disaster Recovery Policy and Guidance	Sandra Johnson	All
10.8.62	09/2015	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process	Sandra Johnson	All

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

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

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### 10.8 INFORMATION TECHNOLOGY (IT) SECURITY

10.8.9*	08/2014	Virtualization Security Policy	Sandra Johnson	IT
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#### Part 1: Organization, Finance and Management

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

##### 1.1 ORGANIZATION AND STAFFING

1.1.24	11/2006	Large Business & International (LB&I) Division	Keith Fowler	All
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##### 1.4 RESOURCE GUIDE FOR MANAGERS

1.4.24*	01/2014	Central Withholding Agreement Program Group Manager Handbook	Casey Kamiyam	LBI
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#### Part 4: Examining Process

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

##### 4.1 PLANNING AND SPECIAL PROGRAMS

4.1.20	07/2007	Hqtrs & Industry Offices Responsible for LMSB PSP	Terri Honchaurk	LBI
4.1.21	08/2007	LMSB Planning and Monitoring	Terri Honchaurk	LBI
4.1.22*	03/2010	LMSB Workload Study	Terri Honchaurk	LBI
4.1.23	07/2007	Determining Return Needs for LMSB	Terri Honchaurk	LBI
4.1.24*	03/2010	LMSB Sources of Returns, Ordering and Classification	Terri Honchaurk	LBI
4.1.25	07/2007	LMSB Inventory Ordering and Return Delivery Systems	Terri Honchaurk	LBI

##### 4.10 EXAMINATION OF RETURNS

4.10.20	01/2005	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers	Michael Boccardo	LBI, SB/SE, TE/GE, Appeals
4.10.21	07/2008	U.S. Withholding Agent Examinations	Linh Vu	LBI
4.10.26	08/2012	Net Rate Netting Procedures for LB&I Cases	Sherry Holderby	LBI, SB/SE

##### 4.11 EXAMINING OFFICERS GUIDE (EOG)

4.11.6	05/2005	Change in Accounting Method	Philip Whitworth	SB/SE, LBI
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##### 4.30 LMSB GENERAL PROCEDURES

4.30.1	01/2002	Pre-Filing Agreement Program	Melanie Perrin	LBI
4.30.3	10/2010	Overseas Posts	Maggie Modig	LBI

##### 4.35 PARTNERSHIP AND S CORPORATIONS

4.35.1	05/2006	Tax Audit Guidelines	Barbara Hecimo	All
4.35.2	05/2006	Audit Techniques for Business Returns	Barbara Hecimo	All

##### 4.36 JOINT COMMITTEE PROCEDURES

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4.36.1	09/2015	Joint Committee Process Overview	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.2	09/2015	Identification of Joint Committee Cases	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.3	09/2015	Examiner's Responsibilities	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.4	09/2015	Joint Committee Specialist Procedures	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.5	09/2015	Reports	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
<b>4.37 FINANCIAL PRODUCTS AND TRANSACTIONS</b>				
4.37.1	10/2010	Financial Products Specialty	Ruth Levine	ODs, Appeals
<b>4.40 TECHNICAL ADVISOR PROGRAM</b>				
4.40.1	03/2002	Technical Advisor Program	Shirley Lee	LBI, SB/SE, TE/GE
4.40.2	03/2002	Program Responsibilities and Duties	Shirley Lee	LBI, SB/SE, TE/GE
4.40.4	05/2006	Petroleum Industry Program	Terry Loendorf	LBI, SB/SE, TE/GE
<b>4.41 OIL AND GAS INDUSTRY</b>				
4.41.1	12/2013	Oil and Gas Handbook	Robert Mccann	LBI, SB/SE
<b>4.42 INSURANCE INDUSTRY</b>				
4.42.1	05/2002	Introduction	Cheryl Reimer	LBI, SB/SE
4.42.2	05/2002	Life Insurance Companies	Cheryl Reimer	LBI, SB/SE
4.42.3	05/2002	Examination Methods and Techniques	Cheryl Reimer	LBI, SB/SE
4.42.4	05/2002	Audit Techniques for Specific Areas/Potential Adjustments	Cheryl Reimer	LBI, SB/SE
4.42.5	05/2002	Miscellaneous	Cheryl Reimer	LBI, SB/SE
4.42.6	05/2002	Glossary	Cheryl Reimer	LBI, SB/SE
<b>4.43 RETAIL INDUSTRY</b>				
4.43.1	07/2009	Retail Industry	David Moser	LBI, SB/SE, Chief Counsel
<b>4.44 SUBCHAPTER T COOPERATIVES</b>				
4.44.1	01/2002	IRC Section 521 Exempt Farmers' Cooperatives	Tracy Holtslag	TE/GE, LBI, SB/SE, Chief Counsel
<b>4.46 LB&amp;I GUIDE FOR QUALITY EXAMINATIONS</b>				
4.46.1	07/2011	Overview	Peter Radjenovi	LBI



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4.46.2	07/2011	Administrative Matters and Annual Compliance Plan	Peter Radjenovi	LBI
4.46.3	09/2013	Planning The Examination	Peter Radjenovi	LBI
4.46.4	11/2011	Inspection and Fact Finding	Peter Radjenovi	LBI
4.46.5	07/2011	Issue Development, Proposal and Resolution.	Peter Radjenovi	LBI
4.46.6	04/2014	Workpapers and Reports Resources	Peter Radjenovi	LBI
4.46.7	07/2011	Post Examination Activities	Peter Radjenovi	LBI
<b>4.47 COMPUTER AUDIT SPECIALIST</b>				
4.47.1	08/2002	Computer Audit Specialist Program (CAS)	Rich Mort	LBI, SB/SE
4.47.2	08/2002	CAS Technical and Procedural Information	Rich Mort	LBI, SB/SE
4.47.3	07/2011	Statistical Sampling Auditing Techniques	Jerry Goguen	All
<b>4.48 ENGINEERING PROGRAM</b>				
4.48.1	05/2006	Overview of Engineering Program	Mark Janus	LBI, SB/SE
4.48.3	07/2006	Tangible Personal Property Valuation Guidelines	Mark Janus	LBI, SB/SE
4.48.4	07/2006	Business Valuation Guidelines	Mark Janus	LBI, SB/SE
4.48.5	07/2006	Intangible Property Valuation Guidelines	Mark Janus	LBI, SB/SE
4.48.6	07/2006	Real Property Valuation Guidelines	Mark Janus	LBI, SB/SE
<b>4.49 ECONOMIST PROGRAM</b>				
4.49.1	11/2006	Overview	Charles Adelber	LBI, SB/SE
<b>4.51 LB&amp;I CASE MANAGEMENT</b>				
4.51.1	04/2007	Rules of Engagement	David Lindenba	LBI
4.51.2	12/2005	LMSB Administrative Guidance	Shirley Lee	LBI, SB/SE, TE/GE
4.51.4	09/2015	LMSB/APPEALS Fast Track Settlement Program (FTS)	Monica Jones	LBI, SB/SE, Appeals, CC
4.51.6	08/2007	Issue Management Process Guide	Peggy Bruce	LBI
4.51.8	09/2015	Compliance Assurance Process (CAP) Examinations	Lisa Rupert	LBI, SB/SE
<b>4.52 GLOBAL HIGH WEALTH INDUSTRY</b>				
4.52.1	08/2013	Global High Wealth Industry Processes and Procedures	Troy Venable	LBI
<b>4.60 INTERNATIONAL PROCEDURES</b>				
4.60.1	09/2014	Exchange of Information	Michael Richard	LBI, SB/SE
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	David Marion	LBI, SB/SE
4.60.3	01/2002	Tax Treaty Related Matters	David Marion	LBI, SB/SE
4.60.4	02/2015	LMSB International Programs	James Nasto	LBI, SB/SE

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4.60.5	09/2004	Classification of International-Feature Returns	James Nasto	LBI, SB/SE
4.60.6	03/2007	International Referral Criteria and Procedures	James Nasto	LBI, SB/SE
4.60.7	09/2004	Guidelines for Evaluating International Referrals	James Nasto	LBI, SB/SE
4.60.8	06/2014	International Examination and Processing Procedures	James Nasto	LBI, SB/SE
4.60.9	09/2015	International Examiner's Report	James Nasto	LBI, SB/SE
<b>4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES</b>				
4.61.1	05/2006	Overview of Guidelines	Nanette Hamilto	LBI, SB/SE
4.61.2	05/2006	Foreign Based Books and Records	Nanette Hamilto	LBI, SB/SE
4.61.3	05/2006	Development of IRC 482 Cases	Matt Hartman	LBI, SB/SE
4.61.4	05/2006	Information Gathering	Nanette Hamilto	LBI, SB/SE
4.61.5	05/2006	Entity Classification	Nanette Hamilto	LBI, SB/SE
4.61.6	05/2006	Boycotts	Nanette Hamilto	LBI, SB/SE
4.61.7	05/2006	Controlled Foreign Corporations	Nanette Hamilto	LBI, SB/SE
4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	Kay Dove	LBI, SB/SE
4.61.9	05/2006	Possessing Corporation	Nanette Hamilto	LBI, SB/SE
4.61.10	05/2006	Foreign Tax Credit	Nanette Hamilto	LBI, SB/SE
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	Matt Hartman	LBI, SB/SE
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	Stuart Mann	LBI, SB/SE
4.61.13	09/2015	Dual Consolidated Losses	Dorian McCloske	LBI, SB/SE
<b>4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL</b>				
4.62.1	03/2014	General Information	Michael Smith	All
4.62.3	06/2002	Requests for Representation Funds and Gifts for Foreign Officials	Janet Baugh	All

## **Part 5: Collecting Process**

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

<b>5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM</b>				
5.24.1	07/2009	Overview	Casey Kamiyam	LBI, SB/SE
5.24.2	07/2009	Case Development	Casey Kamiyam	LBI, SB/SE
5.24.3	07/2009	Case Processing Guidelines	Casey Kamiyam	LBI, SB/SE

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

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

##### **7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS**

7.40.1	11/2004	IIR Program	David Lindenba	LBI, SB/SE, Appeals, CC
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#### **Part 11: Communications and Liaison**

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

##### **11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS**

11.51.1	06/2008	TIGTA and GAO Audit Program Process at the LMSB Division	Gramari Rivera	LBI
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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 AFFORDABLE CARE ACT FEES**

25.21.1	08/2015	Branded Prescription Drug Fee	Maria Dolan	OD's, Appeals
25.21.2	04/2014	Insurance Provider Fee	Cheryl Cornwell	LBI

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

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

### **1.1 ORGANIZATION AND STAFFING**

1.1.1	06/2015	IRS Mission and Basic Organization	Jynell Spriggs	All
1.1.5	06/2015	Office of the Commissioner	Jynell Spriggs	All

### **1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE**

1.10.1	06/2015	The IRS Correspondence Manual	Anthony Cincott	All
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## **Part 2: Information Technology**

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

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

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#### 1.1 ORGANIZATION AND STAFFING

1.1.20	06/2015	Office of Professional Responsibility	Diana Gertscher	All
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#### 1.25 PRACTICE BEFORE THE SERVICE

1.25.1	08/2015	Rules Governing Practice Before the IRS	Robert Johnson	All
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#### **Part 1: Organization, Finance and Management**

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##### **1.15 RECORDS AND INFORMATION MANAGEMENT**

1.15.1	08/2015	The Records Management Program	Tracee Taylor	All
1.15.2	08/2015	Types of Records and Their Life Cycles	Tracee Taylor	All
1.15.3	08/2015	Disposing of Records	Tracee Taylor	All
1.15.4	08/2015	Retiring and Requesting Records	Tracee Taylor	All
1.15.5	08/2015	Relocating/Removing Records	Tracee Taylor	All
1.15.6	08/2015	Managing Electronic Records	Tracee Taylor	All
1.15.7	08/2015	Files Management	Tracee Taylor	ALL
1.15.24	09/2015	Records Control Schedule for Tax Exempt and Government Entities	Annette Mitchell	PGLD, TE/GE
1.15.25	01/2006	Records Control Schedule for Statistics Division	Annette Mitchell	PGLD, RAS
1.15.27	11/2002	Records Control Schedule for Compliance Research	Annette Mitchell	PGLD, RAS
1.15.32	01/2004	Records Control Schedule for Electronic Tax Administration	Annette Mitchell	PGLD, WI
1.15.35	02/2004	Records Control Schedule for Tax Administration Systems (Electronic)	Annette Mitchell	PGLD
1.15.36	03/2009	Record Control Schedule for Permanent Records	Annette Mitchell	All

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

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

##### **10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)**

10.5.1	05/2010	Policy, Roles and Responsibilities	Terry Veazey	All
10.5.4*	10/2015	Incident Management Program	Shirley Bogan	All
10.5.5	08/2013	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements	Dora Holmes	All
10.5.7	07/2015	Use of Pseudonyms by IRS Employees	Susan Christoph	All
10.5.8*	09/2015	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	Sandra L. Johns	All



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#### **Part 11: Communications and Liaison**

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

##### **11.3 DISCLOSURE OF OFFICIAL INFORMATION**

11.3.1	03/2011	Introduction to Disclosure	Jonathan Davis	All
11.3.2	08/2008	Disclosure to Persons with a Material Interest	Rob Tillman	All
11.3.3	03/2008	Disclosure to Designees and Practitioners	Jonathan Davis	All
11.3.4	09/2013	Congressional Inquiries	Nesbit Parker	All
11.3.5	12/2007	Fees	Frank Weber	All
11.3.6	06/2014	Seals and Certifications	Rob Tillman	All
11.3.7	03/2015	Freedom of Information Reading Room Operations	Franklin Weber	All
11.3.8	04/2011	Disclosure of Written Determinations	Bertrand Tzeng	All
11.3.9	06/2012	Exempt Organizations	Nesbit Parker	TE/GE
11.3.10	06/2015	Employee Plans Information	Nesbit Parker	TE/GE
11.3.11	09/2015	Other Information Available to the Public	Nesbit Parker	All
11.3.12	10/2009	Designation of Documents	Frank Weber	All
11.3.13	08/2013	Freedom of Information Act	Rhonda O'reilly	All
11.3.14	09/2013	Privacy Act General Provisions	David Silverman	All
11.3.15	09/2013	Privacy Act Publication and Reporting Requirements	David Silverman	All
11.3.16	08/2013	Privacy Act Notification Programs	David Silverman	All
11.3.17	09/2013	Privacy Act Recordkeeping Restrictions	David Silverman	All
11.3.18	09/2013	Privacy Act Access and Amendment of Records	David Silverman	All
11.3.19	09/2013	Privacy Act Accounting for Disclosure	David Silverman	All
11.3.20	09/2013	Personnel Records	David Silverman	All
11.3.21	03/2008	Investigative Disclosure	Jonathan Davis	All
11.3.22	04/2009	Disclosure to Federal Officers and Employees for Tax Administration Purposes	Rob Tillman	All
11.3.23	10/2013	Disclosure to the General Accounting Office (GAO)	Anne Jensen	All
11.3.24	07/2008	Disclosures to Contractors	Bertrand Tzeng	All
11.3.25	07/2015	Disclosure to Foreign Countries Pursuant to Tax Treaties	Nesbit Parker	All
11.3.26	09/2013	Wagering Tax Information	Jonathan Davis	All

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11.3.27	10/2013	Disclosure of Returns and Return Information to Grand Juries	Anne Jensen	All
11.3.28	08/2014	Disclosure to Federal Agencies for Administration of Nontax Criminal Laws	Anne Jensen	All
11.3.29	09/2009	Disclosure to Federal Agencies for Administration of Nontax Laws	Jonathan Davis	All
11.3.30	10/2013	Disclosure to the President	Rob Tillman	All
11.3.31	05/2015	Tax Check Reports on Federal Appointees	Robin Tillman	All
11.3.32	10/2010	Disclosure to States for Tax Administration Purposes	Jonathan Davis	All
11.3.33	10/2013	Other Disclosures to State and Local Governments	Nesbit Parker	All
11.3.34	09/2013	Disclosure for Nontax Criminal Violations	Anne Jensen	All
11.3.35	03/2009	Requests and Demands for Testimony and Production of Documents	Anne Jensen	All
11.3.36	07/2015	Safeguard Review Program	Terry Follas	All
11.3.37	10/2010	Recordkeeping and Accounting for Disclosures	Jonathan Davis	All
11.3.38	12/2014	Roles and Responsibilities of Disclosure Managers	Anne Jensen	All
11.3.39	09/2013	Computer Matching and Privacy Protection Act	David Silverman	All
11.3.40	06/2010	Disclosures Involving Trust Fund Recovery Penalty Assessments	Rob Tillman	All
<b>11.4 OFFICE OF GOVERNMENTAL LIAISON</b>				
11.4.1	09/2015	Governmental Liaison Operations	Albert Adams	All
11.4.2	05/2014	Data Exchange Program	William Crowley	All

## **Part 25: Special Topics**

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

<b>25.4 EMPLOYEE PROTECTION</b>				
25.4.1	08/2014	Potentially Dangerous Taxpayer	Laura Decker	All
25.4.2	08/2014	"Caution Upon Contact" Taxpayer	Laura Decker	All

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<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.18	05/2012	Research, Analysis and Statistics Division	Edwin Staples	All
<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>				
1.2.1	09/2007	Policies of the Internal Revenue Service	Edwin Staples	All
1.2.10	01/2013	Policy Statements for Organization, Finance and Management Activities	Edwin Staples	All
1.2.11	07/2012	Policy Statements for Information Technology Activities	Edwin Staples	All
1.2.12	10/2012	Policy Statements for Submission Processing Activities	Edwin Staples	All
1.2.13	03/2014	Policy Statements for the Examining Process	Edwin Staples	All
1.2.14	10/2012	Policy Statements for Collecting Process Activities	Edwin Staples	All
1.2.15	10/2012	Policy Statements for Human Resource Management Activities	Edwin Staples	All
1.2.16	06/2013	Policy Statements for the Rulings and Agreements Process	Edwin Staples	All
1.2.17	09/2014	Policy Statements for the Appeals Process	Edwin Staples	All
1.2.18	10/2012	Policy Statements for Criminal Investigation Activities	Edwin Staples	All
1.2.19	10/2012	Policy Statements for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.20	11/2012	Policy Statements for Penalties and Interest Activities	Edwin Staples	All
1.2.21	10/2012	Policy Statements for Customer Account Services Activities	Edwin Staples	All
1.2.22	10/2012	Policy Statements for Taxpayer Education and Assistance Activities	Edwin Staples	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Edwin Staples	All
1.2.24	06/2015	Policy Statements for Special Topics	Edwin Staples	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Edwin Staples	All
1.2.40	07/2015	Delegations of Authority for Organization, Finance and Management Activities	Edwin Staples	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Edwin Staples	All

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1.2.42	09/2014	Delegation of Authorities for Submission Processing Activities	Christina Sexton	All
1.2.43	11/2014	Delegations of Authority for the Examining Process	Christina Sexton	All
1.2.44	07/2014	Delegations of Authorities for the Collecting Process	Christina Sexton	All
1.2.45	05/2015	Delegations of Authority for Human Resource Management	Christina Sexton	All
1.2.46	06/2014	Delegation of Authorities for the Rulings and Agreements Process	Christina Sexton	All
1.2.47	10/2014	Delegations of Authority for the Appeals Process	Christina Sexton	All
1.2.48	02/2013	Delegation of Authorities for Criminal Investigations Activities	Edwin Staples	All
1.2.49	06/2014	Delegation of Authorities for Communications, Liaison and Disclosure Activities	Christina Sexton	All
1.2.50	07/2014	Delegations of Authority for Taxpayer Advocate Service Activities	Christina Sexton	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	Edwin Staples	All
1.2.52	09/2015	Delegation of Authorities for Special Topics Activities	Christina Sexton	All
1.2.53	06/2015	Delegation of Authorities for Chief Counsel Activities	Edwin Staples	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	Edwin Staples	All
1.2.64	01/2012	Functional Delegations of Authority for Agency-Wide Shared Services	Pam Thoren	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.5	10/2015	Corporate Tax Administration Tools	Rita Wolberg	All
<b>1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION</b>				
1.7.1	08/2004	Servicewide Research Council	Janet Gulotta	All
1.7.2	08/2004	Servicewide Research Data Standards	Janet Gulotta	All
1.7.3	08/2004	Servicewide Research Electronic Library	Janet Gulotta	All
1.7.4	11/2007	Role of Research in IRS	Melissa Kovalick	RAS
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>				
1.11.1	04/2014	IMD Program and Responsibilities	Christina Sexton	All
1.11.2	09/2015	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	04/2014	Policy Statements	Edwin Staples	All
1.11.4	06/2015	Delegation Orders	Christina Sexton	All

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1.11.5	04/2014	Publishing Internal Management Documents	Sherry Zuckerm	All
1.11.6	05/2015	Using and Researching the Internal Revenue Manual (IRM)	Sherry Zuckerm	All
1.11.9	12/2014	Clearing IMDs	Christina Sexton	All
1.11.10	04/2014	Interim Guidance Process	Iris Lehrich	All
<b>1.13 STATISTICS OF INCOME</b>				
1.13.1	04/2005	Statistical Reporting Overview	Joseph Koshans	RAS, CFO
1.13.2	06/2014	Processing Management	Joseph Koshans	RAS, CFO
1.13.3	06/2014	Document Management	Joseph Koshans	RAS, CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	RAS, CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David Ligon-Mill	RAS, CFO
1.13.9	04/1998	Statistical Editing of Insurance Company Returns	Janice Washingt	RAS, CFO

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

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

<b>3.34 NATIONAL RESEARCH PROGRAM (NRP)</b>				
3.34.3	03/2010	Code and Edit, Transcription	Teresa Howard	WI, SB/SE
3.34.4	12/2006	Corporate Tax Returns Document Analysis and Data Entry	Robert Brown	WI, SB/SE
<b>3.49 STATISTICS OF INCOME PROCESSING</b>				
3.49.5	10/2015	Statistic Editing of Individual Income Tax Returns	Maureen Kahr	RAS

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

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

<b>4.22 NATIONAL RESEARCH PROGRAM (NRP)</b>				
4.22.1	10/2008	NRP Overview	Robert Brown	RAS, SB/SE, LBI, WI
4.22.2	10/2008	NRP Case Building	Robert Brown	RAS, SB/SE, LBI, WI
4.22.3	12/2011	Classification of NRP Returns	Teresa Howard	RAS, SB/SE, LBI, WI
4.22.4*	01/2013	Examination of NRP Cases	Teresa Howard	RAS, SB/SE, LBI, WI
4.22.5	10/2014	Campus Compliance Operations Site	Teresa Howard	RAS, SB/SE, LBI, WI
4.22.6	01/2013	Area Office	Teresa Howard	RAS, SB/SE

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

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

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

##### 1.1 ORGANIZATION AND STAFFING

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

1.25.2	06/2010	Practitioner Enrollment	Rachel Erath	RPO, OPR
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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.16	04/2014	Small Business / Self Employed Division	Darrel Morgan	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE, WI
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE, WI
1.4.22	04/2015	CAWR Manager and Coordinator Guide	Michael Zambar	SB/SE
1.4.23	10/2015	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	Sherrie Bunot	SB/SE
1.4.40	02/2015	SB/SE Compliance Field Examination Group Manager	Dawn Amrhein	SB/SE
1.4.50*	09/2015	Collection Group Manager, Territory Manager and Area Director Operational Aid	Kathleen Morton	SB/SE
1.4.51	08/2015	Insolvency	Tiffany Lentz	SB/SE
1.4.52	08/2015	Offer in Compromise Manager's Resource Guide - Field Program	Diane Morris	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Don Hallenbeck	SB/SE
1.4.54	10/2015	Offer in Compromise Managers(COIC) Program	Darlene Garone	SB/SE
<b>1.53 SMALL BUSINESS/SELF-EMPLOYED</b>				
1.53.1	08/2007	Managing Organizational Change	Kara Lewis	SB/SE

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

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

<b>4.1 PLANNING AND SPECIAL PROGRAMS</b>				
4.1.1	03/2013	Planning, Monitoring, and Coordination	Ann Underland	SB/SE
4.1.2	05/2013	Determining Return Need	Ann Underland	SB/SE
4.1.3	08/2012	Sources of Returns-Priority Programs-DIF and Ordering	Ann Underland	SB/SE
4.1.4*	09/2013	Other Source Workload	Ann Underland	SB/SE
4.1.5	08/2012	Classification and Case Building	Ann Underland	SB/SE
4.1.6	02/2014	Storage of Selected Returns	Ann Underland	SB/SE
4.1.7	06/2014	Assignment of Selected Returns	Ann Underland	SB/SE



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4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	SB/SE
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	01/2011	Return Preparer Program Coordinator	Julie Knight	SB/SE
<b>4.2 GENERAL EXAMINING PROCEDURES</b>				
4.2.1	04/2014	General Examination Information	Daniel Gri	SB/SE, LBI, WI
4.2.2	10/2003	Miscellaneous Examination Procedures	Daniel Gri	SB/SE, LBI, WI
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Donald Bouquet	SB/SE, LBI, WI
4.2.4	10/2003	Employee Conduct and Responsibilities	Janet Hackett	SB/SE, LBI, WI
4.2.5	07/2011	Disclosure of Official Information	Xavier Guerrero	SB/SE, LBI
4.2.6	03/2013	Examination of Employee Returns	Janet Hackett	SB/SE, LBI, WI
<b>4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS</b>				
4.4.1	05/2009	Introduction	Pamela Kaufma	ODs, Appeals
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Pamela Kaufma	ODs, Appeals
4.4.4	12/2011	Claims	Pamela Kaufma	ODs, Appeals
4.4.5	12/2012	Closings to Appeals	Pamela Kaufma	ODs, Appeals
4.4.6	12/2009	Conversion of Returns	Pamela Kaufma	ODs, Appeals
4.4.7	09/2014	Correspondence	Pamela Kaufma	ODs, Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Pam Kaufman	ODs, Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Pamela Kaufma	ODs, Appeals
4.4.11	06/2007	Entity Changes	Pamela Kaufma	ODs, Appeals
4.4.12	09/2015	Examined Closings, Surveyed Claims, and Partial Assessments	Pamela Kaufma	ODs, Appeals
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment	Pamela Kaufma	ODs, Appeals
4.4.16	12/2011	Inventory Control	Pamela Kaufma	ODs, Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Pamela Kaufma	ODs, Appeals
4.4.18	06/2010	Large Dollar Cases	Pamela Kaufma	ODs, Appeals
4.4.19	07/2005	Manual Refunds	Pamela Kaufma	ODs, Appeals
4.4.21	07/2012	Non-Examined Closings/Deleting AIMS Records	Pamela Kaufma	ODs, Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Pamela Kaufma	ODs, Appeals
4.4.23	10/2013	Openings	Pamela Kaufma	ODs, Appeals
4.4.24	07/2014	Payments and Remittances	Pamela Kaufma	ODs, Appeals

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4.4.25	07/2012	Quick Assessments	Pamela Kaufma	ODs, Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Pamela Kaufma	ODs, Appeals
4.4.27	12/2009	Reports	Pamela Kaufma	ODs, Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Pamela Kaufma	ODs, Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Pamela Kaufma	ODs, Appeals
4.4.33	04/2010	Transfers	Pamela Kaufma	ODs, Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Pamela Kaufma	ODs, Appeals
4.4.35	12/2009	Unpostable Resolution	Pamela Kaufma	ODs, Appeals
<b>4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)</b>				
4.7.1	01/2010	Overview	Nyna Cox	SB/SE
4.7.2	10/2015	Security	Nyna Cox	SB/SE
4.7.3	01/2010	Statute of Limitations	Nyna Cox	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	Nyna Cox	SB/SE
4.7.5	09/2013	Group	Nyna Cox	SB/SE
4.7.6	01/2015	Reports	Nyna Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna Cox	SB/SE
4.7.8	05/2011	Centralized Case Processing	Nyna Cox	SB/SE
4.7.10	06/2012	AIMS/ERCS Staff	Nyna Cox	SB/SE
4.7.11	10/2010	System Administrator and Database Administrator	Nyna Cox	SB/SE
<b>4.8 TECHNICAL SERVICES</b>				
4.8.1	11/2015	Organization and Responsibilities	Suzanne Bates	SB/SE
4.8.2	04/2015	Case Processing	Suzanne Bates	SB/SE
4.8.3	03/2013	Examination Quality Measurement Staff (EQMS)	Suzanne Bates	SB/SE
4.8.4	03/2015	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	06/2015	Post Examination Case Processing Requirements	Suzanne Bates	SB/SE
4.8.6	08/2015	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	SB/SE
4.8.7	04/2014	Technical Field Support	Suzanne Bates	SB/SE
4.8.8	12/2013	Miscellaneous Responsibilities	Suzanne Bates	SB/SE
4.8.9	07/2015	Statutory Notices of Deficiency	Suzanne Bates	SB/SE
4.8.10	07/2012	Notice of Determination of Worker Classification	Suzanne Battes	SB/SE
<b>4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM</b>				
4.9.1	05/2014	Outline of System	Catherine Labill	SB/SE

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<b>4.10 EXAMINATION OF RETURNS</b>				
4.10.1	02/2015	Overview and Basic Examiner Responsibilities	Dawn Amrhein	ODs, Appeals
4.10.2*	01/2012	Pre-Contact Responsibilities	Janet Hackett	ODs, Appeals
4.10.3	03/2003	Examination Techniques	Joseph Haynes	ODs, Appeals
4.10.4	08/2011	Examination of Income	Joseph Haynes	ODs, Appeals
4.10.5	06/2010	Required Filing Checks	Janet Hackett	ODs, Appeals
4.10.6	07/2001	Penalty Considerations	Ronald Lehman	ODs, Appeals
4.10.7	03/2015	Issue Resolution	Joseph Haynes	ODs, Appeals
4.10.8	09/2014	Report Writing	Janet Hackett	ODs, Appeals
4.10.9	08/2014	Workpapers	Janet Hackett	ODs, Appeals
4.10.10	01/2011	Standard Paragraphs and Explanation of Adjustments	Dawn Amrhein	ODs, Appeals
4.10.12*	09/2014	Frivolous Return Program	Jamie Shaw	SB/SE
4.10.13	10/2015	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	03/2015	Report Generation Software	Lori Holthaus	SB/SE
4.10.16	01/2013	Examination Operational Automation Database (EOAD)	Denise Baldwin	ODs, Appeals
4.10.27	12/2013	Identity Theft - Field Examination Case Processing	Xavier Guerrero	SB/SE
<b>4.11 EXAMINING OFFICERS GUIDE (EOG)</b>				
4.11.5	11/2004	Allocation of Income and Deductions	Donald Bouquet	SB/SE, LMSB
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Donald Bouquet	SB/SE, LMSB
4.11.11	02/2014	Net Operating Loss Cases	Milton Pagan	SBSE, LMSB
4.11.17	11/2004	Electronically Filed Returns	Julie Knight	SB/SE, LMSB
4.11.29	09/2010	Transfer of Returns Open for Examination	Dawn Amrhein	SB/SE, LMSB
4.11.34	12/2004	Innocent Spouse	Dawn Amrhein	SB/SE, LMSB
4.11.51	10/2004	Return Preparer Program	Julie Knight	SB/SE, LMSB, TE/GE, Appeals
4.11.52	11/2004	Transferee Liability Cases	Marisha Hilema	SB/SE, LMSB
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Julie Knight	SB/SE, LMSB, TE/GE, Appeals
4.11.57	01/2014	Third Party Contacts	Kathleen Orang	SB/SE, LMSB
<b>4.12 NONFILED RETURNS</b>				
4.12.1	10/2010	Nonfiled Returns	Ronald Lehman	ODs, Appeals
<b>4.13 AUDIT RECONSIDERATION</b>				
4.13.1	12/2009	Introduction	Laurie Juliano	SB/SE

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4.13.2	12/2009	Contact Employees	Laurie Juliano	SB/SE
4.13.3	12/2009	Central Reconsideration Unit	Laurie Juliano	SB/SE
4.13.4	10/2006	Area Office Examination	Janet Hackett	SB/SE
4.13.5	12/2009	Automated Substitute for Return (ASFR)	Laurie Juliano	SB/SE
4.13.6	12/2009	Appeals	Laurie Juliano	SB/SE, Appeals
4.13.7	12/2009	Exhibits	Janice Townson	SB/SE
4.13.8	09/2011	Exam SFR Reconsiderations	Marion Moody	SB/SE, W&I
<b>4.15 JEOPARDY/TERMINATION ASSESSMENTS</b>				
4.15.1	05/2014	Jeopardy and Terminations	Lisa Ferreira	ODs, Appeals
4.15.2	06/2014	Examination Procedures	Lisa Ferreira	ODs, Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Lisa Ferreira	ODs, Appeals
4.15.4	01/2012	Administrative and Judicial Review	Lisa Ferreira	ODs, Appeals
4.15.5	10/2014	Post-Assessment Procedures	Lisa Ferreira	ODs, Appeals
4.15.7	01/2012	Planning & Special Programs Procedures	Lisa Ferreira	ODs, Appeals
<b>4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)</b>				
4.16.1	06/2011	SEP Responsibilities and Case Development	Lisa Ferreira	ODs, CI
<b>4.17 COMPLIANCE INITIATIVE PROJECTS</b>				
4.17.1	02/2010	Overview of Compliance Initiative Projects	Ann Underland	SB/SE, LBI, WI
4.17.2	02/2010	Responsibilities	Ann Underland	SB/SE, LBI, WI
4.17.3	02/2010	Requirements	Ann Underland	SB/SE, LBI, WI
4.17.4	02/2010	Procedures	Ann Underland	SB/SE, LBI, WI
<b>4.18 EXAM OFFER-IN-COMPROMISE</b>				
4.18.1	01/2011	Offers in Compromise Received in Exam	Julie Knight	SB/SE
4.18.2	12/2008	Doubt as to Liability Offers	Julie Knight	SB/SE
4.18.3	12/2010	Effective Tax Administration Offers	Julie Knight	SB/SE
4.18.4	01/2011	Combination Offers	Julie Knight	SB/SE
4.18.5	12/2010	Review, Closing and Reporting Requirements	Julie Knight	SB/SE
4.18.6	12/2010	Case Processing and Controls	Julie Knight	SB/SE
4.18.7	01/2011	Special Case Processing	Julie Knight	SB/SE
<b>4.19 LIABILITY DETERMINATION</b>				
4.19.4*	04/2015	CAWR Reconciliation Balancing	Michael Zambar	SB/SE
4.19.5*	09/2015	Certification of State Federal Unemployment Tax Act (FUTA) Credits	Tessa Clark	SB/SE

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4.19.6*	06/2015	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	Linda Plyer	SB/SE
4.19.8	04/2014	CAP (CAWR Automated Program) Technical System Procedures	Michael Zambar	SB/SE
4.19.9	12/2013	FCP (FUTA Case Processing) Technical System Procedures	Michael Zambar	SB/SE
4.19.11*	05/2010	Examination Classification of Work	Donna Hopper	WI
4.19.12	12/2011	Centralized Files and Scheduling	Donna Hooper	WI
4.19.16	11/2011	Claims	Travis Smith	SB/SE, WI
4.19.17*	10/2015	Non-Filer Program	Jesse Bruce	SB/SE, WI
4.19.22	04/2015	CAWR Control	Michael Zambar	SB/SE
4.19.23	12/2014	FUTA Control	Tessa Clark	SB/SE
4.19.27	03/2015	Campus Exam Return Selection and Delivery	Jesse Bruce	WI
<b>4.20 EXAMINATION COLLECTIBILITY</b>				
4.20.1	02/2013	General Collectibility Procedures	Marisha Hilema	SB/SE
4.20.2	03/2013	Scope Consideration	Marisha Hilema	SB/SE
4.20.3	12/2010	Soliciting Payment	Marisha Hilema	SB/SE
4.20.4	02/2013	Installment Agreements	Marisha Hilema	SB/SE
<b>4.21 ELECTRONIC FILING PROGRAM</b>				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Julie Knight	SB/SE
<b>4.23 EMPLOYMENT TAX</b>				
4.23.1	03/2013	Introduction	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.2	09/2015	Employment Tax Examination Objectives	Laird. Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.3*	07/2013	Classification, Selection and Assignment of Employment Tax Cases	Laird Macmillan	ODs, Appeals
4.23.4	08/2015	Workpapers	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.5*	05/2015	Technical Guidelines for Employment Tax Issues	Laird Macmillan	ODs, Appeals
4.23.6	04/2014	Classification Settlement Program (CSP)	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.8	10/2015	Determining Employment Tax Liability	Laird Macmillan	ODs, Appeals
4.23.9	04/2011	Employment Tax Penalty and Fraud Procedures	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals

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4.23.10	09/2015	Report Writing Guide for Employment Tax Examinations	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.11	11/2014	Prompt Action in Deficiency and Overassessment Cases	Laird Macmailla	SB/SE, TE/GE, LBI, Appeals
4.23.12	02/2015	Delinquent Return Procedures	Laird Macmilan	SB/SE, TE/GE, LBI, Appeals
4.23.13	03/2014	Employment Tax Refund or Abatement Claims	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.14	09/2015	Statute Control and Extension	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.15	05/2012	Technical Advice From the Office of Chief Counsel	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.17	09/2013	Preparer Penalty Procedures for SB/SE Employment Tax	Laird Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.18	10/2012	Coordinating Worker Classification Determinations Between SS-8 Program and Exam.	Laird. Macmillan	SB/SE, TE/GE, LBI, Appeals
4.23.19	03/2014	Employment Tax Case Assignment and Grading Criteria	Laird Macmillan	SB/SE, LB&I, TE/GE
4.23.21	10/2014	Employment Tax - Tax Compliance Officer Employment Tax Procedures	Laird. Macmillan	SB/SE
<b>4.24 EXCISE TAX</b>				
4.24.1	09/2012	Introduction to Excise Taxes	Joseph Kingeter	SB/SE
4.24.2	08/2012	Form 637 Excise Tax Registrations	Lisa Davis	SB/SE
4.24.4	09/2013	Excise Fuel Taxes Workload, Policies and Procedures	Michel Moncond	SB/SE
4.24.5	10/2012	Large Business and International (LB&I) Examination Procedures for Excise Employees	Joe Mazzuca	SB/SE
4.24.6	08/2014	Excise Tax Examiner Responsibilities	Karen Rubin	SB/SE
4.24.7	08/2008	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	John Jackson	SB/SE
4.24.8	08/2014	Examination Guidance for Excise Claims for Refund or Abatement	Lisa Davis	SB/SE
4.24.9*	10/2012	Excise Tax Penalty Procedures	Joseph Kingeter	SB/SE
4.24.10	10/2011	Excise Tax Examination Reports, Case Closing, and Appeals Procedures	John Jackson	SB/SE
4.24.13	11/2015	Overview of Excise Fuel Compliance Program	Darla Smith	SB/SE, LBI
4.24.14	12/2013	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Darla Smith	SB/SE
4.24.15*	10/2014	Excise Fuel Compliance Inspection, Sampling, and Shipping	Darla Smith	SB/SE

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4.24.16	09/2013	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	Darla Smith	SB/SE
4.24.17	09/2013	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	Michel Moncond	SB/SE
4.24.18	04/2014	Excise Operations Support	Rae Brousseau	SB/SE
<b>4.25 ESTATE AND GIFT TAX</b>				
4.25.1	08/2015	Estate and Gift Tax Examinations	Lisa Piehl	SB/SE
4.25.2*	09/2009	Campus Procedures for Estate Tax	Mary Schwartz	SB/SE
4.25.3	08/2015	Planning, Classification, and Selection	Lisa M Piehl	SB/SE
4.25.4	08/2015	International Estate and Gift Tax Examinations	Lisa M Piehl	SB/SE
4.25.5	08/2015	Technical Guidelines for Estate and Gift Tax Issues	Lisa M Piehl	SB/SE
4.25.6	08/2015	Report Writing Guide for Estate and Gift Tax Examinations	Lisa M Piehl	SB/SE
4.25.7	08/2015	Estate and Gift Tax Penalty and Fraud Procedures	Lisa M Piehl	SB/SE
4.25.8*	08/2015	Delinquent Returns and SFR Procedures	Lisa M Piehl	SB/SE
4.25.9*	08/2015	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	Lisa M Piehl	SB/SE
4.25.10	08/2015	Case Closing Procedures	Meredith Curtis	SB/SE
4.25.11	08/2015	Special Examination Procedures	Lisa M Piehl	SB/SE
4.25.12	08/2015	Valuation Assistance	Lisa M Piehl	SB/SE
4.25.13	08/2015	Appeals, Mediation, and Settlement Procedures	Lisa M Piehl	SB/SE
4.25.14*	08/2015	Miscellaneous Procedures	Lisa M Piehl	SB/SE
<b>4.26 BANK SECRECY ACT</b>				
4.26.1	05/2014	Introduction	Rod Lundquist	SB/SE
4.26.2	05/2014	Program Structure	Rod Lundquist	SB/SE
4.26.3	03/2013	Role of WISDM	Rod Lundquist	SB/SE
4.26.4	11/2006	Currency and Banking Retrieval System	Rod Lundquist	SB/SE
4.26.5	10/2012	Bank Secrecy Act History and Law	Rod Lundquist	SB/SE
4.26.6	11/2006	Bank Secrecy Act Examiner Responsibilities	Rod Lundquist	SB/SE
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4.26.8	06/2006	Bank Secrecy Act Special Procedures	Rod Lundquist	SB/SE
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4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Rod Lundquist	SB/SE
4.26.13	06/2006	Structuring	Rod Lundquist	SB/SE
4.26.14	07/2012	Disclosure	Rod Lundquist	SB/SE
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<b>4.28 EXAMINATION SPECIALIZATION</b>				
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4.29.1	09/2008	Overview of the PCS	Steve O'Neill	SB/SE, LBI, Appeals
4.29.2	09/2008	Maintaining the PCS Database	Steve O'Neill	SB/SE, LBI, Appeals
4.29.3	09/2008	PCS Database Elements	Steve O'Neill	SB/SE, LBI, Appeals
4.29.4	09/2008	PCS Reports	Steve O'Neill	SB/SE, LBI, Appeals
4.29.5	09/2008	PCS TEFRA/NonTEFRA Notices and Cover Letters	Steve O'Neill	SB/SE, LBI, Appeals
<b>4.31 PASS-THROUGH ENTITY HANDBOOK</b>				
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4.31.2*	06/2013	TEFRA Examinations - Field Office Procedures	Steve O'Neill	ODs, Appeals
4.31.3*	06/2013	TEFRA Examinations - CTF Procedures	Steve O'Neill	ODs, Appeals
4.31.4*	02/2010	Administrative Adjustment Request (AAR)	Steve O'Neill	SB/SE, LBI
4.31.5*	06/2013	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	SB/SE, LBI



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4.31.7	10/2010	TEFRA Bankruptcy	Steve O'Neill	SB/SE, WI
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4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	SB/SE
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4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE, LBI
<b>4.119 BMF LIABILITY DETERMINATION</b>				
4.119.1*	09/2015	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.4*	09/2015	BMF Underreporter (BMF-AUR) Program	Susan Stoker	SB/SE

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5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Alan Gilds	SB/SE, Appeals
5.1.3	11/2014	Safety, Security and Control	Katheleen Morto	SB/SE, Appeals
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Maureen Rattie	SB/SE, Appeals
5.1.5*	12/2014	Balancing Civil and Criminal Cases	Denise Rosenbe	SB/SE, Appeals
5.1.7	10/2015	Government Agencies, Federal Employees/Retirees	Peter Borg	SB/SE, Appeals
5.1.8*	11/2015	Courtesy Investigations	Donna Diloreto	SB/SE, Appeals
5.1.9	11/2014	Collection Appeal Rights	Anastasia Agne	SB/SE, Appeals
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5.1.24*	11/2015	Third-Party Payer Arrangements for Employment Taxes	Andra Kullman	SB/SE
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<b>5.4 CASE PROCESSING</b>				
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5.4.11	12/2014	CCP Installment Agreements	Oliver Houston	SB/SE
5.4.12	01/2013	Field Office Resource Team	Sidna Marriott	SB/SE
5.4.13	06/2014	Clerical Procedures in Centralized Case Process	Brenda Simms-	SB/SE
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5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	SB/SE, Appeals
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5.7.4	11/2015	Investigation and Recommendation of TFRP	Jeanne Dunford	SB/SE, Appeals
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5.9.6	03/2015	Processing Chapter 7 Bankruptcy Cases	Deborah Fowler	SB/SE, Appeals
5.9.7*	07/2015	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Tiffany Lentz	SB/SE, Appeals
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5.9.17*	08/2014	Closing A Bankruptcy Case	Deborah Fowler	SB/SE, Appeals
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5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Marilyn Ames	SB/SE, Appeals
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5.12.7	11/2014	Notice of Lien Preparation and Filing	Christine Kalcev	SB/SE, WI, Appeals
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5.19.17*	10/2014	Referral Unit Case Processing - Private Debt Collection	Rosalind Rush	SB/SE, WI
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5.20.6	02/2014	Whipsaw Assessments	Joann Zidanic	SB/SE, Appeals, CI, CC
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5.21.6	11/2013	Report of Foreign Bank and Financial Accounts	Gary Vinluan	SB/SE
5.21.7	11/2015	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments on International Cases	Gary Vinluan	SB/SE

## Part 7: Rulings and Agreements

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

### 7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS

7.50.1*	11/2014	Form SS-8 Processing Handbook	Dale Goodwin	SB/SE
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## Part 11: Communications and Liaison

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

### 11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.2	04/2015	SB/SE CSO Communications	Eric Brown	SB/SE
11.53.3	04/2015	Policy and Strategic Planning	Eric Brown	SB/SE
11.53.4	04/2015	GAO/TIGTA/Legislative Imp entation	Eric Brown	SB/SE
11.53.5	01/2015	Stakeholder Liaison Activities	Cindy Geoffroy	SB/SE



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

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

#### **20.1 PENALTY HANDBOOK**

20.1.1*	08/2014	Introduction and Penalty Relief	Kevin Mattes	SB/SE, WI, TE/GE, LBI, Appeals
20.1.2*	07/2013	Failure to File/Failure to Pay Penalties	Wiegand Mouldi	SB/SE, WI, TE/GE, LBI, Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Wiegand Mouldi	SB/SE, WI, TE/GE, LBI, Appeals
20.1.4*	07/2015	Failure to Deposit Penalty	Richard Meffley	SB/SE, WI, TE/GE, LBI, Appeals
20.1.5	01/2012	Return Related Penalties	Kent Rinehart	SB/SE, WI, TE/GE, LBI, Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Kent Rinehart	SB/SE, WI, TE/GE, LBI, Appeals
20.1.7*	07/2011	Information Return Penalties	Dawn Davis	SB/SE, WI, TE/GE, LBI, Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Dawn Davis	SB/SE, TE/GE, Appeals
20.1.9	11/2015	International Penalties	Kent Rinehart	LMSB, SBSE, WI, Appeals
20.1.10*	02/2013	Miscellaneous Penalties	Dawn Davis	SB/SE, WI, TE/GE, LBI, Appeals
20.1.11*	05/2010	Excise Tax and Estate and Gift Tax Penalties	Kent Rinehart	SB/SE
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Kent Rinehart	SB/SE, LBI, TE/GE

#### **20.2 INTEREST**

20.2.1*	10/2011	General and Legal Authorizations	Clay Coleman	ODs & Appeals
20.2.3	02/2012	PINEX and Related Command Codes	Clay Coleman	SB/SE
20.2.4*	03/2015	Overpayment Interest	Clay Coleman	SB/SE
20.2.5*	02/2015	Interest on Underpayment	Marie Bardin	SB/SE, WI, TE/GE, LBI, Appeals
20.2.6*	10/2011	Methods of Computing Interest	Clay Coleman	SB/SE
20.2.7*	07/2015	Abatement and Suspension of Interest	Mara Isumu	SB/SE
20.2.8	04/2014	Restrict Interest	Marie Bardin	SB/SE
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Clay Coleman	SB/SE
20.2.10	03/2013	Interest on Estate Tax, Foreign Tax and Excise Tax	Marie Bardin	SB/SE

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20.2.11*	04/2013	Miscellaneous Interest Provisions	Oneida Stephen	SB/SE
20.2.12	04/2015	Employment Taxes	Marie Bardin	SB/SE
20.2.14	06/2011	Netting of Overpayment and Underpayment Interest	Oneida Stephen	OD's

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

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

<b>22.24 OFFICE OF TAXPAYER BURDEN REDUCTION</b>				
22.24.1	02/2015	Burden Reduction Activities	Eric Brown	SB/SE

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

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

<b>25.1 FRAUD HANDBOOK</b>				
25.1.1	01/2014	Overview/Definitions	Joe Rosa	OD's, CI, Appeals
25.1.2	06/2015	Recognizing and Developing Fraud	Joe Rosa	OD's, CI, Appeals
25.1.3*	08/2015	Criminal Referrals	Joe Rosa	OD's, CI, Appeals
25.1.4	10/2015	Administrative Joint Investigations	Joe Rosa	OD's, CI, Appeals
25.1.5	03/2015	Grand Jury Investigations	Joe Rosa	OD's, CI, Appeals
25.1.6	11/2014	Civil Fraud	Joe Rosa	OD's, CI, Appeals
25.1.7	11/2015	Failure to File	Joe Rosa	OD's, CI, Appeals
25.1.8*	04/2015	Collection Field Function	Joe Rosa	OD's, CI, Appeals
25.1.9*	09/2014	Tax Exempt and Government Entities (TEGE)	Joe Rosa	OD's, CI, Appeals
25.1.10	03/2015	LB&I Fraud Referral Procedures	Joe Rosa	LBI, CI
25.1.11	12/2014	Campus Collection Fraud Procedures	Joe Rosa	OD, Appeals, CI
25.1.12	12/2013	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Joe Rosa	SB/SE, CI
25.1.14	06/2013	Campus Examination Fraud Procedures	Joe Rosa	SB/SE, WI, CI
<b>25.3 LITIGATION AND JUDGMENTS</b>				
25.3.1	08/2013	General Guidelines	Christine Kalcev	OD's, CI, Appeals
25.3.2*	03/2015	Suits by the United States	Christine Kalcev	OD's, CI, Appeals
25.3.3	12/2010	Suits Against the United States and Claims for Damages under IRC 7433	Christine Kalcev	OD's, CI, Appeals
25.3.4	07/2010	Suits Against IRS Employees	Christine Kalcev	OD's, CI, Appeals

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25.3.5	03/2012	Judgment Follow-up	Christine Kalcev	OD's, CI, Appeals
25.3.6	09/2013	Open Litigation Control, Monitoring, Closing action	Christine Kalcev	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Christine Kalcev	SB/SE
<b>25.5 SUMMONS</b>				
25.5.1	09/2014	Introduction	Donna Diloreto	OD's, CI, Appeals
25.5.2	07/2015	Preparation	Donna Diloreto	OD's, CI, Appeals
25.5.3	07/2013	Procedures	Donna Diloreto	OD's, CI, Appeals
25.5.4	07/2015	Examination of Books and Witnesses	Donna Diloreto	OD's, CI, Appeals
25.5.5	10/2011	Summons for Taxpayer Records and Testimony	Donna Diloreto	OD's, CI, Appeals
25.5.6	09/2014	Summonses on Third-Party Witnesses	Donna Diloreto	OD's, CI, Appeals
25.5.7	11/2011	Special Procedures for John Doe Summonses	Donna Diloreto	OD's, CI, Appeals
25.5.8	06/2011	Use of Summons Special Applications	Donna Diloreto	OD's, CI, Appeals
25.5.9	10/2014	Fees and Costs for Summoned Witnesses	Donna Diloreto	OD's, CI, Appeals
25.5.10	01/2012	Enforcement of Summons	Donna Diloreto	OD's, CI, Appeals
25.5.11	06/2015	Title 31 Bank Secrecy Act Investigations	Donna Diloreto	OD's, CI, Appeals
<b>25.6 STATUTE OF LIMITATIONS</b>				
25.6.22	08/2011	Extension of Assessment Statute of Limitations by Consent	Julie Knight	OD's, Appeals
25.6.23	03/2015	Examination Process	Kathleen Orang	OD's, Appeals
<b>25.12 DELINQUENT RETURN REFUND HOLD PROGRAM</b>				
25.12.1*	07/2015	Processing Refund Hold Program Inventory	Darryl Liu	SB/SE, WI
<b>25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY</b>				
25.15.6	03/2008	Field Examination Procedures	Dawn Amrhein	OD's
25.15.8	11/2014	Procedures for Working Innocent Spouse Relief Cases	Peter Borg	OD's
<b>25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF</b>				
25.16.1	12/2014	Program Guidelines	Patricia Alford	All
<b>25.18 COMMUNITY PROPERTY</b>				
25.18.1	03/2011	Basic Principles of Community Property Law	Daniel Gri	SB/SE, LBI, TE/GE, WI, Appeals
25.18.2	03/2011	Income Reporting Considerations of Community Property	Daniel Gri	SB/SE, LBI, TE/GE, Appeals,
25.18.3	03/2011	Innocent Spouse Relief and Community Property	Daniel Gri	SB/SE, LBI, TE/GE, Appeals
25.18.4	03/2011	Collection of Taxes in Community Property States	Daniel Gri	SB/SE, LBI, TE/GE, Appeals

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25.18.5	03/2011	Injured Spouse	Daniel Gri	SB/SE, LBI, TE/GE, Appeals
25.26 CRIMINAL RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	SB/SE, LBI, CI, WI,
25.27 THIRD PARTY CONTACTS				
25.27.1	01/2014	Third Party Contact Procedures	Michael Smith	All

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

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

<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.8	06/2005	National Taxpayer Advocate	Cedric Jeans	All
<b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b>				
1.5.8	08/2015	Guidance for Taxpayer Advocate Service (TAS)	Cedric Jeans	TAS
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>				
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	Cedric Jeans	TAS

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

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

<b>13.1 TAXPAYER ADVOCATE CASE PROCEDURES</b>				
13.1.1	12/2014	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	Cedric Jeans	All
13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	Cedric Jeans	All
13.1.3	12/2008	Definition of Terms / Use of Abbreviations	Cedric Jeans	All
13.1.4	10/2004	TAS Authorities	Cedric Jeans	All
13.1.5	02/2011	TAS Confidentiality	Cedric Jeans	All
13.1.6	10/2014	Casework Communications	Cedric Jeans	All
13.1.7	02/2015	Taxpayer Advocate Service (TAS) Case Criteria	Cedric Jeans	All
13.1.8	02/2012	Congressional Affairs Program	Cedric Jeans	All
13.1.9	10/2004	Executive Correspondence Case Procedures	Cedric Jeans	All
13.1.10	05/2012	Special Processes	Cedric Jeans	All
13.1.11	06/2015	Case and Inventory Management	Henry Phelan	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	Cedric Jeans	All
13.1.14	10/2004	Suspension of the Statutes of Limitation under IRC 7811(d)	Cedric Jeans	All
13.1.15	09/2010	Customer Complaints/RRA98 1203 Procedures	Cedric Jeans	All
13.1.16	06/2012	Receipt and Assignment of TAS Cases	Cedric Jeans	TAS
13.1.17	08/2013	TAS Case Transfer Process	Cedric Jeans	All
13.1.18	02/2012	Processing TAS Cases	Cedric Jeans	TAS

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13.1.19	11/2014	TAS Operations Assistance Request (OAR) Process	Cedric Jeans	TAS
13.1.20	02/2015	TAS Taxpayer Assistance Order (TAO) Process	Frances Reicher	TAS
13.1.21	12/2014	TAS Case Closing and Reopen Case Procedures	Cedric Jeans	TAS
<b>13.2 SYSTEMIC ADVOCACY</b>				
13.2.1	07/2009	Processing Advocacy Issues	Cedric Jeans	All
13.2.2	07/2009	Inventory Control and Working an Assignment	Cedric Jeans	All
<b>13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM</b>				
13.3.1	03/2012	NTA Toll-Free Procedures	Cedric Jeans	All
<b>13.4 TAS TAMIS GUIDE</b>				
13.4.1	03/2009	General TAMIS Information	Cedric Jeans	TAS
13.4.2	02/2013	Administration and Security	Cedric Jeans	TAS
13.4.3	05/2009	TAMIS Training	Cedric Jeans	TAS
13.4.4	05/2009	Navigation/Querying	Cedric Jeans	TAS
13.4.5	06/2015	Creating and Working a Case on TAMIS	Paula Stetson	TAS
13.4.6	05/2009	Management Inventory Screens	Cedric Jeans	TAS
13.4.7	04/2011	Administrative Reports	Cedric Jeans	TAS
13.4.8	03/2011	Report Writing	Cedric Jeans	TAS
<b>13.5 TAS BALANCED MEASURES</b>				
13.5.1	10/2001	TAS Balanced Measure System	Cedric Jeans	TAS
<b>13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS</b>				
13.6.1	02/2012	Internal and External Communications	Cedric Jeans	TAS
<b>13.7 TAXPAYER ADVOCACY PANEL PROGRAM</b>				
13.7.1	09/2014	Taxpayer Advocacy Panel	Louis Morizio	TAS

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

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

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

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

<b>3.11 RETURNS AND DOCUMENTS ANALYSIS</b>				
3.11.12*	11/2014	Exempt Organization Returns	Kathi Palmer	TE/GE, SB/SE
3.11.20*	11/2014	Exempt Organization and Employee Plan Applications for Extension of Time to File	Lina Laforet	TE/GE
3.11.22*	11/2015	Employee Plan Excise Tax Return	Lina Laforet	TE/GE, SB/SE
3.11.26*	11/2014	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns	Marsha White	TE/GE
3.11.27*	11/2014	EPMF Document Processing Form 5500-EZ	Lina Laforet	TEGE
<b>3.12 ERROR RESOLUTION</b>				
3.12.12*	11/2015	Exempt Organization Returns	Brooke Williams	TE/GE
3.12.22*	11/2015	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
3.12.26*	11/2015	Tax Exempt Bond Error Resolution Procedures	Marsha White	TE/GE
3.12.166	06/2015	EPMF Unpostables	Brooke Williams	TE/GE
3.12.278*	11/2015	Exempt Organization Unpostable Resolution	Maureen Willia	TE/GE
<b>3.13 CAMPUS DOCUMENT SERVICES</b>				
3.13.12	11/2015	Exempt Organization Account Numbers	Kathi Palmer	TE/GE, SB/SE
3.13.36	06/2015	EPMF Account Numbers	Brooke Williams	TE/GE, SB/SE
<b>3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING</b>				
3.20.12*	11/2014	Imaging and Perfecting Exempt Orgainzations Returns for Public and Internal Viewing	Lina Laforet	TE/GE
3.20.13*	11/2015	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE
<b>3.24 ISRP SYSTEM</b>				
3.24.12	12/2014	Exempt Organization Returns	Kathi Palmer	WI, TE/GE
3.24.20	11/2015	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Lina Laforet	TE/GE

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3.24.22*	11/2015	Employee Plan Returns	Lina Laforet	TE/GE, SB/SE
3.24.26	11/2014	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Marsha White	TE/GE
3.24.27*	11/2015	EPMF Return Processing Form 5500-EZ	Lina Laforet	TEGE
<b>3.45 TE/GE PROCESSING</b>				
3.45.1*	11/2015	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen Willia	TE/GE

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

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

<b>4.2 GENERAL EXAMINING PROCEDURES</b>				
4.2.7	10/2013	Ex Parte Communications	Augusta Simpso	TE/GE, LB&I, SB/SE, WI
<b>4.5 TE/GE AIMS MANUAL</b>				
4.5.1	09/2013	TE/GE AIMS Processing	Vicky Woo	TE/GE
4.5.2	09/2014	TE/GE Examined and Non-Examined Closures	Monica Gilmore	TE/GE
4.5.3	09/2015	TE/GE AIMS Special Processing Procedures	Barbara Taylor	TE/GE
4.5.5	09/2006	TE/GE Reports	Margaret Lee	TE/GE
<b>4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS</b>				
4.71.1	08/2015	Overview of Form 5500 Examination Procedures	Michael Talley	TE/GE
4.71.2	10/2015	Overview of IDRS	Michael Talley	TE/GE
4.71.3	09/2015	Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements	Michael Talley	TE/GE
4.71.4	11/2015	Discrepancy Adjustments	Michael Talley	TE/GE
4.71.5	07/2015	Form 5330 Examinations	Michael Talley	TE/GE
4.71.6	07/2014	Employee Plans Referrals	Michael Talley	TE/GE
4.71.7	10/2015	Survey Returns	Michael Talley	TE/GE
4.71.8	07/2014	EP Claims	Michael Talley	TE/GE
4.71.9	09/2015	Statute Control Procedures	Michael Talley	TE/GE
4.71.10	08/2015	Form 990-T Processing	Michael Talley	TE/GE
4.71.11	11/2015	Office/Correspondence Examination Program (OCEP)	Michael Talley	TE/GE
4.71.12	08/2015	Case File Assembly Guidelines	Michael Talley	TE/GE



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4.71.13	08/2015	Technical Assistance and Technical Advice Requests	Michael Talley	TE/GE
4.71.14	09/2015	EP Mandatory Review	Michael Talley	TE/GE
4.71.15	07/2014	EP Special Review	Michael Talley	TE/GE
4.71.16	08/2015	Employee Plans Team Audit (EPTA) Program	Michael Talley	TE/GE
4.71.17	07/2014	Non-Return Unit Examinations	Michael Talley	TE/GE
4.71.18	08/2015	EP Penalties	Michael Talley	TE/GE
4.71.19	07/2014	Fast Track Settlement Procedures	Michael Talley	TE/GE
4.71.20	10/2015	Employee Plans Large Case Examination Support Procedures	Mike Talley	TE/GE
4.71.22	10/2015	Employee Plans Compliance Unit Procedures	Michael Talley	TE/GE
4.71.23	01/2015	Bankruptcy Procedures	Michael Talley	TE/GE
4.71.24	08/2015	Whistle Blower Claims	Kim Sharkey	TE/GE
4.71.25	03/2014	EP Exam Fraud Procedures	Michael Talley	TE/GE
4.71.26	02/2015	Case Selection Criteria	Mikio Thomas	TE/GE
<b>4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES</b>				
4.72.2	06/2015	Cash or Deferred Arrangements	Eric D.slack	TE/GE
4.72.3	03/2015	Employee Contributions and Matching Contributions	Eric Slack	TE/GE
4.72.4	09/2014	Employee Stock Ownership Plans (ESOPs)	Naomi Lehr	TE/GE
4.72.5	04/2014	Top-Heavy Plans	Kathleen Herma	TE/GE
4.72.6	10/2015	Section 415(b)	Qian Magee	TE/GE
4.72.7	10/2015	Examination Guidelines for IRC 415(c)	Qian Magee	TE/GE
4.72.8	07/2014	Valuation of Assets	Angelique V.carr	TE/GE
4.72.9	02/2015	Qualified Joint & Survivor Annuity Requirements	Eric Slack	TE/GE
4.72.10	09/2014	Single Sum Distributions	Qian Magee	TE/GE
4.72.11	09/2014	Prohibited Transactions	Joyce Dewitt	TE/GE
4.72.13	11/2014	403(b) Plans	Michael Talley	TE/GE
4.72.14	04/2015	Multiemployer Plan Examination Guidelines	Michael Talley	TE/GE
4.72.15	09/2015	IRC 404 Examination Guidelines	Adrien Labbomb	TE/GE
4.72.16	09/2015	IRC 430 Examination Guidelines	Adrien Labomba	TE/GE
4.72.17	03/2014	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Alice Lynch	TE/GE

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4.72.18	10/2014	Nonbank Trustee Investigation Procedures	Michael Talley	TE/GE, Appeals
4.72.19	09/2014	IRC 457 Examination Guidelines	Michael Talley	TE/GE
<b>4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES</b>				
4.75.4	07/2012	Planning, Classifying, and Selecting Returns and Processing Claims	Ray Cano	TE/GE
4.75.5*	08/2013	Information Items	Thomas Gray	TE/GE
4.75.7	05/2010	EO Case Assignment Guide	Thomas Gray	TE/GE
4.75.10	08/2014	EO Pre-Examination Guidelines and Procedures	Thomas Gray	TE/GE
4.75.11	08/2010	On Site Examination Guidelines	Thomas Gray	TE/GE
4.75.12*	07/2010	Required Filing Checks	Thomas Gray	TE/GE
4.75.13	07/2014	Issue Development	Thomas Gray	TE/GE
4.75.15	03/2014	Closing Letters and Reports of Examination	Ray Cano	TE/GE
4.75.16	02/2013	Case Closing Procedures	Ray Cano	TE/GE
4.75.17	01/2015	EO Examinations Review Responsibilities and Procedures	Ray Cano	TE/GE
4.75.18	09/2014	Case Review	Thomas Gray	TE/GE
4.75.20	10/2014	Final Case Processing	Thomas Gray	TE/GE
4.75.21	05/2012	EO Special Examination Procedures	Ray Cano	TE/GE
4.75.22*	11/2012	EO Delinquent, Amended and Substitute for Return Procedures	Ray Cano	TE/GE
4.75.24	02/2015	Organizations Covered by a Group Ruling	Ray Cano	TE/GE, Appeals
4.75.25*	02/2013	Exempt Organizations Examinations Closing Agreements	Thomas Gray	TE/GE
4.75.26	09/2014	Tax Exempt Quality Measurement System (TEQMS)	Thomas Gray	TE/GE
4.75.27	06/2010	Office/Correspondence Examination Program (OCEP)	Mandy Barker	TE/GE
4.75.28	07/2013	Discrepancy Adjustments	Thomas Gray	TE/GE
4.75.29	05/2012	Exempt Organization Team Examination Program Procedures	Ray Cano	TE/GE
4.75.30	06/2010	Returns and Reports Filed by Exempt Organizations	Ola Buraimo	TE/GE
4.75.31*	02/2012	Conversion of Returns Upon Revocation of Exempt Status	Ray Cano	TE/GE
4.75.32	01/2012	Declaratory Judgment Cases and the Administrative Record	Ray Cano	TE/GE
4.75.34	04/2006	Procedures for Disposition of IRC 501(p) Cases	Augusta Simpso	TE/GE

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4.75.36	06/2010	Procedures for Processing Technical Advice Cases	Augusta Simpso	TE/GE
4.75.37	08/2014	EO Claims Examination Procedures	Thomas Gray	TE/GE
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1.55.2	06/2015	Organizational Changes	Frank Melvin	WI
1.55.6	09/2015	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	Sami Mcneal	WI
1.55.7	08/2012	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	Claudine Godso	WI

### Part 3: Submission Processing

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

<b>3.0 GENERAL</b>				
3.0.101*	11/2015	Schedule K-1 Processing	Genevieve Was	WI
3.0.167*	09/2015	Losses and Shortages	Susan Hankerso	WI
3.0.230	11/2015	Lockbox Processing Procedures	Linda Carey	WI
3.0.275	10/2015	Business Results Measures for Submission Processing Functions	Stuart Simpson	WI
<b>3.5 ACCOUNTS SERVICES</b>				
3.5.10	10/2015	Remittance Transaction Research (RTR) System	Karene Tucker	WI
3.5.20*	11/2015	Processing Requests for Tax Return/Return Information	Mary Ray	WI
3.5.61	11/2015	Files Management and Services	Loretta Walker	WI
<b>3.8 DEPOSIT ACTIVITY</b>				
3.8.44*	10/2015	Campus Deposit Activity	Pamela Larson	WI, SB/SE
3.8.45*	12/2014	Manual Deposit Process	Rick Holmes	WI
3.8.46	12/2014	Discovered Remittance	Rick Holmes	WI

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3.8.47*	09/2015	Manual Deposit for Field Office Payment Processing	Edna Banks	WI
<b>3.10 CAMPUS MAIL AND WORK CONTROL</b>				
3.10.5	11/2015	Batch/Block Tracking System (BBTS)	Kenneth Wilson	WI, SB/SE
3.10.8*	11/2015	Information Returns Processing	Machele Shaw	WI
3.10.72*	10/2015	Receiving, Extracting, and Sorting	Ruth Bowlin	WI
3.10.73*	10/2015	Batching and Numbering	Ruth Bowlin	WI
<b>3.11 RETURNS AND DOCUMENTS ANALYSIS</b>				
3.11.3*	11/2015	Individual Income Tax Returns	Elizabeth White	WI
3.11.6*	10/2015	Data Processing (DP) Tax Adjustments	James Lewis	WI, SB/SE
3.11.8	10/2015	Information Return Processing	Machele Shaw	WI, SB/SE
3.11.10	11/2015	Revenue Receipts	Harry Anderson	OD's
3.11.13*	10/2015	Employment Tax Returns	Nayda Maldona	WI
3.11.14*	10/2015	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	WI
3.11.15*	10/2015	Return of Partnership Income	Cindy Webster	WI
3.11.16*	10/2015	Corporate Income Tax Returns	Leeann Paulsen	WI
3.11.23*	10/2015	Excise Tax Returns	Martin Cavanau	WI
3.11.25*	11/2015	Miscellaneous Tax Returns	Nayda Maldona	WI
3.11.106*	11/2015	Estate and Gift Tax Returns	Kim Hatfield	WI
3.11.154*	11/2015	Unemployment Tax Returns	Daniel Resende	WI
3.11.180*	10/2015	Allocated Tips	Kelli Ruter	WI
3.11.212*	10/2015	Applications for Extension of Time to File	Catherine Brill	WI, SB/SE
3.11.213*	10/2015	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Lisa Hadlock	WI
3.11.217*	10/2015	Form 1120S Corporation Income Tax Returns	Kelli Ruter	WI
3.11.249*	10/2015	Processing Form 8752	Kelli Ruter	WI
<b>3.12 ERROR RESOLUTION</b>				
3.12.2*	10/2015	Individual Income Tax Returns	Diane M. Price	WI
3.12.3*	10/2015	Individual Income Tax Returns	Diane Price	WI
3.12.8	11/2015	Information Returns Processing	Machele Shaw	WI, SB/SE
3.12.10*	11/2015	Revenue Receipts	Harry Anderson	WI, SB/SE
3.12.13*	10/2015	Employment Tax Returns	Lisa Hadlock	WI
3.12.14*	10/2015	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	WI

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3.12.15*	10/2015	Return of Partnership Income	Cindy Webster	WI
3.12.16*	10/2015	Corporate Income Tax Returns	Kelli Ruter	WI
3.12.21	11/2015	Credit and Account Transfers	Harry Anderson	WI
3.12.23*	11/2015	Excise Tax Returns	Martin Cavanau	WI
3.12.32*	10/2015	General Unpostables	Rose Spencer	LBI, SB/SE, TE/GE, WI
3.12.37*	11/2015	IMF General Instructions	Yvette Rucker	WI, SB/SE
3.12.38*	10/2015	BMF General Instructions	Catherine Jame	WI
3.12.106*	10/2015	Estate Tax Returns	Kim Hatfield	SB/SE, WI
3.12.154*	10/2015	Unemployment Tax Returns	Daniel Resende	WI
3.12.179*	10/2015	Individual Master File (IMF) Unpostable Resolution	Stacy Fisher	WI
3.12.212*	10/2015	Applications for Extension of Time to File Tax Returns	Catherine Brill	WI, SB/SE
3.12.213*	11/2015	Form 1066, U.S. REMIC Income Tax Return	Lisa Hadlock	WI
3.12.217*	10/2015	Error Resolution Instructions for Form 1120-S	Leeann Paulsen	WI
3.12.220*	10/2015	Error Resolution System for Excise Tax Returns	Martin Cavanau	WI
3.12.249*	10/2015	Processing Form 8752	Kelli Ruter	WI
3.12.251*	10/2015	Corporation Income Tax Returns	Marianne Clamp	WI
3.12.263*	10/2015	Estate and Gift Tax Returns	Kim Hatfield	WI
3.12.279*	10/2015	BMF/CAWR/PMF Unpostable Resolution	Rose Spencer	WI, SB/SE, TE/GE, LBI
<b>3.13 CAMPUS DOCUMENT SERVICES</b>				
3.13.2*	10/2015	BMF Account Numbers	Kimberley Baiter	WI
3.13.5	10/2015	Individual Master File (IMF) Account Numbers	Venitta Barrett	WI
3.13.6	11/2015	Submission Processing Image Control Team (ICT) Correspondence Screening	Genevieve Was	WI
3.13.40	11/2015	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Venitta Barrett	WI
3.13.62	10/2015	Media Transport and Control	Kira Schley	WI
3.13.122*	11/2015	IMF Entity Control Unpostables	Stacy Fisher	WI
3.13.222*	10/2015	BMF Entity Unpostable Correction Procedures	Mary Morgan	WI
<b>3.14 NOTICE REVIEW</b>				
3.14.1*	11/2015	IMF Notice Review	Michael Jackson	WI
3.14.2*	10/2015	Business Master File (BMF) Notice Review	Janice Venable	WI, SB/SE
<b>3.17 ACCOUNTING AND DATA CONTROL</b>				

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3.17.5*	08/2015	Hardcore Payment Tracers	Ronnie Maldona	WI
3.17.10*	11/2015	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy Andrews	WI, SB/SE, TE/GE, LBI, TAS
3.17.15*	09/2015	Accounting Reports Analyst	Rebecca Rouse	WI
3.17.20*	11/2015	Refund Intercept Program	Debra Scott	WI, SB/SE
3.17.21*	08/2015	Credit and Account Transfers	Crystal Noble	WI
3.17.30	11/2015	SC Data Controls	Kathryn Philipp	WI
3.17.46*	11/2015	Automated Non-Master File Accounting	Mary Deluca	WI, SB/SE
3.17.64*	09/2015	Accounting Control General Ledger Policies and Procedures	Michele Atkins	WI
3.17.79*	11/2015	Accounting Refund Transactions	Janet Bertagnoll	WI
3.17.80*	11/2015	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	WI
3.17.220*	11/2015	Excess Collections File	Sarah Stanton	WI, SB/SE, LBI, TAS
3.17.221	11/2015	Enterprise Computing Center Data Controls	Kathryn Philipp	WI
3.17.243*	08/2015	Miscellaneous Accounting	Crystal Noble	WI
3.17.244*	09/2015	Manual Assessments	Crystal Noble	WI
3.17.277	11/2015	Electronic Payments	Pamela Plunkitt	WI, SB/SE
3.17.278	09/2015	Paper Check Conversion (PCC) System	Chobie Sheppar	WI
<b>3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS</b>				
3.21.3*	11/2015	Individual Income Tax Returns	Debbie Fry	WI
3.21.15*	11/2015	Foreign Partnership Withholding	Lisa Kalland	WI
3.21.19*	11/2015	Foreign Trust System	Sheila Fisher	WI
3.21.25*	11/2015	Miscellaneous Tax Returns	Holly Phillips	WI
3.21.110*	10/2015	Chapter Three Withholding Returns Form 1042	Sheila A.fisher	WI
3.21.111*	11/2015	Chapter Three Withholding Returns	Holly Phillips	WI
3.21.112	11/2015	Foreign Account Tax Compliance Act (FATCA) Registration	Rene Hall	WI
3.21.261*	11/2015	Foreign Investment in Real Property Tax Act (FIRPTA)	Lisa Kalland	WI, SBSE
3.21.263*	11/2015	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)	Sharon Davis	WI
3.21.264*	10/2015	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	WI
<b>3.22 INTERNATIONAL ERROR RESOLUTION</b>				



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3.22.3*	10/2015	Individual Income Tax Returns	Karen Pernel	WI
3.22.15*	11/2015	Foreign Partnership Withholding	Lisa Kalland	WI
3.22.19*	10/2015	Foreign Trust System	Sheila Fisher	WI
3.22.110*	10/2015	Chapter Three Withholding (CTW) Returns	Sheila Fisher	WI
3.22.111*	11/2015	Chapter Three Withholding (CTW) Database	Holly Phillips	WI
3.22.261*	11/2015	Foreign Investment in Real Property Tax Act (FIRPTA)	Lisa Kalland	WI
<b>3.24 ISRP SYSTEM</b>				
3.24.3	10/2015	Individual Income Tax Returns	Tamu Payton	WI
3.24.7	11/2015	Delinquent Accounts	Kira Schley	WI
3.24.8	11/2015	Information Returns Processing	Machele Shaw	WI, SB/SE
3.24.10	10/2015	Revenue Receipts	Pamela Larson	WI, SB/SE
3.24.13	10/2015	Employment Tax Returns	Kathleen Kamel	SB/SE
3.24.14	11/2015	Fiduciary Income Tax Returns	Leann Talbot	SB/SE
3.24.15	11/2015	Partnership Return of Income	Leann Talbot	SB/SE
3.24.16	10/2015	Corporation Income Tax Returns	Leann Talbot	SB/SE
3.24.21	10/2015	Credit and Account Transfers	Pamela Larson	WI, SB/SE
3.24.23	11/2015	Excise Tax Returns	Leann Talbot	WI
3.24.25	11/2015	BMF International Miscellaneous Tax Returns	Tamu Payton	WI
3.24.28	11/2015	Campus Quality Assurance Program	Tamu Payton	WI
3.24.29	10/2015	SCRS Error Resolution	Tamu Payton	WI
3.24.30	11/2015	Data Controls	Kira Schley	WI
3.24.37	10/2015	General Instructions	Tamu Payton	WI
3.24.38	10/2015	BMF General Instructions	Leann Talbot	WI
3.24.40	11/2015	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	WI
3.24.50	10/2015	Campus Performance Evaluation Reporting System	Tamu Payton	WI
3.24.106	11/2015	Estate Tax Returns	Leann Talbot	WI
3.24.133	10/2015	Residual Remittance Processing System	Pamela Larson	WI
3.24.143	11/2015	Gift Tax Returns	Leann Talbot	WI
3.24.154	10/2015	Unemployment Tax Returns	Leann Talbot	WI
3.24.159	10/2015	SCRS SC Edits	Tamu Payton	WI

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3.24.162	11/2015	BOB Transcription Instructions	Kenneth Wilson	WI, SB/SE, TE/GE, LBI
3.24.173	10/2015	Centralized Files and Scheduling	Machele Shaw	WI
3.24.176	10/2015	Audit Selection System	Machele Shaw	WI
3.24.180	10/2015	Allocated Tips	Karene Tucker	WI
3.24.183	11/2015	Planning and Control Data	Kira Schley	WI
3.24.202	10/2015	Supervisory Operator's Manual	Genevieve Was	WI
3.24.212	10/2015	Applications for Extension of Time to File Tax Returns	Kira Schley	WI, SB/SE, TE/GE
3.24.213	10/2015	Real Estate Mortgage Investment Conduit Income Tax Returns	Karene Tucker	WI
3.24.226	11/2015	Declaration for Electronic Filing	Kira Schley	WI
3.24.249	10/2015	Fiscal Year Required Payments/Form 8752	Karene Tucker	WI
<b>3.28 SPECIAL PROCESSING PROCEDURES</b>				
3.28.3	11/2015	Individual Income Tax Returns	Holly Phillips	WI
3.28.4*	11/2015	Identity Theft Returns for Submission Processing	Carole Yelverto	WI
<b>3.30 WORK PLANNING AND CONTROL</b>				
3.30.10	11/2015	Cost Estimate Reference	Tammy Bailey	WI, LBI, SB/SE, TE/GE
3.30.19	03/2014	Work Planning and Control	Joan Williams	WI
3.30.20	03/2015	Organization Function and Program (OFP) Codes	Donna Hartig	SB/SE, WI
3.30.28	03/2007	Individual Review	Janet Shufelt	WI, LBI, SB/SE, TE/GE
3.30.30	01/2015	Embedded Quality for Submission Processing (EQSP) System	Kimberly William	WI
3.30.50	03/2014	Project PCA Production Control Accounting	Joan Williams	ODs, Appeals
3.30.123*	11/2015	Processing Timeliness: Cycles, Criteria, and Critical Dates	Sherrie Talbot	ODs, Appeals, IT, TAS
3.30.124*	12/2014	Campus Monitoring Reports	Annette Lloyd	WI
3.30.126	03/2015	Control Data Analysis	Robert Donovan	WI
3.30.127	05/2015	Workload Scheduling	Adele Wolke	WI, SB/SE
<b>3.37 INTERNATIONAL ISRP</b>				
3.37.110	11/2015	Chapter 3 Withholding Returns	Tamu Payton	WI
<b>3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS</b>				
3.38.147*	11/2015	International Notices	Rene Hall	WI, SB/SE
<b>3.40 BLOCK OUT OF BALANCE RESOLUTION</b>				
3.40.8	10/2015	Information Returns Processing	Machele Shaw	WI, SB/SE

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3.40.37	10/2015	General Instructions	Kenneth Wilson	WI, SB/SE
<b>3.41 OCR SCANNING OPERATIONS</b>				
3.41.267*	10/2015	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	Machele M. Swa	WI
3.41.269*	11/2015	Information Returns Processing on SCRIPS	Machele Shaw	WI
3.41.274	11/2015	General Instructions for Processing via SCRIPS	Genevieve Was	WI, SB/SE
3.41.275	11/2015	Scanner Operations on SCRIPS	Genevieve Was	All
3.41.276	11/2015	Form 941	Kathleen Kamel	WI
3.41.277	11/2015	Forms 940 SCRIPS Processing	Kathleen Kamel	WI
<b>3.42 ELECTRONIC TAX ADMINISTRATION</b>				
3.42.4*	09/2015	IRS e-file for Business Tax Returns	Lisa Drach	WI, SB/SE
3.42.5*	09/2015	IRS e-file for Individual Income Tax Returns	Leon Riley	WI
3.42.7	09/2015	e-help Desk	Katie Witts	All
3.42.8	09/2015	e-services Procedures for Help Desk Assistors	Tammy Atkins	All
3.42.9*	02/2015	Filing Information Returns Electronically (FIRE)	Janet Manzer	WI
3.42.10*	09/2015	Authorized IRS e-file Providers	Elwood Lucas	WI, RPO, LBI, SB/SE
3.42.20	09/2014	Preparer e-file Hardship Waiver Request Processing	Harold (les)swar	WI; SBSE; RPO
<b>3.43 INTEGRATED MANAGEMENT SYSTEM</b>				
3.43.405	06/2011	Measured Employees Performance System (MEPS) for Managers	Janet Shufelt	WI

## **Part 4: Examining Process**

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

<b>4.19 LIABILITY DETERMINATION</b>				
4.19.2*	08/2015	IMF Automated Underreporter (AUR) Control	Carol Dunn	WI, SB/SE
4.19.3*	09/2015	IMF Automated Underreporter Program	Maria Shaddy	WI, SB/SE
4.19.7*	09/2015	IMF Automated Underreporter (AUR) Technical System Procedures	Maria Shaddy	WI, SB/SE
4.19.10*	12/2014	Examination General Overview	Maureen Ozooni	WI
4.19.13*	12/2014	General Case Development and Resolution	Maureen Ozooni	WI
4.19.14*	11/2015	EITC/Revenue Protection Strategy	Emma Ames	WI
4.19.15*	12/2014	Discretionary Programs	Maureen Ozooni	WI

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4.19.18	12/2014	Quality Review Program	Maureen Ozooni	WI
4.19.19*	11/2015	Campus Examination Telephone Contacts	Marilyn Parsons	WI
4.19.20*	11/2015	Automated Correspondence Exam (ACE) Processing Overview	Emma Ames	WI
4.19.21	11/2015	Clerical	Emma Ames	WI
4.19.24*	04/2013	Compliance Identity Theft	Kimberly Mills	SBSE, WI

## Part 5: Collecting Process

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

5.19 LIABILITY COLLECTION				
5.19.10*	01/2014	Collection Operations Transcript Processing	Donna Jones	WI, SB/SE
5.19.22*	01/2015	Business Master File (BMF) Return Delinquency	Jan Millard	SBSE

## Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT				
11.55.1	01/2009	Internet Content Publishing Process (ICPP) Management Document	Jon Bird	WI
11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	WI

## Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS				
21.1.1	09/2015	Accounts Management & Compliance Services Overview	Sandra Johnson	OD's
21.1.2	09/2015	Reference Materials Overview	Sandra Johnson	OD's
21.1.3	09/2015	Operational Guidelines Overview	Dean Sousa	OD's
21.1.7*	09/2015	Campus Support	Doris Day	WI
21.2 SYSTEMS AND RESEARCH PROGRAMS				
21.2.1*	09/2015	Systems	Robert Beausol	OD's
21.2.2	09/2015	Research	Dean Sousa	OD's
21.2.3*	09/2015	Transcripts	Renate Birwe	OD's
21.2.4*	09/2015	Master File Accounts Maintenance	Steven Charlton	OD's

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21.2.5	09/2015	Miscellaneous Forms and Processing	Gregory Carter	OD's
<b>21.3 TAXPAYER CONTACTS</b>				
21.3.1*	09/2015	Taxpayer Contacts Resulting from Notice Issuance	Adelina Worner	ODs & FDs, Appeals
21.3.2	12/2014	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	Gregory Carter	WI, SB/SE, Appeals
21.3.3	08/2015	Incoming and Outgoing Correspondence/Letters	Patricia Fuller	WI, SB/SE, Appeals
21.3.4*	09/2015	Field Assistance	Steven Bartlett	WI, Appeals
21.3.5	09/2015	Taxpayer Inquiry Referrals Form 4442	Cynthia Larison	WI, SB/SE, Appeals
21.3.6	09/2015	Forms and Information Requests	Nolan Pendleton	WI, SB/SE, Appeals
21.3.7	09/2015	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	OD's, Appeals, CI
21.3.8	09/2015	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	WI, TE/GE, Appeals
21.3.9*	08/2015	Processing Reporting Agents File Authorizations	Dianna Wieder	SB/SE
21.3.10	09/2015	Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)	Regina Sharp	SB/SE, WI, TE/GE
21.3.11	11/2014	Information Returns Reporting Procedures	Katie Witts	WI
21.3.12*	09/2015	Accounts Management Balance Due Telephone Contacts	Adelina Worner	WI
21.3.13	11/2014	Department of Education (ED) Procedures	Rosemary Rixey	WI
<b>21.4 REFUND INQUIRIES</b>				
21.4.1*	09/2015	Refund Research	Ronald Seibert	WI, SB/SE
21.4.2*	09/2015	Refund Trace and Limited Payability	Ronald Seibert	WI, SB/SE
21.4.3*	09/2015	Returned Refunds/Releases	Ronald Seibert	WI, SB/SE
21.4.4*	09/2015	Manual Refunds	Nolan Pendleton	WI, SB/SE
21.4.5*	09/2015	Erroneous Refunds	Nolan Pendleton	WI, SB/SE
21.4.6*	09/2015	Refund Offset	Barbara Boutin	WI, SB/SE
<b>21.5 ACCOUNT RESOLUTION</b>				
21.5.1*	09/2015	General Adjustments	Cynthia Larison	WI, SB/SE
21.5.2*	09/2015	Adjustment Guidelines	Cynthia Larison	WI, SB/SE
21.5.3*	09/2015	General Claims Procedures	Cynthia Larison	WI, SB/SE
21.5.4*	09/2015	General Math Error Procedures	Adelina Worner	WI, SB/SE
21.5.5	09/2015	Unpostables	Cindy Larison	WI, SB/SE
21.5.6*	09/2015	Freeze Codes	Pamela J.jones	WI, SB/SE

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21.5.7*	09/2015	Payment Tracers	Nolan Pendleton	WI, SB/SE
21.5.8*	09/2015	Credit Transfers	Teri Hauer	WI, SB/SE
21.5.9*	08/2015	Carrybacks	Mary Wright	WI, SB/SE
21.5.10	09/2015	Examination Issues	Pamela Jones	WI, SB/SE
<b>21.6 INDIVIDUAL TAX RETURNS</b>				
21.6.1*	09/2015	Filing Status and Exemption Adjustments	Teri Hauer	WI, SB/SE
21.6.2*	09/2015	Adjusting TIN-Related Prob s	Michele William	WI, SB/SE
21.6.3*	09/2015	Credits	James Linstead	WI, SB/SE
21.6.4*	09/2015	Tax Computation/Tax Period Changes	James Linstead	WI, SB/SE
21.6.5*	09/2015	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	Pamela Jones	WI, SB/SE
21.6.6*	09/2015	Specific Claims and Other Issues	Teri Hauer	WI, SB/SE
21.6.7*	09/2015	Adjusting Individual Tax Accounts	Pamela Jones	WI, SB/SE
21.6.8	09/2015	Split Spousal Assessments (MFT 31)	James Linstead	WI, SB/SE
<b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b>				
21.7.1*	08/2015	BMF/NMF Miscellaneous Information	Marion Boyle	WI, SB/SE
21.7.2*	09/2015	Employment and Railroad Tax Returns	Jeff Burke	WI, SB/SE
21.7.3*	08/2015	Unemployment Taxes	Dianna Wiedem	WI, SB/SE
21.7.4*	09/2015	Income Taxes/Information Returns	Everett Crouch	WI, SB/SE
21.7.5*	08/2015	Estate and Gift Tax Returns	Patricia Fuller	WI, SB/SE
21.7.8*	08/2015	Excise Taxes	Rick Lehman	WI, SB/SE
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21.7.12*	08/2015	Non-Master File (NMF) Adjustments	Mary Faulhaber	SB/SE, TE/GE, WI, TAS
21.7.13*	09/2015	Assigning Employer Identification Numbers (EINs)	Frank Olson	SB/SE, TE/GE, WI
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21.8.5*	09/2015	Miscellaneous FIRPTA Related Issues	Anthony Skirkie	WI
21.8.6	08/2015	Exemptions from US Withholding (Form 8233)	Anthony Skirkie	WI
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25.15.2	07/2014	General Procedures / Employees with Taxpayer Contact	Coleen O'neal	OD's, Appeals, TAS
25.15.3*	07/2014	Technical Provisions of IRC 6015	Coleen O'neal	OD's, Appeals, TAS
25.15.5	07/2014	Relief from Community Property Laws / Community Property States	Coleen O'neal	OD's, Appeals, TAS
25.15.7*	07/2014	Compliance Campus Functions	Coleen O'neal	OD's
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2.3.61	01-2010	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
LEM 2.3.61	02-2010	47832U	Command Code AICRQ	2.3.61 portions
LEM 2.3.65	01-2010	27959U	EPMF Return Transaction File On-Line (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.3.72	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)
<b>2.4 IDRS Terminal Input</b>				
LEM 2.4.2	01-2010	47834Q	Introduction Security and Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input	2.4.2 portions
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
LEM 2.4.16	01-2010	47836M	Command Codes REQ54 and ADJ54	2.4.16 portions
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
LEM 2.4.20	11-2009	47837X	- IDRS Terminal Input Command Code RFUND and REFAP	2.4.20 portions
LEM 2.4.22	01-2010	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28	12-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
LEM 2.4.30	01-2010	47841F	Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR	2.4.30
LEM 2.4.31	12-2009	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32	12-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45	12-2009	47844M	Command Codes NRP97B	2.4.45 portions
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
LEM 2.4.54	12-2009	47847T	Centralized Files and Scheduling Terminal Usage	2.4.54 portions

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LEM 2.4.55	12-2009	33289J	Command Code CSORD	2.4.55
<b>2.5 Systems Development</b>				
2.5.2	05-2013	28781G	Software Testing Standards and Procedures	2.2.5 CH 2
2.5.16	04-2009	37247R	Use of Live Data in Testing	
2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
<b>2.6 Product Assurance</b>				
2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)	2.1.6
<b>2.7 Modernization and Information Technology Services (MITS) Operations</b>				
LEM 2.7.1	01-2010	47849P	Inter-Center	2.7.1
LEM 2.7.2	01-2010	47850Q	Computing Center	2.7.2
LEM 2.7.4	01-2010	47851B	Magnetic Media Management	2.7.4
LEM 2.7.5	01-2010	47852M	System Control Point (SCP)	2.7.5
LEM 2.7.6	01-2010	47853X	System Scheduling	2.7.6
2.7.7	03-2010	32383M	ITS Operations Support	
<b>2.8 Audit Information Management System (AIMS)</b>				
LEM 2.8.1	12-2009	47855T	- Introduction to AIMS REALTIME Processing (LEM)	2.8.1 portions
LEM 2.8.6	12-2009	47856E	- AIMS Command Code AMAXU (LEM)	2.8.6 portions
LEM 2.8.7	12-2009	47857P	- AIMS Command Code AMCLS (LEM)	2.8.7 portions
<b>2.9 Integrated Data Retrieval System Procedures</b>				
LEM 2.9.1	12-2009	47858A	- Integrated Data Retrieval System (LEM)	
<b>2.10 Special Processing Procedures</b>				
2.10.1	07-2007	27834Y	End of Year Processing	102.10 CH. 1; 3(28)(105)0
<b>2.12 Security and Privacy</b>				
LEM 2.12.1	01-2010	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
<b>2.13 Enterprise Networks</b>				
2.13.2	06-2013	36329M	Telecommunications Asset Tool	2.13.4 portions
LEM 2.13.15	04-2010	47860M	Domain Name System (DNS)	2.13.15
2.13.21	06-2013	47365K	Telecommunications Encryption Standards	
<b>2.24 Information Systems</b>				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68
<b>2.25 Web Services</b>				
2.25.1	03-2008	36513E	Roles and Responsibilities for the Web Services Division	
2.25.4	03-2008	36515A	Intranet Site and Web Server Security	
2.25.9	12-2008	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	12-2008	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	12-2008	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	12-2008	36625X	IRS Intranet Web Graphical Interface Standards	

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2.25.18	03-2008	36627T	Project Initiation and Approval	
2.27 Configuration Management				
2.27.1	11-2014	47349K	Configuration Management	
<b>Part 3: Submission Processing</b>				
3.0 General				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
3.5 Accounts Services				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
3.10 Campus Mail and Work Control				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 Returns and Documents Analysis				
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 Adjustments				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
3.21 International Returns and Documents Analysis				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	
3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
3.22 International Error Resolution				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
3.24 ISRP System				
3.24.6	01-2009	34311M	DP Tax Adjustments	13.24.6
3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	13.24.112
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
3.30 Work Planning and Control				
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	3(30)(165)0

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<b>3.31 ADP Evaluation</b>				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	3(31)(125)0
<b>3.37 International ISRP</b>				
3.37.3	01-2007	34861X	Individual Income Tax Returns	13.37.3
3.37.10	01-2010	34855T	Revenue Receipts	13.37.10
3.37.13	01-2009	34867L	Employment Tax Returns	13.37.13
3.37.154	01-2009	34877H	Unemployment Tax Returns	13.37.154
<b>3.38 International Tax Returns and Documents</b>				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
<b>3.41 OCR Scanning Operations</b>				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	3(41)(268)0
<b>3.42 Electronic Tax Administration</b>				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	12.1.1; 3.42.228, 3.42.255; 3.11.38
<b>3.43 Integrated Management System</b>				
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	3(43)(401)0
3.43.411	02-2006	34939U	Total Evaluation Performance System (TEPS) Operations	3(43)(411)0
<b>3.45 TE/GE Processing</b>				
3.45.2	12-2009	37642S	TE/GE Systems Review	
<b>3.49 Statistics of Income Processing</b>				
3.49.6	01-2009	51079J	Instructions for Processing the Taxpayer Usage Study	1.13.6

## Part 4: Examining Process

<b>4.1 Planning and Special Programs</b>				
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
<b>4.3 Midwest Automated Compliance System (MACS)</b>				
4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
<b>4.4 AIMS Procedures and Processing Instructions</b>				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3

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<b>4.6 Payer Compliance</b>				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
<b>4.7 Examination Returns Control System (ERCS)</b>				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
<b>4.9 Examination Technical Time Reporting System</b>				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
<b>4.10 Examination of Returns</b>				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
<b>4.14 Statutory Notices of Deficiency</b>				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
<b>4.15 Jeopardy/Termination Assessments</b>				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
<b>4.19 Liability Determination</b>				
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
<b>4.22 National Research Program (NRP)</b>				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
<b>4.23 Employment Tax</b>				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	New
4.23.16	09-2012	35388T	Employment Tax	8116:352
<b>4.24 Excise Tax</b>				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
<b>4.25 Estate and Gift Tax</b>				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	New



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4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
<b>4.31 Pass-Through Entity Handbook</b>				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	New
<b>4.45</b>				
4.45.1	03-2006	27566F	Overview of the Coordinated Industry and Industry Case Program	4.3.11 CH. 1; 42(11)8
4.45.2	03-2006	27567Q	Case Selection	4.3.11 CH. 2; 42(11)8
4.45.4	03-2006	27569M	LMSB Business Plan	4.3.11 CH. 4; 42(11)8
4.45.9	03-2006	27574F	Criminal Investigation Participation	4.3.11 CH. 9; 42(11)8
<b>4.51 LB&amp;I Case Management</b>				
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
<b>4.70 TE/GE Examinations</b>				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
<b>4.71 Employee Plans Examination of Returns</b>				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	New
<b>4.72 Employee Plans Technical Guidelines</b>				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	7.7.1 CH 1; 7(10)54
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	06-2014	60970J	Unrelated Business Activities	4.72.1 portions
<b>4.75 Exempt Organizations Examination Procedures</b>				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.14	12-2010	33217P	Concluding the Examinations	7.6.5.3.2; 7.8.1
4.75.19	04-2011	33224E	Reviewers Memorandum	7.6.6
4.75.23	06-2010	33229H	Collateral Examinations	7.6.1; 7(10)15
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
<b>4.089 Compliance and Program Management (CPM)</b>				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	

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## Part 5: Collecting Process

### 5.1 Field Collecting Procedures

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LEM 5.1.2	07-2010	38130F	Remittances, Form 809 and Designated Payments	
LEM 5.1.5	04-2010	20191U	Balancing Civil and Criminal Cases	LEM 5.5 portions
LEM 5.1.8	06-2010	49314N	Courtesy Investigations	
LEM 5.1.11	01-2010	38523U	Delinquent Return Accounts	New
LEM 5.1.12	07-2010	51021T	Cases Requiring Special Handling	New
5.1.17	05-2014	29420A	Third Party Contacts	5.1 CH 17; 5348 [5300]
LEM 5.1.18	09-2010	51022E	Locating Taxpayers and Their Assets	New
LEM 5.1.20	06-2010	51023P	Collection Inventory	New

### 5.2 Reports

LEM 5.2	01-2010	27829F	Nonfilers	LEM 5 CH 2; LEM V
5.2.1	07-2015	35459R	Collection Time Reporting	5.2 CH 1; 5890 [5800]
5.2.2	10-2009	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]

### 5.3 Entity Case Management Systems

LEM 5.3	11-2008	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
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### 5.4 Case Processing

LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.4.1	08-2009	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	08-2009	29631J	Clerical Procedures	5.4 CH. 3; 5900

### 5.5 Decedent Estates and Estate Tax

LEM 5.5	12-2009	27833N	Technical Support	LEM 5 CH.5; LEM V
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### 5.7 Trust Fund Compliance

LEM 5.7	11-2010	47918R	- Trust Fund Compliance	
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	LEM 5.7; 5.7 CH 3; 5600, 5700

### 5.8 Offer in Compromise

5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40

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5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
<b>5.9 Bankruptcy and Other Insolvencies</b>				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	New
LEM 5.9.5	06-2010	51071Z	Opening a Bankruptcy Case	
LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New
<b>5.12 Federal Tax Liens</b>				
LEM 5.12.3	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4	06-2010	25673B	Judicial/Nonjudicial/Foreclosures	New
LEM 5.12.5	06-2010	48016W	Redemptions	New
<b>5.13 Collection Quality Measurement</b>				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions	
<b>5.14 Installment Agreements</b>				
LEM 5.14.1	06-2010	26379W	Installment Agreements	
5.14.6	09-2008	28508J	Multi-functional Installment Agreement Authority	5.14 CH. 6; 5300
5.14.8	08-2010	28510V	Monitoring of Installment Agreements	5.14 CH 8; 5300
5.14.12	08-2010	33080M	Monitoring Levy Payments	5.14.9
<b>5.16 Currently Not Collectible</b>				
LEM 5.16.1	06-2010	39888M	Overview	
<b>5.18 Liability Determination</b>				
LEM 5.18.1	04-2010	32523M	Automated Substitute For Return (ASFR) Program	5.18.1, 21.8.2
LEM 5.18.2	06-2010	32516X	Business Returns IRC 6020(b) Processing	21.8.3
<b>5.19 Liability Collection</b>				
LEM 5.19.1	04-2010	32514B	Balance Due	21.9.1
LEM 5.19.2	12-2009	32515M	Return Delinquency	21.9.2
LEM 5.19.3	10-2009	32502J	Backup Withholding Program	21.9.3
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LEM 5.19.5	05-2010	32534T	ACS Inventory	21.9.5
LEM 5.19.6	10-2010	32529A	ACS Support	21.9.6
LEM 5.19.7	09-2010	32527E	Compliance Services Collection Operations (CSCO) Programs	21.9.7
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LEM 5.19.10	04-2010	35343G	Collection Operation Programs	5.19.7
LEM 5.19.11	04-2010	47640S	- Withholding Compliance Program	
LEM 5.19.14	12-2009	51116B	Trust Fund Recovery Penalty (TFRP)	
5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12

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

5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	

## Part 6: Human Resources Management

#### 6.251 Strategic Workforce Planning for Human Resources Management

6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
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#### 6.273 Merit System Assessment

6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
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#### 6.300 Employment

6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
6.300.3	11-2011	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340

#### 6.331 Delegated Examining Units

6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
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#### 6.410 Learning and Education

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6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)	

#### 6.415 Leadership and Organizational Effectiveness

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#### 6.500 Pay and Allowances

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#### 6.600 Absence and Leave

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## Part 7: Rulings and Agreements

#### 7.13 Employee Plans Automated Processing Procedures

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7.13.3	06-2012	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
7.13.4	06-2012	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2012	36156R	Management Information System	7.4.3 CH 9; 7690:700

#### 7.14 Employee Plans Determination System (EDS) User Manual

7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
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7.015 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures				
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7.15.3	09-2015	55000E	Business Rules	
7.15.5	09-2015	55039N	Case Identification and Status Codes	
7.20 Exempt Organizations Determination Letter Program				
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7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	

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8.5 Claims and Overassessments				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500
8.7 Technical and Procedural Guidelines				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 Appeals Agreements				
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8.9 Joint Committee (JC) Case Procedures				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
8.11 Penalties Worked in Appeals				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8
8.12 Appeals Case Memoranda				
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8.14 Appeals Rulings				
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8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
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8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
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<b>8.20 Appeals Case Processing Manual</b>				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	- Appeals Processing Manual-Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	
<b>8.22 Collection Due Process</b>				
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	03-2012	49096A	Technical Review	8.23.5; 8.7.2 portions
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<b>8.23 Offer in Compromise</b>				
8.23.5	03-2009	50806C	Collection Due Process OIC Procedures	8.13.2 portions
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<b>8.25 Trust Fund Recovery Penalty (TFRP)</b>				
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals	8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114
<b>8.026 Alternative Dispute Resolution (ADR) Program</b>				
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)	
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures	

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<b>9.4 Investigative Techniques</b>				
9.4.3	04-2008	36206M	Formal Written Requests	9.4 CH. 3; 9781:338-338.1(18)
9.4.10	03-2008	36213B	Miscellaneous Investigative Techniques	9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13
<b>9.005 Investigative Process</b>				
9.5.6	08-2015	36220Q	Organized Crime & Strike Force	9.5 CH 6; 9830-9833.7
9.5.7	08-2015	36221B	Narcotic Investigations	9.5 CH 7; 9822.1-9822.7, 9823-9823.(16)
9.5.10	11-2007	36224I	Centralized Review of Investigative Reports	9.5 CH. 10; 9621
<b>9.9 Criminal Investigation Management Information System (CIMIS)</b>				
9.9.2	07-2011	36447J	Criminal Investigation Management Information System Security and Setup	9.9 CH 2; 9782
9.9.13	02-2012	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782

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9.10.2	02-2009	36426G	Treasury Enforcement and Communication System and International Fugitive Notices	9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-.9, 9781:594
<b>9.13 International Investigations</b>				
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9.13.2	04-2008	36481F	Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements	9.13 CH. 2; 9265.8-(12)
<b>9.14 Criminal Investigation Law Enforcement Manual</b>				
LEM 9.14.1	05-2010	36342F	Criminal Investigation Official Use Only Procedures	9.4.10 portions; 9.8.2; LEM 9
LEM 9.14.2	05-2010	39604Y	Questionable Refund Program	New
LEM 9.14.3	05-2010	38750D	Criminal Investigation - Undercover Operations - Law Enforcement Manual (LEM)	
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10.2.7	09-2008	51718D	Enforcement Shields	1.16.7
10.2.10	05-2013	51723W	Continuity Planning Requirements	1.16.10
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<b>10.5 Privacy, Information Protection &amp; Data Security (PIPDS)</b>				
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10.5.3	10-2015	49878M	Identity Protection Program	LEM 10.5.3
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10.8.42	01-2012	50511S	Web Server and Web Application Server Security	
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<b>11.4 Office of Governmental Liaison</b>				
11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
<b>11.5 Legislative Affairs</b>				
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13.2.3	06-2009	32654M	ODTA ECMS Application	<i>New</i>
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### 13.4 TAS TAMIS Guide

13.4.9	10-2010	39809D	TAMIS Portal	
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### 20.1 Penalty Handbook

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LEM 20.1.2	08-2009	33069P	Failure to File / Failure to Pay Penalties	<i>LEM 120.1 CH. 2</i>
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LEM 20.1.7	06-2010	33065X	Information Return Penalties	<i>LEM 120.1 CH 7; LEM XX-700</i>
LEM 20.1.10	05-2010	36748X	Excise Tax Penalties and Miscellaneous Penalties	<i>LEM 120.1 CH 10</i>

### 20.2 Interest

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20.2.2	10-2011	32962P	Legal Authorization	<i>104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)</i>
20.2.13	03-2010	32976D	Tax Motivated Transaction Interest	<i>104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)</i>
20.2.15	06-2008	32979K	Rates, Tables and Factors	<i>104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)</i>

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21.8.3	08-2013	49815D	NMF International Adjustments	<i>3.15.128 portions; 3.15.129 portions</i>
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### 21.9 Specialized Accounts Management Programs

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21.9.2	09-2015	52830W	Accounts Management Identity Theft	

### 21.10 Quality Assurance

21.10.3	10-2009	36869B	High Risk Accounts Review	<i>21.10.5; 21.3; 3(15)(10)0</i>
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### 22.21

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22.22.6	12-2006	36298Y	Partnership Relations-Electronic Business	
22.22.7	12-2006	36299J	Partnership Relations-Issue Resolution Tracking System	
22.22.8	12-2006	36300Z	Partnership Relations-Stakeholder Relationship Management	
22.22.14	12-2006	36301K	Partnership Relations-Stakeholder Events Calendar	
22.22.15	12-2006	36302V	Partnership Relations-Product Development	
22.22.16	12-2006	37356D	Products on the Web	<i>New</i>
<b>22.43 Employee Plans Customer Education and Outreach</b>				
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LEM 25.6	11-2009	32477J	Statute of Limitations - Statute of Limitations	
25.6.2	07-2008	36882U	General Information and Procedures	<i>121.2.2; 121.2 CH.2; 3(15)(58)</i>
25.6.3	07-2008	36883F	Credits & Payments	<i>121.2.3; 121.2 CH.3; 3(15)(58)</i>
25.6.4	07-2008	36884Q	Original Delinquent Returns	<i>121.2.4; 121.2 CH.4; 3(15)(58)</i>
25.6.5	07-2008	36885B	Assessments	<i>121.2.5; 121.2 CH.5; 3(15)(58)</i>
25.6.6	07-2008	36886M	Claims, Abatements, and Refunds	<i>121.2.6; 121.2 CH.6; 3(15)(58)</i>
25.6.7	07-2008	36887X	Erroneous Abatements (and Erroneous Refunds and Overstate Credits)	<i>121.2.7; 121.2 CH.7; 3(15)(58)</i>
25.6.8	07-2008	36888I	Estate and Gift Tax Returns (Form 706/709)	<i>121.2.8; 121.2 CH.8; 3(15)(58)</i>
25.6.9	07-2008	36889T	Collection	<i>121.2.9; 121.2 CH.9; 3(15)(58)</i>
25.6.10	07-2008	36890U	Civil Penalty Modules	<i>121.2.10; 121.2 CH.10; 3(15)(58)</i>
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25.6.12	07-2008	36892Q	Statute Unpostable and Reject Records	<i>121.2.12; 121.2 CH.12; 3(15)(58)</i>
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25.6.14	07-2008	36894M	Barred Assessments / Barred Statute Cases	<i>121.2.14; 121.2 CH.14; 3(15)(58)</i>
25.6.15	07-2008	36895X	Self Employment Tax Cases	<i>121.2.15; 121.2 CH.15; 3(15)(58)</i>
25.6.16	07-2008	36896I	Combat Zone for Statute Processing	<i>121.2.16; 121.2 CH.16; 3(15)(58)</i>
25.6.17	07-2008	36897T	Legal Holidays	<i>121.2.17; 121.2 CH.17; 3(15)(58)</i>
<b>25.7 Exempt Organizations Business Master File</b>				
25.7.2	11-2012	27771A	EO/BMF Processing Procedures	<i>7.3.4 CH 2; 7820:300, 500</i>
25.7.4	09-2006	27773W	Delinquency Check Procedures	<i>7.3.4 CH. 4; 7820:900</i>

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<b>25.8 OFP Codes</b>				
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<b>25.10 Information Technology (IT) Security Policy and Standards</b>				
25.10.1	01-2007	32681T	Information Technology (IT) Security Policy and Guidance	2.1.10; 2(10)00
LEM 25.10.3	09-2007	31152B	Integrated Data Retrieval System (IDRS) Security Handbook	
LEM 25.10.4	03-2007	32682E	Resource Access Control Facility (RACF)	
25.10.5	04-2007	31154X	Basic UNIX Security Requirements Handbook	
LEM 25.10.6	03-2008	31156T	Secure Windows NT Configuration Standards	
<b>25.12 Delinquent Return Refund Hold Program</b>				
LEM 25.12.1	05-2010	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
25.12.2	01-2007	36796H	Sensitive Cases and Circumstances	121.7 CH. 2; (MS) 5G-388
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
LEM 25.12.3	01-2007	32511U	Functional Processing	121.7 CH. 3
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
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<b>25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control</b>				
25.14.1	03-2014	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
<b>25.15 Relief from Joint and Several Liability</b>				
LEM 25.15.1	04-2010	33368H	Introduction	
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25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
<b>25.16 Disaster Assistance and Emergency Relief</b>				
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25.16.3	08-2007	36903M	National Disaster Assistance Coordinator (NDAC)	121.6 CH. 3; 12(10)4
25.16.4	08-2007	36904X	State Disaster Assistance Coordinator (SDAC)	121.6 CH. 4; 12(10)4
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25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4
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## Part 30: Administrative

30.4 Personnel Administration, Training, and Equal Employment Opportunity				
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30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	<i>Part (30)</i>
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30.5 Resources, Services, and Financial Management				
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30.5.6	01-2007	29125A	Employee Details	<i>Part (30)</i>
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30.7.10	02-2006	29618Q	Closed Legal Case Files	<i>Part (30)</i>
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30.8 Library Services				
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