



# Internal Revenue Manual Index

September 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 on improving the IRM Index. Some of our features may be missing from this month's issuance. Be assured, we welcome your feedback.

<b>INTRODUCTION</b>	<p>The <i>IRM Index</i> 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 (IRMs obsolesced as of January 2006)</i></li></ul> <p>The <b>IRM Index</b> 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. Revised IRM sections are highlighted in yellow.</p> <p>An asterisk (*) identifies IRMs containing "official use only" (OUO) material. (All OUO content is embedded; the Law Enforcement Manual (LEM) format is obsolete). OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, contains procedures for Office of the Chief Counsel employees.</p>
<b>OWNER LIST</b>	<p>This listing groups the IRM by owner, in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. An IRM section is owned by one organization although other organizations may contribute to its development. The <i>audience</i> includes the primary user(s) of the IRM at the organizational level.</p>
<b>ALPHABETICAL LIST</b>	<p>This lists the IRM sections in alphabetical order both 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This lists the IRM sections that are no longer in effect since January 2006 to date.</p> <p>An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM</p>

	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 (LBI)</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 (RPO)</li> <li>○ Small Business &amp; Self Employed (SB/SE)</li> <li>○ Tax Exempt &amp; Government Entities (TE/GE)</li> <li>○ Taxpayer Advocate Service (TAS)</li> <li>○ Wage &amp; Investment (WI)</li> </ul> <p><b>Note:</b> For IRM sections used by all IRS employees, the Audience category is “All.”</p>
<b>IRM FORMAT</b>	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
<b>IRM ONLINE</b>	<a href="#">IRM Online</a> accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
<b>ELECTRONIC PUBLISHING WEBSITE</b>	<p>This site houses the core repository of published products (CROPP), which includes the IRM. The IRM is produced in portable document file (PDF) format. Access the current or prior revisions of the IRM from the <a href="#">IRM Numerical Index</a> or the product catalog page at <a href="http://publish.no.irs.gov/catlg.html">http://publish.no.irs.gov/catlg.html</a>.</p> <p>IRS offices may order print copies through the <a href="#">Internal Management Documents Distribution System (IMDDS)</a>.</p>
<b>POINT OF CONTACT</b>	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at <a href="mailto:SPDER@irs.gov">SPDER@irs.gov</a> .

# INTERNAL REVENUE MANUAL (IRM)

## NUMERICAL INDEX

### September 2015

IRM Number	Revision Date	Catalog Number	Title
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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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1.1.5	06-2015	30378Z	Office of the Commissioner
1.1.6	06-2015	30379K	Chief Counsel
1.1.7	10-2012	30381W	Appeals
1.1.8	06-2005	30382H	National Taxpayer Advocate
1.1.10	02-2015	30384D	Equal Employment Opportunity and Diversity
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1.1.19	09-2008	40229Z	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
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1.1.26	08-2015	54082K	Whistleblower Office
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1.2.12	10-2012	48026S	Policy Statements for Submission Processing Activities
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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
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1.2.64	01-2012	51710T	Functional Delegations of Authority for Agency-Wide Shared Services

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1.4.3	06-2013	49895X	IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2011	33211B	Corporate Tax Administration Tools
1.4.6	01-2003	31779Y	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
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1.4.28	11-2014	50773S	Appeals Managers Procedures
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1.5.5	12-2010	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
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1.11.10	04-2014	53277J	Interim Guidance Process
1.11.13	08-2013	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program

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1.14.6	07-2013	37269F	Space Management
1.14.7	08-2013	35907U	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
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1.15.2	08-2015	31423B	Types of Records and Their Life Cycles
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<b>1.15.24</b>	<b>09-2015</b>	<b>30993U</b>	<b>Records Control Schedule for Tax Exempt and Government Entities</b>
1.15.25	01-2006	30994F	Records Control Schedule for Statistics Division
1.15.27	11-2002	30996B	Records Control Schedule for Compliance Research
1.15.32	01-2004	31002U	Records Control Schedule for Electronic Tax Administration
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1.17.3	11-2012	31853T	Tax Products Program
1.17.7	12-2012	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	01-2013	59701K	Internal and Public Use Non-Tax Products
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## **1.32 Servicewide Financial Policies and Procedures**

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1.35.13	01-2012	57075Z	Administrative Waiver
1.35.14	01-2015	67071D	IRS Annual Financial Statement Audit
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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.)*

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2.3.62	01-2010	28174L	Command Code ESTAB
2.3.63	06-2015	28175W	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	01-2015	28177S	Command Code EMFOL
2.3.65	01-2015	53389C	EPMF Return Transaction File On-Line (ERTV) Research
2.3.66	03-2013	28178D	Command Codes PLINF and PLINQ
2.3.68	12-2014	28112N	Command Code DUPOL
2.3.69	08-2009	28181A	Command Code VPARS
2.3.70	08-2013	28182L	Command Code EFTPS
2.3.71	12-2014	28183W	Command Code ATINQ
2.3.73	12-2014	28185S	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	12-2014	28186D	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

## 2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	Section Titles and Command Codes for IDRS Terminal Input
2.4.2*	05-2014	28190L	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input
2.4.4	01-2010	28192H	Command Code MESSG
2.4.5	01-2011	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System
2.4.6	12-2014	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV

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2.4.7	12-2013	28196Z	Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN
2.4.9	12-2014	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	12-2014	28199G	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	Command Code NMFTM
2.4.12	12-2011	28201H	Command Codes DELET and CCPYT
2.4.13	01-2011	28202S	Command Code TERUP
2.4.14	01-2011	28203D	Command Code NMFST
2.4.15	12-2014	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing
2.4.16*	06-2015	28206K	Command Codes REQ54 and ADJ54
2.4.17	12-2014	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	12-2014	28209R	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	06-2015	28210S	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	Command Code CHK64 and CHK64R
2.4.22*	01-2010	28213Z	Command Code CRMNL
2.4.23	07-2009	28214K	Command Code CHKCLR and CHKCL
2.4.24	12-2014	28215V	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	12-2014	28216G	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	12-2011	28218C	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	12-2014	28219N	Command Code STAUP, STATI, STATB
2.4.29	01-2010	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	02-2014	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS
2.4.31*	12-2011	28223V	Command Code LEVY
2.4.32*	01-2010	28224G	Command Code PDTUP
2.4.33	11-2012	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	Command Code DOALL
2.4.35	01-2010	28227N	Command Code STN90
2.4.37	12-2011	28229J	Command Code NOREF Overview
2.4.38	06-2014	28230K	Command Code CSEDR
2.4.39	07-2010	28231V	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2014	28233R	Command Code UNLCE
2.4.42	01-2012	28234C	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	Command Code PINEX
2.4.44	12-2014	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT
2.4.45*	12-2014	28237J	Command Code NRP97

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2.4.46	12-2011	28100V	Command Code EPLAN
2.4.47	01-2010	28238U	Command Code VPMSG
2.4.48	01-2010	28239F	Command Code VPPIN
2.4.50	12-2014	28241R	Command Code ASIGN
2.4.52	01-2010	28243N	Command Codes TPCIN and TPCOL
2.4.53	01-2007	31276M	Command Code DUPED
2.4.54*	11-2011	33288Y	Command Codes CSPOD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	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/ DDBCX / DDBCS
2.4.59	11-2012	54615Z	Command Code TMSSN
2.4.60	11-2013	62856Y	Command Code RAPID
2.4.61	06-2015	64077N	Command Code IDTX8

## **2.5 Systems Development**

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

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

2.7.1*	05-2013	73141Y	Inter-Center
2.7.2*	05-2013	73140N	Computing Center
2.7.4*	04-2013	73142J	Magnetic Media Management
2.7.5*	01-2011	73143U	System Control Point (SCP)
2.7.6*	01-2010	73144F	Systems Scheduling
2.7.9	12-2014	32002E	Enterprise Computing Center

## **2.8 Audit Information Management System (AIMS)**

2.8.1*	12-2012	28249B	Introduction to AIMS REALTIME Processing
2.8.2	12-2014	28756V	AIMS Command Code AM424
2.8.3	12-2014	28757G	AIMS Command Code AMDIS
2.8.4	12-2014	28758R	AIMS Command Code AMSTU
2.8.5	12-2014	28759C	AIMS Command Code AMSOC
2.8.6*	12-2014	28760D	AIMS Command Code AMAXU

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2.8.7*	12-2014	28762Z	AIMS Command Code AMCLS
2.8.8	12-2014	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB
2.8.9	12-2012	50448E	AIMS Command Code AMRET

## **2.9 Integrated Data Retrieval System Procedures**

2.9.1*	11-2012	28250C	Integrated Data Retrieval System
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## **2.11 IDRS Correspondence System**

2.11.1	04-2013	28244Y	IDRS Correspondence
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## **2.12 Security and Privacy**

2.12.1*	12-2011	53401Z	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	Federal Technology Service (Long Distance)
2.13.6	07-2013	32522B	Wireless Communications
2.13.7	07-2013	40164F	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	Domain Name System (DNS)
2.13.25	07-2013	40187E	Video Conference Services

## **2.14 Asset Management**

2.14.1	11-2011	37214W	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	Enterprise Architecture (EA) Overview
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## **2.16 Enterprise Life Cycle (ELC)**

2.16.1	05-2014	49718J	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**

2.22.1	09-2012	38167S	Unified Work Request (UWR) Process
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## **2.25 Web Services**

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

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2.25.14	04-2006	37395C	Portal Environment Usability Services
2.25.101	08-2006	38937M	IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X	IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U	Lyris List Procedures

## **2.100 Intergrated Process Management**

2.100.1	09-2013	48508B	Integrated Process Management Guidance and Procedures
2.100.2	05-2014	59034Y	Integrated Process Management Standardization Process
2.100.4	09-2013	60801V	Integrated Process Architecture

## **2.110 Requirements Engineering**

2.110.1	09-2015	60046A	Requirements Engineering Directive
2.110.2	02-2013	60078K	Requirements Engineering Process

## **2.120 Engineering**

2.120.1	09-2014	59976N	Engineering Policy
2.120.2	05-2014	59977Y	Technical Solution
2.120.3	07-2014	59978J	Product Integration
2.120.4	10-2014	61941Q	Design Coordination
2.120.5	09-2015	65262A	Performance Engineering

## **2.126 Transition Management**

2.126.1	07-2015	64032A	Transition Management Directive
2.126.2	07-2015	67722P	Transition Management Process

## **2.127 Software Testing Standards and Procedures**

2.127.1	03-2015	60807J	IT Test Policy
2.127.2	03-2015	60808U	IT Software Testing Procedures

## **2.144 Capacity Management**

2.144.1	07-2015	61944X	Capacity Management Policy
2.144.2	09-2015	61946T	Business Capacity Management
2.144.3	10-2014	62038U	Service Capacity Management
2.144.4	09-2015	62040G	Component Capacity Management
2.144.5	07-2015	64078Y	Enterprise Demand Forecast

## **2.145 Availability Management**

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	09-2015	67331W	Asset Management Process Description
2.149.3	09-2015	67521C	Asset Management Hardware Procedures
2.149.4	09-2015	67522N	Asset Management Software Procedures

## **2.150 Configuration and Change Management**



<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
2.150.1	09-2013	60766Z	Configuration and Change Management Directive
2.150.2	09-2013	60767K	Configuration Management
2.150.3	11-2013	60768V	Change Management (ChM) Policy

## **2.152 Data Engineering**

2.152.1	09-2013	59990R	Data Engineering Directives
2.152.2	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*	10-2014	33347E	Schedule K-1 Processing
3.0.167*	09-2015	33178B	Losses and Shortages
3.0.230	10-2014	33181Y	Lockbox Processing Procedures
3.0.275	09-2014	32289Z	Business Results Measures for Submission Processing Functions

### **3.5 Accounts Services**

3.5.10	11-2014	37354H	Remittance Transaction Research (RTR) System
3.5.20*	11-2014	36983G	Processing Requests for Tax Return/Return Information
3.5.61	11-2014	33260W	Files Management and Services

### **3.8 Deposit Activity**

3.8.44*	11-2014	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	Manual Deposit for Field Office Payment Processing

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

3.10.5	11-2014	33393S	Batch/Block Tracking System (BBTS)
3.10.8	11-2014	33395O	Information Returns Processing
3.10.72*	10-2014	33410S	Receiving, Extracting, and Sorting
3.10.73*	11-2014	53717M	Batching and Numbering

### **3.11 Returns and Documents Analysis**

3.11.3*	11-2014	33440G	Individual Income Tax Returns
3.11.6*	10-2014	33455F	Data Processing (DP) Tax Adjustments
3.11.8	11-2014	33465B	Information Return Processing
3.11.10	10-2014	33470U	Revenue Receipts
3.11.12*	11-2014	33480Q	Exempt Organization Returns
3.11.13*	10-2014	33485T	Employment Tax Returns
3.11.14*	10-2014	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
3.11.15*	10-2014	33495P	Return of Partnership Income
3.11.16*	10-2014	33500X	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*	11-2014	33510T	Employee Plan Excise Tax Return
3.11.23*	10-2014	33515W	Excise Tax Returns
3.11.25*	11-2014	33525S	Miscellaneous Tax Returns
3.11.26*	11-2014	33527O	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*	10-2014	33575Y	Estate and Gift Tax Returns
3.11.154*	10-2014	33581C	Unemployment Tax Returns
3.11.180*	11-2014	33583Y	Allocated Tips
3.11.212*	11-2014	33588B	Applications for Extension of Time to File
3.11.213*	10-2014	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	10-2014	51221V	Form 1120S Corporation Income Tax Returns
3.11.249*	10-2014	33586F	Processing Form 8752

### **3.12 Error Resolution**

3.12.3*	10-2014	33590N	Individual Income Tax Returns
3.12.8	10-2014	33620Q	Information Returns Processing
3.12.10*	10-2014	33630M	Revenue Receipts
3.12.12*	11-2014	33640I	Exempt Organization Returns
3.12.13*	10-2014	33645L	Employment Tax Returns
3.12.14*	10-2014	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	10-2014	33655H	Return of Partnership Income
3.12.16*	10-2014	33660A	Corporate Income Tax Returns
3.12.21	10-2014	33670W	Credit and Account Transfers
3.12.22*	11-2014	33673D	Employee Plan Excise Tax Returns
3.12.23*	10-2014	33675Z	Excise Tax Returns
3.12.26*	11-2014	57692Q	Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2014	33695R	General Unpostables
3.12.37*	10-2014	33710V	IMF General Instructions
3.12.38*	10-2014	32384X	BMF General Instructions
3.12.106*	10-2014	33740J	Estate Tax Returns
3.12.154*	10-2014	33743Q	Unemployment Tax Returns
3.12.166	06-2015	33744B	EPMF Unpostables
3.12.179*	11-2014	33742F	Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2014	33751Q	Applications for Extension of Time to File Tax Returns
3.12.213*	10-2014	33752B	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	10-2014	33753M	Error Resolution Instructions for Form 1120-S

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3.12.220*	10-2014	33756T	Error Resolution System for Excise Tax Returns
3.12.249*	10-2014	33755I	Processing Form 8752
3.12.251*	10-2014	33761M	Corporation Income Tax Returns
3.12.263*	10-2014	33741U	Estate and Gift Tax Returns
3.12.278*	11-2014	33770X	Exempt Organization Unpostable Resolution
3.12.279*	10-2014	31656Y	BMF/CAWR/PMF Unpostable Resolution

### **3.13 Campus Document Services**

3.13.2*	10-2014	33746X	BMF Account Numbers
3.13.5	10-2014	33759A	Individual Master File (IMF) Account Numbers
3.13.6	06-2015	66285J	Submission Processing Image Control Team (ICT) Correspondence Screening
3.13.12	11-2014	33760B	Exempt Organization Account Numbers
3.13.36	06-2015	33775A	EPMF Account Numbers
3.13.40	10-2014	52088E	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.13.62	10-2014	33780T	Media Transport and Control
3.13.122*	11-2014	31657J	IMF Entity Control Unpostables
3.13.222*	10-2014	33790P	BMF Entity Unpostable Correction Procedures

### **3.14 Notice Review**

3.14.1*	11-2014	31974X	IMF Notice Review
3.14.2*	11-2014	32201V	Business Master File (BMF) Notice Review

### **3.17 Accounting and Data Control**

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

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

3.20.12*	11-2014	33965G	Imaging and Perfecting Exempt Orgainzations Returns for Public and Internal Viewing
3.20.13*	11-2014	38871H	Exempt Organization Photocopy Procedures

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

3.21.3*	10-2014	34010Y	Individual Income Tax Returns
3.21.15*	11-2014	37648G	Foreign Partnership Withholding
3.21.19*	10-2014	34014Q	Foreign Trust System
3.21.25*	11-2014	34020U	Miscellaneous Tax Returns
3.21.110*	10-2014	34025X	Chapter Three Withholding Returns Form 1042
3.21.111*	11-2014	38622K	Chapter Three Withholding Returns
3.21.112	11-2014	60501S	Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	10-2014	39746F	Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	10-2014	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)
3.21.264*	10-2014	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

### **3.22 International Error Resolution**

3.22.3*	10-2014	34030Q	Individual Income Tax Returns
3.22.15*	10-2014	37643D	Foreign Partnership Withholding
3.22.19*	10-2014	34033X	Foreign Trust System
3.22.110*	10-2014	34040M	Chapter Three Withholding (CTW) Returns
3.22.111*	10-2014	38623V	Chapter Three Withholding (CTW) Database
3.22.261*	10-2014	39747Q	Foreign Investment in Real Property Tax Act (FIRPTA)

### **3.24 ISRP System**

3.24.3	10-2014	34298E	Individual Income Tax Returns
3.24.7	11-2014	34318L	Delinquent Accounts
3.24.8	10-2014	34323E	Information Returns Processing
3.24.10	10-2014	34328H	Revenue Receipts
3.24.12*	12-2014	34337S	Exempt Organization Returns
3.24.13	11-2014	34343W	Employment Tax Returns
3.24.14	11-2014	34347O	Fiduciary Income Tax Returns
3.24.15	11-2014	34352H	Partnership Return of Income
3.24.16	10-2014	34357K	Corporation Income Tax Returns
3.24.20*	11-2014	54309S	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	11-2014	34373K	Credit and Account Transfers
3.24.22*	11-2014	34378N	Employee Plan Returns
3.24.23	11-2014	34385C	Excise Tax Returns
3.24.25	11-2014	34384R	BMF International Miscellaneous Tax Returns
3.24.26*	11-2014	34837X	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	11-2014	52572Z	EPMF Return Processing Form 5500-EZ

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3.24.28	11-2014	34570F	Campus Quality Assurance Program
3.24.29	11-2014	34555Q	SCRS Error Resolution
3.24.30	11-2014	34566X	Data Controls
3.24.37	11-2014	34412Y	General Instructions
3.24.38	10-2014	39345Q	BMF General Instructions
3.24.40	11-2014	52544H	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	11-2014	34590X	Campus Performance Evaluation Reporting System
3.24.106	11-2014	34442M	Estate Tax Returns
3.24.133	11-2014	34452I	Residual Remittance Processing System
3.24.143	11-2014	34455P	Gift Tax Returns
3.24.154	11-2014	34464A	Unemployment Tax Returns
3.24.159	11-2014	32933M	SCRS SC Edits
3.24.162	11-2014	34677F	BOB Transcription Instructions
3.24.173	11-2014	34697X	Centralized Files and Scheduling
3.24.176	11-2014	34709E	Audit Selection System
3.24.180	10-2014	34713M	Allocated Tips
3.24.183	11-2014	34712B	Planning and Control Data
3.24.202	11-2014	34456A	Supervisory Operator's Manual
3.24.212	11-2014	34467H	Applications for Extension of Time to File Tax Returns
3.24.213	10-2014	34468S	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	11-2014	34734P	Declaration for Electronic Filing
3.24.249	10-2014	34471P	Fiscal Year Required Payments/Form 8752

### **3.28 Special Processing Procedures**

3.28.3	11-2014	34521K	Individual Income Tax Returns
3.28.4*	11-2014	60510D	Identity Theft Returns for Submission Processing

### **3.30 Work Planning and Control**

3.30.10	05-2010	32204C	Cost Estimate Reference
3.30.19	03-2014	34720B	Work Planning and Control
3.30.20	03-2015	62236A	Organization Function and Program (OFP) Codes
3.30.28	03-2007	34740T	Individual Review
3.30.30	01-2015	47307E	Embedded Quality for Submission Processing (EQSP) System
3.30.50	03-2014	34755S	Project PCA Production Control Accounting
3.30.123*	10-2014	34760L	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2014	34770H	Campus Monitoring Reports
3.30.126	03-2015	32161W	Control Data Analysis
3.30.127	05-2015	33048M	Workload Scheduling

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

3.34.3	03-2010	40274C	Code and Edit, Transcription
3.34.4	12-2006	48398P	Corporate Tax Returns Document Analysis and Data Entry

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### **3.37 International ISRP**

3.37.110	11-2014	34874A	Chapter 3 Withholding Returns
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### **3.38 International Tax Returns and Documents**

3.38.147*	10-2014	34880E	International Notices
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### **3.40 Block Out of Balance Resolution**

3.40.8	10-2014	34899V	Information Returns Processing
3.40.37	10-2014	34905O	General Instructions

### **3.41 OCR Scanning Operations**

3.41.269	11-2014	34927C	Information Returns Processing on SCRIPS
3.41.274	10-2014	34916V	General Instructions for Processing via SCRIPS
3.41.275	11-2014	34929Y	Scanner Operations on SCRIPS
3.41.276	11-2014	39954H	Form 941
3.41.277	11-2014	48185K	Forms 940 SCRIPS Processing

### **3.42 Electronic Tax Administration**

3.42.4*	09-2015	30620M	IRS e-file for Business Tax Returns
3.42.5*	09-2015	28779U	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	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2015	36617X	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*	11-2014	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	06-2014	51321W	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	Planning, Monitoring, and Coordination
4.1.2	05-2013	27603X	Determining Return Need
4.1.3	08-2012	27604I	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4*	09-2013	27606E	Other Source Workload
4.1.5	08-2012	27608A	Classification and Case Building

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4.1.6	02-2014	27609L	Storage of Selected Returns
4.1.7	06-2014	27611X	Assignment of Selected Returns
4.1.8	06-2014	27612I	Special Examination Features and Programs
4.1.9	06-2014	27613T	International Features
4.1.10*	01-2011	39167C	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	LMSB Workload Study
4.1.23	07-2007	49269V	Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LMSB Sources of Returns, Ordering and Classification
4.1.25	07-2007	49272S	LMSB Inventory Ordering and Return Delivery Systems

## **4.2 General Examining Procedures**

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

## **4.4 AIMS Procedures and Processing Instructions**

4.4.1	05-2009	30311Y	Introduction
4.4.3	09-2011	30313U	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	Claims
4.4.5	12-2012	30315Q	Closings to Appeals
4.4.6	12-2009	30316B	Conversion of Returns
4.4.7	09-2014	30317M	Correspondence
4.4.9	08-2012	30319I	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	Entity Changes
<b>4.4.12</b>	<b>09-2015</b>	<b>30323Q</b>	<b>Examined Closings, Surveyed Claims, and Partial Assessments</b>
4.4.14	02-2015	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment
4.4.16	12-2011	30327I	Inventory Control
4.4.17	07-2011	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	Large Dollar Cases
4.4.19	07-2005	30343I	Manual Refunds
4.4.21	07-2012	30345E	Non-Examined Closings/Deleting AIMS Records
4.4.22	11-2009	30346P	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	Openings



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4.4.24	07-2014	30348L	Payments and Remittances
4.4.25	07-2012	30349W	Quick Assessments
4.4.26	02-2014	30359S	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	Reports
4.4.29	05-2011	30363A	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	Transfers
4.4.34	03-2011	30374H	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	Unpostable Resolution

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

4.5.1	09-2013	36157C	TE/GE AIMS Processing
4.5.2	09-2014	36158N	TE/GE Examined and Non-Examined Closures
4.5.3	09-2015	36268K	TE/GE AIMS Special Processing Procedures
4.5.5	09-2006	36159Y	TE/GE Reports

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

4.7.1	01-2010	30415R	Overview
4.7.2	08-2012	30416C	Security
4.7.3	01-2010	30417N	Statute of Limitations
4.7.4	04-2014	30418Y	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	Group
4.7.6	01-2015	30420K	Reports
4.7.7	10-2011	30465X	Technical Services
4.7.8	05-2011	30467T	Centralized Case Processing
4.7.10	06-2012	30469P	AIMS/ERCS Staff
4.7.11	10-2010	30470Q	System Administrator and Database Administrator

#### **4.8 Technical Services**

4.8.1	07-2012	31455L	Organization and Responsibilities
4.8.2	04-2015	31456W	Case Processing
4.8.3	03-2013	31432M	Examination Quality Measurement Staff (EQMS)
4.8.4	03-2015	31433X	Mandatory Review
4.8.5	06-2015	31422Q	Post Examination Case Processing Requirements
4.8.6	08-2015	65519W	Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	Technical Field Support
4.8.8	12-2013	31428E	Miscellaneous Responsibilities
4.8.9	07-2015	50713Q	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	Outline of System
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#### **4.10 Examination of Returns**

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
4.10.1	02-2015	27634W	Overview and Basic Examiner Responsibilities
4.10.2*	01-2012	27635H	Pre-Contact Responsibilities
4.10.3	03-2003	27636S	Examination Techniques
4.10.4	08-2011	27637D	Examination of Income
4.10.5	06-2010	27639Z	Required Filing Checks
4.10.6	07-2001	27641L	Penalty Considerations
4.10.7	03-2015	27642W	Issue Resolution
4.10.8	09-2014	27643H	Report Writing
4.10.9	08-2014	27644S	Workpapers
4.10.10	01-2011	34502D	Standard Paragraphs and Explanation of Adjustments
4.10.12*	09-2014	35205R	Frivolous Return Program
4.10.13	03-2015	35206C	Certain Technical Issues
4.10.15	03-2015	38773C	Report Generation Software
4.10.16	01-2013	37578T	Examination Operational Automation Database (EOAD)
4.10.20	01-2005	38775Y	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	Nonfiled Returns
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#### **4.13 Audit Reconsideration**

4.13.1	12-2009	31048S	Introduction
4.13.2	12-2009	31049D	Contact Employees
4.13.3	12-2009	31050E	Central Reconsideration Unit
4.13.4	10-2006	31051P	Area Office Examination
4.13.5	12-2009	31052A	Automated Substitute for Return (ASFR)
4.13.6	12-2009	31054W	Appeals

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4.13.7	12-2009	31055H	Exhibits
4.13.8	09-2011	56014C	Exam SFR Reconsiderations
<b>4.15 Jeopardy/Termination Assessments</b>			
4.15.1	05-2014	28044W	Jeopardy and Terminations
4.15.2	06-2014	28045H	Examination Procedures
4.15.3	09-2011	28046S	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	Administrative and Judicial Review
4.15.5	10-2014	28049Z	Post-Assessment Procedures
4.15.7	01-2012	28051L	Planning & Special Programs Procedures
<b>4.16 Special Enforcement Program (SEP)</b>			
4.16.1	06-2011	34426M	SEP Responsibilities and Case Development
<b>4.17 Compliance Initiative Projects</b>			
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
<b>4.18 Exam Offer-In-Compromise</b>			
4.18.1	01-2011	28827T	Offers in Compromise Received in Exam
4.18.2	12-2008	28828E	Doubt as to Liability Offers
4.18.3	12-2010	28829P	Effective Tax Administration Offers
4.18.4	01-2011	28830Q	Combination Offers
4.18.5	12-2010	28831B	Review, Closing and Reporting Requirements
4.18.6	12-2010	28832M	Case Processing and Controls
4.18.7	01-2011	28833X	Special Case Processing
<b>4.19 Liability Determination</b>			
4.19.2*	08-2015	36856Y	IMF Automated Underreporter (AUR) Control
4.19.3*	09-2015	36857J	IMF Automated Underreporter Program
4.19.4*	04-2015	36858U	CAWR Reconciliation Balancing
4.19.5*	09-2015	36859F	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	06-2015	34131C	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare
4.19.7*	09-2015	36334F	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	04-2014	40897H	CAP (CAWR Automated Program) Technical System Procedures
4.19.9	12-2013	50704F	FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2014	48148H	Examination General Overview
4.19.11*	05-2010	48149S	Examination Classification of Work
4.19.12	12-2011	48150T	Centralized Files and Scheduling
4.19.13*	12-2014	48151E	General Case Development and Resolution
4.19.14*	12-2014	48152P	EITC/Revenue Protection Strategy

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4.19.15*	12-2014	48153A	Discretionary Programs
4.19.16	11-2011	48155W	Claims
4.19.17*	07-2012	48156H	Non-Filer Program
4.19.18	12-2014	48157S	Quality Review Program
4.19.19*	12-2014	48158D	Campus Examination Telephone Contacts
4.19.20*	12-2014	48160P	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	11-2014	48161A	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	General Collectibility Procedures
4.20.2	03-2013	29632U	Scope Consideration
4.20.3	12-2010	29633F	Soliciting Payment
4.20.4	02-2013	29634Q	Installment Agreements

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

4.21.1*	08-2011	28517U	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	Classification of NRP Returns
4.22.4*	01-2013	33009N	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	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

#### **4.23 Employment Tax**

4.23.1	03-2013	35221R	Introduction
4.23.2	09-2015	35222C	Employment Tax Examination Objectives
4.23.3*	07-2013	35223N	Classification, Selection and Assignment of Employment Tax Cases
4.23.4	08-2015	35224Y	Workpapers
4.23.5*	05-2015	35225J	Technical Guidelines for Employment Tax Issues
4.23.6	04-2014	35226U	Classification Settlement Program (CSP)

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4.23.7	01-2014	35227F	Employment Tax on Tip Income
4.23.8	12-2013	35228Q	Determining Employment Tax Liability
4.23.9	04-2011	35229B	Employment Tax Penalty and Fraud Procedures
<b>4.23.10</b>	<b>09-2015</b>	<b>35231N</b>	<b>Report Writing Guide for Employment Tax Examinations</b>
4.23.11	11-2014	35232Y	Prompt Action in Deficiency and Overassessment Cases
4.23.12	02-2015	35233J	Delinquent Return Procedures
4.23.13	03-2014	35234U	Employment Tax Refund or Abatement Claims
<b>4.23.14</b>	<b>09-2015</b>	<b>35235F</b>	<b>Statute Control and Extension</b>
4.23.15	05-2012	35236Q	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	Introduction to Excise Taxes
4.24.2	08-2012	28303E	Form 637 Excise Tax Registrations
4.24.4	09-2013	28305A	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	10-2012	28306L	Large Business and International (LB&I) Examination Procedures for Excise Employees
4.24.6	08-2014	28307W	Excise Tax Examiner Responsibilities
4.24.7	08-2008	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	08-2014	28309S	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	10-2012	28310T	Excise Tax Penalty Procedures
4.24.10	10-2011	35213R	Excise Tax Examination Reports, Case Closing, and Appeals Procedures
4.24.13	08-2013	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	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	09-2013	58891R	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	09-2013	58892C	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2014	59137G	Excise Operations Support

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

4.25.1	08-2015	35011T	Estate and Gift Tax Examinations
4.25.2*	09-2009	34469D	Campus Procedures for Estate Tax
4.25.3	08-2015	58876C	Planning, Classification, and Selection
4.25.4	08-2015	58877N	International Estate and Gift Tax Examinations
4.25.5	08-2015	58878Y	Technical Guidelines for Estate and Gift Tax Issues
4.25.6	08-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	08-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures

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4.25.8*	08-2015	58881V	Delinquent Returns and SFR Procedures
4.25.9*	08-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	08-2015	58883R	Case Closing Procedures
4.25.11	08-2015	58884C	Special Examination Procedures
4.25.12	08-2015	58885N	Valuation Assistance
4.25.13	08-2015	58886Y	Appeals, Mediation, and Settlement Procedures
4.25.14*	08-2015	58887J	Miscellaneous Procedures

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

4.26.1	05-2014	27699B	Introduction
4.26.2	05-2014	27701C	Program Structure
4.26.3	03-2013	27702N	Role of WISDM
4.26.4	11-2006	35434W	Currency and Banking Retrieval System
4.26.5	10-2012	27703Y	Bank Secrecy Act History and Law
4.26.6	11-2006	27704J	Bank Secrecy Act Examiner Responsibilities
4.26.7	06-2012	27706F	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	Bank Secrecy Act Special Procedures
4.26.9	06-2006	35436S	Examination Techniques for Bank Secrecy Act Industries
4.26.10	07-2012	27708B	Form 8300 History and Law
4.26.11	11-2006	27709M	BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12	06-2006	35437D	Examination Techniques for Form 8300 Industries
4.26.13	06-2006	35439Z	Structuring
4.26.14	07-2012	27711Y	Disclosure
4.26.15	01-2013	35442W	General Program
4.26.16	07-2008	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	Bankruptcy Petitions
4.27.2	08-2009	27751I	Examiner Responsibilities
4.27.3*	08-2009	27752T	Review and Processing Procedures
4.27.4	08-2009	27753E	Statute of Limitations Considerations
4.27.5	12-2010	27754P	Miscellaneous Provisions

#### **4.28 Examination Specialization**

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

4.29.1	09-2008	36921I	Overview of the PCS
4.29.2	09-2008	36922T	Maintaining the PCS Database
4.29.3	09-2008	36923E	PCS Database Elements

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4.29.4	09-2008	36924P	PCS Reports
4.29.5	09-2008	36925A	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	Introduction
4.31.2*	06-2013	36874U	TEFRA Examinations - Field Office Procedures
4.31.3*	06-2013	36879X	TEFRA Examinations - CTF Procedures
4.31.4*	02-2010	35419H	Administrative Adjustment Request (AAR)
4.31.5*	06-2013	35421T	NonTEFRA Examinations - Field Office Procedures
4.31.6*	06-2013	35422E	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
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**

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4.35.2	05-2006	27743I	Audit Techniques for Business Returns

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4.36.2	09-2015	32891R	Identification of Joint Committee Cases
4.36.3	09-2015	32892C	Examiner's Responsibilities
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### **4.41 Oil and Gas Industry**

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4.42.3	05-2002	27669N	Examination Methods and Techniques
4.42.4	05-2002	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
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4.46.3	09-2013	38194Z	Planning The Examination
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4.48.3	07-2006	39439N	Tangible Personal Property Valuation Guidelines
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4.51.4	09-2015	37347S	LMSB/APPEALS Fast Track Settlement Program (FTS)
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4.60.7	09-2004	35004E	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	International Examination and Processing Procedures

4.60.9	09-2015	35006A	International Examiner's Report
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4.71.2	06-2014	33831Z	Overview of IDRS
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4.71.12	08-2015	33838Y	Case File Assembly Guidelines
4.71.13	08-2015	33840K	Technical Assistance and Technical Advice Requests
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4.71.20	07-2014	58195C	Employee Plans Large Case Examination Support Procedures
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4.72.6	09-2014	35955E	Section 415(b)
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4.72.10	09-2014	35959W	Single Sum Distributions
4.72.11	09-2014	35960X	Prohibited Transactions
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4.72.15	09-2015	33534D	IRC 404 Examination Guidelines
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4.75.11	08-2010	33213X	On Site Examination Guidelines
4.75.12*	07-2010	33215T	Required Filing Checks
4.75.13	07-2014	33216E	Issue Development
4.75.15	03-2014	33218A	Closing Letters and Reports of Examination
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4.75.29	05-2012	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	06-2010	36082M	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	Declaratory Judgment Cases and the Administrative Record
4.75.34	04-2006	48088Q	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
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4.76.8	07-2003	33249Z	Private and Charter Schools
4.76.9	04-2003	33252W	Public Interest Law Firms
4.76.11	01-2015	33253H	Educational Organizations Other Than Schools
4.76.12	04-2003	33254S	All Other 501(c)(3) Organizations
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4.76.19	01-2003	35995O	Teachers' Retirement Fund Associations IRC 501(c)(11)
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4.76.21	08-2006	35987O	Cemetery Companies
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4.76.29	06-2010	33259V	Apostolic Associations
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4.76.31	08-2008	27782H	Health Maintenance Organizations
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#### **4.86 Indian Tribal Governments Administrative Guidance**

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4.86.2	06-2015	67780V	Classification, Case Selection and Referral Procedures
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4.86.10	09-2015	68028G	Compliance and Program Management (CPM) Responsibilities

#### **4.87 Indian Tribal Governments Inventory Management**

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#### **4.88 Indian Tribal Governments Examination Issues and Procedures**

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### **Part 5 Collecting Process**

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

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5.1.2*	11-2014	27784D	Remittances, Form 809 and Designated Payments
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5.1.11*	08-2014	27791S	Delinquent Return Accounts
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5.1.29*	01-2015	67152X	Petition for Remission Program
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5.1.31	10-2014	49810A	Workload Management

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5.2.1	08-2015	35459R	Collection Time Reporting
5.2.4	08-2015	35464K	Collection Reports

## 5.3 Entity Case Management Systems

5.3.1	08-2013	35466G	ENTITY Case Management System (ENTITY)
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## 5.5 Decedent Estates and Estate Tax

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5.5.5	10-2012	35485N	Processing Estate Tax Extensions
5.5.6	06-2013	35486Y	Estate Tax Installments
5.5.7	09-2013	35487J	Collecting Delinquent Estate Tax Accounts
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## **5.6 Collateral Agreements**

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## **5.7 Trust Fund Compliance**

5.7.1	11-2012	35495J	FTD Alerts
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5.7.4	08-2013	35498Q	Investigation and Recommendation of TFRP
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5.7.7	08-2015	35502N	Payment Application and Refund Claims
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5.7.10	05-2015	53316X	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case

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5.8.2	07-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	07-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building
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5.8.9	07-2015	27849X	Actions on Post-Accepted Offers
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5.8.12	10-2014	33096W	Independent Administrative Review

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5.9.2	08-2014	39956D	The Bankruptcy Code and Collection
5.9.3*	08-2014	39958Z	Debtors' Delinquent Accounts
5.9.4*	09-2015	39959K	Common Bankruptcy Issues
5.9.5*	09-2014	39961W	Opening a Bankruptcy Case
5.9.6	03-2015	39962H	Processing Chapter 7 Bankruptcy Cases
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5.9.8*	09-2015	39964D	Processing Chapter 11 Bankruptcy Cases
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5.9.13*	05-2015	39970H	Manual Proofs of Claim and Common Claim Issues
5.9.14*	08-2015	39971S	Electronic Proofs of Claim and Automated Proofs of Claim
5.9.15	08-2015	39972D	Payments in Bankruptcy
5.9.16	02-2011	39974Z	Insolvency Case Monitoring
5.9.17*	08-2014	39975K	Closing A Bankruptcy Case
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5.11.2	11-2014	35744V	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	Jeopardy Levy without a Jeopardy Assessment
5.11.4	09-2014	35747C	Bank Levies
5.11.5	11-2014	35748N	Levy on Wages, Salary, and Other Income
5.11.6	07-2015	35749Y	Notice of Levy in Special Cases
5.11.7*	08-2012	30480M	Automated Levy Programs

## **5.12 Federal Tax Liens**

5.12.1	10-2013	35750Z	Lien Appeals
5.12.2	11-2014	35751K	Lien Filing Requirements
5.12.3*	07-2015	35752V	Certificates Relating to Liens and Claims for Damages Under IRC § 7432
5.12.4	06-2010	35753G	Judicial/Nonjudicial Foreclosures
5.12.5*	06-2010	35754R	Redemptions
5.12.6	10-2013	36255H	Procedures for Lien Processing
5.12.7	11-2014	58946P	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

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5.12.10	09-2015	58950X	Lien Certificates
5.12.11	10-2013	58952T	Lien Special Topics
<b>5.13 Collection Quality Measurement</b>			
5.13.1	10-2014	35467R	Embedded Quality Administrative Guidelines
5.13.6	10-2009	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
<b>5.14 Installment Agreements</b>			
5.14.1*	12-2014	28331W	Securing Installment Agreements
5.14.2*	12-2014	28504R	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	06-2009	28505C	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	03-2011	28506N	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	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	BMF Installment Agreements
5.14.9	03-2011	28511G	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals
5.14.10	01-2015	33077P	Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11	12-2014	33078A	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements
<b>5.15 Financial Analysis</b>			
5.15.1	11-2014	29227X	Financial Analysis Handbook
<b>5.16 Currently Not Collectible</b>			
5.16.1*	12-2014	29751C	Currently Not Collectible
<b>5.17 Legal Reference Guide for Revenue Officers</b>			
5.17.1	04-2010	30793S	General Information
5.17.2	12-2014	57343S	Federal Tax Liens
5.17.3	11-2014	57344D	Levy and Sale
5.17.4	03-2015	30752X	Suits by the United States
5.17.5	08-2010	57346Z	Suits Against the United States
5.17.6	09-2014	30754T	Summonses
5.17.7	07-2012	30755E	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	04-2015	57347K	General Provisions of Bankruptcy
5.17.9	04-2015	57348V	Chapter 7 Bankruptcy (Liquidation)
5.17.10	06-2015	57349G	Chapter 11 Bankruptcy (Reorganization)
5.17.11	06-2015	57350H	Chapter 13 Bankruptcy (Individuals with Regular Income)
5.17.12	03-2015	30756P	Investigations and Reports
5.17.13	07-2012	57351S	Insolvency and Decedents' Estates
5.17.14	01-2012	57352D	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	10-2014	49712V	Termination and Jeopardy Assessments and Jeopardy Collection

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## **5.18 Liability Determination**

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

## **5.19 Liability Collection**

5.19.1*	11-2014	36860G	Balance Due
5.19.2*	01-2015	36861R	Return Delinquency
5.19.3*	04-2014	36862C	Backup Withholding Program
5.19.4*	11-2014	36863N	Enforcement Action
5.19.5*	11-2014	36864Y	ACS Inventory
5.19.6*	12-2014	36865J	ACS Support
5.19.7	06-2015	36866U	Campus Collection Programs
5.19.8	12-2014	28018A	Collection Appeal Rights
5.19.9*	06-2014	30604M	Automated Levy Programs
5.19.10*	01-2014	34453T	Collection Operations Transcript Processing
5.19.11*	09-2014	39978R	Withholding Compliance Program
5.19.12	04-2015	47931K	Centralized Case Processing
5.19.13*	11-2014	26077X	Securing Financial Information for Campus Collection Employees
5.19.14*	01-2014	49610Y	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*	11-2014	51133M	Referral Unit Case Processing - Private Debt Collection
5.19.18*	12-2014	51815X	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19	09-2014	52390T	Campus Compliance International Case Processing (CCICP)
5.19.21	11-2014	57474S	Collection Statute Expiration Date Verification and Correction
5.19.22*	01-2015	59241P	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	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
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
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
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	01-2014	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	Employment in the Excepted Service
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### **6.250 Strategic Human Capital Management**

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

### **6.300 Employment**

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

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

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

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

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

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

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

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
6.334.1	11-2009	53371W	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
<b>6.335 Promotion and Internal Placement</b>			
6.335.1	03-2013	34640S	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	Qualification Requirements
<b>6.339 Medical Qualification Determinations</b>			
6.339.1	11-2009	53386V	Medical Qualification Determination Requirements
<b>6.340 Other Than Full-Time Career Employment</b>			
6.340.1	11-2009	53387G	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	Learning and Education Policy
6.410.8	10-2012	56035F	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	Reduction in Grade, Band and Removal Based on Unacceptable Performance
<b>6.451 Employee Performance and Utilization</b>			
6.451.1	10-2011	30095H	Policies, Authorities, Categories, and Approvals
<b>6.511 Position Classification</b>			
6.511.1	03-2010	49822S	Position Management and Classification Policy and Operational Guidance
<b>6.530 Aggregate Limitations on Pay and Special Rate Schedules</b>			
6.530.1	01-2010	20194B	Aggregate Limitations on Pay and Special Rate Schedules
<b>6.531 Pay Under the General Schedule</b>			
6.531.1	03-2010	54090K	IRS Pay Under the General Schedule
<b>6.536 Grade and Pay Retention</b>			
6.536.1	10-2010	54089J	IRS Grade and Pay Retention

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
<b>6.550 Pay Administration</b>			
6.550.1	12-2009	53304F	Pay Administration
<b>6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</b>			
6.575.1	09-2013	55210C	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
<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	IRS Hours of Duty
<b>6.630 Absence and Leave</b>			
6.630.1	01-2014	54211D	IRS Absence and Leave
<b>6.711 Labor-Management Relations</b>			
6.711.1	10-2010	33015R	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	Policies, Responsibilities, Requirements, and Procedures
<b>6.731 Suitability Determinations for Employment</b>			
6.731.1	11-2009	33017N	Suitability Determinations for Employment
<b>6.735 Ethics and Conduct Matters</b>			
6.735.1	08-2015	48406E	Ethics and Conduct Matters: Guidance
<b>6.751 Discipline and Disciplinary Actions</b>			
6.751.1	11-2008	33018Y	Policies, Responsibilities, Authorities, and Guidance
<b>6.752 Disciplinary Suspensions and Adverse Actions</b>			
6.752.1	11-2008	33019J	Disciplinary Suspensions of 14 Days or Less
6.752.2	10-2010	33020K	Adverse Actions
<b>6.771 Agency Grievance System</b>			
6.771.1	10-2012	33021V	Agency Grievance System (AGS)
6.771.2	02-2013	33022G	Grievance Examiner Handbook
<b>6.800 Employee Benefits</b>			
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



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## **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	Employee Plans
7.1.2	09-2014	32513Q	EO Administrative Procedures (Introduction)
7.1.4	12-2002	32503U	Exempt Organizations Technical Advice Procedures
7.1.5	09-2015	32589C	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	Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements
7.2.2	09-2015	36112P	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	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	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	EP Examination and Fraud Referral Procedures
7.11.11	03-2014	62968R	Proposed Adverse Cases
7.11.12	09-2015	64076C	Preparing a Technical Advice Request

### **7.12 Employee Plans Guidelines**

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

7.13.1	08-2015	36027N	Determination Letter Applications
7.13.5	09-2015	36152Z	Letter Generation
7.13.6	06-2013	36153K	Inventory Control Subsystem
7.13.7	08-2015	36154V	Moving Cases Through the Inventory Control Subsystem
7.13.8	09-2015	36155G	EDS Unpostables

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

7.14.1	08-2015	27761E	Introduction
7.14.2	09-2015	27762P	Data Entry
7.14.4	09-2015	27764L	Letter Generation

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
7.14.5	09-2015	27766H	Inventory Control System (ICS)
7.14.6	09-2015	27767S	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	09-2014	37433F	Exempt Organizations Determination Letter Overview
7.20.2*	07-2014	36935W	Determination Letter Processing of Exempt Organizations
7.20.3*	02-2014	36937S	Processing Private Foundations and Other Types of Cases
7.20.4	07-2010	36938D	Special Determination Issues
7.20.5	07-2009	36940P	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	Determination Letter Applications
7.21.2	09-2015	27615P	Processing User Fees
7.21.3	08-2003	27616A	Screening, Controlling and Case Closing
7.21.4	01-2003	27617L	Transcription and Case Establishment
7.21.5	01-2003	27618W	Letter Generation
7.21.6	01-2003	27619H	Inventory Control Subsystem
7.21.7	01-2003	27620I	Moving Cases Through the Inventory Control Subsystem
7.21.8	09-2015	27621T	EDS Unpostables
7.21.9	01-2003	27622E	Exempt Organizations Management Information System

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

7.22.1	09-2015	27951K	Introduction
7.22.2	01-2003	27952V	Data Entry
7.22.3	01-2003	27953G	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	Letter Generation
7.22.6	01-2003	27955C	Inventory Control System (ICS)
7.22.7	01-2003	27956N	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	Introduction
7.25.2	12-2014	35979O	Single Parent Title Holding Corporations

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
7.25.3	07-2001	36070U	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	Labor, Agricultural and Horticultural Organizations
7.25.6	06-2001	35975W	Business Leagues
7.25.7	05-2004	36088A	Social and Recreational Clubs
7.25.8	05-2002	35973A	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	Organizations Exempt Under IRC 501 (c)(12)
7.25.13	01-2009	35983W	Cemetery Companies
7.25.14	12-2004	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	Veterans' Organizations
7.25.20	06-2001	35972P	Qualified Group Legal
7.25.21	06-2001	35981A	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	Religious and Apostolic Associations
7.25.24	05-2002	35980P	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	Feeder Organizations
7.25.26	05-2002	36093T	Amateur Sports Organizations
7.25.28	08-2006	34255N	The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	Insurance Activities
7.25.42	06-2001	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	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	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	Private Foundation Defined
7.26.3	08-2001	73145Q	Private Foundations Defined
7.26.4	08-2001	35854S	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	Private Foundations Defined
7.26.6	05-2002	35926B	Private Operating Foundations
7.26.7	04-2003	35989K	Termination of Private Foundation Status
7.26.15	08-2001	36098W	IRC 4947 Trusts

## **7.27 Exempt Organizations Tax Manual**

7.27.3	06-2001	36074M	Prohibited Transactions and Income Accumulations
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
7.27.4	08-2001	36075X	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	Unrelated Trade or Business
7.27.6	05-2002	36077T	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	Debt-Financed Property
7.27.10	06-2001	36091X	Acquisition Indebtedness
7.27.11	06-2001	36080Q	Political Organizations
7.27.12	05-2003	33267V	IRC 6033(e)(2)
7.27.14	05-2002	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	08-2001	27564J	Taxes on Self-Dealing
7.27.16	08-2001	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2013	35963E	Taxes on Excess Business Holdings
7.27.18	05-2002	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2013	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	Taxes on Excess Benefit Transactions

## **7.28 EO Disclosure Procedures**

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	Public Inspection of Written Determinations under IRC 6110

## **7.29 Exempt Organizations Technical Rulings and Guidance**

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

## **7.40 LB&I Initiatives with Other Business Units**

7.40.1	11-2004	37894W	IIR Program
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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	Appeals Operating Directives and Guidelines
8.1.3	01-2015	36184J	Working Cases in Appeals
8.1.6	01-2015	50774D	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	AQMS Purpose and Guidelines
8.1.8	10-2014	50781S	Employee Tax Compliance

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
8.1.9	03-2015	57550J	Closed Case Referrals and Customer Service Contacts
8.1.10	11-2014	59405Z	Ex Parte Communications

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

8.2.1	08-2015	36187Q	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	Processing 90-Day Cases and Defaulted Notices
8.2.3	08-2015	50784Z	Related, Whipsaw and Inactive Cases

## **8.4 Appeals Docketed Cases**

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

## **8.6 Conference and Settlement Practices**

8.6.1	06-2015	36054U	Conference and Issue Resolution
8.6.2	03-2015	50786V	Appeals Case Memo Procedures
8.6.3	08-2012	50787G	Appeals Rulings
8.6.4	03-2015	50788R	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	01-2015	58307K	Identity Theft Procedures

## **8.7 Technical and Procedural Guidelines**

8.7.1	09-2012	36060Y	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	Domestic and International Operations Programs
8.7.4	08-2014	50789C	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	Claims and Overassessment Cases
8.7.8	09-2012	50794V	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	06-2015	50795G	Joint Committee (JC) Cases
8.7.10	10-2014	50796R	Excise Tax Cases and IRA Adjustments
8.7.11	03-2015	50797C	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	10-2013	59972V	Appeals Employment Tax Procedures
8.7.17	10-2013	63101S	Appeals Remittance Procedures

## **8.10 Appeals Reports and Projects**

8.10.1	07-2015	36055F	Internal Reports
8.10.2	09-2012	50798N	Reports to Outside Officials
8.10.3	08-2015	52445R	Appeals Inventory Validation Process

## **8.11 Penalties Worked in Appeals**

8.11.1	10-2014	36059X	Return Related Penalties in Appeals
8.11.3	02-2015	50868A	Return Preparer Penalty Cases

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
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	Processing Closing Agreements in Appeals
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### **8.17 Settlement Computations and Statutory Notices of Deficiency**

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

### **8.18 Valuation Assistance**

8.18.1	08-2012	31885D	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	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	10-2013	52412W	Agreed TEFRA Partnership Cases
8.19.12	10-2013	52413H	Final Partnership Administrative Adjustment
8.19.13	10-2013	52414S	Docketed and Department of Justice Cases

### **8.20 Appeals Case Processing Manual**

8.20.2	10-2014	33441R	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	Appeals Centralized Database System (ACDS)
8.20.5	10-2014	36043N	Processing and Establishing New Receipts
8.20.6	09-2014	36044Y	Interim Actions
8.20.7	10-2014	36045J	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

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8.21.4	12-2013	39930X	Appeals Management Statute Responsibility
8.21.5	08-2012	39932T	Collection Statutes
8.21.6	10-2013	39933E	Statute Information on TEFRA Cases
8.21.7	11-2013	39934P	Barred Statute Procedures

## **8.22 Collection Due Process**

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

## **8.23 Offer in Compromise**

8.23.1	10-2014	50802K	Offer in Compromise Overview
8.23.2	10-2014	50803V	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	10-2014	50804G	Evaluation of Offers in Compromise
8.23.4	10-2014	50805R	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	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	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	10-2014	50810K	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	Small Business Self-Employed (SB/SE) Fast Track Mediation
8.26.4	09-2013	50815N	Early Referral Procedures
8.26.5	08-2015	50909K	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.6	10-2012	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
8.26.7	03-2014	51838W	Fast Track Settlement for Tax Exempt & Government Entities
8.26.8	09-2012	52580Z	Compliance Assurance Process
8.26.9	03-2015	59866Q	Offer in Compromise Mediation Procedures
8.26.11	05-2014	64006E	Rapid Appeals Process (RAP)



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## **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	Mission
9.1.2	09-2013	36201J	Authority
9.1.3	02-2010	36229L	Criminal Statutory Provisions and Common Law
9.1.4	09-2013	36202U	Criminal Investigation Directives

### **9.2 Skills and Training**

9.2.1	06-2015	36231X	Training
9.2.2	06-2015	36226E	Physical Fitness Program
9.2.3	06-2015	36228A	Use of Force Procedures

### **9.3 Disclosure and Publicity**

9.3.1	06-2015	36250E	Disclosure
9.3.2	02-2012	36251P	Publicity and Internal Communications

### **9.4 Investigative Techniques**

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

### **9.5 Investigative Process**

9.5.1	09-2015	36216I	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	Grand Jury Investigations
9.5.3	04-2006	36218E	Criminal Investigation Strategies
9.5.5	02-2015	36233T	Money Laundering and Currency Crimes
9.5.8	09-2015	36222M	Investigative Reports
9.5.9	03-2012	36223X	Methods of Proof
9.5.11	11-2011	36463J	Other Investigations
9.5.12	04-2008	49908P	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	Civil Considerations
9.5.14	09-2005	36235P	Closing Procedures

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## **9.6 Trial and Court Related Activities**

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

## **9.7 Asset Seizure and Forfeiture**

9.7.1	03-2015	36428C	Roles, Responsibilities, and Authorities
9.7.2	07-2015	35087F	Civil Seizure and Forfeiture
9.7.3	03-2015	36431Z	Criminal Forfeiture
9.7.4	11-2013	36433V	Pre-seizure Planning
9.7.5	05-2012	36432K	Forms, Processing, and Documentation
9.7.6	03-2013	36435R	Custody and Storage of Seized Assets
9.7.7	08-2015	36436C	Claims and Petitions
9.7.8	07-2014	36437N	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	Abandoned Property
9.7.12	04-2013	36439J	Evidence Seizures
9.7.13	05-2012	36440K	Title 26 Seizures for Forfeiture

## **9.8 Scheme Development**

9.8.1	05-2012	36442G	Scheme Development Center
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## **9.9 Criminal Investigation Management Information System (CIMIS)**

9.9.1	03-2011	36446Y	Employee CIMIS Responsibilities and Procedures
9.9.4	08-2015	36449F	Criminal Investigation Management Information System Data Fields

## **9.10 Administrative Databases and Software**

9.10.1	06-2010	36425V	Criminal Investigation Management Information System Equipment
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## **9.11 Fiscal and Personnel Matters**

9.11.1	01-2012	36461N	Fiscal and Budgetary Matters
9.11.2	08-2015	36466Q	Domestic and Foreign Travel
9.11.3	08-2015	36459B	Investigative Property
9.11.4	11-2012	36460C	Personnel Matters

## **9.12 Administrative and Recordkeeping Matters**

9.12.1	07-2013	36416K	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	Physical Security
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
10.2.2	05-2013	51712P	Physical Security Compliance Reviews
10.2.3	09-2008	51713A	Safeguard Reviews
10.2.4	09-2014	51715W	Overview of ID Media
10.2.5	09-2014	51716H	Identification Cards
10.2.6	09-2014	51717S	Pocket Commissions
10.2.8	09-2008	51720P	Emergency Planning and Incident Reporting
10.2.9	09-2009	51721A	Occupant Emergency Plan
10.2.11	09-2009	51724H	Basic Security Concepts
10.2.12	11-2011	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	Information Protection
10.2.14	09-2009	51728Z	Methods of Providing Protection
10.2.15	09-2008	51729K	Minimum Protection Standards (MPS)

#### **10.4 Physical Security Information for Managers**

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

10.5.1	05-2010	49876Q	Policy, Roles and Responsibilities
10.5.3*	12-2014	49878M	Identity Protection Program
10.5.4	12-2014	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	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	Continuity Planning Requirements
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#### **10.8 Information Technology (IT) Security**

10.8.1*	07-2015	49446Y	Policy and Guidance
10.8.2	05-2014	49072Q	IT Security Roles and Responsibilities
10.8.3*	07-2015	49374P	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
10.8.8	09-2014	53118R	Live Data Protection
10.8.9*	08-2014	53314B	Virtualization Security Policy
10.8.10*	07-2015	50850U	Basic UNIX Security Requirements (BUSR)
10.8.20*	03-2015	50853B	Windows Security Policy
10.8.21*	04-2015	54962B	Database Security Policy
10.8.22*	04-2015	55175G	Web Server Security Policy
10.8.26	08-2014	49826K	Laptop Computer Security Policy

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
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	IBM Mainframe System Security Requirements
10.8.34*	04-2014	50208S	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	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	National Security Information (NSI)
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## 10.23 Personnel Security

10.23.1	10-2014	51141M	Personnel Security
10.23.2	05-2015	51142X	Contractor Investigations
10.23.3	11-2011	51144T	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	Introduction
11.1.2	10-2014	33001D	News Coverage of Tax Prosecutions
11.1.3	10-2014	31863P	Contact With the Public and the Media
11.1.4	02-2015	37584X	Content Policies and Standards for Intranet Sites

### 11.3 Disclosure of Official Information

11.3.1	03-2011	30423R	Introduction to Disclosure
11.3.2	08-2008	30424C	Disclosure to Persons with a Material Interest
11.3.3	03-2008	30425N	Disclosure to Designees and Practitioners
11.3.4	09-2013	30426Y	Congressional Inquiries
11.3.5	12-2007	30427J	Fees
11.3.6	06-2014	30428U	Seals and Certifications
11.3.7	03-2015	30429F	Freedom of Information Reading Room Operations
11.3.8	04-2011	30431R	Disclosure of Written Determinations
11.3.9	06-2012	30432C	Exempt Organizations
11.3.10	06-2015	30433N	Employee Plans Information
11.3.11	09-2015	30434Y	Other Information Available to the Public
11.3.12	10-2009	30435J	Designation of Documents

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
11.3.13	08-2013	30436U	Freedom of Information Act
11.3.14	09-2013	30437F	Privacy Act General Provisions
11.3.15	09-2013	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	Privacy Act Notification Programs
11.3.17	09-2013	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	Privacy Act Accounting for Disclosure
11.3.20	09-2013	30443J	Personnel Records
11.3.21	03-2008	30444U	Investigative Disclosure
11.3.22	04-2009	30445F	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	10-2013	30446Q	Disclosure to the General Accounting Office (GAO)
11.3.24	07-2008	30447B	Disclosures to Contractors
11.3.25	07-2015	30448M	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	09-2013	30449X	Wagering Tax Information
11.3.27	10-2013	30450Y	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	Disclosure to Federal Agencies for Administration of Nontax Criminal Laws
11.3.29	09-2009	30452U	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	10-2013	30453F	Disclosure to the President
11.3.31	05-2015	30454Q	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	Disclosure for Nontax Criminal Violations
11.3.35	03-2009	30458I	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	Safeguard Review Program
11.3.37	10-2010	30461F	Recordkeeping and Accounting for Disclosures
11.3.38	12-2014	30462Q	Roles and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	Computer Matching and Privacy Protection Act
11.3.40	06-2010	30464M	Disclosures Involving Trust Fund Recovery Penalty Assessments

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

11.4.1	09-2015	33481B	Governmental Liaison Operations
11.4.2	05-2014	33482M	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	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
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
11.53.3	04-2015	48692E	Policy and Strategic Planning
11.53.4	04-2015	48693P	GAO/TIGTA/Legislative Imp entation
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	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	12-2008	30653H	Definition of Terms / Use of Abbreviations
13.1.4	10-2004	35723S	TAS Authorities
13.1.5	02-2011	30655D	TAS Confidentiality
13.1.6	10-2014	30657Z	Casework Communications
13.1.7	02-2015	30658K	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	02-2012	30659V	Congressional Affairs Program
13.1.9	10-2004	30660W	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	Special Processes
13.1.11	06-2015	30662S	Case and Inventory Management
13.1.12	03-2012	30663D	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z	Suspension of the Statutes of Limitation under IRC 7811(d)
13.1.15	09-2010	35727K	Customer Complaints/RRA98 1203 Procedures
13.1.16	06-2012	35728V	Receipt and Assignment of TAS Cases
13.1.17	08-2013	47430U	TAS Case Transfer Process
13.1.18	02-2012	47431F	Processing TAS Cases
13.1.19	11-2014	47432Q	TAS Operations Assistance Request (OAR) Process
13.1.20	02-2015	47433B	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	Processing Advocacy Issues
13.2.2	07-2009	30666K	Inventory Control and Working an Assignment

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

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

13.4.1	03-2009	32655X	General TAMIS Information
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<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Title</b>
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**

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

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

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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**

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20.1.1*	08-2014	33067T	Introduction and Penalty Relief
20.1.2*	07-2013	33068E	Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	Estimated Tax Penalties
20.1.4*	07-2015	36750J	Failure to Deposit Penalty
20.1.5	01-2012	33073X	Return Related Penalties
20.1.6	09-2013	33072M	Preparer, Promoter, Material Advisor Penalties
20.1.7*	07-2011	33064M	Information Return Penalties
20.1.8*	08-2011	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	07-2015	33061F	International Penalties
20.1.10*	02-2013	33062Q	Miscellaneous Penalties
20.1.11*	05-2010	50742T	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z	Penalties Applicable to Incorrect Appraisals

### **20.2 Interest**

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20.2.1*	10-2011	32961E	General and Legal Authorizations
20.2.3	02-2012	32963A	PINEX and Related Command Codes
20.2.4*	03-2015	32965W	Overpayment Interest
20.2.5*	02-2015	32966H	Interest on Underpayment
20.2.6*	10-2011	32967S	Methods of Computing Interest
20.2.7*	07-2015	32968D	Abatement and Suspension of Interest
20.2.8	04-2014	32970P	Restrict Interest
20.2.9	08-2013	32971A	Interest on Carryback of Net Operating Loss



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20.2.10	03-2013	32973W	Interest on Estate Tax, Foreign Tax and Excise Tax
20.2.11*	04-2013	32974H	Miscellaneous Interest Provisions
20.2.12	04-2015	32975S	Employment Taxes
20.2.14	06-2011	32978Z	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	Accounts Management & Compliance Services Overview
21.1.2	09-2015	36801P	Reference Materials Overview
21.1.3	09-2015	36802A	Operational Guidelines Overview
21.1.7*	09-2015	38746V	Campus Support

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

21.2.1*	09-2015	36806S	Systems
21.2.2	09-2015	36807D	Research
21.2.3*	09-2015	36808O	Transcripts
21.2.4*	09-2015	36809Z	Master File Accounts Maintenance
21.2.5	09-2015	36810A	Miscellaneous Forms and Processing

### **21.3 Taxpayer Contacts**

21.3.1*	09-2015	36811L	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	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2015	36814S	Field Assistance
21.3.5	09-2015	28016E	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2015	28017P	Forms and Information Requests
21.3.7	09-2015	28789Q	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	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	Refund Research
21.4.2*	09-2015	36816O	Refund Trace and Limited Payability
21.4.3*	09-2015	36817Z	Returned Refunds/Releases
21.4.4*	09-2015	36818K	Manual Refunds

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21.4.5*	09-2015	36819V	Erroneous Refunds
21.4.6*	09-2015	36820W	Refund Offset

## **21.5 Account Resolution**

21.5.1*	09-2015	36821H	General Adjustments
21.5.2*	09-2015	36822S	Adjustment Guidelines
21.5.3*	09-2015	36823D	General Claims Procedures
21.5.4*	09-2015	36824O	General Math Error Procedures
21.5.5	09-2015	36825Z	Unpostables
21.5.6*	09-2015	36826K	Freeze Codes
21.5.7*	09-2015	36827V	Payment Tracers
21.5.8*	09-2015	36828G	Credit Transfers
21.5.9*	08-2015	36829R	Carrybacks
21.5.10	09-2015	36830S	Examination Issues
21.5.11*	06-2015	36831D	Employee Plan Accounts

## **21.6 Individual Tax Returns**

21.6.1*	09-2015	36832O	Filing Status and Exemption Adjustments
21.6.2*	09-2015	36833Z	Adjusting TIN-Related Prob s
21.6.3*	09-2015	36834K	Credits
21.6.4*	09-2015	36835V	Tax Computation/Tax Period Changes
21.6.5*	09-2015	36836G	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	Specific Claims and Other Issues
21.6.7*	09-2015	36838C	Adjusting Individual Tax Accounts
21.6.8	09-2015	36839N	Split Spousal Assessments (MFT 31)

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

21.7.1*	08-2015	36841Z	BMF/NMF Miscellaneous Information
21.7.2*	09-2015	36842K	Employment and Railroad Tax Returns
21.7.3*	08-2015	36843V	Unemployment Taxes
21.7.4*	09-2015	36844G	Income Taxes/Information Returns
21.7.5*	08-2015	36845R	Estate and Gift Tax Returns
21.7.7*	11-2014	36847N	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2015	36848Y	Excise Taxes
21.7.9*	08-2015	36849J	BMF Duplicate Filing Conditions
21.7.10	08-2015	36850K	No-Merge Cases
21.7.11*	09-2015	36851V	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2015	36852G	Non-Master File (NMF) Adjustments
21.7.13*	09-2015	32186R	Assigning Employer Identification Numbers (EINs)

## **21.8 International**

21.8.1*	09-2015	49813H	IMF International Adjustments
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21.8.2*	09-2015	49814S	BMF International Adjustments
21.8.4	09-2015	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	09-2015	50502H	Miscellaneous FIRPTA Related Issues
21.8.6	08-2015	49818K	Exemptions from US Withholding (Form 8233)

## **21.10 Quality Assurance**

21.10.1	09-2015	36867F	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	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	Overview/Definitions
25.1.2	06-2015	27682G	Recognizing and Developing Fraud
25.1.3*	08-2015	27683R	Criminal Referrals
25.1.4	06-2014	27684C	Administrative Joint Investigations
25.1.5	03-2015	27685N	Grand Jury Investigations
25.1.6	11-2014	27686Y	Civil Fraud
25.1.7	08-2014	27687J	Failure to File
25.1.8*	04-2015	27688U	Collection Field Function
25.1.9*	09-2014	27689F	Tax Exempt and Government Entities (TEGE)
25.1.10	03-2015	34951C	LB&I Fraud Referral Procedures

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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	Receiving Information
25.2.2	08-2015	27544R	Whistleblower Awards
25.2.3	08-2001	27546N	Reimbursements to State/Local Law Enforcement Agencies

## **25.3 Litigation and Judgments**

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

## **25.4 Employee Protection**

25.4.1	08-2014	32998R	Potentially Dangerous Taxpayer
25.4.2	08-2014	36337M	"Caution Upon Contact" Taxpayer

## **25.5 Summons**

25.5.1	09-2014	27528R	Introduction
25.5.2	07-2015	27529C	Preparation
25.5.3	07-2013	27530D	Procedures
25.5.4	07-2015	27532Z	Examination of Books and Witnesses
25.5.5	10-2011	27533K	Summons for Taxpayer Records and Testimony
25.5.6	09-2014	27534V	Summonses on Third-Party Witnesses
25.5.7	11-2011	27536R	Special Procedures for John Doe Summonses
25.5.8	06-2011	27537C	Use of Summons Special Applications
25.5.9	10-2014	27538N	Fees and Costs for Summoned Witnesses
25.5.10	01-2012	27539Y	Enforcement of Summons
25.5.11	06-2015	27540Z	Title 31 Bank Secrecy Act Investigations

## **25.6 Statute of Limitations**

25.6.1*	09-2015	36881J	Statute of Limitations Processes and Procedures
25.6.22	08-2011	28778J	Extension of Assessment Statute of Limitations by Consent
25.6.23	03-2015	29221J	Examination Process

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

25.7.1	11-2014	27768D	Exempt Organizations/Business Master File and Support Processing
25.7.3	11-2014	27772L	Group Exemption Procedures
25.7.5	11-2014	27774H	Exempt Organizations Extracts and On-line Programs

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25.7.6	10-2014	27776D	Cumulative List (Publication 78)
25.7.7	11-2014	35833P	EO/BMF Reports

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

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

25.13.1	01-2011	57125U	Taxpayer Correspondence Services
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## **25.15 Relief from Joint and Several Liability**

25.15.1	07-2014	30263Z	Introduction
25.15.2	07-2014	30264K	General Procedures / Employees with Taxpayer Contact
25.15.3*	07-2014	30266G	Technical Provisions of IRC 6015
25.15.5	07-2014	32027Z	Relief from Community Property Laws / Community Property States
25.15.6	03-2008	30268C	Field Examination Procedures
25.15.7*	07-2014	30269N	Compliance Campus Functions
25.15.8	11-2014	30272K	Procedures for Working Innocent Spouse Relief Cases
25.15.9	08-2014	30273V	Account Processing of Requests for Relief from Joint and Several Liability
25.15.11	07-2014	30275R	Taxpayer Advocate Service Contacts and Processing of Innocent Spouse Cases
25.15.12	10-2014	30276C	Appeals Procedures
25.15.14	07-2014	32938P	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	Program Guidelines
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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)

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## **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
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	Return Integrity and Verification Revenue Protection Programs
25.25.2*	08-2015	59003Z	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	08-2015	61686A	Verification of Income
25.25.4*	08-2015	61688W	Integrity and Verification Identity Theft Return Procedures
25.25.5*	08-2015	61689H	Special Handling Procedures
25.25.6*	08-2015	61691T	Taxpayer Protection Program
25.25.7*	08-2015	61692E	Automated Questionable Credit Program
25.25.8*	08-2015	61693P	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	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	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

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

30.3.1	11-2011	29598J	Chief Counsel Delegations, Organization, and Succession
30.3.2	06-2012	29599U	Delegations of Authority and Designations

### **30.4 Personnel Administration, Training, and Equal Employment Opportunity**

30.4.1	06-2014	29708V	Employment
30.4.2	11-2011	29812E	Personnel Guidance
30.4.3	03-2011	29601V	Training and Communication
30.4.4	01-2008	29709G	Equal Employment Opportunity
30.4.5	05-2006	29602G	Labor and Employee Relations
30.4.6	03-2009	29603R	Leave Administration
30.4.7	12-2012	29604C	Work Schedules
30.4.8	12-2010	38030E	Public Information (Speeches, Publications, and Teaching)

### **30.5 Resources, Services, and Financial Management**

30.5.1	10-2007	29063N	Resources, Services, and Financial Management
30.5.2	02-2014	29123E	Travel Guidelines
30.5.3	07-2005	29608U	Financial Management

### **30.6 Security and Emergency Preparedness**

30.6.1	04-2009	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property
30.6.2	01-2014	29610G	Emergency Preparedness

### **30.7 Management Systems**

30.7.1	12-2010	41428A	Information Systems
30.7.2	11-2012	29271P	Research and Management Information
30.7.3	12-2009	29611R	Technology Services
30.7.4	01-2014	41695T	Programs and Special Topics

### **30.8 Library Services**

30.8.1	12-2013	29813P	Counsel Library Services
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### **30.9 File Management**

30.9.1	07-2005	29712D	Case File Management
30.9.2	12-2010	29714Z	Guidelines for Specific Categories of Case Files

### **30.10 Standards for Correspondence**

30.10.1	07-2005	29183G	Correspondence Guidelines
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### **30.11 Freedom of Information Act Requests for Chief Counsel Records**

30.11.1	05-2009	29184R	FOIA Requests for Chief Counsel Records
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## **Part 31 Guiding Principles**

### **31.1 Guiding Principles**

31.1.1	06-2014	29647T	Legal Work
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31.1.2	08-2004	29648E	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	Signature Principles
31.1.4	10-2010	29650Q	Coordination and Reconciliation of Disputes

### **31.2 Significant Case Coordination**

31.2.1	08-2004	29422W	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	Overview of the Regulations Process
32.1.2	09-2011	38994H	Procedural Requirements for Regulation Projects
32.1.3	08-2004	38995S	Substantive Development of a Regulation Project
32.1.4	10-2011	38996D	Outlining and Drafting Substantive Regulatory Text
32.1.5	10-2014	38998Z	Required Format for Regulations
32.1.6	09-2011	38999K	Review, Approval and Publication of Regulations
32.1.7	08-2011	39002W	Inquiries, Comments and Public Hearings
32.1.8	08-2004	39003H	Publishing the Final Regulation
32.1.9	08-2004	39004S	Closing a Regulation Project

### **32.2 Chief Counsel Publication Handbook**

32.2.1	08-2004	29173K	Introduction to the Chief Counsel Publication Handbook
32.2.2	09-2011	29174V	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	Drafting Published Guidance
32.2.4	08-2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	01-2013	39005D	Coordination and Clearance
32.2.6	10-2011	39007Z	Circulating Draft Publication Items
32.2.7	10-2011	39008K	Formal Clearance of Publication Items
32.2.8	09-2011	39009V	Publication

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

32.3.1	10-2011	29177C	Forms of Advice
32.3.2	07-2014	39010W	Letter Rulings
32.3.3	08-2004	39011H	Information Letters
32.3.4	08-2004	39012S	Closing Agreements Covering Specific Matters

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

32.4.2	06-2005	29179Y	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	Roles and Responsibilities for Providing Legal Advice
33.1.2	06-2014	39431D	Chief Counsel's Legal Advice Program
33.1.3	07-2011	39433Z	Releasing Legal Advice to the Public

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### **33.2 Technical Advice and Technical Expedited Advice**

33.2.1	08-2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda
33.2.2	10-2010	29148Z	Requests for Technical Advice and Technical Expedited Advice

### **33.3 Other Legal Advice**

33.3.1	08-2004	29159G	Legislation and Miscellaneous Matters
33.3.2	11-2010	29160H	Offers in Compromise
33.3.3	11-2010	29161S	Appeals Settlement Guidelines
33.3.4	12-2010	29162D	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	Designating a Case for Litigation
33.3.7	08-2010	29165K	Tax Forms, Tax Publications, and Public Use Forms

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

### **34.1 Jurisdiction of the District Courts**

34.1.1	08-2004	29128H	Jurisdiction of the District Courts
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### **34.2 Jurisdiction of the Court of Federal Claims**

34.2.1	08-2004	29129S	Jurisdiction of the Court of Federal Claims
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### **34.3 Procedures in Bankruptcy Cases**

34.3.1	01-2015	29130T	Procedures in Bankruptcy Cases
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### **34.4 Insolvencies**

34.4.1	08-2004	39024K	Insolvencies
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### **34.5 Suits Brought Against the United States**

34.5.1	08-2004	29661X	Defense Letters
34.5.2	12-2012	29663T	Refund Litigation
34.5.3	08-2004	29664E	Suits Brought Against the United States
34.5.5	08-2004	29665P	Injunctions
34.5.6	02-2013	39026G	Procedures in 28 U.S.C 2410 Actions
34.5.7	08-2004	39027R	Damages Litigation

### **34.6 Suits Brought by the United States**

34.6.1	08-2004	38021T	Affirmative Litigation
34.6.2	07-2014	39028C	Types of Suits
34.6.3	08-2014	39029N	Summons Enforcement Actions

### **34.7 Pre-Trial Procedures**

34.7.1	08-2004	29666A	Pre-Trial Procedures
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### **34.8 Settlement Procedures**

34.8.1	08-2004	38022E	Settlement Procedures Overview
34.8.2	08-2014	39031Z	Settlement Procedures

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### **34.9 Disclosure, Testimony, and Production of Documents**

34.9.1	05-2013	38026W	Disclosure, Testimony, and Production of Documents
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### **34.10 Post-Trial Procedures**

34.10.1	06-2015	27624A	General Procedures
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### **34.11 Special Assistant U.S. Attorney (SAUSA) Program**

34.11.1	05-2013	29682A	The SAUSA Program
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### **34.12 Litigation Exhibits**

34.12.1	05-2013	29689Z	Litigation Exhibits
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## **Part 35 Tax Court Litigation**

### **35.1 Tax Court Jurisdiction**

35.1.1	08-2004	29814A	Tax Court Jurisdiction and Proceedings
35.1.2	08-2004	29816W	Tax Court Terms and Definitions
35.1.3	07-2012	29817H	Tax Court Procedures

### **35.2 Petition and Answer**

35.2.1	04-2012	29833H	Tax Court Petitions
35.2.2	04-2015	29783M	Answers

### **35.3 Motions**

35.3.1	08-2004	29842S	Motions Practice
35.3.2	09-2012	29843D	Jurisdictional Defects
35.3.3	08-2004	29845Z	Motions Pertaining to Pleadings
35.3.4	08-2004	29846K	Motions Pertaining to Calendared Cases
35.3.5	08-2004	29847V	Motions for Disposition without Trial
35.3.6	08-2004	29848G	Motions Pertaining to Opinions and Decisions
35.3.7	08-2004	38354R	Motions in TEFRA Cases
35.3.8	08-2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
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8.1.1	04/2014	Appeals Operating Directives and Guidelines	Julie Ferenci	Appeals
8.1.3	01/2015	Working Cases in Appeals	David Zito	Appeals
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8.6.5	01/2015	Identity Theft Procedures	Dale Veer	Appeals
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8.7.3	09/2012	Domestic and International Operations Programs	James Belcher	Appeals
8.7.4	08/2014	Appeals Estate and Gift Tax Cases	Andrew Waters	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Nancy Talajkow	Appeals
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8.7.7	06/2015	Claims and Overassessment Cases	Sharon Evans	Appeals
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8.7.9	06/2015	Joint Committee (JC) Cases	Martin Mailloux	Appeals
8.7.10	10/2014	Excise Tax Cases and IRA Adjustments	Theda Koors	Appeals
8.7.11	03/2015	Working Appeals Team Cases	Charmaine Osbi	Appeals
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<b>8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK</b>				
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<b>8.20 APPEALS CASE PROCESSING MANUAL</b>				
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8.21.4	12/2013	Appeals Management Statute Responsibility	Sharon Evans	Appeals
8.21.5	08/2012	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>				
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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
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<b>8.23 OFFER IN COMPROMISE</b>				
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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
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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>				
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8.25.2	10/2014	Trust Fund Recovery Cases Worked in Appeals	Irene Trimback-	Appeals
<b>8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM</b>				
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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
8.26.6	10/2012	Appeals Arbitration Procedures (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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<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
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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

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<b>10.2 PHYSICAL SECURITY PROGRAM</b>				
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10.2.2	05/2013	Physical Security Compliance Reviews	Debbie Lattner	All
10.2.3	09/2008	Safeguard Reviews	Debbie Lattner	All
10.2.4	09/2014	Overview of ID Media	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>				
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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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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
30.2.2	06/2013	General Counsel Orders and Directives	Sandra Stine	Chief Counsel

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30.3.1	11/2011	Chief Counsel Delegations, Organization, and Succession	Michael Cochis	Chief Counsel
30.3.2	06/2012	Delegations of Authority and Designations	Linda Galanis	Chief Counsel

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

#### **30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT**

30.5.1	10/2007	Resources, Services, and Financial Management	Sandra Stine	Chief Counsel
30.5.2	02/2014	Travel Guidelines	Cassandra Bum	Chief Counsel
30.5.3	07/2005	Financial Management	Cassandra Bum	Chief Counsel

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30.6.1	04/2009	Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property	Michael Cochis	Chief Counsel
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<b>30.7 MANAGEMENT SYSTEMS</b>				
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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>				
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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>				
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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
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32.1.2	09/2011	Procedural Requirements for Regulation Projects	Matthew Lucey	Chief Counsel
32.1.3	08/2004	Substantive Development of a Regulation Project	Henry Schneider	Chief Counsel
32.1.4	10/2011	Outlining and Drafting Substantive Regulatory Text	Matthew Lucey	Chief Counsel
32.1.5	10/2014	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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32.2.1	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
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32.3.2	07/2014	Letter Rulings	Barbara Pettoni	Chief Counsel
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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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35.4.4	08/2014	Gathering Information from Third Parties	Barbara Pettoni	Chief Counsel
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9.7.10	10/2013	International Seizures and Forfeitures	Judy Ladson	CI
9.7.11	11/2014	Abandoned Property	Judy Ladson	CI
9.7.12	04/2013	Evidence Seizures	Judy Ladson	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	Marsha Matthew	CI

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<b>9.8 SCHEME DEVELOPMENT</b>				
9.8.1	05/2012	Scheme Development Center	Marsha Matthew	CI
<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>				
9.11.1	01/2012	Fiscal and Budgetary Matters	Judy Ladson	CI
9.11.2	08/2015	Domestic and Foreign Travel	Judy Ladson	CI
9.11.3	08/2015	Investigative Property	Judy Ladson	CI
9.11.4	11/2012	Personnel Matters	Marsha Matthew	CI
<b>9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS</b>				
9.12.1	07/2013	Miscellaneous Administrative Procedures	Judy Ladson	CI

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

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<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.11	02/2015	Chief, Communications and Liaison	Janene Howell	All
<b>1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE</b>				
1.10.3	03/2015	Standards for Using Email	Frederick Cress	All

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

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

<b>11.1 COMMUNICATIONS</b>				
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
<b>11.5 LEGISLATIVE AFFAIRS</b>				
11.5.1	08/2006	Audit Process For General Accountability Office/TIGTA	James Southwel	All
11.5.2	08/2014	Congressional Affairs Program	Ross Kiser	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services (LATIS) Program	Ross Kiser	All

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1.1 ORGANIZATION AND STAFFING				
1.1.10	02/2015	Equal Employment Opportunity and Diversity	Kevin Deane	All
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY				
1.20.2	06/2013	Providing Reasonable Accommodation for Individuals with Disabilities	Marcia Andrus	All



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<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.4	08/2013	Organizational Planning	Felicia King	All
1.1.22	07/2015	Human Capital Office	Darlene Claibor	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.1	01/2012	Management Roles and Responsibilities	Darlene Claibor	All

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

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

<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
<b>6.300 EMPLOYMENT</b>				
6.300.1	11/2009	Employment (General)	Leslie Frazier	All
<b>6.304 EXPERT AND CONSULTANT APPOINTMENTS</b>				
6.304.1	11/2009	Expert and Consultant Appointments	Mary Bradley	All
<b>6.307 VETERANS' RECRUITMENT APPOINTMENTS</b>				
6.307.1	11/2009	Veterans Employment Programs and Restoration to Duty	Norman Shatz	All
<b>6.308 VOLUNTEER SERVICE</b>				
6.308.1	11/2009	Student Volunteer Service	Mary Bradley	All
<b>6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT</b>				
6.315.1	11/2009	Career and Career Conditional Employment	Leslie Frazier	All
<b>6.330 RECRUITMENT, SELECTION AND PLACEMENT</b>				
6.330.1	12/2009	Recruitment, Selection and Placement	Kathy Schaefer	All
<b>6.332 STRATEGIC RECRUITMENT</b>				
6.332.1	02/2010	Workforce Recruitment Strategies	Michele Williams	All
<b>6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)</b>				

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6.334.1	11/2009	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)	Mary Bradley	All
<b>6.335 PROMOTION AND INTERNAL PLACEMENT</b>				
6.335.1	03/2013	IRS Merit Promotion and Internal Placement	Leslie Frazier	All
<b>6.337 EXAMINING SYSTEM</b>				
6.337.1	11/2009	Alternative Rating and Selection	Brenda Walker	All
<b>6.338 QUALIFICATION REQUIREMENTS</b>				
6.338.1	12/2009	Qualification Requirements	Melissa Towsley	All
<b>6.339 MEDICAL QUALIFICATION DETERMINATIONS</b>				
6.339.1	11/2009	Medical Qualification Determination Requirements	Kathy Schaefer	All
<b>6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT</b>				
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)	Leslie Frazier	All
<b>6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)</b>				
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	Felicia King	All
<b>6.410 LEARNING AND EDUCATION</b>				
6.410.1	08/2014	Learning and Education Policy	Edward Brilliant	All
6.410.8	10/2012	Learning Technology Office Standards	Lydia Comer	All
6.410.9	08/2013	Training Evaluation Policy	Darlene Claibor	HCO
<b>6.430 PERFORMANCE MANAGEMENT</b>				
6.430.1	06/2011	Introduction to Performance Management	John Czernek	All
6.430.2	10/2011	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)	John Czernek	All
6.430.3	10/2011	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	John Czernek	All
6.430.4	05/2011	Performance and Reduction in Force	John Czernek	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	Steve Davis	All
<b>6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS</b>				
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	Fran Mahoney	All
<b>6.451 EMPLOYEE PERFORMANCE AND UTILIZATION</b>				
6.451.1	10/2011	Policies, Authorities, Categories, and Approvals	John Garufi	All
<b>6.511 POSITION CLASSIFICATION</b>				
6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	M. Mirigian	All
<b>6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES</b>				

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6.530.1	01/2010	Aggregate Limitations on Pay and Special Rate Schedules	Laurie Pagan-O	All
<b>6.531 PAY UNDER THE GENERAL SCHEDULE</b>				
6.531.1	03/2010	IRS Pay Under the General Schedule	Laurie Pagan-O	All
<b>6.536 GRADE AND PAY RETENTION</b>				
6.536.1	10/2010	IRS Grade and Pay Retention	Laurie Pagan-O	All
<b>6.550 PAY ADMINISTRATION</b>				
6.550.1	12/2009	Pay Administration	Vince Ackerman	All
<b>6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES</b>				
6.575.1	09/2013	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	Quovadis Tumli	All
<b>6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)</b>				
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	Charles Gray	All
<b>6.610 HOURS OF DUTY</b>				
6.610.1	07/2015	IRS Hours of Duty	Laurie Czechowi	All
<b>6.630 ABSENCE AND LEAVE</b>				
6.630.1	01/2014	IRS Absence and Leave	Nancy Hewitt	All
<b>6.711 LABOR-MANAGEMENT RELATIONS</b>				
6.711.1	10/2010	Authorities, Responsibilities, and Processes	Madeline Mendo	All
6.711.2	03/2011	Processing Information Requests	Madeline Mendo	All
<b>6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY</b>				
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	Madeline Mendo	All
<b>6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT</b>				
6.731.1	11/2009	Suitability Determinations for Employment	Norman Shatz	All
<b>6.735 ETHICS AND CONDUCT MATTERS</b>				
6.735.1	08/2015	Ethics and Conduct Matters: Guidance	Sharon Lee	All
<b>6.751 DISCIPLINE AND DISCIPLINARY ACTIONS</b>				
6.751.1	11/2008	Policies, Responsibilities, Authorities, and Guidance	Sharon Lee	All
<b>6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS</b>				
6.752.1	11/2008	Disciplinary Suspensions of 14 Days or Less	Sharon Lee	All
6.752.2	10/2010	Adverse Actions	Sharon Lee	All
<b>6.771 AGENCY GRIEVANCE SYSTEM</b>				
6.771.1	10/2012	Agency Grievance System (AGS)	Madeline Mendo	All
6.771.2	02/2013	Grievance Examiner Handbook	Madeline Mendo	All
<b>6.800 EMPLOYEE BENEFITS</b>				
6.800.1	02/2011	Workers' Compensation Program	Deborah Corbin	All

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6.800.2	12/2010	Telework (Flexiplace) Program	Kim Deck	All
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

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

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

<b>10.23 PERSONNEL SECURITY</b>				
10.23.1	10/2014	Personnel Security	Zeta Buck	All
10.23.2	05/2015	Contractor Investigations	Zeta Buck	All
10.23.3	11/2011	Personnel Security/Suitability Program	James Huskey	All

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##### **1.1 ORGANIZATION AND STAFFING**

1.1.12	03/2015	Technology Officer	Ruth Shannon	All
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##### **1.2 SERVICEWIDE POLICIES AND AUTHORITIES**

1.2.62	12/2011	Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS)	Norah Stevens	All
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#### **Part 2: Information Technology**

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

##### **2.2 PARTNERSHIP CONTROL SYSTEM**

2.2.1*	12/2013	Partnership Control System Chapter Overview	Melissa Manchin	IT, ODs, Appeals
2.2.2	12/2014	PCS Command Code TSLOD	Melissa Manchin	IT, ODs, Appeals
2.2.3	12/2014	PCS Command Code TSCHG	Melissa Manchin	IT, ODs, Appeals
2.2.4	12/2014	PCS Command Code TSINQ	Melissa Manchin	IT, ODs, Appeals
2.2.5	12/2014	PCS Command Code TSDEL	Melissa Manchin	IT, ODs, Appeals
2.2.6	12/2014	PCS Command Code TSNOT	Melissa Manchin	IT, ODs, Appeals
2.2.7	12/2014	PCS Command Code TSCLS	Melissa Manchin	IT, ODs, Appeals
2.2.8	12/2014	PCS Command Code MSCHG	Melissa Manchin	IT, ODs, Appeals
2.2.9	12/2014	PCS Command Code TSUMY	Melissa Manchin	IT, ODs, Appeals

##### **2.3 IDRS TERMINAL RESPONSES**

2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	Randy Bartlett	All
2.3.2*	03/2010	Introduction to IDRS Terminal Responses	Jeff Stambaugh	All
2.3.8*	12/2014	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*	11/2014	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*	06/2015	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	12/2014	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	12/2013	Command Codes CFINK and RPINK for CAF Inquiry	Jill Davis	All
2.3.32*	06/2015	Command Code MFTRA	Gary Souci	All
2.3.34	01/2011	Command Code PATRA	Gary Souci	IT, ODs, Appeals, TAS, CI
2.3.35*	12/2014	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	12/2014	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	12/2014	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*	12/2013	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	12/2014	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	03/2015	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	12/2014	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*	11/2014	Command Codes BMFOL and BMFOR	Deborah Redfer	CI, SB/SE, WI
2.3.60	06/2014	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Winnie Wilkinso	IT, ODs, Appeals, TAS, CI
2.3.62	01/2010	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	01/2015	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	12/2014	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	12/2014	Command Codes TRDBV, TRERS, TRPRT and R8453	Lysa Wilburn	IT, ODs, Appeals, TAS, CI
2.3.74	12/2014	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
<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, SINOF, and RMODE for IDRS Terminal Input	Duncan Hays	All
2.4.4	01/2010	Command Code MESSG	Greg Larson	All
2.4.5	01/2011	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	12/2014	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	Rudolph Wantin	All
2.4.10	12/2014	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	01/2011	Command Code TERUP	Myra Chapman	All
2.4.14	01/2011	Command Code NMFST	Aaron Person	All



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2.4.15	12/2014	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing	Stuart Boswell	All
2.4.16*	06/2015	Command Codes REQ54 and ADJ54	Eddie Walker	All
2.4.17	12/2014	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	Jill Davis	All
2.4.19	12/2014	Command Codes REQ77, FRM77 and FRM7A	Matthew Cline	All
2.4.20*	06/2015	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	07/2009	Command Code CHKCLR and CHKCL	Stuart Boswell	All
2.4.24	12/2014	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	Faye Elhajj	All
2.4.25	12/2014	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, 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*	12/2014	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*	02/2014	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	12/2014	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT	Faye Elhajj	All
2.4.45*	12/2014	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	06/2015	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	12/2014	AIMS Command Code AM424	Michelle Sol	IT, ODs, Appeals
2.8.3	12/2014	AIMS Command Code AMDIS	Michelle Sol	IT, ODs, Appeals
2.8.4	12/2014	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*	12/2014	AIMS Command Code AMAXU	Michelle Sol	IT, ODs, Appeals
2.8.7*	12/2014	AIMS Command Code AMCLS	Michelle Sol	IT, ODs, Appeals
2.8.8	12/2014	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*	11/2012	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 Acovenno	All
2.25.13	04/2006	IRS Domain Naming Standards	Kevin Acovenno	All
2.25.14	04/2006	Portal Environment Usability Services	Kevin Acovenno	All
<b>2.100 INTERGRATED 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	05/2014	Technical Solution	Neil Kim	IT
2.120.3	07/2014	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	10/2014	Service Capacity Management	Robert Ridgewel	IT
2.144.4	09/2015	Component 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	09/2015	Asset Management Process Description	Kevin Dee	IT
2.149.3	09/2015	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	09/2013	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 Boccaro	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.)*

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

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

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

#### **1.1 ORGANIZATION AND STAFFING**

1.1.20	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
1.25.3	06/2010	Case Development and Licensure (CD&L)	Robert Johnson	OPR

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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	12/2014	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
10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.8	09/2014	Live Data Protection	Sandra Johnson	All



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

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

<b>11.3 DISCLOSURE OF OFFICIAL INFORMATION</b>				
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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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>				
1.1.18	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	07/2011	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
1.13.4	03/1999	Form 1040 Industry Coding	Victor Rehula	RAS, CFO
1.13.6	01/2007	Instructions for Processing the Taxpayer Usage Study	Kevin Pierce	RAS, CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	RAS, CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David 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	06/2014	Statistic Editing of Individual Income Tax Returns	Maureen Kahr	RAS

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

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

<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

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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
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**

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<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	12/2014	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	03/2013	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	08/2012	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	07/2012	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	03/2015	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>				
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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*	07/2012	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>				
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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	12/2013	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	08/2013	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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4.24.17	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
4.26.7	06/2012	Bank Secrecy Act Penalties	Rod Lundquist	SB/SE
4.26.8	06/2006	Bank Secrecy Act Special Procedures	Rod Lundquist	SB/SE
4.26.9	06/2006	Examination Techniques for Bank Secrecy Act Industries	Rod Lundquist	SB/SE
4.26.10	07/2012	Form 8300 History and Law	Rod Lundquist	SB/SE



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4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	Rod Lundquist	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Rod Lundquist	SB/SE
4.26.13	06/2006	Structuring	Rod Lundquist	SB/SE
4.26.14	07/2012	Disclosure	Rod Lundquist	SB/SE
4.26.15	01/2013	General Program	Rod Lundquist	SB/SE
4.26.16	07/2008	Report of Foreign Bank and Financial Accounts (FBAR)	Rod Lundquist	SB/SE
4.26.17	05/2008	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	Rod Lundquist	SB/SE
4.26.18	02/2013	Embedded Quality	Rodney Lundquist	SB/SE
<b>4.27 BANKRUPTCY</b>				
4.27.1	08/2009	Bankruptcy Petitions	Marisha Hilema	SB/SE
4.27.2	08/2009	Examiner Responsibilities	Marisha Hilema	SB/SE
4.27.3*	08/2009	Review and Processing Procedures	Marisha Hilema	SB/SE
4.27.4	08/2009	Statute of Limitations Considerations	Marisha Hilema	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	Elizabeth Rice	SB/SE
<b>4.28 EXAMINATION SPECIALIZATION</b>				
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	Janet Hackett	SB/SE, LBI
<b>4.29 PARTNERSHIP CONTROL SYSTEM (PCS)</b>				
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>				
4.31.1	06/2013	Introduction	Steve O'Neill	ODs, Appeals
4.31.2*	06/2013	TEFRA Examinations - Field Office Procedures	Steve O'Neill	ODs, Appeals
4.31.3*	06/2013	TEFRA Examinations - CTF Procedures	Steve O'Neill	ODs, Appeals
4.31.4*	02/2010	Administrative Adjustment Request (AAR)	Steve O'Neill	SB/SE, LBI
4.31.5*	06/2013	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	SB/SE, LBI



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4.31.7	10/2010	TEFRA Bankruptcy	Steve O'Neill	SB/SE, WI
4.31.8*	11/2014	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	Steve O'Neill	SB/SE
<b>4.32 ABUSIVE TRANSACTIONS</b>				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	David Thurber	SB/SE
4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	SB/SE
4.32.3	06/2012	Coordination and Roles of Cross Functional Units	Susan Furin	SB/SE
4.32.4	12/2013	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Alice Ronk	SB/SE
<b>4.53 SBSE ADMINISTRATIVE PROGRAMS</b>				
4.53.1	01/2008	Revenue Agent Student Career Experience Program (SCEP) for Examination	Rosemary Flack	SB/SE
<b>4.103 COMPLIANCE DATA ENVIRONMENT (CDE)</b>				
4.103.1	05/2011	CDE Application and Use	Teresa Hultman	SB/SE, LBI
4.103.2	05/2011	CDE Procedures	Teresa Hultman	SB/SE, LBI
4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE, LBI
<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

## **Part 5: Collecting Process**

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

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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	08/2014	Government Agencies, Federal Employees/Retirees	Peter Borg	SB/SE, Appeals
5.1.8*	08/2013	Courtesy Investigations	Donna Diloreto	SB/SE, Appeals
5.1.9	11/2014	Collection Appeal Rights	Anastasia Agne	SB/SE, Appeals
5.1.10	04/2015	Taxpayer Contacts	Michael Smith	SB/SE, Appeals

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5.1.11*	08/2014	Delinquent Return Accounts	Maureen Rattie	SB/SE, Appeals
5.1.12*	12/2014	Cases Requiring Special Handling	Rebecca Frankli	SB/SE, Appeals
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Christine Kalcevi	SB/SE, Appeals
5.1.15*	08/2015	Abatements, Reconsiderations, and Adjustments	Sandra O'shea	SB/SE, Appeals
5.1.18*	06/2015	Locating Taxpayers and their Assets	Michael Smith	All
5.1.19	11/2013	Collection Statute Expiration	Maureen Rattie	SB/SE
5.1.20*	10/2014	Collection Inventory	Kathleen Morton	SB/SE
5.1.21	01/2015	Collecting From Limited Liability Companies	Les Knott	SB/SE
5.1.22	10/2014	Disclosure	Lani Andrew	SB/SE
5.1.23	10/2014	Taxpayer Representation	Lani Andrew	SB/SE
5.1.24*	08/2012	Third-Party Payer Arrangements for Employment Taxes	Andra Kullman	SB/SE
5.1.25*	12/2014	IDRS and Data Security for Field Collection	Lani Andrew	SBSE
5.1.28*	05/2014	Identity Theft for Collection Employees	Maureen Rattie	SB/SE
5.1.29*	01/2015	Petition for Remission Program	Kim Borbon	SB/SE
5.1.30	10/2014	Resolution-directed Approach to Casework	Michael Smith	SB/SE
5.1.31	10/2014	Workload Management	Michael Smith	SB/SE
<b>5.2 REPORTS</b>				
5.2.1	08/2015	Collection Time Reporting	Leda Brai	SB/SE
5.2.4	08/2015	Collection Reports	Bill Zanieski	SB/SE
<b>5.3 ENTITY CASE MANAGEMENT SYSTEMS</b>				
5.3.1	08/2013	ENTITY Case Management System (ENTITY)	Paul Neilson	SB/SE, Appeals
<b>5.4 CASE PROCESSING</b>				
5.4.10	12/2013	GENERAL CASE PROCESSING	Oliver Houston	SB/SE
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
<b>5.5 DECEDENT ESTATES AND ESTATE TAX</b>				
5.5.1	03/2010	Decedent and Estate Tax Accounts	Cindy Ocmand	SB/SE, Appeals
5.5.2	04/2012	Probate Proceedings	Cindy Ocmand	SB/SE, Appeals
5.5.3	03/2010	Working Decedent Cases	Cindy Ocmand	SB/SE, Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Cindy Ocmand	SB/SE, Appeals
5.5.5	10/2012	Processing Estate Tax Extensions	Cindy Ocmand	SB/SE, Appeals

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5.5.7	09/2013	Collecting Delinquent Estate Tax Accounts	Cindy Ocmand	SB/SE, Appeals
5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	SB/SE, Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	Cindy Ocmand	SB/SE
<b>5.6 COLLATERAL AGREEMENTS</b>				
5.6.1	10/2014	Collateral Agreements and Security Type Collateral	Lani Andrew	SB/SE, Appeals
5.6.2	09/2011	Maintenance	Don Hallenbeck	SB/SE, Appeals
<b>5.7 TRUST FUND COMPLIANCE</b>				
5.7.1	11/2012	FTD Alerts	Rochelle Folque	SB/SE, Appeals
5.7.2	03/2015	Letter 903 Process	Rochelle Folque	SB/SE, Appeals
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Karen Douglas	SB/SE, Appeals
5.7.4	08/2013	Investigation and Recommendation of TFRP	Jeanne Dunford	SB/SE, Appeals
5.7.5	11/2014	Collectibility Determination	Jeanne Dunford	SB/SE, Appeals
5.7.6	07/2015	Trust Fund Penalty Assessment Action	Jeanne Dunford	SB/SE, Appeals
5.7.7	08/2015	Payment Application and Refund Claims	Jeanne Dunford	SB/SE, Appeals
5.7.8	05/2012	In-Business Repeater or Pyramiding Taxpayers	Thomas Garvey	SB/SE, Appeals
5.7.9	06/2014	Federal Contractors	Kathleen Morton	SB/SE, Appeals
5.7.10	05/2015	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case	Jeanne Dunford	SB/SE
<b>5.8 OFFER IN COMPROMISE</b>				
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5.8.2	07/2015	Centralized Offer in Compromise Initial Processing and Processability	Darlene Kosch-	SB/SE, Appeals
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5.8.4	04/2015	Investigation	Thomas Moore	SB/SE, Appeals
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5.8.7	12/2014	Return, Terminate, Withdraw and Reject Processing	Thomas Moore	SB/SE, Appeals
5.8.8	11/2014	Acceptance Processing	Diane Morris	SB/SE, Appeals
5.8.9	07/2015	Actions on Post-Accepted Offers	Diane Morris	SB/SE, Appeals
5.8.10	09/2011	Special Case Processing	Thomas Moore	SB/SE, Appeals
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5.9.2	08/2014	The Bankruptcy Code and Collection	Deborah S.fowle	SB/SE, Appeals
5.9.3*	08/2014	Debtors' Delinquent Accounts	Deborah Fowler	SB/SE, Appeals
5.9.4*	09/2015	Common Bankruptcy Issues	Deborah Fowler	SB/SE, Appeals
5.9.5*	09/2014	Opening a Bankruptcy Case	Deborah Fowler	SB/SE, Appeals
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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5.9.12	05/2008	Insolvency Automated Processes	Ronn Mars	SB/SE, Appeals
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5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	James Maslank	SB/SE, Appeals
5.11.4	09/2014	Bank Levies	James Maslank	SB/SE, Appeals
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5.11.7*	08/2012	Automated Levy Programs	Shannon Precht	SB/SE, WI, Appeals
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5.12.4	06/2010	Judicial/Nonjudicial Foreclosures	Kyle Romick	SB/SE, Appeals
5.12.5*	06/2010	Redemptions	Kyle Romick	SB/SE, Appeals
5.12.6	10/2013	Procedures for Lien Processing	Kyle Romick	SB/SE, Appeals
5.12.7	11/2014	Notice of Lien Preparation and Filing	Christine Kalcevi	SB/SE, WI, Appeals
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5.14.4*	03/2011	Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities	David Beach	SB/SE, Appeals
5.14.5*	05/2014	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	David Beach	SB/SE, Appeals
5.14.7*	03/2011	BMF Installment Agreements	David Beach	SB/SE, Appeals
5.14.9	03/2011	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	Scott Pryde	SB/SE, Appeals
5.14.10	01/2015	Payroll Deduction Agreements and Direct Debit Installment Agreements	Scott Pryde	SB/SE, Appeals
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5.15.1	11/2014	Financial Analysis Handbook	Cynthia Cooper	SB/SE, Appeals
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<b>5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS</b>				
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5.17.2	12/2014	Federal Tax Liens	Christine Kalcevi	SB/SE, Appeals
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5.17.6	09/2014	Summonses	Donna Diloreto	SB/SE, Appeals
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5.17.12	03/2015	Investigations and Reports	Christine Kalcevi	SB/SE, Appeals
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<b>5.19 LIABILITY COLLECTION</b>				
5.19.1*	11/2014	Balance Due	Sally Krebs	SB/SE, Appeals, WI
5.19.2*	01/2015	Return Delinquency	Jan Millard	SB/SE, Appeals, WI
5.19.3*	04/2014	Backup Withholding Program	James Poulson	SB/SE, Appeals
5.19.4*	11/2014	Enforcement Action	Suzanne Wolfe	SB/SE, Appeals
5.19.5*	11/2014	ACS Inventory	Pearl Webster	SB/SE, Appeals
5.19.6*	12/2014	ACS Support	Mary Garcia	SB/SE, Appeals
5.19.7	06/2015	Campus Collection Programs	Lisa Olivent	SB/SE, Appeals
5.19.8	12/2014	Collection Appeal Rights	Gerald Younger	SB/SE, Appeals
5.19.9*	06/2014	Automated Levy Programs	Kristi Darby	SB/SE, Appeals, WI
5.19.11*	09/2014	Withholding Compliance Program	Jan Millard	WI, SB/SE, LBI, TE/GE
5.19.12	04/2015	Centralized Case Processing	Kyle Romick	SB/SE
5.19.13*	11/2014	Securing Financial Information for Campus Collection Employees	Rosalind Rush	SB/SE, WI
5.19.14*	01/2014	Trust Fund Recovery Penalty (TFRP)	Bernadette Hoel	SB/SE
5.19.15*	08/2015	Federal Agency Delinquency (FAD)	Linda Sexton	SB/SE
5.19.16*	09/2015	Compliance Services Collection Operations (CSCO) Clerical Procedures	Jan Millard	WI, SB/SE
5.19.17*	11/2014	Referral Unit Case Processing - Private Debt Collection	Rosalind Rush	SB/SE, WI
5.19.18*	12/2014	Federal Employee/ Retiree Delinquency Initiative (FERDI)	Emilie Frazier	SB/SE
5.19.19	09/2014	Campus Compliance International Case Processing (CCICP)	Joann Zidanac	SB/SE
5.19.21	11/2014	Collection Statute Expiration Date Verification and Correction	Rosalind Rush	SB/SE, WI
5.19.23*	07/2015	Criminal Restitution	Anita Glover	SB/SE, WI
<b>5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)</b>				
5.20.1	06/2013	Abusive Tax Avoidance Transactions Program Overview	Patricia Medina	SB/SE, Appeals, CI, CC
5.20.2	10/2012	Abusive Tax Avoidance Transactions Time Reporting	Joann Zidanac	SB/SE, Appeals, CI, CC



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5.20.4	12/2013	Summons Procedures	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.6	02/2014	Whipsaw Assessments	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.7	09/2014	Monitoring of IRC 7407 and 7408 Injunctions	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.8	09/2014	Promoter/Preparer Investigations	Joanne Zidanic	SB/SE, Appeals, CI, CC
5.20.10	05/2014	Frivolous Submissions Subject to a § 6702 Penalty	Joann Zidanic	SB/SE
5.20.11	08/2011	Examination Reconsiderations and Referrals	Joann Zidanic	SB/SE
5.20.12*	03/2015	Initial Contact and Research Actions Related to Abusive Tax	Joann Zidanic	SB/SE

### 5.21 INTERNATIONAL AND INSULAR ISSUES

5.21.1	10/2013	Overview	Gary Vinluan	SB/SE
5.21.2	12/2013	Offshore Information Gathering Techniques	Gary Vinluan	SB/SE
5.21.3	12/2013	Collection Tools for International Cases	Gary Vinluan	SB/SE
5.21.4	11/2013	Payments Made in Foreign Currency	Gary Vinluan	SB/SE
5.21.5	11/2013	International Field Calls	Gary Vinluan	SB/SE
5.21.6	11/2013	Report of Foreign Bank and Financial Accounts	Gary Vinluan	SB/SE
5.21.7	01/2014	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments on International Cases	Gary Vinluan	SB/SE

## 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	07/2015	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

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*(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	06/2014	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	08/2014	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 Kalcevi	OD's, CI, Appeals
25.3.2*	03/2015	Suits by the United States	Christine Kalcevi	OD's, CI, Appeals
25.3.3	12/2010	Suits Against the United States and Claims for Damages under IRC 7433	Christine Kalcevi	OD's, CI, Appeals
25.3.4	07/2010	Suits Against IRS Employees	Christine Kalcevi	OD's, CI, Appeals

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25.3.5	03/2012	Judgment Follow-up	Christine Kalcevi	OD's, CI, Appeals
25.3.6	09/2013	Open Litigation Control, Monitoring, Closing action	Christine Kalcevi	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Christine Kalcevi	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

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*(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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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

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<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*	11/2014	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*	11/2014	Exempt Organization Returns	Brooke Williams	TE/GE
3.12.22*	11/2014	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
3.12.26*	11/2014	Tax Exempt Bond Error Resolution Procedures	Marsha White	TE/GE
3.12.166	06/2015	EPMF Unpostables	Brooke Williams	TE/GE
3.12.278*	11/2014	Exempt Organization Unpostable Resolution	Maureen William	TE/GE
<b>3.13 CAMPUS DOCUMENT SERVICES</b>				
3.13.12	11/2014	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 Organizations Returns for Public and Internal Viewing	Lina Laforet	TE/GE
3.20.13*	11/2014	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
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3.24.26*	11/2014	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Marsha White	TE/GE
3.24.27*	11/2014	EPMF Return Processing Form 5500-EZ	Lina Laforet	TEGE
<b>3.45 TE/GE PROCESSING</b>				
3.45.1*	11/2014	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen William	TE/GE

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

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<b>4.2 GENERAL EXAMINING PROCEDURES</b>				
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<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
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4.71.2	06/2014	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	06/2014	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	07/2014	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	07/2014	Office/Correspondence Examination Program (OCEP)	Michael Talley	TE/GE
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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	07/2014	Employee Plans Large Case Examination Support Procedures	Mike Talley	TE/GE
4.71.22	07/2014	Employee Plans Compliance Unit Procedures	Michael Talley	TE/GE
4.71.23	01/2015	Bankruptcy Procedures	Michael Talley	TE/GE
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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
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4.72.5	04/2014	Top-Heavy Plans	Kathleen Herma	TE/GE
4.72.6	09/2014	Section 415(b)	Qian Magee	TE/GE
4.72.7	09/2014	Examination Guidelines for IRC 415(c)	Qian Magee	TE/GE
4.72.8	07/2014	Valuation of Assets	Angelique V.carr	TE/GE
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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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4.72.19	09/2014	IRC 457 Examination Guidelines	Michael Talley	TE/GE
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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
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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
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4.75.35	01/2007	EO ATAT Committee Operating Procedures	Fred Smith	TE/GE
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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4.76.3	06/2010	Public Charities	Augusta Simpso	TE/GE
4.76.4	10/2014	Private Foundation Examination Guidelines	Thomas Gray	TE/GE
4.76.5	04/2015	Non-Exempt Charitable and Split Interest Trust	Helen Freeman	TE/GE
4.76.6	10/2014	Religious Organizations	Thomas Gray	TE/GE
4.76.7	08/2010	Church Tax Inquiries and Examinations	Schultz	TE/GE
4.76.8	07/2003	Private and Charter Schools	Augusta Simpso	TE/GE
4.76.9	04/2003	Public Interest Law Firms	Augusta Simpso	TE/GE
4.76.11	01/2015	Educational Organizations Other Than Schools	Robert Zarny	TE/GE
4.76.12	04/2003	All Other 501(c)(3) Organizations	Augusta Simpso	TE/GE
4.76.13	03/2003	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	Augusta Simpso	TE/GE
4.76.14	09/2010	Labor, Agricultural, and Horticultural Organizations	Ola Buraimo	TE/GE
4.76.15	03/2003	Business Leagues IRC 501(c)(6)	Debra Forrest	TE/GE
4.76.16	04/2003	Social and Recreational Clubs	Deborah Irwin	TE/GE
4.76.17	03/2003	Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10)	Augusta Simpso	TE/GE
4.76.18	11/2002	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	Matthew Giulian	TE/GE
4.76.19	01/2003	Teachers' Retirement Fund Associations IRC 501(c)(11)	Augusta Simpso	TE/GE
4.76.20	12/2006	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	Donna Moore	TE/GE
4.76.21	08/2006	Cemetery Companies	Augusta Simpso	TE/GE
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4.76.25	02/2015	Supp ental Unemployment Benefit Trusts IRC 501(c)(17)	Patricia Hawkins	TE/GE
4.76.26	09/2014	Veterans' Organizations	Thomas Gray	TE/GE
4.76.27	02/2015	Black Lung Benefit Trusts (!501(c)(21))	Ray Cano	TE/GE
4.76.28	05/2010	Multiple Parent Title Holding Companies	Thomas Gray	TE/GE
4.76.29	06/2010	Apostolic Associations	Thomas Gray	TE/GE
4.76.30	01/2015	EO Examination Guidelines for IRC section 527 Political Organizations.	Ray Cano	TE/GE
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4.76.50	09/2010	Examinations of Organizations Conducting Gaming Activities	Augusta Simpso	TE/GE
4.76.51	12/2013	Fund-raising Activities	Thomas Gray	TE/GE
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4.81.10	09/2012	Quality Review	Janae Lemley	TE/GE
4.81.11	09/2012	Referral Program	Janae Lemley	TE/GE
4.81.12*	09/2014	Focus Group Meetings	Hans Venable	TEGE
<b>4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES</b>				
4.82.1	01/2003	Examining Qualified Small Issue Bonds	Janae Lemley	TE/GE
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4.86.1	02/2015	Indian Tribal Governments Administration	Lori Sperle	TE/GE
4.86.2	06/2015	Classification, Case Selection and Referral Procedures	Lori Sperle	TE/GE
4.86.3	06/2015	Compliance Checks	Lori Sperle	TE/GE
4.86.5	09/2015	Conducting Indian Tribal Government Examinations	Lori Sperle	TE/GE
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<b>4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES</b>				
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4.90.1	06/2014	FSLG Mission and Policy	Stewart Rouleau	TE/GE
4.90.2	06/2014	Customer Assistance	Stewart Rouleau	TE/GE
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4.90.4	12/2013	Penalties	Stewart Rouleau	TE/GE
4.90.5	11/2013	Case Selection Procedures	Stewart Rouleau	TE/GE
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4.90.7	05/2013	Claims	Stewart Rouleau	TE/GE
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4.90.9	09/2014	Workpapers and Report Writing	Stewart Rouleau	TE/GE
4.90.10	12/2013	Statute Control Procedures	Stewart Rouleau	TE/GE
4.90.11	11/2013	Technical Review	Stewart Rouleau	TE/GE
4.90.12	10/2014	Case Closing and Special Handling Procedures	Stewart Rouleau	TE/GE
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4.90.14	07/2015	Counsel Contact and Technical Guidance	Phyllis Burnside	TE/GE
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7.1.4	12/2002	Exempt Organizations Technical Advice Procedures	Theodore Lieber	TE/GE
7.1.5	09/2015	Employee Plans Technical Advice Procedures	Yaguo Zhang	TE/GE
7.1.6	09/2015	Employee Plans Technical Case Processing Procedures	William Hulteng	TEGE
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<b>7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM</b>				
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7.11.2	03/2014	EP Case Assignment Guide	Cameron Kalche	TE/GE
7.11.3	07/2015	Tax Exempt Quality Measurement System (TEQMS)	Norma Quinn	TE/GE
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7.11.7	09/2015	Multiple Employer Plans	Cameron Kalche	TE/GE
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7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	Joyce Witt	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	Joyce Witt	TE/GE
7.15.7	09/2015	Electronic Case Processing	Joyce Witt	TE/GE
7.15.8	07/2013	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	Joyce Witt	TE/GE
<b>7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM</b>				
7.20.1	09/2014	Exempt Organizations Determination Letter Overview	Mary Sheer	TE/GE
7.20.2*	07/2014	Determination Letter Processing of Exempt Organizations	Mary Sheer	TE/GE
7.20.3*	02/2014	Processing Private Foundations and Other Types of Cases	Mary Sheer	TE/GE
7.20.4	07/2010	Special Determination Issues	Dorothy Lawren	TE/GE
7.20.5	07/2009	Review Procedures for EO Determinations	Donna Abner	TE/GE
7.20.6*	07/2014	EO Touch-and-Go Determination Case Procedures	Mary Sheer	TE/GE
7.20.8	08/2008	Donor-Advised Funds Guide Sheet	Dorothy Lawren	TE/GE
<b>7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES</b>				
7.21.1	09/2015	Determination Letter Applications	Dorothy Lawren	TE/GE
7.21.2	09/2015	Processing User Fees	Dorothy Lawren	TE/GE
7.21.3	08/2003	Screening, Controlling and Case Closing	Dorothy Lawren	TE/GE
7.21.4	01/2003	Transcription and Case Establishment	Dorothy Lawren	TE/GE
7.21.5	01/2003	Letter Generation	Mary Sheer	TE/GE
7.21.6	01/2003	Inventory Control Subsystem	Dorothy Lawren	TE/GE
7.21.7	01/2003	Moving Cases Through the Inventory Control Subsystem	Dorothy Lawren	TE/GE
7.21.8	09/2015	EDS Unpostables	Dorothy Lawren	TE/GE
7.21.9	01/2003	Exempt Organizations Management Information System	Dorothy Lawren	TE/GE
<b>7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL</b>				
7.22.1	09/2015	Introduction	Dorothy Lawren	TE/GE
7.22.2	01/2003	Data Entry	Dorothy Lawren	TE/GE
7.22.3	01/2003	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	Dorothy Lawren	TE/GE
7.22.4	09/2015	Tax Exempt Determination System (TEDS) User Manual	Mary Sheer	TE/GE
7.22.5	01/2003	Letter Generation	Dorothy Lawren	TE/GE



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7.22.7	01/2003	Management Information System	Dorothy Lawren	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	Mary Sheer	TE/GE
<b>7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL</b>				
7.25.1	09/2014	Introduction	Gregory Schant	TE/GE
7.25.2	12/2014	Single Parent Title Holding Corporations	Donna Moore	TE/GE
7.25.3	07/2001	Religious, Charitable, Educational, Etc., Organizations	David Fish	TE/GE
7.25.4	06/2001	Civic Leagues, Social Welfare Organizations and Local Associations of Employees	Sadie Copeland	TE/GE
7.25.5	05/2014	Labor, Agricultural and Horticultural Organizations	Tim Berger	TE/GE
7.25.6	06/2001	Business Leagues	Carter Hull	TE/GE
7.25.7	05/2004	Social and Recreational Clubs	Sadie Copeland	TE/GE
7.25.8	05/2002	Fraternal Beneficiary Societies	Sean Barnett	TE/GE
7.25.9	09/2014	Voluntary Employees' Beneficiary Associations	Obinna Chukwu	TE/GE
7.25.11	05/2014	Teachers' Retirement Fund Associations	Andrew Beckwit	TE/GE
7.25.12	08/2006	Organizations Exempt Under IRC 501 (c)(12)	Robert Cowen	TE/GE
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7.25.17	06/2001	Supplemental Unemployment Benefit Trusts	Susan Paul	TE/GE
7.25.19	09/2005	Veterans' Organizations	Debra Cowen	TE/GE
7.25.20	06/2001	Qualified Group Legal	Ellen Berick	TE/GE
7.25.21	06/2001	Multiple Parent Title Holding Companies	Donna Moore	TE/GE
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7.25.23	05/2002	Religious and Apostolic Associations	Virginia Richard	TE/GE
7.25.24	05/2002	Cooperative Hospital Service Organizations	Justin Lowe	TE/GE
7.25.25	06/2001	Feeder Organizations	Virginia Richard	TE/GE
7.25.26	05/2002	Amateur Sports Organizations	Debra Cowen	TE/GE
7.25.28	08/2006	The National Railroad Retirement Investment Trust	Carolyn Ibok	TE/GE
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7.25.43	06/2001	Qualified State-Sponsored Workers' Compensation Organizations	Carolyn Ibok	TE/GE
7.25.44	10/2005	Qualified State Tuition Programs	Lee Phaup	TE/GE
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7.26.2	08/2001	Private Foundation Defined	Janet Gitterman	TE/GE
7.26.3	08/2001	Private Foundations Defined	Carolyn Ibok	TE/GE
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7.26.5	08/2001	Private Foundations Defined	Ronald Shoema	TE/GE
7.26.6	05/2002	Private Operating Foundations	Ronald Shoema	TE/GE
7.26.7	04/2003	Termination of Private Foundation Status	Theodore Lieber	TE/GE
7.26.15	08/2001	IRC 4947 Trusts	Ronald Shoema	TE/GE
<b>7.27 EXEMPT ORGANIZATIONS TAX MANUAL</b>				
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7.27.4	08/2001	Taxation of Unrelated Business Income	Sarah Katz	TE/GE
7.27.5	06/2001	Unrelated Trade or Business	Sarah Katz	TE/GE
7.27.6	05/2002	Computation of Unrelated Business Tax Income	Sarah Katz	TE/GE
7.27.7	08/2001	Computation of Unrelated Business Taxable Income for Social Clubs	Theodore Lieber	TE/GE
7.27.8	06/2001	Unrelated Debt Financed Income	Sarah Katz	TE/GE
7.27.9	06/2001	Debt-Financed Property	Sarah Katz	TE/GE
7.27.10	06/2001	Acquisition Indebtedness	Ward Thomas	TE/GE
7.27.11	06/2001	Political Organizations	Andrew Megosh	TE/GE
7.27.12	05/2003	IRC 6033(e)(2)	Andrew Megosh	TE/GE
7.27.14	05/2002	Tax on Net Investment Income of Private Foundations	Ward Thomas	TE/GE
7.27.15	08/2001	Taxes on Self-Dealing	Janet Gitterman	TE/GE
7.27.16	08/2001	Taxes on Foundation Failure to Distribute Income	Janet Gitterman	TE/GE
7.27.17	11/2013	Taxes on Excess Business Holdings	Ward Thomas	TE/GE

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7.27.19	06/2001	Taxable Expenditures of Private Foundations	Andrew Megosh	TE/GE
7.27.20	08/2001	Disqualified Persons as Defined in IRC 4946	Janet Gitterman	TE/GE
7.27.27	11/2013	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	Emily Mangrum	TE/GE
7.27.30	11/2009	Taxes on Excess Benefit Transactions	Elizabeth Goff	TE/GE
<b>7.28 EO DISCLOSURE PROCEDURES</b>				
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7.28.4	09/2015	Public Inspection of Written Determinations under IRC 6110	Carolyn Ibok	TE/GE
<b>7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE</b>				
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7.29.3	07/2008	Exempt Organizations Technical Procedures	Fred Smith	TE/GE

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

<b>21.5 ACCOUNT RESOLUTION</b>				
21.5.11*	06/2015	Employee Plan Accounts	Kathi Palmer	TE/GE
<b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b>				
21.7.7*	11/2014	Exempt Organizations and Tax Exempt Bonds	Kathi Palmer	WI, TE/GE

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22.40.1	04/2014	Outreach	Stewart Rouleau	TE/GE
<b>22.41 INDIAN TRIBAL GOVERNMENTS</b>				
22.41.1	08/2015	Indian Tribal Governments Outreach	Lori Sperle	TE/GE
<b>22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE</b>				
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### 25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE

25.7.1	11/2014	Exempt Organizations/Business Master File and Support Processing	Connie Peek	TE/GE
25.7.3	11/2014	Group Exemption Procedures	Maureen William	TE/GE
25.7.5	11/2014	Exempt Organizations Extracts and On-line Programs	Connie Peek	TE/GE
25.7.6	10/2014	Cumulative List (Publication 78)	Brooke Williams	TE/GE
25.7.7	11/2014	EO/BMF Reports	Brooke Williams	TE/GE

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

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1.1.13	10/2013	Wage and Investment	Taminka Buggs	All
<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>				
1.2.61	09/2013	Division Delegation of Authorities for Wage & Investment	Patricia Moten-S	WI
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>				
1.4.10	08/2015	Integrity & Verification Operation Managers Guide	Mary Lavoie	WI
1.4.11	01/2015	Field Assistance Guide for Managers	Steven Bartlett	WI
1.4.16	11/2014	Accounts Management Guide for Managers	Angelia Cash	WI
1.4.18	09/2015	Electronic Products and Services Support Managers Guide	Tammy Atkins	WI
1.4.19*	10/2014	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria Shaddy	WI, SB/SE
1.4.21	11/2014	Accounts Management and Compliance Guide for System Administrators/Analysts	Sidi Mouri	SB/SE, WI
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>				
1.11.7	11/2014	Accounts Management Tax/Policy/Program Analyst Guide	Sandra Rice	WI, SB/SE
1.11.8	11/2014	Servicewide Electronic Research Program (SERP)	Susan Seifert	WI
<b>1.17 PUBLISHING</b>				
1.17.1	12/2012	Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure	Averelle Talbott	All
1.17.2	09/2015	Publishing Systems and Programs	Teri Davis	All
1.17.3	11/2012	Tax Products Program	Averelle Talbott	All
1.17.7	12/2012	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	Averelle Talbott	All
1.17.8	01/2013	Internal and Public Use Non-Tax Products	Averelle Talbott	All
1.17.9	02/2013	User Guide for Requesting a Published Product	Averelle Talbott	All
<b>1.18 DISTRIBUTION</b>				
1.18.2	07/2014	Forecasting Requirements	Joseph Anidiobi	WI
1.18.3	03/2014	Tax Forms Distribution Programs	Joseph Anidiobi	WI
1.18.4	07/2014	Knowledge Services	Joseph Anidiobi	WI
1.18.5	07/2014	National Distribution Center	Joseph Anidiobi	WI
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1.22.1	07/2012	Mail and Transportation Management Overview	Joseph Anidiobi	All
1.22.2	08/2012	Classes of Mail and United States Postal Service (USPS) Special Services	Joseph Anidiobi	All
1.22.3	08/2012	Addressing and Packaging	Joseph Anidiobi	All
1.22.4	08/2012	Postage Accountability and Reporting Requirements	Joseph Anidiobi	All
1.22.5	08/2012	Mail Operations	Joseph Anidiobi	All
1.22.6	08/2012	Transportation Management	Joseph Anidiobi	All
1.22.7	08/2012	Household Goods	Joseph Anidiobi	All
1.22.8	08/2012	Mailing and Shipping Equipment	Joseph Anidiobi	All
<b>1.55 WAGE AND INVESTMENT</b>				
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

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3.0.101*	10/2014	Schedule K-1 Processing	Genevieve Was	WI
3.0.167*	09/2015	Losses and Shortages	Susan Hankerso	WI
3.0.230	10/2014	Lockbox Processing Procedures	Linda Carey	WI
3.0.275	09/2014	Business Results Measures for Submission Processing Functions	Stuart Simpson	WI
<b>3.5 ACCOUNTS SERVICES</b>				
3.5.10	11/2014	Remittance Transaction Research (RTR) System	Karene Tucker	WI
3.5.20*	11/2014	Processing Requests for Tax Return/Return Information	Mary Ray	WI
3.5.61	11/2014	Files Management and Services	Loretta Walker	WI
<b>3.8 DEPOSIT ACTIVITY</b>				
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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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<b>3.10 CAMPUS MAIL AND WORK CONTROL</b>				
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3.10.8	11/2014	Information Returns Processing	Machele Shaw	WI
3.10.72*	10/2014	Receiving, Extracting, and Sorting	Ruth Bowlin	WI
3.10.73*	11/2014	Batching and Numbering	Ruth Bowlin	WI
<b>3.11 RETURNS AND DOCUMENTS ANALYSIS</b>				
3.11.3*	11/2014	Individual Income Tax Returns	Elizabeth White	WI
3.11.6*	10/2014	Data Processing (DP) Tax Adjustments	James Lewis	WI, SB/SE
3.11.8	11/2014	Information Return Processing	Machele Shaw	WI, SB/SE
3.11.10	10/2014	Revenue Receipts	Harry Anderson	OD's
3.11.13*	10/2014	Employment Tax Returns	Nayda Maldona	WI
3.11.14*	10/2014	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	WI
3.11.15*	10/2014	Return of Partnership Income	Cindy Webster	WI
3.11.16*	10/2014	Corporate Income Tax Returns	Leeann Paulsen	WI
3.11.23*	10/2014	Excise Tax Returns	Martin Cavanau	WI
3.11.25*	11/2014	Miscellaneous Tax Returns	Nayda Maldona	WI
3.11.106*	10/2014	Estate and Gift Tax Returns	Kim Hatfield	WI
3.11.154*	10/2014	Unemployment Tax Returns	Daniel Resende	WI
3.11.180*	11/2014	Allocated Tips	Kelli Ruter	WI
3.11.212*	11/2014	Applications for Extension of Time to File	Catherine Brill	WI, SB/SE
3.11.213*	10/2014	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Lisa Hadlock	WI
3.11.217*	10/2014	Form 1120S Corporation Income Tax Returns	Kelli Ruter	WI
3.11.249*	10/2014	Processing Form 8752	Kelli Ruter	WI
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3.12.8	10/2014	Information Returns Processing	Machele Shaw	WI, SB/SE
3.12.10*	10/2014	Revenue Receipts	Harry Anderson	WI, SB/SE
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3.12.21	10/2014	Credit and Account Transfers	Harry Anderson	WI
3.12.23*	10/2014	Excise Tax Returns	Martin Cavanau	WI
3.12.32*	11/2014	General Unpostables	Rose Spencer	LBI, SB/SE, TE/GE, WI
3.12.37*	10/2014	IMF General Instructions	Yvette Rucker	WI, SB/SE
3.12.38*	10/2014	BMF General Instructions	Catherine Jame	WI
3.12.106*	10/2014	Estate Tax Returns	Kim Hatfield	SB/SE, WI
3.12.154*	10/2014	Unemployment Tax Returns	Daniel Resende	WI
3.12.179*	11/2014	Individual Master File (IMF) Unpostable Resolution	Stacy Fisher	WI
3.12.212*	10/2014	Applications for Extension of Time to File Tax Returns	Catherine Brill	WI, SB/SE
3.12.213*	10/2014	Form 1066, U.S. REMIC Income Tax Return	Lisa Hadlock	WI
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3.12.220*	10/2014	Error Resolution System for Excise Tax Returns	Martin Cavanau	WI
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3.12.251*	10/2014	Corporation Income Tax Returns	Marianne Clamp	WI
3.12.263*	10/2014	Estate and Gift Tax Returns	Kim Hatfield	WI
3.12.279*	10/2014	BMF/CAWR/PMF Unpostable Resolution	Rose Spencer	WI, SB/SE, TE/GE, LBI
<b>3.13 CAMPUS DOCUMENT SERVICES</b>				
3.13.2*	10/2014	BMF Account Numbers	Kimberley Baiter	WI
3.13.5	10/2014	Individual Master File (IMF) Account Numbers	Venitta Barrett	WI
3.13.6	06/2015	Submission Processing Image Control Team (ICT) Correspondence Screening	Genevieve Was	WI
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3.13.62	10/2014	Media Transport and Control	Kira Schley	WI
3.13.122*	11/2014	IMF Entity Control Unpostables	Stacy Fisher	WI
3.13.222*	10/2014	BMF Entity Unpostable Correction Procedures	Mary Morgan	WI
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3.14.2*	11/2014	Business Master File (BMF) Notice Review	Janice Venable	WI, SB/SE
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3.17.15*	09/2015	Accounting Reports Analyst	Rebecca Rouse	WI
3.17.20*	12/2014	Refund Intercept Program	Debra Scott	WI, SB/SE
3.17.21*	08/2015	Credit and Account Transfers	Crystal Noble	WI
3.17.30	11/2014	SC Data Controls	Kathryn Philipp	WI
3.17.46*	11/2014	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*	11/2014	Accounting Refund Transactions	Janet Bertagnolli	WI
3.17.80*	11/2014	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	WI
3.17.220*	11/2014	Excess Collections File	Sarah Stanton	WI, SB/SE, LBI, TAS
3.17.221	11/2014	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	11/2014	Electronic Payments	Pamela Plunkitt	WI, SB/SE
3.17.278	09/2015	Paper Check Conversion (PCC) System	Chobie Sheppar	WI
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3.21.19*	10/2014	Foreign Trust System	Sheila Fisher	WI
3.21.25*	11/2014	Miscellaneous Tax Returns	Holly Phillips	WI
3.21.110*	10/2014	Chapter Three Withholding Returns Form 1042	Sheila A.fisher	WI
3.21.111*	11/2014	Chapter Three Withholding Returns	Holly Phillips	WI
3.21.112	11/2014	Foreign Account Tax Compliance Act (FATCA) Registration	Rene Hall	WI
3.21.261*	10/2014	Foreign Investment in Real Property Tax Act (FIRPTA)	Lisa Kalland	WI, SBSE
3.21.263*	10/2014	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)	Sharon Davis	WI
3.21.264*	10/2014	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	WI
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3.22.19*	10/2014	Foreign Trust System	Sheila Fisher	WI
3.22.110*	10/2014	Chapter Three Withholding (CTW) Returns	Sheila Fisher	WI
3.22.111*	10/2014	Chapter Three Withholding (CTW) Database	Holly Phillips	WI
3.22.261*	10/2014	Foreign Investment in Real Property Tax Act (FIRPTA)	Lisa Kalland	WI
<b>3.24 ISRP SYSTEM</b>				
3.24.3	10/2014	Individual Income Tax Returns	Tamu Payton	WI
3.24.7	11/2014	Delinquent Accounts	Kira Schley	WI
3.24.8	10/2014	Information Returns Processing	Machele Shaw	WI, SB/SE
3.24.10	10/2014	Revenue Receipts	Pamela Larson	WI, SB/SE
3.24.13	11/2014	Employment Tax Returns	Kathleen Kamel	SB/SE
3.24.14	11/2014	Fiduciary Income Tax Returns	Leann Talbot	SB/SE
3.24.15	11/2014	Partnership Return of Income	Leann Talbot	SB/SE
3.24.16	10/2014	Corporation Income Tax Returns	Leann Talbot	SB/SE
3.24.21	11/2014	Credit and Account Transfers	Pamela Larson	WI, SB/SE
3.24.23	11/2014	Excise Tax Returns	Leann Talbot	WI
3.24.25	11/2014	BMF International Miscellaneous Tax Returns	Tamu Payton	WI
3.24.28	11/2014	Campus Quality Assurance Program	Tamu Payton	WI
3.24.29	11/2014	SCRS Error Resolution	Tamu Payton	WI
3.24.30	11/2014	Data Controls	Kira Schley	WI
3.24.37	11/2014	General Instructions	Tamu Payton	WI
3.24.38	10/2014	BMF General Instructions	Leann Talbot	WI
3.24.40	11/2014	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	WI
3.24.50	11/2014	Campus Performance Evaluation Reporting System	Tamu Payton	WI
3.24.106	11/2014	Estate Tax Returns	Leann Talbot	WI
3.24.133	11/2014	Residual Remittance Processing System	Pamela Larson	WI
3.24.143	11/2014	Gift Tax Returns	Leann Talbot	WI
3.24.154	11/2014	Unemployment Tax Returns	Leann Talbot	WI
3.24.159	11/2014	SCRS SC Edits	Tamu Payton	WI
3.24.162	11/2014	BOB Transcription Instructions	Kenneth Wilson	WI, SB/SE, TE/GE, LBI

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3.24.173	11/2014	Centralized Files and Scheduling	Machele Shaw	WI
3.24.176	11/2014	Audit Selection System	Machele Shaw	WI
3.24.180	10/2014	Allocated Tips	Karene Tucker	WI
3.24.183	11/2014	Planning and Control Data	Kira Schley	WI
3.24.202	11/2014	Supervisory Operator's Manual	Genevieve Was	WI
3.24.212	11/2014	Applications for Extension of Time to File Tax Returns	Kira Schley	WI, SB/SE, TE/GE
3.24.213	10/2014	Real Estate Mortgage Investment Conduit Income Tax Returns	Karene Tucker	WI
3.24.226	11/2014	Declaration for Electronic Filing	Kira Schley	WI
3.24.249	10/2014	Fiscal Year Required Payments/Form 8752	Karene Tucker	WI
<b>3.28 SPECIAL PROCESSING PROCEDURES</b>				
3.28.3	11/2014	Individual Income Tax Returns	Holly Phillips	WI
3.28.4*	11/2014	Identity Theft Returns for Submission Processing	Carole Yelverton	WI
<b>3.30 WORK PLANNING AND CONTROL</b>				
3.30.10	05/2010	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*	10/2014	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	11/2014	Chapter 3 Withholding Returns	Tamu Payton	WI
<b>3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS</b>				
3.38.147*	10/2014	International Notices	Rene Hall	WI, SB/SE
<b>3.40 BLOCK OUT OF BALANCE RESOLUTION</b>				
3.40.8	10/2014	Information Returns Processing	Machele Shaw	WI, SB/SE
3.40.37	10/2014	General Instructions	Kenneth Wilson	WI, SB/SE

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3.41.269	11/2014	Information Returns Processing on SCRIPS	Machele Shaw	WI
3.41.274	10/2014	General Instructions for Processing via SCRIPS	Genevieve Was	WI, SB/SE
3.41.275	11/2014	Scanner Operations on SCRIPS	Genevieve Was	All
3.41.276	11/2014	Form 941	Kathleen Kamel	WI
3.41.277	11/2014	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**

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<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*	12/2014	EITC/Revenue Protection Strategy	Emma Ames	WI
4.19.15*	12/2014	Discretionary Programs	Maureen Ozooni	WI
4.19.18	12/2014	Quality Review Program	Maureen Ozooni	WI
4.19.19*	12/2014	Campus Examination Telephone Contacts	Marilyn Parsons	WI
4.19.20*	12/2014	Automated Correspondence Exam (ACE) Processing Overview	Emma Ames	WI

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4.19.21	11/2014	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.)*

<b>5.19 LIABILITY COLLECTION</b>				
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 10: Security, Privacy and Assurance**

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

<b>10.5 PRIVACY, INFORMATION PROTECTION &amp; DATA SECURITY (PIPDS)</b>				
10.5.3*	12/2014	Identity Protection Program	Janet Isenman	All

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

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

<b>11.55 WAGE AND INVESTMENT</b>				
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.)*

<b>21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS</b>				
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
<b>21.2 SYSTEMS AND RESEARCH PROGRAMS</b>				
21.2.1*	09/2015	Systems	Robert Beausole	OD's
21.2.2	09/2015	Research	Dean Sousa	OD's
21.2.3*	09/2015	Transcripts	Renate Birwe	OD's

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21.2.4*	09/2015	Master File Accounts Maintenance	Steven Charlton	OD's
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 Wiederm	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

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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 Williams	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
21.7.9*	08/2015	BMF Duplicate Filing Conditions	Dianna Wiedem	WI, SB/SE
21.7.10	08/2015	No-Merge Cases	Marion Boyle	WI, SB/SE
21.7.11*	09/2015	Additional Computer Paragraph Notices and Transcripts	Everett Crouch	WI, SB/SE
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
<b>21.8 INTERNATIONAL</b>				
21.8.1*	09/2015	IMF International Adjustments	Anthony Skirkie	WI
21.8.2*	09/2015	BMF International Adjustments	Karla Taylor	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
<b>21.10 QUALITY ASSURANCE</b>				
21.10.1	09/2015	Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, and Electronic Products and Services Support	Harry Matthews	WI

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

<b>22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES</b>				
22.30.1	09/2015	Stakeholder Partnerships, Education and Communication	James Austin	WI
<b>22.31 MULTILINGUAL INITIATIVES</b>				
22.31.1	11/2012	IRS Language Services	David Smith	All

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<b>25.6 STATUTE OF LIMITATIONS</b>				
25.6.1*	09/2015	Statue of Limitations Processes and Procedures	Eric Moreno	OD's, Appeals
<b>25.13 TAXPAYER CORRESPONDENCE</b>				
25.13.1	01/2011	Taxpayer Correspondence Services	Myra Simons	All OD's, Appeals, OPR
<b>25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY</b>				
25.15.1	07/2014	Introduction	Coleen O'neal	OD's, Appeals, TAS
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
25.15.9	08/2014	Account Processing of Requests for Relief from Joint and Several Liability	Coleen O'neal	OD's
25.15.11	07/2014	Taxpayer Advocate Service Contacts and Processing of Innocent Spouse Cases	Coleen O'neal	ODs, TAS

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25.15.15	07/2014	Mirror Modules for Requests for Relief from Joint and Several Liability	Coleen O'neal	WI, SB/SE
25.15.16	07/2014	Telephone Contacts	Coleen O'neal	WI
25.15.17*	07/2014	Reconsiderations	Coleen O'neal	SB/SE, WI
<b>25.19 HEALTH COVERAGE TAX CREDIT (HCTC)</b>				
25.19.1	09/2008	General Information	Lynn Reno	WI
25.19.2	09/2008	Customer Service	Lynn Reno	WI
25.19.3	09/2008	Eligibility	Lynn Reno	WI
25.19.4	09/2008	Registration	Lynn Reno	WI
25.19.5	09/2008	Payments	Lynn Reno	WI
25.19.6	09/2008	Additional HCTC Guidelines	Lynn Reno	WI
25.19.7	09/2008	Systems Operation (SO)	Lynn Reno	WI
25.19.8	09/2008	Campus Management Operations (CMO)	Lynn Reno	WI
<b>25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE</b>				
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25.23.2*	09/2015	Identity Protection and Victim Assistance - General Case Processing	Janet Isenman	WI
25.23.3*	09/2015	IMF Identity Theft Toll-Free and Identity Protection Specialized Unit (IPSU) Paper	Judith L. Hoyt	WI
25.23.4*	09/2015	Accounts Paper Process	Michele Williams	WI
25.23.5*	09/2015	Collection - ACSS	Larry Eberle	WI
25.23.6*	09/2015	Campus Collection Identity Theft Processing	Larry Eberle	WI
25.23.7*	08/2015	AUR Identity Theft Processing	Marc Martin	WI
25.23.8*	09/2015	Exam Identity Theft Case Processing	Kimberly Mills	WI
25.23.9*	09/2015	BMF Identity Theft Processing	Jill Zeffiro	WI
25.23.10*	09/2015	Compliance Identity Theft Case Processing	Marc Martin	WI
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25.25.2*	08/2015	Revenue Protection Screening Procedures for Individual Master File Returns	Cynthia Harrison	WI
25.25.3*	08/2015	Verification of Income	Cynthia Harrison	WI
25.25.4*	08/2015	Integrity and Verification Identity Theft Return Procedures	Cynthia Harrison	WI



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25.25.6*	08/2015	Taxpayer Protection Program	Mary Lavoie	WI
25.25.7*	08/2015	Automated Questionable Credit Program	Florence Tersig	WI
25.25.8*	08/2015	Revenue Protection External Lead Procedures	Mary Lavoie	WI
25.25.9	08/2015	External Leads Prisoners	Florence Tersig	WI
25.25.10*	08/2015	Frivolous Return Program	Florence Tersig	WI

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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				
1.1.26	08/2015	Whistleblower Office	Barbara Gill	All

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

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

25.2 INFORMATION AND WHISTLEBLOWER AWARDS				
25.2.1	12/2008	Receiving Information	Cindy Stuart	OD's, CI, Appeals, WO
25.2.2	08/2015	Whistleblower Awards	Cindy Stuart	OD's, CI, Appeals, WO
25.2.3	08/2001	Reimbursements to State/Local Law Enforcement Agencies	Jeaneen Heiskel	OD's, CI, Appeals, WO

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1.15.11	05-2013	30980R	Records Control Schedule for Enrollment and Practice	Doc 12990; 1.15.2 CH 4; 1(10) 00
1.15.12	06-2013	30981C	Records Control Schedule for Inspection	1.15.2 CH 5; 1(10)100-2
1.15.13	05-2013	30982N	Records Control Schedule for the Chief Counsel	1.15.2 CH 6; 1(15)59.16
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1.15.17	08-2013	30986F	Records Control Schedule for Information Technology	1.15.2 CH 10; 1(15)59.1(18)
1.15.18	08-2013	30987Q	Records Control Schedule for Enterprise Computing Center	1.15.2 CH 11; 1(15)59.1(12)
1.15.19	04-2013	30988B	Records Control Schedule for Martinsburg Computing Center	1.15.2 CH 12; 1(15)59.1(17)
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1.15.21	08-2013	30990N	Records Control Schedule for Strategic Planning	1.15.2 CH 14; 1(15)59.18
1.15.22	04-2013	30991Y	Records and Information Management	1.15.2 CH 15
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1.15.29	06-2013	30998X	Records Control Schedule for Service Center Operations	1.15.2 CH 22; 1(15)59.26
1.15.30	05-2014	30999I	Records Control Schedule for Criminal Investigation	1.15.2 CH 23; 1(15)59.27
1.15.31	09-2013	31000Y	Records Control Schedule for Customer Service	1.15.2 CH 24; 1(15)59.21
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1.15.44	08-2012	31017T	General Records Schedule (GRS) 7 Expenditure Accounting Records	1.15.3 CH 7; 1(15)59.31
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1.15.57	07-2012	31032I	GRS 20	1.15.3 CH 20; 1(15)59.31
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1.16.6	06-2009	31791G	Pocket Commissions	1.16.4 CH. 3; 1(16)50-58
1.16.7	06-2009	31792R	Enforcement Shields	1.16.4 CH. 4; 1(16)50-58
1.16.8	06-2009	28910Z	Emergency Planning and Incident Reporting	1.16.6 CH. 1; 1(16)20, 1(16)23
1.16.9	06-2009	28911K	Occupant Emergency Plan	1.16.6 CH. 2; 1(16)23
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1.16.13	06-2009	31803N	Information Protection	1.16.8 CH. 3; 1(16)41
1.16.14	06-2009	31804Y	Methods of Providing Protection	1.16.8 CH. 4; 1(16)41
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<b>1.23 Personnel Security</b>				
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1.23.2	11-2008	30602Q	Contractor Investigations, Contractor Investigations	1.23.2 CH. 2
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<b>1.32 Servicewide Financial Policies and Procedures</b>				
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1.32.6	01-2010	47964F	Purchase Card Program Handbook	
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<b>1.34 Revenue Accounting</b>				
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## Part 2: Information Technology

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LEM 2.2.1	04-2010	47817F	- Partnership Control System Chapter Review (LEM)	
2.2.11	01-2011	28585W	PCS Command Code PCSMY	102.2 CH 11; 3(25)(184)0
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2.3.39	06-2015	28151M	Command Code FTPIN	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)
2.3.42	07-2008	28154T	Command Code PIFTD	102.3 CH.42; 3(25)(77)(45)
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2.3.61	01-2010	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
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2.3.72	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)
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2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
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2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
<b>2.6 Product Assurance</b>				
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LEM 2.8.6	12-2009	47856E	- AIMS Command Code AMAXU (LEM)	2.8.6 portions
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<b>2.9 Integrated Data Retrieval System Procedures</b>				
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<b>2.13 Enterprise Networks</b>				
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<b>2.24 Information Systems</b>				
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<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	
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<b>2.27 Configuration Management</b>				
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## Part 3: Submission Processing

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<b>3.5 Accounts Services</b>				
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<b>3.10 Campus Mail and Work Control</b>				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
<b>3.11 Returns and Documents Analysis</b>				
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3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
<b>3.15 Adjustments</b>				
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3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
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<b>3.21 International Returns and Documents Analysis</b>				
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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)	
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<b>3.22 International Error Resolution</b>				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
<b>3.24 ISRP System</b>				
3.24.6	01-2009	34311M	DP Tax Adjustments	I3.24.6
3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; I3(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	I3.24.112
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; I3(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; I3(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; I3(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; I3(29)(253)0
<b>3.30 Work Planning and Control</b>				
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3.30.165	05-2013	34776V	Incentive Pay System	3(30)(165)0
<b>3.31 ADP Evaluation</b>				
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3.37.10	01-2010	34855T	Revenue Receipts	I3.37.10
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3.41.268	10-2011	34931K	FTD Processing on SCRIPS	3(41)(268)0
<b>3.42 Electronic Tax Administration</b>				
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<b>3.43 Integrated Management System</b>				
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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

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LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
<b>4.3 Midwest Automated Compliance System (MACS)</b>				
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4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
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4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
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4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
<b>4.4 AIMS Procedures and Processing Instructions</b>				
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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
<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



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<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
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	



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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

## Part 5: Collecting Process

<b>5.1 Field Collecting Procedures</b>				
LEM 5.1	04-2010	27828U	Penalties	LEM 5 CH 1; LEM V
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

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LEM 5.1.20	06-2010	51023P	Collection Inventory	<i>New</i>
<b>5.2 Reports</b>				
LEM 5.2	01-2010	27829F	Nonfilers	<i>LEM 5 CH 2; LEM V</i>
5.2.1	07-2015	35459R	Collection Time Reporting	<i>5.2 CH 1; 5890 [5800]</i>
5.2.2	10-2009	35462O	Collection Reports	<i>5.2 CH. 2; 5890 [5800]</i>
<b>5.3 Entity Case Management Systems</b>				
LEM 5.3	11-2008	27831R	Balance Due Accounts	<i>LEM 5 CH.3; LEM V</i>
<b>5.4 Case Processing</b>				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	<i>LEM 5 CH.4; LEM V</i>
5.4.1	08-2009	29629X	Remittance Processing	<i>5.4 CH. 1; 5900</i>
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	<i>5.4 CH. 2; 5900</i>
5.4.3	08-2009	29631J	Clerical Procedures	<i>5.4 CH. 3; 5900</i>
<b>5.5 Decedent Estates and Estate Tax</b>				
LEM 5.5	12-2009	27833N	Technical Support	<i>LEM 5 CH.5; LEM V</i>
<b>5.7 Trust Fund Compliance</b>				
LEM 5.7	11-2010	47918R	- Trust Fund Compliance	
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	<i>LEM 5.7; 5.7 CH 3; 5600, 5700</i>
<b>5.8 Offer in Compromise</b>				
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	<i>4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.21	11-2006	37633H	Doubt as to Liability Offers	<i>4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.22	11-2006	37634S	Effective Tax Administration Offers	<i>4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.23	11-2006	37637Z	Combination Offers	<i>4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	<i>4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.25	11-2006	37639V	Case, Processing and Controls	<i>4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.26	11-2006	37640W	Special Case Processing	<i>4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40</i>
<b>5.9 Bankruptcy and Other Insolvencies</b>				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	<i>New</i>
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	<i>New</i>
<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	<i>New</i>
LEM 5.12.5	06-2010	48016W	Redemptions	<i>New</i>

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<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
LEM 5.19.4	03-2010	32531M	Enforcement Actions	21.9.4
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
<b>5.20 Abusive Tax Avoidance Transactions (ATAT)</b>				
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

<b>6.251 Strategic Workforce Planning for Human Resources Management</b>				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	

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6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
<b>6.300 Employment</b>				
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
<b>6.331 Delegated Examining Units</b>				
6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
<b>6.410 Learning and Education</b>				
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training	1294
6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)	
<b>6.415 Leadership and Organizational Effectiveness</b>				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
<b>6.500 Pay and Allowances</b>				
6.500.1	01-2014	36957K	Pay Administration	0500
<b>6.600 Absence and Leave</b>				
6.600.1	03-2010	35444S	Leave Administration and Work Scheduling	0600

## Part 7: Rulings and Agreements

<b>7.13 Employee Plans Automated Processing Procedures</b>				
7.13.2	04-2012	36028Y	Processing User Fees	7.4.3 CH 2; 7340
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
<b>7.14 Employee Plans Determination System (EDS) User Manual</b>				
7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
<b>7.20 Exempt Organizations Determination Letter Program</b>				
LEM 7.20.4	06-2010	38264M	Special Determination Issues	
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	

## Part 8: Appeals

<b>8.1 Appeals Function</b>				
8.1.4	11-2007	36185U	Appeals Managers' Procedures	8100
<b>8.3</b>				
8.3.1	08-2006	36041R	Tax Shelters	8300
<b>8.4 Appeals Docketed Cases</b>				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
<b>8.5 Claims and Overassessments</b>				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500

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<b>8.7 Technical and Procedural Guidelines</b>				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
<b>8.8 Appeals Agreements</b>				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
<b>8.9 Joint Committee (JC) Case Procedures</b>				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
<b>8.11 Penalties Worked in Appeals</b>				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8
<b>8.12 Appeals Case Memoranda</b>				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
<b>8.13 Closing Agreements</b>				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
<b>8.14 Appeals Rulings</b>				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00
<b>8.15 Appeals Bankruptcy Cases</b>				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
<b>8.16 Appeals TE/GE Cases</b>				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00
<b>8.17 Settlement Computations and Statutory Notices of Deficiency</b>				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
<b>8.19 Appeals Pass-Through Entity Handbook</b>				
8.19.3	10-2013	36948Z	Guidance for Appeals Officers	
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2013	36951W	Account and Processing Support	
<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
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
<b>8.23 Offer in Compromise</b>				
8.23.5	03-2009	50806C	Collection Due Process OIC Procedures	8.13.2 portions
8.23.6	04-2014	50807N	OIC Processing and Closing 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>8.26 Alternative Dispute Resolution (ADR) Program</b>				
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures	

## Part 9: Criminal Investigation

<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>9.5 Investigative Process</b>				
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
<b>9.10 Administrative Databases and Software</b>				
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>				
9.13.1	04-2008	36480U	Information from Foreign Countries	9.13 CH. 1; 9265.11-.12, .2-.3, .7
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)	
LEM 9.14.4	05-2010	38752Z	Law Enforcement Manual ( )	

## Part 10: Security, Privacy and Assurance

<b>10.2 Physical Security Program</b>				
10.2.7	09-2008	51718D	Enforcement Shields	1.16.7
10.2.10	05-2013	51723W	Continuity Planning Requirements	1.16.10
10.2.16	12-2011	51741S	Laptop Random Security Screening Concepts	
<b>10.5 Privacy, Information Protection &amp; Data Security (PIPDS)</b>				
LEM 10.5.3	12-2010	52895B	Identity Theft and Incident Management Program	
<b>10.8 Information Technology (IT) Security</b>				
LEM 10.8.3	10-2009	51775Y	Audit Logging Security Standards	10.8.3
10.8.4	12-2011	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
LEM 10.8.10	10-2009	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10

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10.8.42	01-2012	50511S	Web Server and Web Application Server Security	
LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

## Part 11: Communications and Liaison

11.2 Privacy Advocate				
11.2.1	12-2010	34218K	Privacy Advocate	2.1.10
11.4 Office of Governmental Liaison				
11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
11.5 Legislative Affairs				
11.5.3	08-2014	38765C	Guide to Congressional Correspondence	Document 11155

## Part 13: Taxpayer Advocate Service

13.2 Systemic Advocacy				
13.2.3	06-2009	32654M	ODTA ECMS Application	New
13.4 TAS TAMIS Guide				
13.4.9	10-2010	39809D	TAMIS Portal	

## Part 20: Penalty and Interest

20.1 Penalty Handbook				
LEM 20.1.1	12-2009	33066I	Introduction & Penalty Relief	LEM 120.1 CH. 1
LEM 20.1.2	08-2009	33069P	Failure to File / Failure to Pay Penalties	LEM 120.1 CH. 2
LEM 20.1.3	03-2010	33070Q	Estimated Tax Penalties	LEM 120.1 CH 3
LEM 20.1.4	04-2010	36749I	Failure to Deposit Penalty	LEM 120.1 CH 4
LEM 20.1.7	06-2010	33065X	Information Return Penalties	LEM 120.1 CH 7; LEM XX-700
LEM 20.1.10	05-2010	36748X	Excise Tax Penalties and Miscellaneous Penalties	LEM 120.1 CH 10
20.2 Interest				
LEM 20.2	09-2010	36793A	Interest	LEM 121.1
20.2.2	10-2011	32962P	Legal Authorization	104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)
20.2.13	03-2010	32976D	Tax Motivated Transaction Interest	104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)
20.2.15	06-2008	32979K	Rates, Tables and Factors	104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)

## Part 21: Customer Account Services

21.8 International				
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22.22				
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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>
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25.7.4	09-2006	27773W	Delinquency Check Procedures	7.3.4 CH. 4; 7820:900
<b>25.8 OFP Codes</b>				
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25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
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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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