

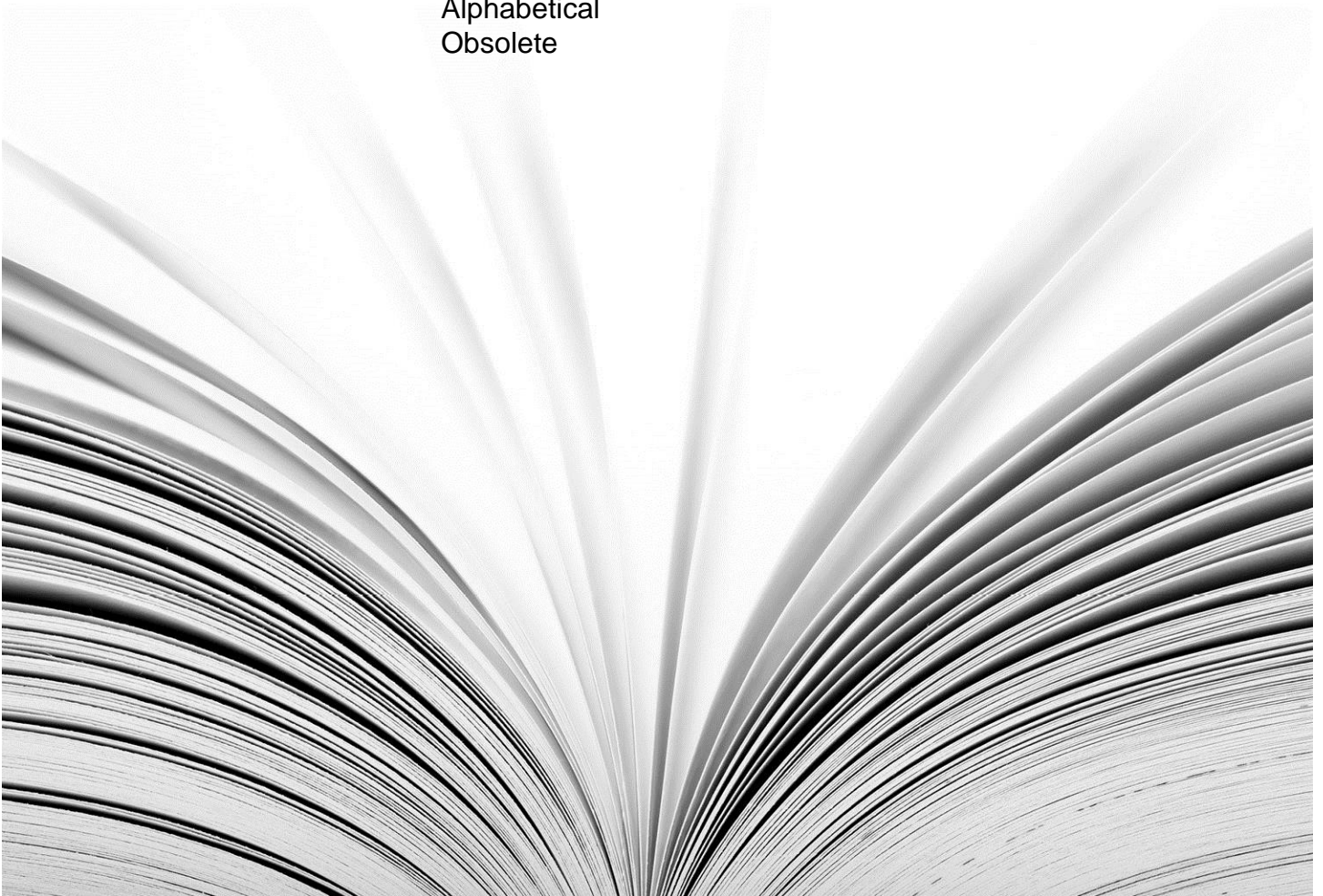


Internal Revenue Manual Index

SEPTEMBER 2017

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back to January 2006.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

September 2017

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

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

1.1 Organization and Staffing

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

1.2 Servicewide Policies and Authorities

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

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1.2.15	10-2012	48030A	1.2.1	Policy Statements for Human Resource Management Activities
1.2.16	06-2013	48032W	1.2.1	Policy Statements for the Rulings and Agreements Process
1.2.17	09-2016	48033H	1.2.1	Policy Statements for Appeals Activities
1.2.18	10-2012	48034S	1.2.1	Policy Statements for Criminal Investigation Activities
1.2.19	10-2012	48035D	1.2.1	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	11-2012	48037Z	1.2.1	Policy Statements for Penalties and Interest Activities
1.2.21	10-2012	48038K	1.2.1	Policy Statements for Customer Account Services Activities
1.2.22	10-2012	48039V	1.2.1	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W	1.2.1	Policy Statements for Chief Counsel Activities
1.2.24	06-2015	50507K		Policy Statements for Special Topics
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	06-2017	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	09-2014	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	11-2016	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	02-2016	39613J	1.2.2	Delegations of Authority for the Collecting Process
1.2.45	10-2016	39614U	1.2.2	Delegations of Authority for Human Resource Management Activities
1.2.46	06-2017	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	10-2014	39616Q	1.2.2	Delegation of Authorities for the Appeals Process
1.2.48	02-2013	39617B	1.2.2	Delegation of Authorities for Criminal Investigation Activities
1.2.49	06-2017	39618M	1.2.2	Delegations of Authority for Communications, Liaison and Disclosure Activities
1.2.50	07-2014	39622U	1.2.2	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	05-2013	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
1.2.52	09-2016	39624Q	1.2.2	Delegations of Authority for Special Topics Activities
1.2.53	06-2015	39625B	1.2.2	Delegation of Authorities for Chief Counsel Activities
1.2.54	05-2013	55202C		Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61	10-2016	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	12-2011	50703U		Division/Function Delegation of Authorities for Modernization and Information Technology Services (MITS)

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1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services
1.4 Resource Guide for Managers				
1.4.1	01-2012	33466M	1.4.4	Management Roles and Responsibilities
1.4.2	02-2015	33467X	1400	Monitoring and Improving Internal Control
1.4.3	05-2016	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2016	33211B		Corporate Tax Administration Tools
1.4.6	08-2016	31779Y	1.16.2	Managers Security Handbook
1.4.7	02-2017	69445F		TE/GE Knowledge Network (K-Net) Administration
1.4.9	03-2017	57194H	114.1 CH. 6	Resource Guide for Management Officials - Criminal Investigation
1.4.10	09-2017	60880E	10.4.1	Integrity & Verification Operation Managers Guide
1.4.11	12-2016	35340Z	114.1 CH 3	Field Assistance Guide for Managers
1.4.16	11-2016	35344R	114.7 Ch. 7	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	9783	Compliance Managers Guide
1.4.18	09-2015	39913M		Electronic Products and Services Support (EPSS) Managers Guide
1.4.19*	10-2016	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	03-2014	35795M	1.4.17	Filing & Payment Compliance Managers Handbook
1.4.21	11-2016	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	03-2017	50658C		CAWR Manager and Coordinator Guide
1.4.23	09-2016	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	08-2017	50773S	8.1.4	Appeals Managers Procedures
1.4.29	11-2013	61645F	1.4.17	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
1.4.30	10-2015	62659D		Monitoring Internal Control Planned Corrective Actions
1.4.31	08-2015	66821V		IRS Quality Assurance Program
1.4.40	04-2017	35578Z	114.1 CH 3	SB/SE Field and Office Examination Group Manager
1.4.50	05-2017	33258K	LEM 1.4.50	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	08-2016	38446S	1.4.17	Insolvency
1.4.52	08-2015	39453R		Offer in Compromise Manager's Resource Guide - Field Program
1.4.53	08-2010	39990Z		Advisory Group Manager Operational Aid
1.4.54	10-2015	40087D	1.4.17	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.4.55	06-2016	59975C		SBSE Campus Collection Support Managers' Guide

1.5 Managing Statistics in a Balanced Measurement System

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1.5.1	10-2016	30331Q	1.5.6	The IRS Balanced Performance Measurement System
1.5.2	01-2015	30332B	1.5.7	Uses of Section 1204 Statistics
1.5.3	05-2017	30333M	1.5.7	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH. 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	08-2015	30338P	105.4 CH. 8	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)

1.7 Research and Analysis for Tax Administration

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

1.10 Office of the Commissioner Internal Revenue

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

1.11 Internal Management Documents System

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

1.13 Statistics of Income

1.13.1	12-2015	30960Z	1(13)00	Statistical Reporting
1.13.2	06-2014	30962V	1(13)26.1	Processing Management
1.13.3	06-2014	30964R	1(13)26.1	Document Management
1.13.7	01-2006	30972R	1(13)26.3	Form 1120 Industry Coding
1.13.8	01-2006	30974N	1(13)26.3	Statistical Editing of Corporation Tax Returns

1.14 Facilities Management

1.14.1	08-2008	37000G	1(14)00	Logistics Management
1.14.2	08-2016	31321E	Doc 10603	Supply Purchasing Program

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1.14.3	04-2003	31322P	<i>Doc 10604</i>	Furniture and Equipment Standards
1.14.4	09-2017	38310P	Doc 10603	Personal Property Management
1.14.5	05-2017	31452E	<i>1(14)00</i>	Occupational Health and Safety Program
1.14.6	09-2017	37269F	<i>1(14)50</i>	Real Property Management Program
1.14.7	08-2013	35907U	<i>1(14)47.2</i>	Motor Vehicle Management
1.14.8	09-2017	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		IRS Parking Program
1.14.12	05-2017	49873J		IRS Environmental Compliance Program

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1.15.1	08-2017	31421F	<i>1.15.1 Ch 1</i>	The Records and Information Management Program
1.15.2	08-2017	31423B	<i>1.15.1 Ch 2</i>	Types of Records and Their Life Cycles
1.15.3	08-2017	31425X	<i>1.15.1 Ch 3</i>	Disposing of Records
1.15.4	08-2017	31426I	<i>1.15.1 Ch 4</i>	Retiring and Requesting Records
1.15.5	08-2017	31427T	<i>1.15.1 Ch 5</i>	Relocating/Removing Records
1.15.6	11-2016	31431B	<i>1.15.1 Ch 6</i>	Managing Electronic Records
1.15.7	08-2017	31451T	<i>1.15.1 CH 7</i>	Files Management
1.15.24	09-2015	30993U	<i>1.15.2 CH 17</i>	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	01-2006	30994F	<i>1.15.2 CH 18</i>	Records Control Schedule for Statistics Division
1.15.27	11-2002	30996B	<i>1.15.2 CH 20</i>	Records Control Schedule for Compliance Research

1.17 Publishing

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

1.18 Distribution

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

1.20 Equal Employment Opportunity and Diversity

1.20.2	06-2013	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
1.20.3	07-2016	68680E		Handling Harassment Allegations

1.22 Mail and Transportation Management

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1.22.1	10-2015	31771O	1.15.8 CH 1	Mail and Transportation Management Overview
1.22.2	10-2015	31772Z	1.15.8 CH 2	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services
1.22.3	10-2015	31773K	1.15.8 CH 3	Addressing and Packaging
1.22.4	10-2015	31774V	1.15.8 CH 4	Postage Accountability and Reporting Requirements
1.22.5	10-2015	31775G	1.15.8 CH 5	Mail Operations
1.22.6	10-2015	31776R	1.15.8 CH 6	Transportation Management
1.22.7	10-2015	31777C	1.15.8 CH 7	Household Goods
1.22.8	10-2015	59044U		Mailing and Shipping Equipment

1.25 Practice Before the Service

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

1.31 CFO Internal Policy and Procedures

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

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

1.33 Strategic Planning, Budgeting and Performance Management Process

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

1.34 Revenue Accounting

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

1.35 Financial Accounting

1.35.3	07-2015	47416Q	1700	Receipt and Acceptance Guidelines
1.35.4	08-2017	43166F	1.32.6	Purchase Card Program

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1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other Assets
1.35.6	07-2016	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.9	03-2016	66158B		Integrated Financial System Payroll
1.35.13	03-2016	57075Z		Administrative Waiver
1.35.14	07-2017	67071D	1.34.3	IRS Annual Financial Statement Audit
1.35.15	07-2015	52979C		Annual Close Guidelines
1.35.16	12-2016	62653P	1.32.3	Managerial Cost Accounting
1.35.17	07-2016	62654A		Estimating Trust Fund Costs
1.35.18	12-2015	62656W	1.32.8	Imprest Funds
1.35.19	07-2016	62657H	1.32.19	User Fees
1.35.23	06-2017	66601B		Integrated Financial System Security
1.35.24	08-2015	66160N		Establishing IRS Commitments and Obligations

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

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

1.54.1	08-2016	32219B		TE/GE Roles and Responsibilities
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1.55 Wage and Investment

1.55.2	06-2015	37989E		Organizational Changes
1.55.6	10-2016	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2 Information Technology

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

2.2 Partnership Control System

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

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

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2.3.56	01-2010	28168H	102.3 CH. 56	Command Code ESTABR
2.3.57	06-2016	58088M	2.3.57	Command Code BRTVU
2.3.59*	12-2016	28171E	LEM 2.3.59	Command Codes BMFOL and BMFOR
2.3.60	11-2015	28172P	102.3 CH. 60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	12-2016	28174L	102.3 CH. 62	Command Code ESTAB
2.3.63	08-2017	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU, and RPPRT
2.3.64	01-2015	28177S	102.3 CH. 64	Command Code EMFOL
2.3.65	12-2016	53389C	LEM 2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research
2.3.66	03-2013	28178D	102.3 CH. 66	Command Code PLINF and PLINQ
2.3.68	12-2016	28112N	102.3 CH. 68	Command Codes DUPOL and DUPPG
2.3.69	08-2009	28181A	102.3 CH. 69	Command Code VPARS
2.3.70	08-2013	28182L	102.3 CH. 70	Command Code EFTPS
2.3.71	12-2014	28183W	102.3 CH. 71	Command Code ATINQ
2.3.73	12-2016	28185S	4.11.17	Command Codes TRDBV, TRERS, TRPRT, and R8453
2.3.74	12-2016	28186D	102.3 CH. 74	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	06-2015	33046Q		Command Code CDPWEB, (CDPTA, CDPTE)
2.3.80	01-2015	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTABA
2.3.82	01-2011	55095X		Command Code ESTABH
2.3.85*	06-2015	61664M		Command Code DFAST and DLITE
2.3.86	12-2016	67908N		Command Code IRPOL

2.4 IDRS Terminal Input

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

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2.4.13	11-2015	28202S	102.4 CH. 13	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH. 14	Command Code NMFST
2.4.15	12-2016	28205Z	102.4 CH. 15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
2.4.16*	06-2017	28206K	LEM 2.4.16	Command Codes REQ54 and ADJ54
2.4.17	12-2016	28207V	102.4 CH. 17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH. 19	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2017	28210S	LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH. 21	Command Codes CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH. 23	Command Code CHKCLR and CHKCL
2.4.24	12-2016	28215V	102.4 CH. 24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	01-2017	28216G	102.4 CH. 25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH. 26	Command Codes FRM14, FRM49, and TDIRQ
2.4.27	02-2017	28218C	102.4 CH. 27	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	01-2017	28222K	LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH. 34	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH. 35	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH. 37	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH. 38	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH. 39	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH. 40	Command Codes RFRMTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2017	28233R	102.4 CH. 41	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH. 42	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH. 43	Command Code PINEX
2.4.44	03-2017	28236Y	102.4 CH. 44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH. 46	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH. 47	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH. 48	Command Code VPPIN

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2.4.50	12-2014	28241R	102.4 CH. 50	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL
2.4.53	12-2016	31276M	102.4 CH.53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	LEM 2.4.55	Command Code CSORD
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2016	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z	2400	Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	10-2015	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58

2.5 Systems Development

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

2.7 Information Technology (IT) Operations

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

2.8 Audit Information Management System (AIMS)

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

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

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2.120.3	10-2015	59978J		Product Integration Process
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
2.123 Knowledge Management				
2.123.1	03-2016	68608U	2.14.2	Knowledge Management Directive
2.123.2	03-2016	68610G		Knowledge Management Process Description
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	05-2017	60807J	2.5.2	IT Test Policy
2.127.2	05-2017	60808U	2.5.2	IT Testing Process and 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	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service 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 Description
2.148 IT Support Services Management				
2.148.1	07-2017	68033Z		IT Support Services Management Directive
2.148.2	03-2016	68034K	2.14.2	Incident Management Process
2.148.3	03-2016	68035V	2.14.2	Request Fulfillment Process
2.149 IT Asset Management				
2.149.1	09-2015	67329K	2.14.1	Asset Management Policy
2.149.2	10-2015	67331W	2.14.1	Asset Management Process Description
2.149.3	10-2015	67521C		Asset Management Hardware Procedures
2.149.4	09-2015	67522N		Asset Management Software Procedures
2.150 Configuration Management				
2.150.1	09-2013	60766Z	2.27.1	Configuration and Change Management Directive
2.150.2	09-2013	60767K	2.27.1	Configuration Management
2.150.3	11-2013	60768V	2.27.1	Change Management (ChM) Policy
2.152 Data Engineering				
2.152.1	10-2015	59990R		Data Engineering Policy
2.152.2	07-2015	59989Q		Data Management Process Description
2.152.3	09-2015	67565E		Naming Data Elements

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Part 3 Submission Processing

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

3.0 General

3.0.101*	11-2016	33347E		Schedule K-1 Processing
3.0.167*	09-2017	33178B	3000	Losses and Shortages
3.0.230	11-2016	33181Y	3000	Lockbox Processing Procedures
3.0.275	09-2016	32289Z		Business Results Measures for Submission Processing Functions

3.5 Accounts Services

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

3.8 Deposit Activity

3.8.44*	11-2016	33386D	3.8.43	Campus Deposit Activity
3.8.45*	12-2016	29994V		Manual Deposit Process
3.8.46	11-2016	33950H		Discovered Remittance
3.8.47*	09-2017	33951S	3.8.45	Manual Deposit for Field Office Payment Processing

3.10 Campus Mail and Work Control

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

3.11 Returns and Documents Analysis

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

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3.11.25*	11-2016	33525S	3(11)00	Miscellaneous Tax Returns
3.11.26*	12-2016	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	12-2016	52570D		EPMF Return Processing Form 5500-EZ
3.11.106*	11-2016	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2016	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	10-2016	33583Y	3(11)00	Allocated Tips
3.11.212*	11-2016	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2016	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2016	51221V	3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2016	33586F	3(11)00	Processing Form 8752

3.12 Error Resolution

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

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3.12.263*	11-2016	33741U	3(12)00	Estate and Gift Tax Returns
3.12.278*	12-2016	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	10-2016	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

3.13 Campus Document Services

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

3.14 Notice Review

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

3.17 Accounting and Data Control

3.17.5*	09-2017	49225T		Hardcore Payment Tracers
3.17.10*	11-2016	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	09-2017	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	11-2016	47866A		Refund Intercept Program
3.17.21	08-2017	33880U		Credit and Account Transfers
3.17.30	11-2016	33885X	3(17)00	SC Data Controls
3.17.41	09-2009	33890Q	3(17)00	Accounting and Operating Reports
3.17.46*	11-2016	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)00	Redesign Revenue Accounting Control System
3.17.64*	09-2017	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2016	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	11-2016	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2016	33917W	3(17)00	Excess Collections File
3.17.221	11-2015	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	08-2017	33916L	3.5.17	Miscellaneous Accounting
3.17.244*	09-2017	57188D	3.17.243	Manual Assessments
3.17.277	11-2016	33928D	3.0.258	Electronic Payments

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.17.278	09-2017	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

3.20 Exempt Organizations Returns Processing

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

3.21 International Returns and Documents Analysis

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

3.22 International Error Resolution

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

3.24 ISRP System

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.24.22	11-2016	34378N	<i>3.24.22</i>	Employee Plan Returns
3.24.23	11-2016	34385C	<i>3.37.3</i>	Excise Tax Returns
3.24.25	11-2016	34384R	<i>3.24.25</i>	BMF International Miscellaneous Tax Returns
3.24.26	12-2016	34837X	<i>3.24.25</i>	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27	12-2016	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2016	34570F	<i>3.29.28</i>	Foreign Account Tax Compliance General Purpose Programs
3.24.29	10-2015	34555Q	<i>3.29.29</i>	SCRS Error Resolution
3.24.30	11-2015	34566X	<i>3.29.30</i>	Data Controls
3.24.37	11-2016	34412Y	<i>3.24.37</i>	General Instructions
3.24.38	11-2016	39345Q		BMF General Instructions
3.24.40	11-2015	52544H	<i>3.24.259</i>	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	10-2015	34590X	<i>3.29.50</i>	Campus Performance Evaluation Reporting System
3.24.106	11-2016	34442M	<i>3.24.106</i>	Estate Tax Returns
3.24.133	11-2016	34452I	<i>3.24.133</i>	Residual Remittance Processing System
3.24.143	11-2016	34455P	<i>3.24.143</i>	Gift Tax Returns
3.24.154	11-2016	34464A	<i>3.24.154</i>	Unemployment Tax Returns
3.24.159	10-2015	32933M		SCRS SC Edits
3.24.162	11-2015	34677F	<i>3.29.162</i>	BOB Transcription Instructions
3.24.173	10-2015	34697X	<i>3.29.173</i>	Centralized Files and Scheduling
3.24.176	10-2015	34709E	<i>3.29.176</i>	Audit Selection System
3.24.180	10-2015	34713M	<i>3.29.180</i>	Allocated Tips
3.24.183	11-2015	34712B	<i>3.29.183</i>	Planning and Control Data
3.24.202	10-2015	34456A	<i>3.24.202</i>	Supervisory Operator's Manual
3.24.212	10-2016	34467H	<i>3.24.212</i>	Applications for Extension of Time to File Tax Returns
3.24.213	10-2015	34468S	<i>3.24.213</i>	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	11-2015	34734P	<i>3.29.226</i>	Declaration for Electronic Filing
3.24.249	10-2015	34471P	<i>3.24.249</i>	Fiscal Year Required Payments/Form 8752

3.28 Special Processing Procedures

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

3.30 Work Planning and Control

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.30.50	01-2017	34755S	3(30)00	Project PCA Production Control Accounting
3.30.123*	11-2016	34760L	3.30.125	Processing Timeliness: Cycles, Criteria and Critical Dates
3.30.124*	12-2016	34770H	3(30)00	Campus Monitoring Reports
3.30.126	03-2017	32161W	121.8 Ch. 4	Control Data Analysis
3.30.127	05-2016	33048M	121.8 Ch. 2	Workload Scheduling
3.34 National Research Program (NRP)				
3.34.3	03-2010	40274C		NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	12-2006	48398P		S Corporation Tax Returns - Document Analysis & Data Entry
3.37 International ISRP				
3.37.110	11-2016	34874A	13.37.110	Chapter 3 Withholding Returns
3.38 International Tax Returns and Documents				
3.38.147*	11-2016	34880E	3(38)00	International Notices
3.40 Block Out of Balance Resolution				
3.40.8*	11-2016	34899V	3(40)00	Information Returns Processing
3.40.37	10-2016	34905O	3(40)00	General Instructions
3.41 OCR Scanning Operations				
3.41.267*	11-2016	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2016	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2015	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2015	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	02-2017	39954H		Form 941
3.41.277	11-2016	48185K		Forms 940 SCRIPS Processing
3.42 Electronic Tax Administration				
3.42.4*	09-2017	30620M	12.3.1	IRS e-file for Business Tax Returns
3.42.5*	09-2016	28779U	12.2.1	IRS e-file of Individual Income Tax Returns
3.42.7	09-2017	37145U		EPSS Help Desk Support
3.42.8	09-2017	32530B		E-Services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	12-2016	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2017	36617X	3.42.5	Authorized IRS e-file Providers
3.42.20	10-2016	60081H		Preparer e-file Hardship Waiver Requests
3.43 Integrated Management System				
3.43.405	08-2016	56046M		Measured Employees Performance System (MEPS) for Managers
3.45 TE/GE Processing				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.45.1	12-2016	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees

3.49 Statistics of Income Processing

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

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

4.1 Planning and Special Programs

4.1.1	03-2013	27602M	4.1 CH. 1	Planning, Monitoring, and Coordination
4.1.2	05-2013	27603X	4.1 CH 2	Determining Return Need
4.1.3	08-2012	27604I	4.1 CH 3	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4*	03-2017	27606E	4.1 CH 4	Other Programs and Other Source Workload
4.1.5	08-2012	27608A	4.1 CH 5	Classification and Case Building
4.1.6	02-2014	27609L	4.1 CH 6	Storage of Selected Returns
4.1.7	06-2014	27611X	4.1 CH 7	Assignment of Selected Returns
4.1.8	06-2014	27612I	4.1 CH 8	Special Examination Features and Programs
4.1.9	06-2014	27613T	4.1 CH 9	International Features
4.1.10*	12-2016	39167C	LEM 4.1.10	Return Preparer Program Coordinator
4.1.20	07-2007	49265D		Headquarters and Industry Offices Responsible for LMSB PSP
4.1.21	08-2007	49267Z		LMSB Planning and Monitoring
4.1.22*	03-2010	49268K	LEM 4.1.22	LMSB Workload Study
4.1.23	07-2007	49269V		Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LEM 4.1.24	LMSB Sources of Returns, Ordering and Classification
4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems
4.1.26*	12-2016	49273D	4.19.27	Campus Exam Return Selection, Delivery and Monitoring

4.2 General Examining Procedures

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

4.4 AIMS Procedures and Processing Instructions

4.4.1	04-2016	30311Y	104.3 CH. 1	Introduction
4.4.3	09-2011	30313U	4.4.8	Credit Transfers and Reprocessing Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.4.4	12-2011	30314F	104.3 CH. 4	Claims
4.4.5	12-2012	30315Q	104.3 CH. 5	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH. 6	Conversion of Returns
4.4.7	09-2014	30317M	104.3 CH. 7	Correspondence and Closing Letters
4.4.9	08-2012	30319I	104.3 CH. 9	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH. 10	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH. 11	Entity Changes
4.4.12	05-2016	30323Q	104.3 CH. 12	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	02-2015	30325M	104.3 CH. 14	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	12-2011	30327I	104.3 CH. 16	Inventory Control
4.4.17	07-2011	30328T	104.3 CH. 17	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH. 18	Large Dollar Cases
4.4.19	08-2016	30343I	104.3 CH. 19	Manual Refunds
4.4.21	07-2012	30345E	4.4.20	Non-Examined Closures and Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH. 22	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	4.11.17	Openings
4.4.24	07-2014	30348L	104.3 CH. 24	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH. 25	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH. 26	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH. 27	Reports
4.4.29	05-2011	30363A	104.3 CH. 29	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	104.3 CH. 33	Transfers
4.4.34	03-2011	30374H	104.3 CH. 34	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH. 35	Unpostable Resolution

4.5 TE/GE AIMS Manual

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

4.7 Examination Returns Control System (ERCS)

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff

4.8 Technical Services

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

4.9 Examination Technical Time Reporting System

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

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

4.11 Examining Officers Guide (EOG)

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
4.11.6	02-2017	36013Z		Changes in Accounting Methods
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.29	08-2017	36395S		Transfer of Returns Open for Examination
4.11.51	09-2016	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	04-2010	36505E		Power of Attorney Rights and Responsibilities
4.11.57	05-2017	36507A		Third Party Contacts

4.12 Nonfiled Returns

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

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

4.15 Jeopardy/Termination Assessments

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

4.16 Special Enforcement Program (SEP)

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

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

4.18 Exam Offer-In-Compromise

4.18.1	02-2017	28827T	4.3.21 CH 1	Offers in Compromise Received in Exam
4.18.2	02-2017	28828E	4.3.21 CH 2	Doubt as to Liability Offers
4.18.3	02-2017	28829P	4.3.21 CH 3	Effective Tax Administration Offers

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.18.5	02-2017	28831B	4.3.21 CH 5	Review, Closing and Reporting Requirements
4.18.6	02-2017	28832M	4.3.21 CH 6	Case Processing and Controls
4.18.7	02-2017	28833X	4.3.21 CH. 7	Special Case Processing

4.19 Liability Determination

4.19.2*	08-2017	36856Y	LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2017	36857J	LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	03-2017	36858U	LEM 4.19.4	CAWR Reconciliation Balancing
4.19.5*	09-2017	36859F	LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	08-2017	34131C	21.2.5	SSA Correspondence and Minister and Religious Waiver Programs
4.19.7*	09-2017	36334F	Training 3570-105	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	09-2017	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	09-2017	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2016	48148H	4.19.1	Examination General Overview
4.19.11*	06-2016	48149S	LEM 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	12-2016	48151E	4.19.24	General Case Development and Resolution
4.19.14*	12-2016	48152P	LEM 4.19.1	EITC/Revenue Protection Strategy
4.19.15*	11-2016	48153A	LEM 4.19.1	Discretionary Programs
4.19.16	11-2011	48155W	4.19.1	Claims
4.19.17*	10-2016	48156H	4.19.1	Non-Filer Program
4.19.18	12-2016	48157S	4.19.1	Quality Review Program
4.19.19*	11-2016	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	11-2016	48160P	LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	11-2016	48161A	4.19.1	Clerical
4.19.22*	03-2017	50661Z		CAWR Control
4.19.23	09-2017	50662K		FUTA Control
4.19.25*	08-2017	59919S		Information Return Penalty (IRP) Procedures

4.20 Examination Collectibility

4.20.1	02-2013	29628M	4.3.2 CH 1	General Collectibility Procedures
4.20.2	03-2013	29632U	4.3.2 CH 2	Scope Consideration
4.20.3	12-2010	29633F	4.3.2 CH 3	Soliciting Payment
4.20.4	02-2013	29634Q	4.3.2 CH 4	Installment Agreements

4.21 Electronic Filing Program

4.21.1*	08-2011	28517U	104.11 CH 1	Monitoring the IRS e-file Program
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4.22 National Research Program (NRP)

4.22.1	09-2017	33006G		National Research Program Overview
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4.22.2	09-2017	33007R		NRP Case Building
4.22.3	12-2011	33008C	LEM 4.22.3	Classification of NRP Returns
4.22.4*	01-2013	33009N	LEM 4.22.4	Examination of NRP Cases-Area Office
4.22.5	10-2014	33011Z		Campus Compliance Operations Site
4.22.6	01-2013	48403X		Area Office - Examination of Individual Returns
4.22.7	02-2007	48405T		Area Office - Examination of S Corporation Returns
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	10-2012	47344H		Employment Tax Study - NRP Examination Guidelines
4.22.11	05-2012	59122H		SB/SE Examination of NRP C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.22.13	01-2014	59601J		Fuel Excise Tax Study - NRP Examination Guidelines

4.23 Employment Tax

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

4.24 Excise Tax

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4.24.1	05-2017	28302T	4.3.3 CH. 1	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH. 2	Form 637 Excise Tax Registrations
4.24.4	09-2013	28305A	4.3.3 CH. 4	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	08-2016	28306L	4.3.3 CH. 5	Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.6	08-2014	28307W	4.24.12	Technical Guidance and Procedures for Excise Issues
4.24.7	06-2017	28308H	4.3.3 CH. 7	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	08-2014	28309S	4.24.11	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	08-2016	28310T	4.3.3 CH. 9	Excise Tax Penalties and Excise Return Preparer Penalties Guidance
4.24.10	05-2017	35213R	4.24.11	Appeals Referral Procedures
4.24.13	11-2015	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	02-2016	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	10-2014	57469Z	4.24.13	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	12-2016	58891R	4.24.13	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	12-2016	58892C	4.24.9	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2014	59137G	4.24.3	Excise Operations Support
4.24.20	05-2017	67929Q	4.24.10	Excise Tax Report Writing Guide
4.24.21	05-2017	67932N	4.24.10	Case Closings

4.25 Estate and Gift Tax

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

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4.26 Bank Secrecy Act

4.26.1	01-2016	27699B	4.3.4 CH 1	Introduction
4.26.2	05-2014	27701C	4.3.4 CH 2	Program Structure
4.26.3	09-2016	27702N	4.3.4 CH 3	Examination Case Selection (ECS)
4.26.4	01-2016	35434W		FinCEN Query (FCQ)
4.26.5	10-2012	27703Y	4.3.4 CH 5	Bank Secrecy Act History and Law
4.26.6	11-2006	27704J	4.3.4 CH 6	Bank Secrecy Act Examiner Responsibilities
4.26.7	06-2012	27706F	4.3.4 CH 7	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	4.3.4 CH 8	Special Procedures
4.26.9	06-2006	35436S	Doc. 7785	Examination Techniques For Bank Secrecy Act Industries
4.26.10	07-2012	27708B	4.3.4 CH 10	Form 8300 History and Law
4.26.11	11-2006	27709M	4.3.4 CH 11	BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12	06-2006	35437D		Examination Techniques for Form 8300 Industries
4.26.13	01-2016	35439Z		Structuring
4.26.14	07-2012	27711Y	4.24.13	Disclosure
4.26.15	11-2015	35442W		General Program
4.26.16	11-2015	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17	05-2008	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures
4.26.18	02-2013	50149M		Embedded Quality

4.27 Bankruptcy

4.27.1	08-2009	27750X	4.3.10 CH 1	Bankruptcy Petitions
4.27.2	02-2017	27751I	4.3.10 CH 2	Examiner Responsibilities
4.27.3*	08-2009	27752T	4.3.10 CH 3	Review and Processing Procedures
4.27.4	08-2009	27753E	4.3.10 CH 4	Statute of Limitations Considerations
4.27.5	12-2010	27754P	4.3.10 CH 5	Miscellaneous Provisions

4.28 Examination Specialization

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

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

4.30 LB&I General Procedures

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

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4.31 Pass-Through Entity Handbook				
4.31.1	03-2017	36873J	4.4.31	Introduction
4.31.2*	04-2017	36874U	121.5 CH 2	TEFRA Examinations - Field Office Procedures
4.31.3*	04-2017	36879X	4.4.31	TEFRA Examinations - CTF Procedures
4.31.4*	04-2017	35419H	4.31.3	Administrative Adjustment Request (AAR)
4.31.5*	04-2017	35421T	4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	04-2017	35422E	4.31.3	NonTEFRA Examinations - CTF Procedures
4.31.7	04-2017	50160J		TEFRA Bankruptcy
4.31.8*	04-2017	66796V		TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures
4.32 Abusive Transactions				
4.32.1	06-2014	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2012	38330H	4.35.2	The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross-Functional Units
4.32.4	02-2016	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
4.36 Joint Committee Procedures				
4.36.1	09-2015	32505Q	4.3.5 CH 8	Joint Committee Process Overview
4.36.2	09-2015	32891R	4.3.5 CH 1	Identification of Joint Committee Cases
4.36.3	09-2015	32892C	4.3.5 CH 7	Examination Team Responsibilities
4.36.4	09-2015	32893N	4.3.5 CH 7	Joint Committee Review Team Procedures
4.36.5	09-2015	32894Y	4.3.5 CH 6	Reports
4.37 Financial Products and Transactions				
4.37.1	10-2010	27674G	104.7 CH 6	Financial Products Specialty
4.40 Technical Advisor Program				
4.40.4	05-2006	27633L	4.4 CH 5	Petroleum Industry Program (PIP)
4.41 Oil and Gas Industry				
4.41.1	12-2013	35071V	4.4.1 CH 8	Oil and Gas Handbook
4.42 Insurance Industry				
4.42.1	05-2002	27667R	4.4.2 CH 1	Introduction
4.42.2	05-2002	27668C	4.4.2 CH 2	Life Insurance Companies
4.42.3	05-2002	27669N	4.4.2 CH 3	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6	Glossary
4.43 Retail Industry				
4.43.1	07-2009	27595I	4.4.3 CH 6	Retail Industry
4.44 Subchapter T Cooperatives				

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4.44.1	01-2002	36078E	7.8.2 CH 45	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Examination Process				
4.46.1	03-2016	38191S	4.46.1	General Information and Definitions
4.46.2	07-2011	38192D	4.45.4	Administrative Matters and Annual Compliance Plan
4.46.3	03-2016	38194Z	4.45.16	Planning the Examination
4.46.4	03-2016	38195K	4.45.4	Executing the Examination
4.46.5	03-2016	38196V	4.46.7	Resolving the Examination
4.46.6	04-2014	38197G		Workpapers and Reports Resources
4.46.10	07-2016	38201D	PENDING	Outside Expert Program
4.47 Computer Audit Specialist				
4.47.1	08-2002	27549U	4.3.13 CH 1	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2	CAS Technical and Procedural Information
4.47.3	07-2011	34154B		Statistical Sampling Auditing Techniques
4.48 Engineering Specialty				
4.48.1	05-2006	28459Z	4.3.16 CH 1	Overview of Engineering Program
4.48.2	10-2012	31715E	4200	Valuation Assistance for Cases Involving Works of Art
4.48.3	07-2006	39439N		Tangible Personal Property Valuation Guidelines
4.48.4	07-2006	39441Z		Business Valuation Guidelines
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines
4.49 Economist Program				
4.49.1	11-2006	35060O	4.3.17 CH 1	Overview - Economist Program
4.51 LB&I Case Management				
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.4	06-2017	37347S		LB&I/Appeals Fast Track Settlement Program (FTS)
4.51.8	09-2015	57674U		Compliance Assurance Process (CAP) Examinations
4.52 Global High Wealth Industry				
4.52.1	08-2013	64023P		Global High Wealth Industry Processes and Procedures
4.60 International Procedures				
4.60.1*	09-2014	35009H	4.3.1.1 CH 9	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8	Tax Treaty Related Matters
4.60.4	02-2015	35001X	4.3.1.1 CH 1	LB&I International Programs
4.60.5	09-2004	35002I	4.3.1.1 CH 2	Classification of International-feature Returns
4.60.6	12-2015	35003T	4.3.1.1 CH 3	International Referral Criteria and Procedures

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4.60.7	12-2015	35004E	4.3.1.1 CH 4	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5	International Examination and Processing Procedures
4.60.9	09-2015	35006A	4.3.1.1 CH 6	International Examiner's Report

4.61 International Program Audit Guidelines

4.61.1	05-2006	27726X	4.3.1.2 CH 1	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2	Foreign Based Books and Records
4.61.3	05-2006	27728T	4.3.1.2 CH. 3	Development of IRC section 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH. 4	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH. 7	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	05-2006	27736T	4.3.1.2 CH 16	Possession Corporations
4.61.10	05-2006	27737E	4.3.1.2 CH 18	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19	Transfers of Property by and to Foreign Corporations
4.61.12	05-2006	27739A	4.3.1.2 CH 29	Foreign Investment in Real Property Tax Act
4.61.13	09-2015	50701Y		Dual Consolidated Losses

4.62 International Relations

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

4.64 Central Withholding Agreement (CWA) Program

4.64.1*	09-2017	66119C	5.24.3	Case Development and Processing Guidelines
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4.70 TE/GE Examinations

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

4.71.1	05-2017	35855D	7.6.1 CH 1	Overview of Form 5500 Examination Procedures
4.71.2	12-2016	33831Z		Overview of IDRS
4.71.3	09-2017	36272S	4.72.12	Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4	09-2017	35909Q	7.6.4	Discrepancy Adjustments
4.71.5	08-2017	35239X	LEM 4.71.5	Form 5330 Examinations
4.71.6	05-2017	37345W	7.6.1 CH 5	Employee Plans Referrals
4.71.7	12-2016	33832K	7.6.3	Survey Returns
4.71.8	05-2017	33833V		EP Claims
4.71.9	09-2017	33834G		Statute Control Procedures
4.71.10	09-2017	33837N	4.72.20	Form 990-T Processing
4.71.11	12-2016	35915U	7.6.5	Office Correspondence Examination Program (OCEP)

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4.71.12	09-2017	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	09-2017	33840K		Technical Assistance and Technical Advice Requests
4.71.14	09-2017	35241J	7.6.6	EP Mandatory Review
4.71.15	04-2017	35242U		EP Special Review
4.71.16	07-2016	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	05-2017	57900H		Non-Return Unit Examinations
4.71.18	05-2017	57901S		EP Penalties
4.71.19	08-2017	57902D		Fast Track Settlement Procedures
4.71.20	12-2016	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	05-2017	61727K		Examination Procedures for Plans in U.S. Territories
4.71.22	01-2017	61728V		Employee Plans Compliance Unit (EPCU)
4.71.23	08-2017	61730H		Bankruptcy Procedures
4.71.24	09-2017	61731S		Whistleblower Claims
4.71.25	09-2017	65117W	25.1.9	EP Exam Fraud Procedures
4.71.26	03-2016	67325S		Case Selection Criteria
4.71.27	12-2016	68748F		Form 5329 Examination Procedures

4.72 Employee Plans Technical Guidelines

4.72.2	09-2017	35951M	7.7.1 CH 2	Cash or Deferred Arrangements
4.72.3	09-2017	35952X	7.7.1 CH 3	Employee Contributions and Matching Contributions
4.72.4	05-2017	35953I	7.7.1 CH 4	Employee Stock Ownership Plans (ESOPs)
4.72.5	09-2016	35954T	7.7.1 CH 5	Top-Heavy Plans
4.72.6	09-2017	35955E	7.7.1 CH 6	IRC 415(b)
4.72.7	05-2017	35956P	7.7.1 CH 7	Examination Guidelines for IRC 415(c)
4.72.8	08-2016	35957A	7.7.1 CH 8	Valuation of Assets in Defined Contribution Plans
4.72.9	02-2015	35958L	7.7.1 CH 9	Qualified Joint and Survivor Annuity Requirements
4.72.10	09-2017	35959W	7.7.1 CH 10	Single-Sum Distributions
4.72.11	09-2017	35960X	7.7.1 CH 11	Prohibited Transactions
4.72.13	08-2017	27872M	7.7.1 CH 13	IRC 403(b) Plans
4.72.14	09-2017	32023H		Multiemployer Plan Examination Guidelines
4.72.15	09-2017	33534D	7(10)5(10)	IRC 404 Examination Guidelines
4.72.16	09-2016	33536Z	PENDING	IRC 430 Examination Guidelines
4.72.17	08-2017	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2016	35924F	7.6.1 CH. 4	Nonbank Trustee Investigation Procedures
4.72.19	08-2017	55470G		IRC 457 Examination Guidelines

4.75 Exempt Organizations Examination Procedures

4.75.4	09-2016	33208E	7900	Case Selection and Delivery
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4.75.5	08-2016	33209P	7900	Information Items
4.75.7	06-2017	35904N	7.5.3	EO Case Assignment Guide
4.75.8	07-2017	51899J		Compliance Strategies and Critical Initiatives
4.75.9	08-2016	33263D	PENDING	Exempt Organizations Compliance Area (EOCA)
4.75.10	08-2017	33212M	7.6.2	Exempt Organization Pre-Audit Procedures
4.75.11	01-2017	33213X	7.6.2	On-Site Audit Guidelines
4.75.12	03-2017	33215T	7.6.3 CH 2	Required Filing Checks and Package Audit Procedures
4.75.13	04-2017	33216E	7.6.2	Issue Development and Conclusion
4.75.15	03-2014	33218A	7.6.3	Closing Letters and Audit Reports
4.75.16	02-2013	33220M	7.6.2	Case Closing Procedures
4.75.17	06-2017	33221X	4.75.19	Mandatory Review
4.75.18	06-2017	33223T	7.6.6	Special Review
4.75.20	10-2014	33225P	4.72.1	Final Case Processing
4.75.21	03-2017	33226A	4.75.23	EO Special Examination Procedures
4.75.22	08-2017	33228W	7.6.2 CH 6	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	07-2017	27552R	7.9. 3	Organizations Covered by a Group Ruling
4.75.25	05-2017	33232E	7.9 CH. 3	Exempt Organizations Examinations Closing Agreements
4.75.26	01-2017	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	08-2016	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	06-2017	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	02-2012	54706P		Conversion of Returns
4.75.32	01-2017	33238S	7(11)00	Declaratory Judgment Cases And The Administrative Record
4.75.34	02-2017	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	08-2016	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	06-2017	54705E		Procedures For Processing Technical Advice Cases
4.75.37	05-2017	55996R	4.75.15	Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2017	67328Z		Small Employer Health Care Tax Credit Under Section 45R

4.76 Exempt Organizations Examination Guidelines

4.76.7	08-2010	33247D	7(10)00	Church Tax Inquiries and Examinations - IRC § 7611
4.76.17	03-2003	35928X	7.8.1 CH 10	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.24	01-2015	35967W	7.8.1 CH. 16	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.50	09-2010	35822I	7(10)69	Examinations Of Organizations Conducting Gaming Activities

4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

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4.81.1	08-2017	35428S	7.6.2 CH 5	Tax Exempt Bonds Examination Process Overview
4.81.2	04-2016	52554D	4.81.1	Examination Selection
4.81.3	01-2016	51854W		Questionnaire Compliance Check Projects
4.81.4	01-2016	55320Z	4.81.6	Examination Planning
4.81.5	01-2016	51852A	4.82.1	Conducting the Examination
4.81.6	01-2016	54530N		Closing Agreements
4.81.7	11-2008	51851P	4.81.1	Bondholder Referrals
4.81.9	09-2016	68186N		Technical Advice Requests
4.81.10	08-2017	51850E		Quality Review
4.81.11	02-2017	51849D		Tax Exempt Bonds Referral Program
4.81.12*	10-2015	55322V		Compliance Review of Form 8038-CP
4.81.14	01-2016	68190V		Unagreed Issues

4.82 Tax Exempt Bonds Examination Guidelines

4.82.2	12-2015	68189U		Arbitrage Payment Refund Claim Procedures
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4.86 Indian Tribal Governments (ITG) Procedures

4.86.1	12-2016	34422U		Indian Tribal Governments Administration and Policy
4.86.2	08-2016	67780V	4.87.1	Classification, Case Selection and Referral Procedures
4.86.3	06-2015	67781G	4.87.1	Compliance Checks
4.86.5	09-2015	67969A		Conducting Indian Tribal Government Examinations
4.86.10	09-2015	68028G		Compliance and Program Management (CPM) Responsibilities

4.87 Indian Tribal Governments Inventory Management

4.87.1	09-2015	34423F		Inventory Management
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4.88 Indian Tribal Governments Examination Issues and Procedures

4.88.1	10-2015	34424Q		Examination Issues Pertaining to ITG Cases
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4.90 Federal, State and Local Governments (FSLG)

4.90.1	08-2016	33026Y		FSLG Mission and Policy
4.90.2	06-2014	33028U		Customer Assistance
4.90.3	02-2013	33029F		Compliance Checks
4.90.4	05-2017	33032C		Information Return Examinations and Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	06-2015	33039B		Examination Quality Measurement Standards
4.90.9	09-2014	33041N		Procedures, Workpapers and Report Writing
4.90.10	10-2016	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	12-2016	33044U		Case Closing Procedures

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4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	07-2015	40953G		Counsel Contact and Technical Guidance
4.90.15	04-2017	62638A	25.1.9	FSLG Fraud Procedures

4.103 Compliance Data Environment (CDE)

4.103.1	05-2011	55116P	4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.6	CDE Roles and Reports

4.119 BMF Liability Determination

4.119.1*	08-2017	55352J		BMF Underreporter (BMF AUR) Control
4.119.3	08-2017	55354F		BMF Underreporter (BMF AUR) Manager and Coordinator Handbook
4.119.4*	09-2017	55355Q		BMF Underreporter (BMF-AUR) Program

Part 5 Collecting Process

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

5.1 Field Collecting Procedures

5.1.1	02-2016	27899D	5.1 CH. 1	Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH. 3	Safety, Security, and Control
5.1.4	07-2014	27786Z	5.1 CH. 4	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	03-2016	27787K	LEM 5.1.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Courtesy Investigations
5.1.9	04-2016	35409L	5.1 CH. 9	Collection Appeal Rights
5.1.10	01-2017	27790H	5.1 CH. 10	Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Delinquent Return Investigations
5.1.12*	03-2017	27992F	LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14	Field Collection Techniques and Other Assignments
5.1.15*	08-2015	28316H	5.1 CH. 15	Abatements, Reconsiderations and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	05-2016	37576X		Collection Statute Expiration
5.1.20	11-2016	50396N	LEM 5.1.20	Collection Inventory
5.1.21	01-2015	50718T		Collecting from Limited Liability Companies
5.1.22	10-2014	52164V	5.1.1	Disclosure
5.1.23	10-2014	52165G	5.1.1	Taxpayer Representation
5.1.24*	11-2015	58417H		Third-Party Payer Arrangements for Employment Taxes

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5.1.25*	07-2017	54431X		IDRS and Data Security for Collection
5.1.28*	06-2017	61662Q	5.1.12	Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program
5.1.30	10-2014	49413D		Resolution-directed Approach to Casework
5.1.31	10-2014	49810A		Workload Management
5.2 Reports				
5.2.1	09-2016	35459R	5.2 CH 1	Collection Time Reporting
5.2.4	09-2016	35464K	5.2.2	Collection Reports
5.3 Entity Case Management Systems				
5.3.1	08-2016	35466G	5.3 CH 1	ENTITY Case Management System (ENTITY)
5.4 Case Processing				
5.4.10*	12-2013	49238W		General Case Processing
5.4.11	10-2016	49239H		CCP Installment Agreements
5.4.12*	11-2016	49241T		Field Office Resource Team
5.4.13*	06-2014	49242E		CCP General Procedures
5.5 Decedent Estates and Estate Taxes				
5.5.1	03-2010	35478Y	5.5.3	Decedent and Estate Tax Accounts
5.5.2	04-2012	35479J	5.5 CH. 2	Probate Proceedings
5.5.3	03-2010	35481V	5.5 CH. 3	Working Decedent Cases
5.5.4	12-2011	35483R	5.5.3	Proof of Claim Procedures in Decedent Cases
5.5.5	10-2012	35485N	5.5 CH. 5	Processing Estate and Gift Tax Extensions
5.5.6	06-2013	35486Y	5.5 CH. 6	Collection on Accounts with Special Estate Tax Elections
5.5.7	09-2013	35487J	5.5 CH. 7	Collecting Estate and Gift Tax Accounts
5.5.8	06-2010	35488U	5.5 CH. 8	Estate Tax Liens
5.5.9	09-2013	61777Q		Administrative and Judicial Actions for Estate Taxes
5.6 Collateral Agreements				
5.6.1	10-2014	35489F	5.6.1	Collateral Agreements and Security Type Collateral
5.6.2	09-2011	35491R	5.6.2	Maintenance
5.7 Trust Fund Compliance				
5.7.1	05-2017	35495J	LEM 5.7	FTD Alerts
5.7.2	03-2015	35496U	LEM 5.7	Letter 903 Process
5.7.3*	08-2015	35497F	LEM 5.7	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.7.4*	06-2017	35498Q	5.7 CH. 4	Investigation and Recommendation of the TFRP
5.7.5	11-2014	35499B	5.7 CH. 5	Collectibility Determination
5.7.6	07-2017	35501C	5.7 CH. 6	Trust Fund Penalty Assessment Action
5.7.7	08-2015	35502N	5.7 CH. 7	Payment Application and Refund Claims
5.7.8	03-2017	31077V	5.7 CH 8	In-Business Repeater or Pyramiding Taxpayers

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5.7.9*	01-2017	47908V		Federal Contractors
5.7.10	05-2015	53316X	5.7.6	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TRP) Case Processing

5.8 Offer in Compromise

5.8.1	08-2017	27839B	5.8 CH. 1	Overview
5.8.2	12-2015	27841N	5.8 CH. 2	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	12-2015	27842Y	5.8 CH. 3	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	04-2015	27843J	5.8 CH. 4	Investigation
5.8.5*	04-2017	27844U	5.8 CH. 5	Financial Analysis
5.8.6	07-2014	27846Q	5.8 CH. 6	Collateral Agreements
5.8.7	02-2017	27847B	5.8 CH. 7	Return, Terminate, Withdraw, and Reject Processing
5.8.8	10-2016	27848M	5.8 CH. 8	Acceptance Processing
5.8.9	01-2017	27849X	5.8 CH. 9	Actions on Post-Accepted Offers
5.8.10*	02-2017	27853F	5.8 CH. 10	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH. 11	Effective Tax Administration
5.8.12	10-2014	33096W		Independent Administrative Review

5.9 Bankruptcy and Other Insolvencies

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

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5.10 Seizure and Sale

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

5.11 Notice of Levy

5.11.1	12-2015	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	12-2015	35744V	5300	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	5300	Jeopardy Levy without a Jeopardy Assessment
5.11.4	09-2014	35747C	5300	Bank Levies
5.11.5	12-2016	35748N	5300	Levy on Wages, Salary, and Other Income
5.11.6	08-2017	35749Y	5300	Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Automated Levy Programs

5.12 Federal Tax Liens

5.12.1	10-2013	35750Z	5.12 CH 1	Lien Program Overview
5.12.2	11-2015	35751K	5.12 CH 2	Notice of Lien Determinations
5.12.3*	07-2015	35752V	LEM 5.12.3	Lien Release and Related Topics
5.12.4	06-2016	35753G	LEM 5.12.4	Judicial/Non-Judicial Foreclosures
5.12.5*	06-2016	35754R	LEM 5.12.5	Redemptions
5.12.6	10-2013	36255H	5.12.1	Appeals Processes Involving Liens
5.12.7	09-2017	58946P	5.12.6	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A	5.12.6	Notice of Lien Refiling
5.12.9	12-2015	58949W	5.12.6	Withdrawal of Notice of Federal Tax Lien
5.12.10	09-2015	58950X	5.12.3	Lien Related Certificates
5.12.11	10-2013	58952T	5.12.2	Lien Special Topics

5.13 Collection Quality Measurement

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

5.14.1*	01-2016	28331W	LEM 5.14.1	Securing Installment Agreements
5.14.2*	12-2015	28504R	5.14 CH 2	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)

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

5.15 Financial Analysis

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

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

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

5.18 Liability Determination

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

5.19 Liability Collection

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.19.1*	06-2017	36860G	21.3.12	Balance Due
5.19.2*	03-2016	36861R	LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Backup Withholding Program
5.19.4*	01-2017	36863N	LEM 5.19.4	Enforcement Action
5.19.5*	06-2017	36864Y	5.19.20	ACS Inventory
5.19.6*	12-2014	36865J	21.9.6	ACS Support
5.19.7*	08-2017	36866U	5.5.3	Monitoring Offer In Compromise
5.19.8	08-2016	28018A	21.3.12	Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Automated Levy Programs
5.19.10*	04-2017	34453T	LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	10-2016	39978R	LEM 5.19.11	Withholding Compliance Program
5.19.12	03-2016	47931K		Centralized Lien Operation
5.19.13*	06-2017	26077X	5.19.1	Campus Procedures for Securing Financial Information
5.19.14*	01-2016	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15*	08-2015	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	12-2015	51133M	5.19.1	Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	09-2017	51815X	5.19.20	Federal Employee/Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	06-2017	57474S	5.19.1	Campus Procedures for Handling Identity Theft
5.19.22*	07-2016	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	07-2015	60934R		Restitution - Based Assessments Processing
5.19.24	06-2017	68910J	5.19.7	Doubt as to Liability Offer in Compromise

5.20 Abusive Tax Avoidance Transactions (ATAT)

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

5.21 International and Insular Issues

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

Part 6 Human Resources Management

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

6.10 Agency Accountability Systems

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

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

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

6.300 Employment (General)

6.300.1	11-2009	34636K	0300	Employment (General)
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6.304 Expert and Consultant Appointments

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

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

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

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

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

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

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

6.335.1	03-2013	34640S	0300	IRS Merit Promotion Plan and Internal Placement
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6.337 Examining System				
6.337.1	11-2009	53384Z		Alternative Rating and Selection
6.338 Qualification Requirements				
6.338.1	12-2009	53385K	0338	Qualification Requirements
6.339 Medical Qualification Determinations				
6.339.1	12-2015	53386V	6.300.1	Medical Qualification Determination Requirements
6.340 Other Than Full-Time Career Employment				
6.340.1	11-2009	53387G	6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)
6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 Learning and Education				
6.410.1	04-2017	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	02-2016	57678M		Training Evaluation Policy
6.430 Performance Management				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	01-2017	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)
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
6.432 Performance Base Reduction in Grade and Removal Actions				
6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 Employee Performance and Utilization				
6.451.1	10-2011	30095H	0.4.5	Policies, Authorities, Categories, and Approvals
6.511 Position Classification				
6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
6.530 Aggregate Limitations on Pay and Special Rate Schedules				
6.530.1	01-2010	20194B	6.500.1	Aggregate Limitations on Pay and Special Rate Schedules
6.531 Pay Under the General Schedule				
6.531.1	03-2010	54090K	6.500.1	IRS Pay Under the General Schedule
6.536 Grade and Pay Retention				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
6.536.1	10-2010	54089J	6.500.1	IRS Grade and Pay Retention
6.550 Pay Administration				
6.550.1	12-2009	53304F	6.500.1	Pay Administration
6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives				
6.575.1	09-2013	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
6.576 Voluntary Separation Incentive Payments (VSIP)				
6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
6.610 Hours of Duty				
6.610.1	10-2016	20195M	6.600.1	IRS Hours of Duty
6.630 Absence and Leave				
6.630.1	01-2017	54211D	6.600.1	IRS Absence and Leave
6.711 Labor-Management Relations				
6.711.1	10-2010	33015R	0771.1	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U	0700	Processing Information Requests
6.715 Voluntary Separations and Reductions in Grade or Pay				
6.715.1	07-2002	33016C	0700	Policies, Responsibilities, Requirements, and Procedures
6.731 Suitability				
6.731.1	11-2009	33017N	0700	Suitability Determinations for Employment
6.735 Ethics and Conduct Matters				
6.735.1	08-2015	48406E	0735.1	Ethic and Conduct Matters: Guidance
6.751 Discipline and Disciplinary Actions				
6.751.1	11-2008	33018Y	0700	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance
6.752 Disciplinary Suspensions and Adverse Actions				
6.752.1	11-2008	33019J	0700	Disciplinary Suspensions of 14 Calendar Days or Less
6.752.2	10-2010	33020K	0700	Adverse Actions
6.771 Agency Grievance System				
6.771.1	10-2012	33021V	0700	Agency Grievance System (AGS)
6.771.2	02-2013	33022G	0711.1	Grievance Examiner Handbook
6.800 Employee Benefits				
6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	12-2010	54590P		Telework (Flexiplace) Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program
6.800.4	03-2017	66284Y		IRS Nursing Mothers Program

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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	08-2017	36111E	7.9.1	Employee Plans
7.1.2	09-2014	32513Q	7.9.2	Exempt Organizations Administrative Procedures
7.1.4	12-2002	32503U	7.9.5	Exempt Organizations Technical Advice Procedures
7.1.5	09-2017	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2017	62625X		Employee Plans Technical - Case Processing Procedures
7.1.7	07-2017	69149U		Processing Information Requests

7.2 TE/GE Closing Agreements

7.2.1	08-2015	28391Y	7.9.5	Closing Agreements Originating in EP Technical
7.2.2	09-2016	36112P	7.9.2	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	12-2016	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
7.2.4	09-2017	67898C		Employee Plans Voluntary Closing Agreement Requests

7.11 Employee Plans Determination Letter Program

7.11.1	06-2017	36161K	7.4.1 CH. 4	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	7.5.2	EP Case Assignment Guide
7.11.3	11-2016	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	05-2017	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	08-2016	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2017	57220S		Multiemployer Plans
7.11.7	05-2017	57221D		Multiple Employer Plans
7.11.8	05-2017	56036Q		EP Determinations Closing Agreement Program
7.11.9	03-2016	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	08-2017	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	09-2017	62968R	7.11.1	Proposed Adverse Cases
7.11.12	11-2016	64076C	7.11.1	Preparing Technical Advice Requests

7.12 Employee Plans Guidelines

7.12.1	02-2017	27562N	7.7.2	Plan Terminations
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7.13 Employee Plans Automated Processing Procedures

7.13.1	11-2016	36027N	7.4.3 CH 1	Determination Letter Applications
7.13.5	07-2016	36152Z	7.4.3 CH 5	Letter Generation
7.13.7	10-2016	36154V	7.4.3 CH 7	Moving Cases through the EDS Inventory Control Subsystem
7.13.8	09-2015	36155G	7.4.3 CH 8	EDS Unpostables

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7.14 Employee Plans EDS User Manual

7.14.1	08-2015	27761E	7.15.5	Introduction
7.14.2	09-2015	27762P	7.4.5 CH 2	Data Entry
7.14.4	09-2015	27764L	7.4.5 CH 5	Letter Generation
7.14.5	09-2015	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	09-2015	27767S	7.4.5 CH 7	Management Information System (MIS)

7.15 Employee Plans TEDS User Manual

7.15.1	09-2015	54997S	7.15.5	Employee Plans User Manual Introduction
7.15.4	09-2015	55001P		Tax Exempt Determination System (TEDS) Roles and Delegation
7.15.6	09-2015	55002A		Navigating the Tax Exempt Determination System (TEDS)
7.15.7	09-2015	55041Z		Electronic Case Processing
7.15.8	07-2013	55042K		Tax Exempt Determinations Systems (TEDS) Routing Slip Features

7.20 Exempt Organizations Determination Letter Program

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

7.21 Exempt Organizations Determinations Processing

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

7.22 Exempt Organizations Determination Letter Automation Systems

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

7.25 Exempt Organizations Determinations Manual

7.25.1	09-2014	27756L	7.8.2 CH 1	Exempt Organizations Determination Program Overview
7.25.2	12-2014	35979O	7.8.2 CH. 2	Single Parent Title Holding Corporations

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7.25.3	07-2001	36070U	7.8.2 CH. 3	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH. 4	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH. 5	Labor, Agricultural, and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH. 6	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH. 7	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH. 8	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	7.8.2 CH. 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH. 11	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	7.8.2 CH. 12	Organizations Exempt Under IRC 501(c)(12)
7.25.13	01-2009	35983W	7.8.2 CH. 13	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH. 14	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	7.8.2 CH. 15	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	7.8.2 CH. 16	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH. 17	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH. 19	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH. 20	Qualified Group Legal Services Plans
7.25.21	06-2001	35981A	7.8.2 CH. 25	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	7.8.2 CH. 21	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH. 27	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH. 28	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH. 32	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH. 30	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH. 51	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH. 52	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH. 53	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH. 54	Qualified Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)

7.26 Private Foundations Manual

7.26.1	08-2001	35985S	7.8.3 CH. 1	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH. 2	Private Foundations Defined – IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	08-2001	73145Q	7.8.3 CH. 3	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion
7.26.4	08-2001	35854S	7.8.3 CH. 4	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH. 5	Private Foundations Defined— IRC 509(a)(3) Exclusion

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7.26.6	05-2002	35926B	7.8.3 CH. 6	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	04-2003	35989K	7.8.3 CH. 7	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH. 18	IRC 4947 Trusts

7.27 Exempt Organizations Tax Manual

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

7.28 Exempt Organizations Disclosure Procedures

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

7.29 Exempt Organizations Technical Rulings and Guidance

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

7.40 LB&I Initiatives with Other Business Units

7.40.1	03-2017	37894W		Industry Issue Resolution (IIR) Program
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7.50 Form SS-8 Worker Classification Determinations

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

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

8.1 Appeals Function

8.1.1	08-2016	36182N	8000	Appeals Operating Directives and Guidelines
8.1.3	01-2015	36184J	8.20.1	Working Cases in Appeals
8.1.6	05-2016	50774D	8.6.1	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.20.9	AQMS Purpose and Guidelines
8.1.8	09-2016	50781S		Employee Tax Compliance
8.1.9	08-2016	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	09-2017	59405Z	8.1.6	Ex Parte Communications

8.2 Pre 90-Day and 90-Day Cases

8.2.1	08-2016	36187Q	8.20.8	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.20.7	Statutory Notice of Deficiency Cases
8.2.3	08-2015	50784Z	8.6.1	Related, Whipsaw and Inactive Cases

8.4 Appeals Docketed Cases

8.4.1	03-2014	36052Y	8000	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1	Campus Appeals Docketed Cases
8.4.4	01-2017	68025Z		Examination Assistance Requests

8.6 Conference and Settlement Practices

8.6.1*	08-2016	36054U	8000	Conference and Issue Resolution
8.6.2	08-2017	50786V	8.12.1	Appeals Case Memo Procedures
8.6.3	10-2016	50787G	8.14.1	Appeals Rulings
8.6.4	03-2015	50788R	8.6.1	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	10-2016	58307K	8.1.6	Identity Theft Procedures

8.7 Technical and Procedural Guidelines

8.7.1	02-2017	36060Y	8.7.1	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2014	50789C	8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.17.5	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.20.7	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	8.5.1	Claim and Overassessment Cases
8.7.8	09-2012	50794V	8.16.1	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	06-2015	50795G	8.9.1	Joint Committee (JC) Cases
8.7.10	10-2014	50796R	8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	03-2015	50797C	8.20.5	Working Appeals Team Cases

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8.7.13*	02-2016	50857T		e-file Cases
8.7.14	08-2014	57392N		Freedom of Information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2015	59972V	4.23.16	Appeals Employment Tax Procedures
8.7.17	09-2016	63101S	8.20.6	Appeals Remittance Procedures
8.7.18	08-2016	68470G		Return Preparer Misconduct Cases
8.7.19	12-2015	68283H		Net Rate Netting Procedures for Appeals

8.10 Appeals Reports and Projects

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

8.11 Penalties Worked in Appeals

8.11.1	10-2014	36059X	8000	Return Related Penalties in Appeals
8.11.3	02-2015	50868A	8.11.1	Return Preparer Penalty Cases
8.11.4	11-2014	55125A	8.11.1	Penalty Appeals (PENAP)
8.11.5	12-2015	55127W		International Penalties
8.11.6	02-2015	55128H		FBAR Penalties
8.11.7	11-2014	55129S		Abusive Transaction Penalties
8.11.8	10-2014	59756T		Miscellaneous Penalties

8.13 Closing Agreements

8.13.1	08-2012	36039F	8(13)10	Processing Closing Agreements in Appeals
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8.17 Settlement Computations and Statutory Notices of Deficiency

8.17.2	02-2014	31908R	8116	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116	Preparing a Statement of Account
8.17.4	05-2017	31912Z	8116	Notices of Deficiency
8.17.5	03-2014	31913K	8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.5	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2	Penalties/Additions to Tax in Computations

8.18 Valuation Assistance

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

8.19.1	04-2016	36945S	8113	Procedures and Authorities
8.19.2	04-2016	36946D	8113	Managers/TEFRA Resources
8.19.6	04-2016	36952H	8113	Partner Cases
8.19.7	03-2015	41804U	8.19.1	Administrative Adjustment Request
8.19.8	09-2013	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures

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8.19.10	04-2016	52410A	8.19.5	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	04-2016	52412W	8.19.5	Agreed TEFRA Partnership Cases
8.19.12	04-2016	52413H	8.19.5	Final Partnership Administrative Adjustment
8.19.13	04-2016	52414S	8.19.5	Docketed and Department of Justice Cases

8.20 Account and Processing Support (APS)

8.20.2	10-2014	33441R	8.1.1 CH. 2	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH. 2	Appeals Centralized Database System (ACDS)
8.20.5	06-2017	36043N	8.2.3	Carding New Receipts
8.20.6	06-2016	36044Y	8.2.3	Interim Actions
8.20.7	10-2014	36045J	8.1.7	Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAS)

8.21 Appeals Statute Responsibility

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

8.22 Collection Due Process

8.22.4	08-2017	49156R	8.22.2	Collection Due Process Appeals Program
8.22.5	08-2017	49157C	8.22.2	Receipt, Control and Pre-Conference Considerations
8.22.6	08-2017	58569K	8.22.2	Cases Requiring Special Handling
8.22.7	08-2017	58571W	8.22.2	Alternatives to Collection Action
8.22.8	08-2017	58572H	8.22.2	Liability Issues and Relief from Liability
8.22.9	08-2017	58573S	8.22.2	Closing and Post Closing Actions

8.23 Offer in Compromise

8.23.1	04-2016	50802K	8.13.2	Offer in Compromise Overview
8.23.2	10-2014	50803V	8.13.2	Receipt and Control of Non-Collection Due Process (CDP) Offers
8.23.3	08-2017	50804G	8.13.2	Evaluation of Offers in Compromise
8.23.4	12-2016	50805R	8.13.2	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers

8.24 Collection Appeals Program and Jeopardy Levy Appeals

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

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8.25 Trust Fund Recovery Penalty (TFRP)

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

8.26 Alternative Dispute Resolution (ADR) Program

8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	06-2017	50813R		Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers
8.26.3	09-2017	50814C		Fast Track Mediation for Collection Cases
8.26.4	09-2013	50815N	8.6.1	Early Referral Procedures
8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	03-2015	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	06-2017	64006E		Rapid Appeals Process (RAP)

Part 9 Criminal Investigation

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

9.1 Criminal Investigation Mission and Strategies

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

9.2 Skills and Training

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

9.3 Disclosure and Publicity

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

9.4 Investigative Techniques

9.4.1	03-2017	36203F	9.4 CH. 1	Investigation Initiation
9.4.2	03-2012	36205B	9.10.2	SOURCES OF INFORMATION
9.4.4	07-2011	36207X	9.10.2	Requests for Information
9.4.5	07-2015	36208I	9.4 CH. 5	Interviews

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9.4.6	07-2013	36209T	9.4 CH. 6	Surveillance and Non-Consensual Monitoring
9.4.7	09-2013	36210U	9.4 CH. 7	CONSENSUAL MONITORING
9.4.8	11-2012	36211F	9.4 CH. 8	Undercover Operations
9.4.9	03-2013	36212Q	9.4 CH. 9	Search Warrants, Evidence and Chain of Custody
9.4.11	09-2011	36214M	9.4 CH. 11	Investigative Services
9.4.12	12-2010	36215X	9.10.2	Arrests
9.4.13	08-2015	36232I	9.4 CH 13	Financial Investigative Task Force

9.5 Investigative Process

9.5.1	09-2015	36216I	9.5 CH. 1	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH. 2	Grand Jury Investigations
9.5.3	04-2006	36218E	9.5.4	Criminal Investigation Strategies
9.5.5	02-2015	36233T	9.5 CH. 5	Money Laundering and Currency Crimes
9.5.8	09-2015	36222M	9.5 CH. 8	Investigative Reports
9.5.9	03-2012	36223X	9.5 CH. 9	Methods of Proof
9.5.11	11-2011	36463J	9.5 CH. 11	Other Investigations
9.5.12	04-2008	49908P	9.5.10	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	9.5 CH. 13	Civil Considerations
9.5.14	09-2005	36235P	9.5 CH. 14	Closing Procedures

9.6 Trial and Court Related Activities

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

9.7 Asset Seizure and Forfeiture

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

9.8 Scheme Development

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

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

9.10 Administrative Databases and Software

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

9.11.1	01-2012	36461N	9.11 CH. 1	Fiscal and Budgetary Matters
9.11.2	08-2015	36466Q	9.11 CH. 2	Domestic and Foreign Travel
9.11.3	05-2016	36459B	9.11 CH. 3	INVESTIGATIVE PROPERTY
9.11.4	11-2012	36460C	9.11 CH. 4	Personnel Matters

9.12 Administrative and Recordkeeping Matters

9.12.1	07-2013	36416K	9.12 CH 1	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	09-2017	51711E	1.16.1	Physical Security
10.2.4	09-2014	51715W	1.16.4	Overview of ID Media
10.2.5	09-2014	51716H	1.16.5	Identification Card
10.2.6	09-2017	51717S	1.16.6	Non-Enforcement Pocket Commissions
10.2.8	05-2016	51720P	1.16.8	Incident Reporting
10.2.9	09-2016	51721A	1.16.9	Occupant Emergency Planning
10.2.11	08-2016	51724H	1.16.11	Basic Security Concepts
10.2.12	11-2011	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	08-2016	51728Z	10.2.16	Methods of Providing Protection
10.2.15	08-2016	51729K	1.16.15	Minimum Protection Standards (MPS)

10.5 Privacy and Information Protection

10.5.1	03-2017	49876Q	25.10.1	Privacy Policy
10.5.2	12-2016	49877B		Privacy Compliance and Assurance (PCA) Program
10.5.4	08-2016	49879X	10.5.3	Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements
10.5.7	11-2016	49882U	1.2.4	Use of Pseudonyms by IRS Employees

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10.5.8*	09-2015	49883F	10.8.8	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments

10.6 Continuity Operations

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

10.8.1*	07-2015	49446Y	10.8.3	Policy and Guidance
10.8.2*	09-2016	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.5*	06-2016	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	10-2016	50384V		Secure Application Development
10.8.7*	01-2017	53313Q		Mac OS X Security Policy
10.8.9*	04-2016	53314B		Virtualization Security Policy
10.8.10*	07-2015	50850U	LEM 10.8.10	Linux and Unix Security Policy
10.8.20*	03-2015	50853B		Windows Security Policy
10.8.21*	09-2016	54962B	10.8.4	Database Security Policy
10.8.22*	04-2015	55175G	10.8.42	Web Server Security Policy
10.8.24*	05-2016	68066U		Cloud Computing Security Policy
10.8.26*	02-2017	49826K	25.10.20	Government Furnished and Personally Owned Mobile Device Security Policy
10.8.27	06-2017	50851F		Personal Use of Government Furnished Information Technology Equipment and Resources
10.8.30*	09-2015	50509G	25.10.10	Unisys Operating Systems Security Standards
10.8.32*	04-2015	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	06-2016	50208S	2.3.9	IDRS Security Controls
10.8.40*	06-2016	50854M		Wireless Security Policy
10.8.50*	04-2016	49074M	25.10.12	Service-wide Security Patch Management
10.8.52*	08-2017	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	09-2016	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2017	66020C		Network Security Policy
10.8.60*	09-2015	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process

10.9 National Security Information

10.9.1	08-2012	51732H	1.9.1	National Security Information
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10.23 Personnel Security

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

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Part 11 Communications and Liaison

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

11.1 Communications

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

11.3 Disclosure of Official Information

11.3.1	03-2011	30423R	1.3 CH. 1	Introduction to Disclosure
11.3.2	01-2017	30424C	1.3 CH. 2	Disclosure to Persons with a Material Interest
11.3.3	01-2016	30425N	1.3 CH. 3	Disclosure to Designees and Practitioners
11.3.4	05-2017	30426Y	1.3 CH. 4	Congressional Inquiries
11.3.5	05-2017	30427J	1.3 CH. 5	Fees
11.3.6	06-2014	30428U	1.3 CH. 6	Seals and Certifications
11.3.7	03-2015	30429F	1.3 CH. 7	Freedom of Information Reading Room Operations
11.3.8	04-2017	30431R	1.3 CH. 8	Disclosure of Written Determinations
11.3.9	06-2012	30432C	7.8.2 CH. 50	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH. 10	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH. 11	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH. 12	Designation of Documents
11.3.13	04-2017	30436U	1.3 CH. 13	Freedom of Information Act
11.3.14	09-2013	30437F	1.3 CH. 14	Privacy Act General Provisions
11.3.15	09-2013	30438Q	1.3 CH. 15	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	1.3 CH. 16	Privacy Act Notification Programs
11.3.17	09-2013	30440C	1.3 CH. 17	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH. 18	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	1.3 CH. 19	Privacy Act Accounting for Disclosures
11.3.20	09-2013	30443J	1.3 CH. 20	Personnel Records
11.3.21	04-2016	30444U	1.3 CH. 21	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH. 22	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	08-2016	30446Q	1.3 CH. 23	Disclosure to the Government Accountability Office (GAO)
11.3.24	07-2008	30447B	1.3 CH. 24	Disclosures to Contractors
11.3.25	07-2015	30448M	1.3 CH. 25	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	08-2016	30449X	1.3 CH. 26	Wagering Tax Information
11.3.27	05-2017	30450Y	1.3 CH. 27	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	1.3 CH. 28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws

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11.3.29	09-2009	30452U	1.3 CH. 29	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	02-2017	30453F	1.3 CH. 30	Disclosure to the President
11.3.31	05-2015	30454Q	1.3 CH. 31	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH. 32	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH. 33	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	1.3 CH. 34	Disclosure for Non-tax Criminal Violations
11.3.35	12-2015	30458I	1.3 CH. 35	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH. 37	Recordkeeping and Accounting for Disclosures
11.3.38	09-2017	30462Q	1.3 CH. 38	Role and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH. 39	Computer Matching and Privacy Protection Act
11.3.40	08-2017	30464M	1.3 CH. 40	Disclosures Involving Trust Fund Recovery Penalty Assessments

11.4 Office of Governmental Liaison

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

11.5 Legislative Affairs

11.5.1	08-2006	48639B		Audit Process for General Accountability Office (GAO) and Treasury/Inspector General for Tax Administration (TIGTA)
11.5.2	08-2014	39914X		Congressional Affairs Program
11.5.4	06-2015	67879V	11.53.3	Legislative Analysis and Tracking Implementation Services Program

11.51 Large Business and International Communications

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

11.53 Small Business/Self-Employed

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

11.55 Wage and Investment

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

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

13.1 Taxpayer Advocate Case Procedures

13.1.1	12-2014	30650A	13.1 CH. 1	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH. 2	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	08-2016	30653H	13.1 CH. 3	Definition of Terms/Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH. 5	Taxpayer Advocate Service (TAS) Confidentiality
13.1.6	10-2014	30657Z	13.1 CH. 6	Casework Communications
13.1.7	02-2016	30658K	13.1 CH. 7	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	04-2017	30659V	13.1 CH. 8	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH. 10	Special Processes
13.1.11	06-2015	30662S	13.1 CH. 11	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH. 12	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation Under IRC §7811(d)
13.1.15	08-2016	35727K	13.1.5	Customer Complaints/RRA98 §1203 Procedures
13.1.16	04-2017	35728V	13.1.7	TAS Intake and Case Receipt Process
13.1.17	08-2013	47430U	13.1.7	TAS Case Transfer Process
13.1.18	05-2016	47431F	13.1.7	Processing TAS Cases
13.1.19	05-2016	47432Q	13.1.7	TAS Operations Assistance Request (OAR) Process.
13.1.20	05-2016	47433B	13.1.7	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	05-2016	47434M	13.1.7	TAS Case Closing and Reopen Case Procedures
13.1.22	01-2016	49944H		Manual Inventory Balancing Procedures

13.2 Systemic Advocacy

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

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

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

13.4.1	03-2009	32655X		General TAMIS Information
13.4.2	01-2016	35620K		Administration and Security
13.4.3	05-2009	35621V		TAMIS Training
13.4.4	05-2009	35622G		Navigation/Querying
13.4.5	06-2015	35623R		Initiating and Working a Case on TAMIS

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13.4.6	05-2009	35624C		Management Inventory Screens
13.4.7	04-2017	35625N		Administrative Reports
13.4.8	03-2011	35626Y		Report Writing

13.5 TAS Balanced Measures

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

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

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

(Assessment and abatement of penalties and interest.)

20.1 Penalty Handbook

20.1.1*	08-2014	33067T	LEM 20.1.1	Introduction and Penalty Relief
20.1.2*	07-2016	33068E	LEM 5.1	Failure To File/Failure To Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3	Estimated Tax Penalties
20.1.4*	07-2015	36750J	LEM 5.1	Failure to Deposit Penalty
20.1.5	12-2016	33073X	LEM 5.1	Return Related Penalties
20.1.6	09-2013	33072M	LEM 5.1	Preparer, Promoter, Material Advisor Penalties
20.1.7*	02-2016	33064M	LEM 20.1.7	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	11-2015	33061F	120.1 CH. 9	International Penalties
20.1.10*	02-2013	33062Q	LEM 20.1.10	Miscellaneous Penalties
20.1.11*	08-2016	50742T	LEM 20.1.10	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z		Penalties Applicable to Incorrect Appraisals

20.2 Interest

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

20.3 Penalty Programs Internal Processes

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

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

21.1 Accounts Management and Compliance Services Operations

21.1.1	09-2017	36800E	21.1.1	Accounts Management and Compliance Services Overview
21.1.2	09-2017	36801P	21.2	Reference Materials Overview
21.1.3*	09-2017	36802A	21.3.12	Operational Guidelines Overview
21.1.7*	08-2017	38746V		Campus Support

21.2 Systems and Research Programs

21.2.1*	09-2017	36806S	21.3	Systems
21.2.2	09-2017	36807D	21.3	Research
21.2.3*	09-2017	36808O	21.2.4	Transcripts
21.2.4*	09-2017	36809Z	21.2.5	Master File Accounts Maintenance

21.3 Taxpayer Contacts

21.3.1*	09-2017	36811L	21.6	Taxpayer Contacts Resulting From Notice Issuance
21.3.3	08-2017	36813H	21.3.2	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2017	36814S	21.1.6	Field Assistance
21.3.5	09-2017	28016E	21.5.11	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2017	28017P	21.3.3	Forms and Information Requests
21.3.7*	09-2017	28789Q	121.3 CH 7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2017	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2017	33093P	3.13.2	Processing Reporting Agents File Authorizations
21.3.10	09-2017	33204M	21.1.3	Practitioner Priority Service (PPS)
21.3.11	12-2016	54528B	3.42.7	Information Returns Reporting Procedures
21.3.13	12-2015	66360P		Department of Education (ED) Procedures

21.4 Refund Inquiries

21.4.1*	08-2017	36815D	21.8	Refund Research
21.4.2*	09-2017	36816O	21.8	Refund Trace and Limited Payability
21.4.3*	09-2017	36817Z	21.8	Returned Refunds/Releases
21.4.4*	09-2017	36818K	21.8	Manual Refunds
21.4.5*	09-2017	36819V	21.8	Erroneous Refunds
21.4.6*	09-2017	36820W	21.8	Refund Offset

21.5 Account Resolution

21.5.1*	09-2017	36821H	21.5.7	General Adjustments
21.5.2*	09-2017	36822S	21.5.8	Adjustment Guidelines

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

21.6 Individual Tax Returns

21.6.1*	09-2017	36832O	21.13	Filing Status and Exemption Adjustments
21.6.2*	08-2017	36833Z	21.6.7	Adjusting TIN-Related Problems
21.6.3*	08-2017	36834K	21.6.2	Credits
21.6.4*	09-2017	36835V	21.6.3	Tax Computation / Accounting Period Changes
21.6.5*	09-2017	36836G	21.6.9	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2017	36837R	21.6.6	Specific Claims and Other Issues
21.6.7*	08-2017	36838C	21.6.4	Adjusting Individual Tax Accounts
21.6.8	09-2017	36839N	25.15.13	Split Spousal Assessments (MFT 31 / MFT 65)

21.7 Business Tax Returns and Non-Master File Accounts

21.7.1*	08-2017	36841Z	21.7.6	BMF/NMF Miscellaneous Information
21.7.2*	08-2017	36842K	21.7.6	Employment and Railroad Tax Returns
21.7.3*	08-2017	36843V	21.14	Unemployment Taxes
21.7.4*	08-2017	36844G	21.14	Income Taxes/Information Returns
21.7.5*	08-2017	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2016	36847N	21.7.7	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2017	36848Y	21.14	Excise Taxes
21.7.9*	08-2017	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2017	36850K	21.14	No-Merge Cases
21.7.11*	08-2017	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2017	36852G	21.8.3	Non-Master File (NMF) Adjustments
21.7.13*	08-2017	32186R	21.7.1	Assigning Employer Identification Numbers (EINs)

21.8 International

21.8.1*	08-2017	49813H	3.15.128	IMF International Adjustments
21.8.2*	08-2017	49814S	3.15.129	BMF International Adjustments
21.8.4*	08-2017	49817Z	3.38.128	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2017	50502H	3.21.25	Miscellaneous FIRPTA Related Issues

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21.8.6	08-2017	49818K	3.21.25	Exemptions from US Withholding (Form 8233)

21.10 Quality Assurance

21.10.1	08-2017	36867F	21.10.2	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
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Part 22 Taxpayer Education and Assistance

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

22.24 IRS Taxpayer Burden Reduction

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

22.30.1	09-2017	36870C	21.10.6	Stakeholder Partnerships, Education and Communication
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22.31 Multilingual Initiatives

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

22.40.1	08-2016	38104J		Outreach
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22.41 Indian Tribal Governments

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

22.42.1	08-2017	35364J		Tax Exempt Bonds Customer Education and Outreach
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Part 25 Special Topics

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

25.1 Fraud Handbook

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

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25.1.12	12-2013	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	04-2016	54034A		Campus Examination Fraud Procedures
25.2 Information and Whistleblower Awards				
25.2.1	12-2008	27541K	104.4 CH. 1	Receiving Information
25.2.2	08-2015	27544R	104.4 CH. 2	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH. 3	Reimbursements to State/Local Law Enforcement Agencies
25.3 Litigation and Judgments				
25.3.1	08-2013	30351I	105.2 CH. 1	General Guidelines
25.3.2*	03-2015	30397G	LEM 25.3.2	Suits by the United States
25.3.3	01-2017	30398R	105.2 CH. 3	Suits Against the United States and Claims for Damages under IRC § 7433
25.3.4	07-2010	30399C	105.2 CH. 4	Suits against IRS Employees
25.3.5	03-2012	30400S	105.2 CH. 5	Judgment Follow-up
25.3.6	09-2013	52749M	25.3.1	Open Litigation Control, Monitoring and Closing Actions
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports
25.4 Employee Protection				
25.4.1	01-2017	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	01-2017	36337M	LEM 25.4	Caution Upon Contact Taxpayer
25.5 Summons				
25.5.1	09-2014	27528R	109.1 CH. 1	Introduction
25.5.2	07-2015	27529C	109.1 CH. 2	Preparation
25.5.3*	12-2016	27530D	109.1 CH. 3	Procedures
25.5.4	07-2015	27532Z	109.1 CH. 4	Examination of Books and Witnesses
25.5.5	12-2015	27533K	109.1 CH. 5	Summons for Taxpayer Records and Testimony
25.5.6	03-2017	27534V	109.1 CH. 6	Summonses on Third-Party Witnesses
25.5.7	02-2016	27536R	109.1 CH. 7	Special Procedures for John Doe Summonses
25.5.8	01-2016	27537C	109.1 CH. 8	Use of Summons Special Applications
25.5.9	04-2017	27538N	109.1 CH. 9	Fees and Costs for Summoned Witnesses
25.5.10	05-2016	27539Y	109.1 CH. 10	Enforcement of Summons
25.5.11	06-2015	27540Z	109.1 CH. 11	Title 31 Bank Secrecy Act Summons
25.6 Statute of Limitations				
25.6.1*	09-2017	36881J	LEM 25.6	Statute of Limitations Processes and Procedures
25.6.22	08-2011	28778J	121.2 CH 22	Extension of Assessment Statute of Limitations By Consent
25.6.23	03-2015	29221J	121.2 CH 23	Examination Process-Assessment Statute of Limitations Controls
25.7 Exempt Organizations Business Master File				
25.7.1	12-2016	27768D	25.7.2	Exempt Organizations/Business Master File and Support Processing

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

25.12 Delinquent Return Refund Hold Program

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

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

25.15.1	06-2017	30263Z	LEM 25.15.1	Introduction
25.15.2	07-2014	30264K	104.5 CH. 2	General Procedures/Employees With Taxpayer Contact
25.15.3*	12-2016	30266G	104.5 CH. 3	Technical Provisions of IRC 6015
25.15.5	07-2014	32027Z	104.5 CH 6	Relief from Community Property Laws
25.15.6	06-2017	30268C	104.5 CH. 6	Field Examination Procedures
25.15.7*	12-2016	30269N	104.5 CH. 7	Innocent Spouse Shared Processing Responsibilities
25.15.8	11-2014	30272K	104.5 CH. 8	Revenue Officer Procedures for Working Innocent Spouse Relief Cases
25.15.9*	12-2016	30273V	104.5 CH. 9	Account Processing of Requests for Relief from Joint and Several Liability
25.15.11	07-2014	30275R	104.5 CH. 11	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	10-2014	30276C	104.5 CH. 12	Appeals Procedures
25.15.14	07-2014	32938P	4.4.15	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	07-2014	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17	07-2014	50494S		Reconsiderations
25.15.18*	07-2016	68459J	25.15.16	Innocent Spouse Relief Processing Procedures
25.15.19*	12-2016	68751C		Non-Qualifying Claims & Complex Account Issues

25.16 Disaster Assistance and Emergency Relief

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

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

25.20 Preparer Enrollment, Education and Oversight

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

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

25.23 Identity Protection and Victim Assistance

25.23.1	09-2017	67661N	10.5.3	Identity Protection and Victim Assistance - Policy Guidance
25.23.2*	09-2017	67662Y	21.9.2	Identity Protection and Victim Assistance - General Case Processing
25.23.3*	09-2017	67663J	21.9.2	IMF Identity Protection Specialized Unit (IPSU) Paper
25.23.4*	09-2017	67664U	21.6.2	IDTVA Paper Process
25.23.5*	07-2016	67665F	5.19.6	ACSS IDT Processing
25.23.6*	07-2016	67666Q	5.18.1	CSCO/ASFR IDT Processing
25.23.9*	09-2017	67669X	10.5.3	BMF Identity Theft Processing
25.23.10*	09-2017	67725W	25.23.8	Compliance Identity Theft Case Processing
25.23.11*	09-2017	68577G	21.7.14	Business Master File (BMF) Identity Theft Procedures for Accounts Management
25.23.12*	09-2017	69521W	25.23.3	IMF Identity Theft Toll-Free Guidance

25.24 Return Preparer Misconduct Program

25.24.1*	08-2017	67653N		Return Preparer Misconduct Victim Assistance - General Overview
25.24.2*	08-2017	67654Y	25.24.3	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing
25.24.4*	03-2017	67656U		Return Preparer Misconduct Field Collection

25.25 Revenue Protection

25.25.1	08-2015	57561Q	21.9.1	Return Integrity and Verification Revenue Protection Programs
25.25.2*	09-2017	59003Z	21.9.1	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2017	61686A	21.9.1	Revenue Protection Verification Procedures for Individual Master File Returns
25.25.4*	09-2017	61688W	21.9.1	Integrity & Verification Identity Theft Return Procedures
25.25.5*	09-2017	61689H	21.9.1	Revenue Protection Special Handling Procedures
25.25.6*	09-2017	61691T	21.9.1	Taxpayer Protection Program
25.25.7	09-2017	61692E		Automated Questionable Credit Program
25.25.8*	09-2017	61693P	21.9.1	Revenue Protection External Lead Procedures
25.25.9	09-2017	61694A	21.9.1	Revenue Protection Prisoner Lead Procedures
25.25.10*	09-2017	61697H	4.10.12	Frivolous Return Program

25.26 Restitution

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.27.1	01-2014	64747G	5.1.17	Third Party Contact Program

Part 30 Administrative

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

30.1 Office of Chief Counsel Mission Statement

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

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

30.3 Organizations, Functions, Designations, and Delegations of Authority

30.3.1	01-2017	29598J	30.3.3	Chief Counsel Delegations, Organization, and Succession
30.3.2	12-2016	29599U	30.3.2	Delegations of Authority and Designations

30.4 Personnel Administration, Training, and Equal Employment Opportunity

30.4.1	06-2017	29708V	30.6.3	Employment
30.4.2	11-2011	29812E	30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	12-2012	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.3	Public Information (Speeches, Publications, and Teaching)

30.5 Resources, Services, and Financial Management

30.5.1	10-2007	29063N	30.8.4	Space, Property, Procurement, and Telecommunications
30.5.2	02-2014	29123E	Part (30)	Travel Guidelines
30.5.3	07-2005	29608U	30.5.3	Financial Management

30.6 Security and Emergency Preparedness

30.6.1	10-2016	29269D	32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property
30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness

30.7 Management Systems

30.7.1	12-2010	41428A	30.7.16	Information Systems
30.7.2	11-2012	29271P	30.16.10	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	01-2014	41695T		Programs and Special Topics

30.8 Library Services

30.8.1	12-2013	29813P	30.8.1	Counsel Library Services
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30.9 File Management				
30.9.1	07-2005	29712D	35.14.11	Case File Management
30.9.2	12-2010	29714Z	39.7.4	Guidelines for Specific Categories of Case Files
30.10 Standards for Correspondence				
30.10.1	07-2005	29183G	(30)7(10)0	Correspondence Guidelines
30.11 Freedom of Information Act Requests for Chief Counsel Records				
30.11.1	05-2009	29184R	30.14.2	FOIA Requests for Chief Counsel Records
Part 31 Guiding Principles				
31.1 Guiding Principles				
31.1.1	07-2016	29647T	39.3.3	Legal Work
31.1.2	08-2004	29648E	39.11.1	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	39.1.3	Signature Principles
31.1.4	10-2010	29650Q	39.11.2	Coordination and Reconciliation of Disputes
31.2 Significant Case Coordination				
31.2.1	08-2004	29422W	35.3.19	Significant Case Program
Part 32 Published Guidance and Other Guidance to Taxpayers				
32.1 Chief Counsel Regulation Handbook				
32.1.1	04-2017	29172Z	(30)(15)20	Overview of the Regulations Process
32.1.2	09-2011	38994H	(30)(15)20	Procedural Requirements for Regulation Projects
32.1.3	08-2004	38995S	(30)(15)20	Substantive Development of a Regulation Project
32.1.4	10-2011	38996D	(30)(15)20	Outlining and Drafting Substantive Regulatory Text
32.1.5	10-2015	38998Z	(30)(15)20	Required Format for Regulations
32.1.6	09-2011	38999K	(30)(15)20	Review, Approval, and Publication of Regulations
32.1.7	08-2011	39002W	(30)(15)20	Inquiries, Comments, and Public Hearings
32.1.8	08-2004	39003H	(30)(15)20	Publishing the Final Regulation
32.1.9	08-2004	39004S	(30)(15)20	Closing a Regulation Project
32.2 Chief Counsel Publication Handbook				
32.2.1	08-2004	29173K	(30)(15)10	Introduction to the Chief Counsel Publication Handbook
32.2.2	04-2017	29174V	(30)(15)10	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	(30)(15)10	Drafting Published Guidance
32.2.4	08-2004	29176R	(30)(15)10	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	01-2013	39005D	(30)(15)10	Coordination and Clearance
32.2.6	10-2011	39007Z	(30)(15)10	Circulating Draft Publication Items
32.2.7	10-2011	39008K	(30)(15)10	Formal Clearance of Publication Items
32.2.8	04-2017	39009V	(30)(15)10	Publication
32.3 Letter Rulings, Information Letters, and Closing Agreements				

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32.3.1	10-2011	29177C	39.6.2	Forms of Advice
32.3.2	07-2014	39010W	39.6.7	Letter Rulings
32.3.3	08-2004	39011H		Information Letters
32.3.4	08-2004	39012S	39.6.4	Closing Agreements Covering Specific Matters

32.4 Special Pre-Filing Agreement Programs

32.4.2	06-2005	29179Y	32.4.2	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	39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	10-2016	39431D	35.3.4	Chief Counsel's Legal Advice Program
33.1.3	07-2011	39433Z		Releasing Legal Advice to the Public

33.2 Technical Advice and Technical Expedited Advice

33.2.1	08-2004	29146D	39.7.3	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda
33.2.2	10-2010	29148Z	39.7.4	Requests for Technical Advice and Technical Expedited Advice

33.3 Other Legal Advice

33.3.1	08-2004	29159G	39.3.5	Legislation and Miscellaneous Matters
33.3.2	10-2015	29160H	34.5.5	Offers in Compromise
33.3.3	11-2010	29161S		Appeals Settlement Guidelines
33.3.4	12-2010	29162D	35.3.15	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	39.2.6	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	35.5.5	Designating a Case for Litigation
33.3.7	08-2010	29165K	39.4.4	Tax Forms, Tax Publications, and Public Use Forms

Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and St

34.1 Jurisdiction of the District Courts

34.1.1	08-2004	29128H	35.18.7	Jurisdiction of the District Courts
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34.2 Jurisdiction of the Court of Federal Claims

34.2.1	08-2004	29129S	35.18.7	Jurisdiction of the Court Of Federal Claims
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34.3 Procedures in Bankruptcy Cases

34.3.1	01-2015	29130T	34.10.3	Procedures in Bankruptcy Cases
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34.4 Insolvencies

34.4.1	03-2016	39024K	34.9.4	Insolvencies
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34.5 Suits Brought Against the United States

34.5.1	02-2016	29661X	35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18	Defense Letters
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34.5.2	12-2012	29663T	35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7	Refund Litigation
34.5.3	08-2004	29664E	34.12.7	Suits Brought Against the United States
34.5.5	08-2004	29665P	34.12.10	Injunctions
34.5.6	02-2013	39026G	34.11.5	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	10-2015	38021T	34.7.1-34.7.3, 34.11.1, 34.11.2	Affirmative Litigation
34.6.2	01-2017	39028C	34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5	Types of Suits
34.6.3	08-2014	39029N	42.9.1	Summons Enforcement Actions

34.7 Pre-Trial Procedures

34.7.1	02-2016	29666A	35.19.1-35.19.4, 35.19.6	Pre-Trial Procedures
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34.8 Settlement Procedures

34.8.1	06-2017	38022E	35.8.12	Settlement Procedures Overview
34.8.2	08-2014	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures

34.9 Disclosure, Testimony, and Production of Documents

34.9.1	05-2013	38026W	34.11.5	Disclosure, Testimony, and Production of Documents
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34.10 Post-Trial Procedures

34.10.1	06-2015	27624A	35.22.1	General Procedures
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34.11 Special Assistant U.S. Attorney (SAUSA) Program

34.11.1	05-2013	29682A	34.14.14	The SAUSA Program
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34.12 Litigation Exhibits

34.12.1	04-2016	29689Z		Litigation Exhibits
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Part 35 Tax Court Litigation

35.1 Tax Court Jurisdiction

35.1.1	08-2004	29814A	35.24.4	Tax Court Jurisdiction and Proceedings
35.1.2	08-2004	29816W	35.1.3	Tax Court Terms and Definitions
35.1.3	07-2012	29817H	35.14.15	Tax Court Procedures

35.2 Petition and Answer

35.2.1	10-2016	29833H	35.3.4	Tax Court Petitions
35.2.2	04-2015	29783M	35.25.4	Answers

35.3 Motions

35.3.1	08-2004	29842S	35.11.5	Motions Practice
35.3.2	09-2012	29843D	35.4.11	Jurisdictional Defects
35.3.3	08-2004	29845Z	35.1.13	Motions Pertaining to Pleadings

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35.3.4	08-2004	29846K	35.4.14	Motions Pertaining to Calendared Cases
35.3.5	08-2004	29847V	35.23.3	Motions for Disposition without Trial
35.3.6	08-2004	29848G	35.4.15	Motions Pertaining to Opinions and Decisions
35.3.7	08-2004	38354R	35.24.2	Motions in TEFRA Cases
35.3.8	08-2004	29849R	35.1.7	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
35.3.9	08-2004	29850S	35.4.26	Miscellaneous Motions
35.3.23	02-2017	38348N		Motions in Collection Due Process Cases

35.4 Pre-Trial Activities

35.4.1	02-2013	29878U	35.8.10	Trial Planning
35.4.2	12-2010	29879F	35.5.4	Gathering Information from Government Sources
35.4.3	07-2012	29880G	35.5.14	Gathering Information from the Petitioner
35.4.4	08-2014	29881R	35.14.10	Gathering Information from Third Parties
35.4.5	01-2013	29882C	42.1.1 – 42.8.3	Evidence and Information from Abroad
35.4.6	04-2017	29883N	35.5.19	Responding to Petitioner's Information Gathering Attempts
35.4.7	07-2012	29884Y	35.23.4	Stipulating Facts and Documents
35.4.8	08-2004	29885J	35.5.9	Preparing for Examination and Cross-Examination of Witnesses
35.4.9	06-2013	29886U	35.15.1	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution

35.5 Settlement Procedures

35.5.1	08-2004	38053D	35.8.3	Introduction
35.5.2	12-2012	38054O	35.23.4	Settlements by Counsel
35.5.3	08-2004	38055Z	35.8.12	Coordination of Settlements With Other Related Matters
35.5.4	12-2015	38056K	35.8.11	Settlement of Joint Committee Cases
35.5.5	12-2010	38057V	35.3.20	Arbitration and Mediation

35.6 Trial

35.6.1	08-2004	29863V	35.9.1	Calendar Calls
35.6.2	09-2012	29864G	35.15.3	Trial of the Case
35.6.3	08-2004	29865R	35.9.3	Tax Court Procedures for Reporting Potentially Dangerous Persons

35.7 Tax Court Briefs

35.7.1	08-2004	30003V	35.11.6	Filing Tax Court Briefs
35.7.2	08-2004	30004G	35.11.3	Preparation of Briefs
35.7.3	08-2004	30005R	35.11.8	Review of Briefs

35.8 Decisions, Orders of Dismissal, and Other Final Judgments

35.8.1	07-2014	29867N	35.10.2	General Requirements for Tax Court Decisions and Other Final Dispositions
35.8.2	08-2004	29868Y	35.10.9	Settlement Documents
35.8.3	08-2004	29869J	35.10.4	Overpayments

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35.8.4	08-2004	29870K	35.10.5	Special Problems of Assessment and Payment
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11.5.1	08/2006	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	Southwell, Jame	All
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30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Aiken, Cristina	CC
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30.2 CHIEF COUNSEL DIRECTIVES

30.2.1	04/2014	Office of Chief Counsel Directives System	Stine, Sandra	CC
30.2.2	06/2013	General Counsel Orders and Directives	Stine, Sandra	CC

30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY

30.3.1	01/2017	Chief Counsel Delegations, Organization, and Succession	Stine, Sandra	CC
30.3.2	12/2016	Delegations of Authority and Designations	Galanis, Linda	CC

30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY

30.4.1	06/2017	Employment	roberts, Pamela	CC
30.4.2	11/2011	Personnel Guidance	Hoffmaster, Gre	CC
30.4.3	03/2011	Training and Communication	Brown, Jeffrey	CC
30.4.4	01/2008	Equal Employment Opportunity	Magee, Susan	CC
30.4.5	05/2006	Labor and Employee Relations	Nieser, Susan	CC
30.4.6	03/2009	Leave Administration	Melia, Konnie	CC
30.4.7	12/2012	Work Schedules	Nieser, Susan	CC
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Witter, Kirsten	CC

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30.5.1	10/2007	Space, Property, Procurement, and Telecommunications	Stine, Sandra	CC
30.5.2	02/2014	Travel Guidelines	Bumbry, Cassan	CC
30.5.3	07/2005	Financial Management	Bumbry, Cassan	CC

30.6 SECURITY AND EMERGENCY PREPAREDNESS

30.6.1	10/2016	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Bae, Jenni	CC
30.6.2	01/2014	Emergency Preparedness	Cochis, Michael	CC

30.7 MANAGEMENT SYSTEMS

30.7.1	12/2010	Information Systems	Grodecki, Christi	CC
30.7.2	11/2012	Research and Management Information	Henderson-Gre	CC
30.7.3	12/2009	Technology Services	Brown, Jeff	CC

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30.9 FILE MANAGEMENT				
30.9.1	07/2005	Case File Management	Bowden, Georg	CC
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	Conroy, William	CC
30.10 STANDARDS FOR CORRESPONDENCE				
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30.11.1	05/2009	FOIA Requests for Chief Counsel Records	Lalwahi, Pooja	CC

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31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Zuba, Kathryn	CC
31.1.3	08/2004	Signature Principles	Zuba, Kathryn	CC
31.1.4	10/2010	Coordination and Reconciliation of Disputes	Conroy, William	CC
31.2 SIGNIFICANT CASE COORDINATION				
31.2.1	08/2004	Significant Case Program	Zuba, Kathryn	CC

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32.1.1	04/2017	Overview of the Regulations Process	Lucey, Matthew	CC
32.1.2	09/2011	Procedural Requirements for Regulation Projects	Lucey, Matthew	CC
32.1.3	08/2004	Substantive Development of a Regulation Project	Schneiderman,	CC
32.1.4	10/2011	Outlining and Drafting Substantive Regulatory Text	Lucey, Matthew	CC
32.1.5	10/2015	Required Format for Regulations	Bae, Jenni	CC
32.1.6	09/2011	Review, Approval, and Publication of Regulations	Lucey, Matthew	CC
32.1.7	08/2011	Inquiries, Comments, and Public Hearings	Schneiderman,	CC
32.1.8	08/2004	Publishing the Final Regulation	Schneiderman,	CC
32.1.9	08/2004	Closing a Regulation Project	Schneiderman,	CC
32.2 CHIEF COUNSEL PUBLICATION HANDBOOK				
32.2.1	08/2004	Introduction to the Chief Counsel Publication Handbook	Schneiderman,	CC
32.2.2	04/2017	Summary of the Published Guidance Process	Lucey, Matthew	CC

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32.2.3	10/2011	Drafting Published Guidance	Lucey, Matthew	CC
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Schneiderman,	CC
32.2.5	01/2013	Coordination and Clearance	Bremer, Jason	CC
32.2.6	10/2011	Circulating Draft Publication Items	Lucey, Matthew	CC
32.2.7	10/2011	Formal Clearance of Publication Items	Lucey, Matthew	CC
32.2.8	04/2017	Publication	Lucey, Matthew	CC
32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS				
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32.3.2	07/2014	Letter Rulings	Bae, Jenni	CC
32.3.3	08/2004	Information Letters	Schneiderman,	CC
32.3.4	08/2004	Closing Agreements Covering Specific Matters	Schneiderman,	CC
32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
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32.4.3	10/2010	Industry Issue Resolution	Conroy, William	CC

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33.1.2	10/2016	Chief Counsel's Legal Advice Program	Pettoni, Barbara	CC
33.1.3	07/2011	Releasing Legal Advice to the Public	Conroy, William	CC
33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE				
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33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	Conroy, William	CC
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33.3.2	10/2015	Offers in Compromise	Bae, Jenni	CC
33.3.3	11/2010	Appeals Settlement Guidelines	Conroy, William	CC
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	Conroy, William	CC
33.3.5	08/2004	Congressional and Other IRS Controlled Correspondence	Zuba, Kathryn	CC
33.3.6	12/2010	Designating a Case for Litigation	Conroy, William	CC

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34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
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34.5.2	12/2012	Refund Litigation	Cowan, Elizabet	CC
34.5.3	08/2004	Suits Brought Against the United States	Gray, Gary	CC
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34.5.7	08/2004	Damages Litigation	Gray, Gary	CC
34.6 SUITS BROUGHT BY THE UNITED STATES				
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34.6.2	01/2017	Types of Suits	Bae, Jenni	CC
34.6.3	08/2014	Summons Enforcement Actions	Bae, Jenni	CC
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34.8 SETTLEMENT PROCEDURES				
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34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				
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34.10 POST-TRIAL PROCEDURES				
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35.1.3	07/2012	Tax Court Procedures	Ferguson, Robin	CC
35.2 PETITION AND ANSWER				
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35.2.2	04/2015	Answers	Bae, Jenni	CC
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35.3.3	08/2004	Motions Pertaining to Pleadings	Wilson, Curt	CC
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Wilson, Curt	CC
35.3.5	08/2004	Motions for Disposition without Trial	Wilson, Curt	CC
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35.3.7	08/2004	Motions in TEFRA Cases	Wilson, Curt	CC
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Wilson, Curt	CC
35.3.9	08/2004	Miscellaneous Motions	Wilson, Curt	CC
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35.4 PRE-TRIAL ACTIVITIES				
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35.4.2	12/2010	Gathering Information from Government Sources	Conroy, William	CC
35.4.3	07/2012	Gathering Information from the Petitioner	Ferguson, Robin	CC
35.4.4	08/2014	Gathering Information from Third Parties	Bae, Jenni	CC
35.4.5	01/2013	Evidence and Information from Abroad	King, Carlton	CC
35.4.6	04/2017	Responding to Petitioner's Information Gathering Attempts	Bae, Jenni	CC
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35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Wilson, Curtis	CC
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35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Wilson, Curt	CC
35.5.4	12/2015	Settlement of Joint Committee Cases	Bae, Jenni	CC
35.5.5	12/2010	Arbitration and Mediation	Conroy, William	CC
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35.6.2	09/2012	Trial of the Case	Ferguson, Robin	CC
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35.8.2	08/2004	Settlement Documents	Wilson, Curtis	CC
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35.8.4	08/2004	Special Problems of Assessment and Payment	Wilson, Curt	CC
35.8.5	05/2012	Miscellaneous Problems	Ferguson, Robin	CC
35.8.6	07/2012	Decision Documents	Ferguson, Robin	CC
35.9 POST OPINION ACTIVITIES				
35.9.1	08/2004	Tax Court Opinions and Decisions	Wilson, Curtis	CC
35.9.2	08/2004	Procedures for Assessment of Tax	Wilson, Curtis	CC
35.9.3	06/2015	Closing Procedures	Bae, Jenni	CC
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36.2 APPEAL/CERTIORARI RECOMMENDATIONS

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36.2.2	03/2012	Petition for Writ of Certiorari	Thomas, Lowell	CC
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36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Paris, Dominic	CC
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36.2.4	04/2013	Closing Appeal Cases	Pettoni, Barbara	CC
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36.2.5	02/2017	Appeals of Tax Court Cases	Ferguson, Robin	CC
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36.2.6	05/2012	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Ferguson, Robin	CC
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37.1.2	08/2004	Disclosure of Information	Lindenmuth, Phi	CC
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37.1.3	01/2013	The Counsel Governmental Liaison Coordination Program	Gulas, A.	CC
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37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT

37.2.1	08/2004	Privacy Act of 1974	Lindenmuth, Phi	CC
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37.2.2	08/2004	Freedom of Information Act (FOIA) Litigation	Lindenmuth, Phi	CC
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38.1.2	10/2007	Administrative Requests for Grants of Statutory Use Immunity	Yanes, Marta	CC
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38.1.3	10/2007	Forfeitures	Yanes, Marta	CC
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38.2 REVIEW OF CRIMINAL TAX CASES

38.2.1	08/2008	Administrative Cases	Erwin, Deborah	CC
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38.3.1	10/2007	Miscellaneous Matters	Yanes, Marta	CC

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39.2 LABOR AND RELATED MATTERS				
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1.4.9	03/2017	Resource Guide for Management Officials - Criminal Investigation	Matthews-Proct	CI
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
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9.1.4	11/2016	Criminal Investigation Directives and Functional Delegations of Authority	Matthews-Proct	CI
9.2 SKILLS AND TRAINING				
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9.4.12	12/2010	Arrests	Matthews-Proct	CI
9.4.13	08/2015	Financial Investigative Task Force	Fahy Ladson, M	CI
9.5 INVESTIGATIVE PROCESS				
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9.5.2	09/2015	Grand Jury Investigations	Matthews-Proct	CI
9.5.3	04/2006	Criminal Investigation Strategies	Matthews-Proct	CI
9.5.5	02/2015	Money Laundering and Currency Crimes	Harris Ladson,	CI
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9.5.12	04/2008	Processing Completed Criminal Investigation Reports	Harris, Monica	CI
9.5.13	01/2009	Civil Considerations	Matthews-Proct	CI
9.5.14	09/2005	Closing Procedures	Matthews-Proct	CI
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9.7.2	07/2015	Civil Seizure and Forfeiture	Matthews-Proct	CI
9.7.3	03/2015	Criminal Forfeiture	Harris Ladson,	CI
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9.8.1	05/2012	Scheme Development Center	Matthews-Proct	CI
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9.10.1	06/2010	Criminal Investigation Management Information System Equipment Inventory	O'conner, Bill	CI
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9.11.1	01/2012	Fiscal and Budgetary Matters	Matthews-Proct	CI
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

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1.1.5	06/2015	Office of the Commissioner	Spriggs, Jynell	All

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1.10.1	06/2015	IRS Correspondence Manual	Cannady, Joyce	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				
1.1.6	06/2015	Chief Counsel	Bae, Jenni	All

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1.1 ORGANIZATION AND STAFFING

1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	Dean, Kevin	EDI
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1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

1.20.2	06/2013	Providing Reasonable Accommodation for Individuals with Disabilities	King, Kathy	ALL
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1.20.3	07/2016	Handling Harassment Allegations	Wise, Cathy	EDI
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1.1.4	08/2013	Organizational Planning	King, Felicia	All
1.1.22	07/2015	Human Capital Office	Claiborne, Darle	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.1	01/2012	Management Roles and Responsibilities	Claiborne, Darle	All

Part 6: Human Resources Management

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

6.10 AGENCY ACCOUNTABILITY SYSTEMS				
6.10.1	09/2009	IRS Personnel Staffing Accountability	Walker, Brenda	All
6.213 EXCEPTED SERVICE				
6.213.1	11/2009	Employment in the Excepted Service	Bradley, Mary	All
6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT				
6.250.1	06/2002	Policies, Requirements, Responsibilities, and Strategies	Kriesch, Roger	All
6.250.3	12/2012	Delegated Examining Authority	Nina, Gresham	All
6.300 EMPLOYMENT (GENERAL)				
6.300.1	11/2009	Employment (General)	Frazier, Leslie	All
6.304 EXPERT AND CONSULTANT APPOINTMENTS				
6.304.1	11/2009	Expert and Consultant Appointments	Bradley, Mary	All
6.307 VETERANS RECRUITMENT APPOINTMENTS				
6.307.1	11/2009	Veterans Employment Programs and Restoration of Duty	Shatz, Norman	All
6.308 VOLUNTEER SERVICE				
6.308.1	11/2009	Student Volunteer Service	Bradley, Mary	All
6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT				
6.315.1	11/2009	Career and Career-Conditional Employment	Frazier, Leslie	All
6.330 RECRUITMENT, SELECTION AND PLACEMENT				
6.330.1	12/2009	Recruitment, Selection, and Placement	Schaefer, Kathy	All
6.332 STRATEGIC RECRUITMENT				
6.332.1	02/2010	Workforce Recruitment Strategies	Williams, Michel	All
6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)				

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6.334.1	11/2009	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	Bradley, Mary	All
6.335 PROMOTION AND INTERNAL PLACEMENT				
6.335.1	03/2013	IRS Merit Promotion Plan and Internal Placement	Towsley, Meliss	All
6.337 EXAMINING SYSTEM				
6.337.1	11/2009	Alternative Rating and Selection	Walker, Brenda	All
6.338 QUALIFICATION REQUIREMENTS				
6.338.1	12/2009	Qualification Requirements	Towsley, Meliss	All
6.339 MEDICAL QUALIFICATION DETERMINATIONS				
6.339.1	12/2015	Medical Qualification Determination Requirements	Towsley, Meliss	All
6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT				
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	Frazier, Leslie	All
6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)				
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	King, Felicia	All
6.410 LEARNING AND EDUCATION				
6.410.1	04/2017	Learning and Education Policy	Brilliant, Edward	All
6.410.8	10/2012	Learning Technology Office Standards	Comer Haedge,	All
6.410.9	02/2016	Training Evaluation Policy	Dickenson, Deb	All
6.430 PERFORMANCE MANAGEMENT				
6.430.1	06/2011	Introduction to Performance Management	Czernek, John	All
6.430.2	01/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	Coleman, Steve	All
6.430.3	10/2011	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	Czernek, John	All
6.430.4	05/2011	Performance and Reduction in Force	Czernek, John	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	Davis, Steve	All
6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS				
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	Welch, Kathy	All
6.451 EMPLOYEE PERFORMANCE AND UTILIZATION				
6.451.1	10/2011	Policies, Authorities, Categories, and Approvals	Garufi, John	All
6.511 POSITION CLASSIFICATION				
6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	Mirigian, M	All

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6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES				
6.530.1	01/2010	Aggregate Limitations on Pay and Special Rate Schedules	Pagan-Ozga, La	All
6.531 PAY UNDER THE GENERAL SCHEDULE				
6.531.1	03/2010	IRS Pay Under the General Schedule	Pagan-ozga, La	All
6.536 GRADE AND PAY RETENTION				
6.536.1	10/2010	IRS Grade and Pay Retention	PaganOzga, La	HCO
6.550 PAY ADMINISTRATION				
6.550.1	12/2009	Pay Administration	Ackerman, Vinc	All
6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES				
6.575.1	09/2013	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	Tumlin, Quovadi	All
6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)				
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	Gray Gray, Char	All
6.610 HOURS OF DUTY				
6.610.1	10/2016	IRS Hours of Duty	Link Mosback, D	All
6.630 ABSENCE AND LEAVE				
6.630.1	01/2017	IRS Absence and Leave	Hewitt, Nancy	All
6.711 LABOR-MANAGEMENT RELATIONS				
6.711.1	10/2010	Authorities, Responsibilities, and Processes	Mendola, Madeli	All
6.711.2	03/2011	Processing Information Requests	Mendola, Madeli	HCO
6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY				
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	Mendola, Madeli	All
6.731 SUITABILITY				
6.731.1	11/2009	Suitability Determinations for Employment	Shatz, Norman	All
6.735 ETHICS AND CONDUCT MATTERS				
6.735.1	08/2015	Ethic and Conduct Matters: Guidance	Lee, Sharon	All
6.751 DISCIPLINE AND DISCIPLINARY ACTIONS				
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	Church, Cathely	All
6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS				
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	Judd, Tony	All
6.752.2	10/2010	Adverse Actions	Judd, Tony	All
6.771 AGENCY GRIEVANCE SYSTEM				
6.771.1	10/2012	Agency Grievance System (AGS)	Mendola, Madeli	All
6.771.2	02/2013	Grievance Examiner Handbook	Mendola, Madeli	All
6.800 EMPLOYEE BENEFITS				

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6.800.1	02/2011	Workers' Compensation Program	Corbin Wiley, D	All
6.800.2	12/2010	Telework (Flexiplace) Program	Fulton, Candice	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	Hill, Earline	All
6.800.4	03/2017	IRS Nursing Mothers Program	Miles, Machel	HCO

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.23 PERSONNEL SECURITY				
10.23.1	08/2016	Personnel Security	Buck, Zeta	All
10.23.2	04/2016	Contractor Investigations	Huskey Buck, Ja	All
10.23.3	06/2016	Personnel Security/Suitability Program	Huskey McKinle	All

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1.1 ORGANIZATION AND STAFFING

1.1.12	03/2015	Chief Technology Officer	Shannon, Ruth	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)	Stevens, Norah	IT
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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	Manchini, Meliss	Appeals
2.2.2	12/2014	PCS Command Code TSLOD	Manchini, Meliss	Appeals
2.2.3	12/2014	PCS Command Code TSCHG	Manchini, Meliss	Appeals
2.2.4	12/2014	PCS Command Code TSINQ	Manchini, Meliss	Appeals
2.2.5	12/2014	PCS Command Code TSDEL	Manchini, Meliss	Appeals
2.2.6	12/2014	PCS Command Code TSNOT	Manchini, Meliss	Appeals
2.2.7	12/2014	PCS Command Code TSCLS	Manchini, Meliss	Appeals
2.2.8	12/2014	PCS Command Code MSCHG	Manchini, Meliss	Appeals
2.2.9	12/2014	PCS Command Code TSUMY	Manchini, Meliss	Appeals

2.3 IDRS TERMINAL RESPONSES

2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	Bartlett, Randy	All
2.3.2*	03/2010	Introduction to IDRS Terminal Responses	Stambaugh, Jeff	All
2.3.8*	10/2015	Standard Validity Criteria	Hunter, Crettia	All
2.3.10	12/2014	Command Codes MFREQ and RECON	Diroff, Luann	All
2.3.11*	12/2016	Command Codes TXMOD and SUMRY	Dillon, Harry	All
2.3.12	12/2013	Command Code ACTON	Wantin, Rudy	All
2.3.13	06/2015	Command Codes FFINQ, REINF, and REMFE	Cabanilla, Roge	All
2.3.15*	12/2016	Command Code ENMOD	Dillon, Harry	All
2.3.16	12/2011	Command Codes RFINK and RAFRQ	Sill, Hal	All
2.3.17	06/2013	Command Code ESTABD	Webb, Jessica	All

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

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2.3.60	11/2015	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Wilkinson, Edwi	Appeals
2.3.62	12/2016	Command Code ESTAB	Moten, Jessica	Appeals
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Kakulamari, Ve	Appeals
2.3.64	01/2015	Command Code EMFOL	Redfern, Debbie	Appeals
2.3.65	12/2016	EPMF Return Transaction File On-Line (ERTVU) Research	Redfern, Debora	IT
2.3.66	03/2013	Command Code PLINF and PLINQ	Thompson, Phil	Appeals
2.3.68	12/2016	Command Codes DUPOL and DUPPG	Trauernicht, Mar	IT
2.3.69	08/2009	Command Code VPARS	Moss, Don	Appeals
2.3.71	12/2014	Command Code ATINQ	Kuhar, Robert	Appeals
2.3.73	12/2016	Command Codes TRDBV, TRERS, TRPRT, and R8453	Wilburn, Lysa	Appeals
2.3.74	12/2016	Command Code DDPOL	Galayda, Elaine	Appeals
2.3.76	01/2010	Command Code ISTSD	Tutt, Gina	Appeals
2.3.77	11/2013	Command Code ISTSE	Tutt, Gina	Appeals
2.3.78	12/2011	Command Code LOCAT	Bockaire, Valeri	Appeals
2.3.79	06/2015	Command Code CDPWEB, (CDPTA, CDPTE)	Hicks, Richard	Appeals
2.3.80	01/2015	Command Code DDBKD	Lee, Freda	Appeals
2.3.81	01/2011	Command Code ESTABA	Wiley, Doyle	All
2.3.82	01/2011	Command Code ESTABH	Webb, Jessica	All
2.3.85*	06/2015	Command Code DFAST and DLITE	Haley, Keith	All
2.3.86	12/2016	Command Code IRPOL	Blake, Anthony	Appeals
2.4 IDRS TERMINAL INPUT				
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	Bartlett, Randy	All
2.4.4	01/2010	Command Code MESSG	Larson, Greg	All
2.4.5	11/2015	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	Hanson, Michae	All
2.4.6	12/2014	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	Le, David	All
2.4.7	12/2013	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	Davis, Jill	All
2.4.8	11/2012	Command Codes ESIGN and BSIGN	Allen, Dorinda	All

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

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

2.5 SYSTEMS DEVELOPMENT

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

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2.5.11	04/2005	Analysis Techniques and Deliverables	Edwards, Catrin	IT
2.5.12	04/2005	Design Techniques and Deliverables	Johnson, Terri	IT
2.5.13	04/2005	Database Design Techniques and Deliverables	Johnson, Terri	IT
2.5.14	06/2010	Quality Assurance (QA)	Patterson, Denis	IT
2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS				
2.7.1*	05/2013	Inter-center	Diavolikos, Angel	IT
2.7.2*	05/2013	Computing Center	Diavolikos, Angel	IT
2.7.4*	04/2013	Magnetic Media Management	Diavolikos, Angel	IT
2.7.5*	01/2011	System Control Point (SCP) - Configuration Management (CM)	Brown, Theresa	IT
2.7.6*	01/2010	Systems Scheduling	Brown, Theresa	IT
2.7.9	12/2016	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	Diavolikos, Angel	IT
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12/2012	Introduction to AIMS REALTIME Processing	Solomon, Mario	Appeals
2.8.2	12/2016	AIMS Command Code AM424	Solomon, Mario	Appeals
2.8.3	12/2016	AIMS Command Code AMDIS	Solomon, Mario	Appeals
2.8.4	12/2016	AIMS Command Code AMSTU	Solomon, Mario	Appeals
2.8.5	12/2016	AIMS Command Code AMSOC	SOLOMON, MA	Appeals
2.8.6*	12/2016	AIMS Command Code AMAXU	Marion, Solomo	LB&I
2.8.7*	12/2016	AIMS Command Code AMCLS	Sol, Michelle	Appeals
2.8.8	12/2016	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Little, Sherry	Appeals
2.8.9	12/2012	AIMS Command Code AMRET	Solomon, Mario	IT
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	12/2016	Integrated Data Retrieval System	Mathis, Charlen	IT
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1	04/2013	IDRS Correspondence	Le, David	IT
2.12 SECURITY AND PRIVACY				
2.12.1*	12/2011	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	Brown, Theresa	All
2.15 ENTERPRISE ARCHITECTURE (EA)				
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10.8.2*	09/2016	IT Security Roles and Responsibilities	Cole-Tarver, Ki	All
10.8.5*	06/2016	Domain Name System Security Extensions (DNSSEC) Security Policy	Crisco, Denise	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.10	11/2016	Policy Statements for Organization, Finance and Management Activities	Staples, Edwin	All
1.2.11	07/2012	Policy Statements for Information Technology Activities	Staples, Edwin	All
1.2.12	10/2012	Policy Statements for Submission Processing Activities	Staples, Edwin	All
1.2.13	03/2014	Policy Statements for the Examining Process	Staples, Edwin	All
1.2.14	10/2012	Policy Statements for Collecting Process Activities	Staples, Edwin	All
1.2.15	10/2012	Policy Statements for Human Resource Management Activities	Staples Gulotta,	All
1.2.16	06/2013	Policy Statements for the Rulings and Agreements Process	Staples Sexton,	All
1.2.17	09/2016	Policy Statements for Appeals Activities	Staples, Edwin	All
1.2.18	10/2012	Policy Statements for Criminal Investigation Activities	Staples, Edwin	All
1.2.19	10/2012	Policy Statements for Communications, Liaison and Disclosure Activities	Staples, Edwin	All
1.2.20	11/2012	Policy Statements for Penalties and Interest Activities	Staples, Edwin	All
1.2.21	10/2012	Policy Statements for Customer Account Services Activities	Staples, Edwin	All
1.2.22	10/2012	Policy Statements for Taxpayer Education and Assistance Activities	Staples, Edwin	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Gulotta, Janet	All
1.2.24	06/2015	Policy Statements for Special Topics	Staples, Edwin	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Gulotta, Janet	All
1.2.40	06/2017	Delegations of Authority for Organization, Finance and Management Activities	Brown, Manuel	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Gulotta, Janet	All
1.2.42	09/2014	Delegation of Authorities for Submission Processing Activities	Sexton Staples,	All

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1.2.43	11/2016	Delegations of Authority for the Examining Process	Manuel Staples,	All
1.2.44	02/2016	Delegations of Authority for the Collecting Process	Staples, Edwin	All
1.2.45	10/2016	Delegations of Authority for Human Resource Management Activities	Staples Brown,	All
1.2.46	06/2017	Delegation of Authorities for the Rulings and Agreements Process	Brown, Manuel	All
1.2.47	10/2014	Delegation of Authorities for the Appeals Process	Sexton Staples,	All
1.2.48	02/2013	Delegation of Authorities for Criminal Investigation Activities	Staples, Edwin	All
1.2.49	06/2017	Delegations of Authority for Communications, Liaison and Disclosure Activities	Brown, Manue;	All
1.2.50	07/2014	Delegation of Authorities for Taxpayer Advocate Service Activities	Staples Sexton,	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	Sexton Staples,	All
1.2.52	09/2016	Delegations of Authority for Special Topics Activities	Staples, Edwin	All
1.2.53	06/2015	Delegation of Authorities for Chief Counsel Activities	Brown, Manuel	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	Staples Sexton ,	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5	07/2016	Corporate Tax Administration Tools	Brown, Manuel	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	08/2004	Servicewide Research Council	Gulotta, Janet	All
1.7.2	08/2004	Servicewide Research Data Standards	Gulotta, Janet	All
1.7.3	08/2004	Servicewide Research Electronic Library	Gulotta, Janet	All
1.7.4	11/2007	Role of Research in IRS	Kovalick, Meliss	RAAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	04/2014	Internal Management Document (IMD) Program and Responsibilities	Sexton, Christin	All
1.11.2	11/2016	Internal Revenue Manual (IRM) Process	Zuckerman, She	All
1.11.3	04/2014	Policy Statements	Staples, Edwin	All
1.11.4	06/2015	Delegation Orders	Staples Sexton,	All
1.11.5	08/2017	Publishing the Internal Revenue Manual (IRM)	Zuckerman, She	All
1.11.6	05/2015	Using and Researching the Internal Revenue Manual (IRM)	Zuckerman, She	All

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

Part 3: Submission Processing

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

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

Part 4: Examining Process

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

4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	09/2017	National Research Program Overview	Moore, Hellon	LB&I
4.22.2	09/2017	NRP Case Building	Moore, Hellon	LB&I
4.22.3	12/2011	Classification of NRP Returns	Howard, Teresa	LB&I
4.22.4*	01/2013	Examination of NRP Cases-Area Office	Howard, Teresa	LB&I
4.22.5	10/2014	Campus Compliance Operations Site	Howard Bach, T	LB&I
4.22.6	01/2013	Area Office - Examination of Individual Returns	Howard, Teresa	LB&I
4.22.7	02/2007	Area Office - Examination of S Corporation Returns	Brown, Robert	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	Howard, Teresa	RAAS
4.22.9	11/2011	International Form 1040 NRP Study	Howard, Teresa	RAAS
4.22.10	10/2012	Employment Tax Study - NRP Examination Guidelines	Brown , Robert	RAAS

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4.22.11	05/2012	SB/SE Examination of NRP C Corporation Returns	McIntyre , Jeff	SB/SE
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	DePippo-Day, B	LB&I
4.22.13	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Allen, Justin	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	Erath, Rachel	All
1.25 PRACTICE BEFORE THE SERVICE				
1.25.2	05/2017	Practitioner Enrollment	Erath, Rachel	RPO

Part 25: Special Topics

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

25.20 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT				
25.20.2	06/2016	Identification and Treatment of Ghost Preparers	Sampson, Nicho	RPO

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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

1.1.16	06/2016	Small Business/Self Employed Division	Morgan, Darrel	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.17	03/2006	Compliance Managers Guide	Brito-Queen, Lo	SB/SE
1.4.19*	10/2016	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Shaddy, Maria	SB/SE
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Scruggs, Cynthi	SB/SE
1.4.22	03/2017	CAWR Manager and Coordinator Guide	Zambardino, Mi	SB/SE
1.4.23	09/2016	FUTA Manager and Coordinator Guide	Vincent, Lynda	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	Halpin, Mark	SB/SE
1.4.40	04/2017	SB/SE Field and Office Examination Group Manager	AmRhein, Dawn	SB/SE
1.4.50	05/2017	Collection Group Manager, Territory Manager and Area Director Operational Aid	Pryde, Scott	SB/SE
1.4.51	08/2016	Insolvency	Lentz, Tiffany	SB/SE
1.4.52	08/2015	Offer in Compromise Manager's Resource Guide - Field Program	Moore, Thomas	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Hallenbeck, Don	SB/SE
1.4.54	10/2015	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	Morris Kosch-G	W&I
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	Bialecki, Kelly	SB/SE

1.53 SMALL BUSINESS/SELF-EMPLOYED

1.53.1	08/2007	Managing Organizational Change	Lewis, Kara	SB/SE
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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	Planning, Monitoring, and Coordination	Underland, Ann	SB/SE
4.1.2	05/2013	Determining Return Need	Underland, Ann	SB/SE
4.1.3	08/2012	Sources of Returns-Priority Programs-DIF and Ordering	Underland, Ann	SB/SE

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4.1.4*	03/2017	Other Programs and Other Source Workload	Schnur, Paula	SB/SE
4.1.5	08/2012	Classification and Case Building	Underland, Ann	SB/SE
4.1.6	02/2014	Storage of Selected Returns	Underland, Ann	SB/SE
4.1.7	06/2014	Assignment of Selected Returns	Underland, Ann	SB/SE
4.1.8	06/2014	Special Examination Features and Programs	Underland, Ann	LB&I
4.1.9	06/2014	International Features	Underland, Ann	SB/SE
4.1.10*	12/2016	Return Preparer Program Coordinator	Marshall, Dawn	LB&I
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	11/2016	General Examination Information	Gri, Daniel	LB&I
4.2.2	10/2003	Miscellaneous Examination Procedures	Harris, Kevin	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Harris, Kevin	LB&I
4.2.5*	06/2017	Disclosure of Official Information	Holthaus, Lori	LB&I
4.2.6	03/2013	Examination of Employee Returns	McIntyre, Jeff	LB&I
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	04/2016	Introduction	Kaufman, Pamel	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Kaufman, Pamel	Appeals
4.4.4	12/2011	Claims	Lyons, Christie	Appeals
4.4.5	12/2012	Closings to Appeals	Kaufman, Pamel	Appeals
4.4.6	12/2009	Conversion of Returns	Kaufman, Pam	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Kaufman, Pamel	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Kaufman, Pamel	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Kaufman, Pamel	Appeals
4.4.11	06/2007	Entity Changes	Kaufman, Pamel	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	Kaufman, Pamel	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	Kaufman, Pamel	LB&I
4.4.16	12/2011	Inventory Control	Christie , Lyons	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Kaufman, Pam	Appeals
4.4.18	06/2010	Large Dollar Cases	Kaufman, Pamel	Appeals
4.4.19	08/2016	Manual Refunds	Olson, Ann	Appeals

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4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Kaufman, Pam	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Winkler, Shirley	Appeals
4.4.23	10/2013	Openings	Kaufman, Pamel	Appeals
4.4.24	07/2014	Payments and Remittances	Kaufman, Pamel	Appeals
4.4.25	07/2012	Quick Assessments	Kaufman, Pamel	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Kaufman, Pamel	Appeals
4.4.27	12/2009	Reports	Winkler, Shirley	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Kaufman, Pam	Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Hartman , Doree	LB&I
4.4.33	04/2010	Transfers	Winkler, Shirley	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Winkler, Shirley	Appeals
4.4.35	12/2009	Unpostable Resolution	Winkler, Shirley	Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	04/2016	Overview	Cox, Nyna	SB/SE
4.7.2	10/2015	Security	Cox, Nyna	LB&I
4.7.3	01/2010	Statute of Limitations	Cox, Nyna	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	Cox, Nyna	SB/SE
4.7.5	09/2013	Group and Territory	Cox, Nyna	LB&I
4.7.6	01/2015	Reports	Cox, Nyna	SB/SE
4.7.7	10/2011	Technical Services	Cox, Nyna	LB&I
4.7.8	05/2011	Centralized Case Processing	Cox, Nyna	LB&I
4.7.10	06/2012	AIMS/ERCS Staff	Cox, Nyna	LB&I
4.8 TECHNICAL SERVICES				
4.8.1	11/2015	Organization and Responsibilities	Bates, Suzanne	SB/SE
4.8.2	03/2017	Case Processing	Bates, Suzanne	SB/SE
4.8.3	03/2013	Examination Quality Measurement Staff (EQMS)	Bates, Suzanne	SB/SE
4.8.4	03/2015	Mandatory Review	Bates, Suzanne	SB/SE
4.8.5	06/2015	Post Examination Case Processing Requirements	Bates , Suzanne	LB&I
4.8.6	07/2017	Criminal Restitution and Restitution-Based Assessments	Bates, Suzanne	SB/SE
4.8.7	04/2014	Technical Field Support	Bates, Suzanne	SB/SE
4.8.8	12/2013	Miscellaneous Responsibilities	Bates, Suzanne	LB&I

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4.8.9	08/2016	Statutory Notices of Deficiency	Bates, Suzanne	SB/SE
4.8.10	07/2012	Notice of Determination of Worker Classification	Bates, Suzanne	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	Bates, Suzanne	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1	05/2014	Outline of System	LaBille, Catherin	LB&I
4.10 EXAMINATION OF RETURNS				
4.10.1	08/2017	Overview of Examiner Responsibilities	AmRhein, Dawn	SB/SE
4.10.2*	11/2016	Pre-Contact Responsibilities	Hackett, Janet	SB/SE
4.10.3	02/2016	Examination Techniques	Haynes, Joseph	LB&I
4.10.4	12/2016	Examination of Income	AmRhein, Dawn	Appeals
4.10.5	06/2017	Required Filing Checks	Holthaus, Lori	SB/SE
4.10.6	07/2001	Penalty Considerations	Morey, Jerry	Appeals
4.10.7	03/2015	Issue Resolution	Haynes, Joseph	Appeals
4.10.8*	04/2017	Report Writing	Gri, Daniel	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	Hackett, Janet	SB/SE
4.10.10	03/2016	Standard Paragraphs and Explanation of Adjustments	AmRhein, Dawn	LB&I
4.10.13	10/2015	Certain Technical Issues	Pagan, Milton	SB/SE
4.10.15	03/2015	Report Generation Software	Holthaus , Lori	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Taylor, James	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	Guerrero, Xavier	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11/2004	Allocation of Income and Deductions - IRC Section 482	Thomas, Caroly	LB&I
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Kenyon, Bruce	LB&I
4.11.11	02/2014	Net Operating Loss Cases	Pagan, Milton	LB&I
4.11.29	08/2017	Transfer of Returns Open for Examination	AmRhein, Dawn	LB&I
4.11.51	09/2016	Return Preparer Program	Knight, Julie	Appeals
4.11.52	11/2004	Transferee Liability Cases	Carpentier, Geo	LB&I
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Lienhart, James	Appeals
4.11.57	05/2017	Third Party Contacts	Marshall, Dawn	LB&I
4.12 NONFILED RETURNS				
4.12.1	10/2010	Nonfiled Returns	Guerrero, Xavier	Appeals
4.13 AUDIT RECONSIDERATION				

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4.13.1	12/2015	Introduction	Townson, Janic	SB/SE
4.13.2	12/2015	Contact Employees	Townson, Janic	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	Townson, Janic	SB/SE
4.13.4	10/2006	Area Office (AO) Examination	Manakas, Chris	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	Townson, Janic	SB/SE
4.13.6	12/2015	Appeals	Townson, Janic	Appeals
4.13.7	12/2015	Exhibits	Townson, Janic	SB/SE
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1	05/2014	Jeopardy and Terminations	Jenkins, Mike	Appeals
4.15.2	06/2014	Examination Procedures	Jenkins, Mike	Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Lebar, Peggy	Appeals
4.15.4	01/2012	Administrative and Judicial Review	Jenkins, Mike	Appeals
4.15.5	10/2014	Post-Assessment Procedures	Ferreira, Lisa	Appeals
4.15.7	01/2012	Planning and Special Programs Procedures	Jenkins, Mike	Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2017	SEP Responsibilities and Case Development	Ferreira , Lisa	CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	04/2017	Overview of Compliance Initiative Projects	Swartz, Benjami	LB&I
4.17.2	04/2017	Responsibilities	Swartz, Benjami	LB&I
4.17.3	05/2017	Requirements	Swartz, Benjami	LB&I
4.17.4	05/2017	Procedures	Swartz, Benjami	LB&I
4.18 EXAM OFFER-IN-COMPROMISE				
4.18.1	02/2017	Offers in Compromise Received in Exam	Marshall, Dawn	SB/SE
4.18.2	02/2017	Doubt as to Liability Offers	Marshall, Dawn	SB/SE
4.18.3	02/2017	Effective Tax Administration Offers	Marshall, Dawn	SB/SE
4.18.5	02/2017	Review, Closing and Reporting Requirements	Marshall, Dawn	SB/SE
4.18.6	02/2017	Case Processing and Controls	Marshall, Dawn	SB/SE
4.18.7	02/2017	Special Case Processing	Marshall, Dawn	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.2*	08/2017	IMF Automated Underreporter (AUR) Control	Addington Kinne	SB/SE
4.19.3*	08/2017	IMF Automated Underreporter Program	Addington Kinne	SB/SE
4.19.4*	03/2017	CAWR Reconciliation Balancing	Zambardino, Mi	SB/SE

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4.19.5*	09/2017	Certification of State Federal Unemployment Tax Act (FUTA) Credits	Clark, Tessa	SB/SE
4.19.6*	08/2017	SSA Correspondence and Minister and Religious Waiver Programs	Owen, Darrell	SB/SE
4.19.7*	09/2017	IMF Automated Underreporter (AUR) Technical System Procedures	Shaddy Costello	SB/SE
4.19.8	09/2017	CAP (CAWR Automated Program) Technical System Procedures	Lee, Mark	SB/SE
4.19.9	09/2017	FCP (FUTA Case Processing) Technical System Procedures	Lee, Mark	SB/SE
4.19.11*	06/2016	Examination Classification of Work	Graves, Edwina	W&I
4.19.12	12/2011	Centralized Files and Scheduling	Hopper, Donna	W&I
4.19.13*	12/2016	General Case Development and Resolution	Ozoonian Washi	SB/SE
4.19.15*	11/2016	Discretionary Programs	Higgs, Nancy	SB/SE
4.19.16	11/2011	Claims	Smith, Travis	SB/SE
4.19.17*	10/2016	Non-Filer Program	Bunot, Sherrie	SB/SE
4.19.18	12/2016	Quality Review Program	Ozoonian, Maur	SB/SE
4.19.19*	11/2016	Campus Examination Telephone Contacts	Parsons, Marilyn	SB/SE
4.19.22*	03/2017	CAWR Control	Zambardino, Mi	SB/SE
4.19.23	09/2017	FUTA Control	Clark, Tessa	SB/SE
4.19.25*	08/2017	Information Return Penalty (IRP) Procedures	Owen, Darrell	SB/SE
4.20 EXAMINATION COLLECTIBILITY				
4.20.1	02/2013	General Collectibility Procedures	Bouquet , Donal	SB/SE
4.20.2	03/2013	Scope Consideration	Yingst, Gary	SB/SE
4.20.3	12/2010	Soliciting Payment	Carpentier, Geo	SB/SE
4.20.4	02/2013	Installment Agreements	Yingst, Gary	SB/SE
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Buffamonti, Mon	LB&I
4.23 EMPLOYMENT TAX				
4.23.1	09/2016	Introduction	Macmillan, Laird	Appeals
4.23.2	12/2016	Employment Tax Examination Objectives	MacMillan, Laird	Appeals
4.23.3	08/2016	Classification, Selection and General Procedures for Employment Tax Cases	MacMillan, Laird	Appeals
4.23.4	03/2017	Workpapers — Employment Tax Examinations	MacMillan, Laird	Appeals
4.23.5*	05/2015	Technical Guidelines for Employment Tax Issues	MacMillan, Laird	LB&I
4.23.6	04/2014	Classification Settlement Program (CSP)	MacMillan, Laird	Appeals

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4.23.7	01/2014	Employment Tax on Tip Income	MacMillan, Laird	Appeals
4.23.8	10/2015	Determining Employment Tax Liability	MacMillan, Laird	Appeals
4.23.9	03/2017	Employment Tax Penalty and Fraud Procedures	MacMillan, Laird	Appeals
4.23.10	09/2015	Report Writing Guide for Employment Tax Examinations	MacMillan, Laird	Appeals
4.23.11	02/2017	Prompt Action in Deficiency and Overassessment Cases	MacMillan, Laird	Appeals
4.23.12	09/2016	Delinquent Return Procedures	MacMillan, Laird	Appeals
4.23.13	01/2016	Adjusted Returns, Abatements and Claims	MacMillan, Laird	SB/SE
4.23.14	08/2017	Statute Control and Extension	MacMillan, Laird	Appeals
4.23.15	02/2017	Technical Advice From the Office of Chief Counsel	MacMillan, Laird	Appeals
4.23.17	03/2017	Preparer Penalty Procedures for SB/SE Employment Tax	MacMillan, Laird	SB/SE
4.23.18	02/2017	Coordinating Worker Classification Determinations Between SS-8 Program and Exam.	MacMillan, Laird	LB&I
4.23.19	03/2014	Employment Tax Case Assignment and Grading Criteria	MacMillan, Laird	SB/SE
4.23.20	02/2017	Voluntary Classification Settlement Program (VCSP) Procedures	MacMillan, Laird	LB&I
4.23.21	09/2016	Tax Compliance Officer Employment Tax Procedures	MacMillan, Laird	SB/SE
4.24 EXCISE TAX				
4.24.1	05/2017	Introduction to Excise Taxes	Kingeter , Josep	SB/SE
4.24.2	08/2012	Form 637 Excise Tax Registrations	Steadham, Chri	SB/SE
4.24.4	09/2013	Excise Fuel Taxes Workload, Policies and Procedures	Naomi, Bancroft	SB/SE
4.24.5	08/2016	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	Mazzuca, Joe	SB/SE
4.24.6	08/2014	Technical Guidance and Procedures for Excise Issues	Steadham, Chri	SB/SE
4.24.7	06/2017	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	Jackson , John	SB/SE
4.24.8	08/2014	Examination Guidance for Excise Claims for Refund or Abatement	Steadham, Chri	SB/SE
4.24.9*	08/2016	Excise Tax Penalties and Excise Return Preparer Penalties Guidance	Kingeter, Josep	SB/SE
4.24.10	05/2017	Appeals Referral Procedures	Jackson, John	SB/SE

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4.24.14	02/2016	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Smith-Derfler, D	SB/SE
4.24.15*	10/2014	Excise Fuel Compliance Inspection, Sampling, and Shipping	Steadham, Chri	SB/SE
4.24.16	12/2016	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	Smith-Derfler, D	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	Monconduit, Mic	SB/SE
4.24.18	04/2014	Excise Operations Support	Brousseau, Rae	SB/SE
4.24.20	05/2017	Excise Tax Report Writing Guide	Jackson , John	SB/SE
4.24.21	05/2017	Case Closings	Jackson, John	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1	07/2016	Estate and Gift Tax Examinations	Piehl Bisio, Lisa	SB/SE
4.25.2*	09/2009	Campus Procedures For Estate Tax	Antoine, Josian	SB/SE
4.25.3	08/2015	Planning, Classification, and Selection	Piehl Bisio, Lisa	SB/SE
4.25.4	07/2016	International Estate and Gift Tax Examinations	Piehl Bisio, Lisa	SB/SE
4.25.5	07/2016	Technical Guidelines for Estate and Gift Tax Issues	Piehl Bisio, Lisa	SB/SE
4.25.6	08/2015	Report Writing Guide for Estate and Gift Tax Examinations	Piehl Bisio, Lisa	SB/SE
4.25.7	07/2016	Estate and Gift Tax Penalty and Fraud Procedures	Piehl Bisio, Lisa	SB/SE
4.25.8*	07/2016	Delinquent Returns and SFR Procedures	Piehl Bisio, Lisa	SB/SE
4.25.9*	08/2015	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	Piehl Bisio, Lisa	SB/SE
4.25.10	07/2016	Case Closing Procedures	Piehl Bisio, Lisa	SB/SE
4.25.11	07/2016	Special Examination Procedures	Piehl Bisio, Lisa	SB/SE
4.25.12	07/2016	Valuation Assistance	Piehl Bisio, Lisa	SB/SE
4.25.13	08/2015	Appeals, Mediation, and Settlement Procedures	Piehl Bisio, Lisa	SB/SE
4.25.14*	07/2016	Miscellaneous Procedures	Piehl Bisio, Lisa	SB/SE
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4.26.2	05/2014	Program Structure	Lundquist, Rod	SB/SE
4.26.3	09/2016	Examination Case Selection (ECS)	Patterson, Valeri	SB/SE
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4.26.7	06/2012	Bank Secrecy Act Penalties	Lundquist, Rod	SB/SE
4.26.8	06/2006	Special Procedures	Lundquist, Rod	SB/SE
4.26.9	06/2006	Examination Techniques For Bank Secrecy Act Industries	Lundquist, Rod	SB/SE
4.26.10	07/2012	Form 8300 History and Law	Lundquist, Rod	SB/SE
4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	Lundquist, Rod	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Lundquist, Rod	SB/SE
4.26.13	01/2016	Structuring	Lundquist, Rod	SB/SE
4.26.14	07/2012	Disclosure	Lundquist, Rod	SB/SE
4.26.15	11/2015	General Program	Lundquist, Rod	SB/SE
4.26.16	11/2015	Report of Foreign Bank and Financial Accounts (FBAR)	Lundquist, Rod	SB/SE
4.26.17	05/2008	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	Lundquist, Rod	SB/SE
4.26.18	02/2013	Embedded Quality	Lundquist, Rodn	SB/SE
4.27 BANKRUPTCY				
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4.27.2	02/2017	Examiner Responsibilities	Marshall, Dawn	SB/SE
4.27.3*	08/2009	Review and Processing Procedures	Carpentier, Geo	SB/SE
4.27.4	08/2009	Statute of Limitations Considerations	Carpentier, Geo	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	Carpentier, Geo	SB/SE
4.28 EXAMINATION SPECIALIZATION				
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4.29 PARTNERSHIP CONTROL SYSTEM (PCS)				
4.29.1	09/2008	Overview of the PCS	O'Neill, Steve	Appeals
4.29.2	09/2008	Maintaining the PCS Database	O'Neill, Steve	Appeals
4.29.3	09/2008	PCS Database Elements	O'Neill, Steve	Appeals
4.29.4	09/2008	PCS Reports	O'Neill, Steve	Appeals
4.29.5	09/2008	PCS TEFRA/NonTEFRA Notices and Cover Letters	O'Neill, Steve	Appeals
4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1	03/2017	Introduction	O'Neill, Steve	Appeals
4.31.2*	04/2017	TEFRA Examinations - Field Office Procedures	O'Neill, Steve	Appeals

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4.31.5*	04/2017	NonTEFRA Examinations - Field Office Procedures	O'Neill, Steve	LB&I
4.31.6*	04/2017	NonTEFRA Examinations - CTF Procedures	O'Neill, Steve	LB&I
4.31.7	04/2017	TEFRA Bankruptcy	O'Neill, Steve	SB/SE, LBI, Appeals
4.31.8*	04/2017	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	O'Neill, Steve	SB/SE
4.32 ABUSIVE TRANSACTIONS				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	Thurber, David	LB&I
4.32.2	06/2012	The Abusive Transactions (AT) Process	Furin, Susan	LB&I
4.32.3	06/2012	Coordination and Roles of Cross-Functional Units	Furin, Susan	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Ronk, Alice	Appeals
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05/2011	CDE Application and Use	Hultman, Teresa	SB/SE
4.103.2	05/2011	CDE Procedures	Hultman, Teresa	SB/SE
4.103.3	05/2011	CDE Roles and Reports	Hultman, Teresa	SB/SE
4.119 BMF LIABILITY DETERMINATION				
4.119.1*	08/2017	BMF Underreporter (BMF AUR) Control	Price, Sherri	SB/SE
4.119.3	08/2017	BMF Underreporter (BMF AUR) Manager and Coordinator Handbook	Carlucci, Patrici	SB/SE
4.119.4*	09/2017	BMF Underreporter (BMF-AUR) Program	Stoker, Susan	SB/SE

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5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Andrew, Lani	Appeals
5.1.3	11/2014	Safety, Security, and Control	Morton, Kathlee	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Rattie, Maureen	SB/SE
5.1.5*	03/2016	Balancing Civil and Criminal Cases	Rosenberg, Den	SB/SE

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5.1.9	04/2016	Collection Appeal Rights	Agne, Anastasia	Appeals
5.1.10	01/2017	Taxpayer Contacts	Franklin, Rebec	Appeals
5.1.11*	10/2016	Delinquent Return Investigations	Woodman, Marg	SB/SE
5.1.12*	03/2017	Cases Requiring Special Handling	Smith Smith, Eri	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Kalcevic, Christi	Appeals
5.1.15*	08/2015	Abatements, Reconsiderations and Adjustments	O'Shea, Sandra	Appeals
5.1.18*	06/2015	Locating Taxpayers and their Assets	Smith, Michael	All
5.1.19	05/2016	Collection Statute Expiration	Wallander, Don	SB/SE
5.1.20	11/2016	Collection Inventory	Allen, Paul	SB/SE
5.1.21	01/2015	Collecting from Limited Liability Companies	Knott, Les	SB/SE
5.1.22	10/2014	Disclosure	Harper, Carol	SB/SE
5.1.23	10/2014	Taxpayer Representation	Andrew, Lani	SB/SE
5.1.24*	11/2015	Third-Party Payer Arrangements for Employment Taxes	Kullman, Andra	SB/SE
5.1.25*	07/2017	IDRS and Data Security for Collection	Miliote, Theresa	SB/SE
5.1.28*	06/2017	Identity Theft for Collection Employees	Rattie, Maureen	SB/SE
5.1.29*	01/2015	Petition for Remission Program	Borbon, Kim	SB/SE
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5.1.31	10/2014	Workload Management	Smith, Michael	SB/SE
5.2 REPORTS				
5.2.1	09/2016	Collection Time Reporting	McCutcheon, Di	SB/SE
5.2.4	09/2016	Collection Reports	Zanieski McCutc	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	Neilson, Paul	SB/SE
5.4 CASE PROCESSING				
5.4.10*	12/2013	General Case Processing	Marriott, SidnaK	SB/SE
5.4.11	10/2016	CCP Installment Agreements	Houston, Oliver	SB/SE
5.4.12*	11/2016	Field Office Resource Team	Houston, Oliver	SB/SE
5.4.13*	06/2014	CCP General Procedures	Marriott, SidnaK	SB/SE
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5.5.3	03/2010	Working Decedent Cases	Ocmand, Cindy	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Ocmand, Cindy	Appeals
5.5.5	10/2012	Processing Estate and Gift Tax Extensions	Ocmand, Cindy	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Ocmand, Cindy	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Ocmand, Cindy	Appeals
5.5.8	06/2010	Estate Tax Liens	Ocmand, Cindy	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	Ocmand, Cindy	SB/SE
5.6 COLLATERAL AGREEMENTS				
5.6.1	10/2014	Collateral Agreements and Security Type Collateral	Hallenbeck, Don	Appeals
5.6.2	09/2011	Maintenance	Hallenbeck, Don	Appeals
5.7 TRUST FUND COMPLIANCE				
5.7.1	05/2017	FTD Alerts	Folquet, Rochell	Appeals
5.7.2	03/2015	Letter 903 Process	Folquet, Rochell	SB/SE
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Dunford, Jeanne	Appeals
5.7.4*	06/2017	Investigation and Recommendation of the TFRP	Dunford, Jeanne	SB/SE
5.7.5	11/2014	Collectibility Determination	Dunford, Jeanne	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Dunford, Jeanne	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	Dunford, Jeanne	SB/SE
5.7.8	03/2017	In-Business Repeater or Pyramiding Taxpayers	Harty, Jason	Appeals
5.7.9*	01/2017	Federal Contractors	Sexton, Linda	Appeals
5.7.10	05/2015	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	Dunford, Jeanne	SB/SE
5.8 OFFER IN COMPROMISE				
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5.8.2	12/2015	Centralized Offer in Compromise Initial Processing and Processability	Morris Kosch-G	Appeals
5.8.3	12/2015	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Nodiff-Robinson	Appeals
5.8.4	04/2015	Investigation	Moore, Thomas	Appeals
5.8.5*	04/2017	Financial Analysis	Moore, Thomas	Appeals
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5.8.8	10/2016	Acceptance Processing	Morris, Diane	Appeals
5.8.9	01/2017	Actions on Post-Accepted Offers	Morris, Diane	Appeals
5.8.10*	02/2017	Special Case Processing	Highsmith, Clair	Appeals
5.8.11	08/2015	Effective Tax Administration	Moore, Thomas	Appeals
5.8.12	10/2014	Independent Administrative Review	Morris, Diane	Appeals
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
5.9.1*	06/2017	Overview of Bankruptcy	Valerio, Maria	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	Valerio, Maria	SB/SE
5.9.3*	08/2017	Debtors' Delinquent Accounts	Valerio, Maria	SB/SE
5.9.4*	09/2015	Common Bankruptcy Issues	Orfanakis, Maria	SB/SE
5.9.5*	08/2016	Opening a Bankruptcy Case	Fowler, Deborah	SB/SE
5.9.6*	03/2015	Processing Chapter 7 Bankruptcy Cases	Fowler, Deborah	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Lentz, Tiffany	SB/SE
5.9.8*	09/2015	Processing Chapter 11 Bankruptcy Cases	Fowler, Deborah	SB/SE
5.9.9*	09/2015	Processing Chapter 12 Bankruptcy Cases	Fowler, Deborah	SB/SE
5.9.10	10/2015	Processing Chapter 13 Bankruptcy Cases	Fowler, Deborah	SB/SE
5.9.11	08/2016	Insolvency Mail Processing	Rau, Laura	SB/SE
5.9.12*	03/2016	Insolvency Automated Processes	Murphy, Patricia	Appeals
5.9.13*	03/2016	Manual Proofs of Claim and Common Claim Issues	Lentz, Tiffany	SB/SE
5.9.14*	05/2016	Automated Proofs of Claim (APOC)	Lentz, Tiffany	SB/SE
5.9.15	08/2015	Payments in Bankruptcy	Orfanakis, Maria	SB/SE
5.9.16*	05/2017	Insolvency Case Monitoring	Zwalinski, Kathl	SB/SE
5.9.17*	12/2016	Closing a Bankruptcy Case	Fowler, Deborah	SB/SE
5.9.18	09/2017	Automated Discharge System (ADS)	Rau, Laura	Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Ames, Marilyn	Appeals
5.9.20	04/2017	Non-Bankruptcy Insolvencies	Lentz, Tiffany	SB/SE
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5.10.5	02/2017	Sale Procedures	Franklin, Rebec	Appeals
5.10.6	02/2017	Post Sale Actions and Responsibilities of Advisory	Franklin, Rebec	Appeals
5.10.7	10/2014	Acquired Property and Property Redeemed by the United States	Steco, Rocco	SB/SE
5.10.8	06/2014	Judicial Sales	Douglas, Karen	Appeals
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	Thomas, Duane	SB/SE
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5.11.2	12/2015	Serving Levies, Releasing Levies and Returning Property	Maslanka, Jame	Appeals
5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	Maslanka, Jame	Appeals
5.11.4	09/2014	Bank Levies	Maslanka, Jame	Appeals
5.11.5	12/2016	Levy on Wages, Salary, and Other Income	Maslanka, Jame	Appeals
5.11.6	08/2017	Notice of Levy in Special Cases	Maslanka, Jame	Appeals
5.11.7*	09/2016	Automated Levy Programs	Darby, Kristi	SB/SE
5.12 FEDERAL TAX LIENS				
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5.12.2	11/2015	Notice of Lien Determinations	Kalcevic, Christi	Appeals
5.12.3*	07/2015	Lien Release and Related Topics	Romick, Kyle	SB/SE
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5.14.4*	05/2017	Withdrawals and Installment Agreements with Special Circumstances	Beach, David	Appeals
5.14.5	12/2015	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Beach, David	Appeals
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5.17.2	12/2016	Federal Tax Liens	Kalcevic, Christi	Appeals
5.17.3	11/2014	Levy and Sale	Roberts, Matthe	SB/SE
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5.17.5	01/2017	Suits Against the United States	Kalcevic, Christi	Appeals
5.17.6	09/2017	Summonses	DiLoreto, Donna	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Dunford, Jeanne	Appeals
5.17.8	10/2016	General Provisions of Bankruptcy	Fowler, Deborah	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	Fowler, Deborah	SB/SE
5.17.10	12/2016	Chapter 11 Bankruptcy (Reorganization)	Fowler, Deborah	Appeals
5.17.11	11/2016	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	Fowler, Deborah	Appeals
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5.18.2*	06/2016	Business Returns IRC 6020(b) Processing	Cunningham, Sc	Appeals
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5.19.2*	03/2016	Individual Master File (IMF) Return Delinquency	Eidam, Sandra	Appeals
5.19.3*	11/2015	Backup Withholding Program	Poulson, James	Appeals
5.19.4*	01/2017	Enforcement Action	Wolfe, Suzanne	SB/SE
5.19.5*	06/2017	ACS Inventory	Pearl, Webster	Appeals
5.19.6*	12/2014	ACS Support	Garcia, Mary	SB/SE
5.19.7*	08/2017	Monitoring Offer In Compromise	Olivent, Lisa	Appeals
5.19.8	08/2016	Collection Appeal Rights	Younger, Gerald	Appeals
5.19.9*	10/2016	Automated Levy Programs	Darby, Kristi	Appeals
5.19.10*	04/2017	Collection Operations Transcript Processing	Wasyllak, Marie	SB/SE
5.19.11*	10/2016	Withholding Compliance Program	Sandra, Eidam	SB/SE
5.19.12	03/2016	Centralized Lien Operation	Romick, Kyle	SB/SE
5.19.13*	06/2017	Campus Procedures for Securing Financial Information	Rush, Rosalind	Appeals
5.19.14*	01/2016	Trust Fund Recovery Penalty (TFRP)	Salvato, Linda	SB/SE
5.19.15*	08/2015	Federal Agency Delinquency (FAD) Program	Sexton, Linda	SB/SE
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5.19.17*	12/2015	Campus Procedures for Currently Not Collectible and Offers in Compromise	Rush, Rosalind	Appeals
5.19.18*	09/2017	Federal Employee/Retiree Delinquency Initiative (FERDI)	Frazier, Emilie	SB/SE
5.19.19*	08/2016	Campus Compliance International Case Processing (CCICP)	Zidanic, JoAnn	SB/SE
5.19.21	06/2017	Campus Procedures for Handling Identity Theft	Rush, Rosalind	Appeals
5.19.22*	07/2016	Business Master File (BMF) Return Delinquency	Busch, Andrew	Appeals
5.19.23*	07/2015	Restitution - Based Assessments Processing	Glover , Anita	SB/SE
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5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	Zidanic, JoAnn	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	Zidanic, JoAnn	SB/SE
5.20.3	03/2016	Third Party Contacts	Zidanic, JoAnn	SB/SE
5.20.4	11/2016	Summons Procedures	Zidanic, JoAnn	Appeals
5.20.6	11/2016	Whipsaw Assessments	Zidanic, JoAnn	Appeals
5.20.7	09/2014	Monitoring of IRC 7407 and 7408 Injunctions	Zidanic, JoAnn	SB/SE
5.20.8*	09/2014	Promoter/Preparer Investigations	Zidanic, JoAnn	SB/SE
5.20.10	05/2014	Identification and Processing of Frivolous Documents	Zidanic, JoAnn	Appeals
5.20.11	08/2016	Examination Reconsiderations and Referrals	Zidanic, JoAnn	Appeals
5.20.12*	03/2015	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	Zidanic, JoAnn	SB/SE
5.21 INTERNATIONAL AND INSULAR ISSUES				
5.21.1	10/2013	Overview	Vinluan, Gary	SB/SE
5.21.2	12/2013	Offshore Information Gathering Techniques	Vinluan, Gary	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	Zidanic, JoAnn	SB/SE
5.21.4	11/2013	Payments Made in Foreign Currency	Vinluan, Gary	SB/SE
5.21.5	11/2013	International Field Calls	Vinluan, Gary	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	Vinluan Zidanic,	SB/SE
5.21.7*	11/2015	Special Cases	Vinluan, Gary	SB/SE
5.21.8	01/2014	Adjustments to International Cases	Vinluan, Gary	SB/SE

Part 7: Rulings and Agreements

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

7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS				
7.50.1*	08/2016	Form SS-8 Processing Handbook	Goodwin, Dale	All

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	Brown, Eric	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	Brown, Eric	SB/SE
11.53.4	04/2015	TIGTA/GAO	Walker, III, Melvi	SB/SE

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11.53.5	01/2015	Stakeholder Liaison (SL) Activities	Brown, Eric	SB/SE

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	Mattes, Kevin	Appeals
20.1.2*	07/2016	Failure To File/Failure To Pay Penalties	Moulding, Wieg	Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Moulding, Wieg	Appeals
20.1.4*	07/2015	Failure to Deposit Penalty	Meffley, Richard	Appeals
20.1.5	12/2016	Return Related Penalties	Oliver, Kyle	Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Oliver, Kyle	Appeals
20.1.7*	02/2016	Information Return Penalties	Davis, Dawn	Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Davis , Dawn	Appeals
20.1.9	11/2015	International Penalties	Navarre, Kathle	Appeals
20.1.10*	02/2013	Miscellaneous Penalties	Davis , Dawn	Appeals
20.1.11*	08/2016	Excise Tax and Estate and Gift Tax Penalties	Dashjian, Karin	All
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Berue, Michael	Appeals
20.2 INTEREST				
20.2.1*	04/2016	Interest Introduction, Standards and Guidelines	Coleman, Clay	Appeals
20.2.4*	03/2015	Overpayment Interest	Coleman, Clay	Appeals
20.2.5*	04/2016	Interest on Underpayments	Bardin, Marie	Appeals
20.2.7*	04/2016	Abatement and Suspension of Debit Interest	Isumu, Mara	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Jephson, Mary	Appeals
20.2.10*	10/2016	Interest on Estate, Excise, Employment, and Foreign Taxes	Bardin, Marie	Appeals
20.2.11	01/2017	Miscellaneous Interest Provisions	Bardin, Marie	Appeals
20.2.14*	02/2017	Netting of Overpayment and Underpayment Interest	Stephens, Onei	LB&I
20.3 PENALTY PROGRAMS INTERNAL PROCESSES				
20.3.1*	01/2017	Civil Penalty Accuracy Review Process	Navarre, Kathle	SB/SE

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Part 22: Taxpayer Education and Assistance

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

22.24 IRS TAXPAYER BURDEN REDUCTION				
22.24.1	01/2016	Servicewide Burden Reduction Activities	Tuzynski, Laurie	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.)

25.1 FRAUD HANDBOOK				
25.1.1	01/2014	Overview/Definitions	Rosa, Joe	Appeals
25.1.2	08/2016	Recognizing and Developing Fraud	Rosa, Joe	Appeals
25.1.3*	08/2016	Criminal Referrals	Rosa, Joe	Appeals
25.1.4	10/2016	Administrative Joint Investigation	Rosa, Joe	Appeals
25.1.5	06/2016	Grand Jury Investigations	Rosa, Joe	Appeals
25.1.6	04/2016	Civil Fraud	Rosa, Joe	CI
25.1.7	11/2015	Failure to File	Rosa, Joe	Appeals
25.1.8	10/2016	Field Collection	Rosa, Joe	Appeals
25.1.9*	07/2016	Tax Exempt and Government Entities (TE/GE)	Rosa, Joe	Appeals
25.1.10	03/2015	LB&I Fraud Procedures	Rosa, Joe	LB&I
25.1.11*	10/2016	Campus Collection Fraud Procedures	Rosa, Joe	Appeals
25.1.12	12/2013	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Rosa, Joe	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	Rosa, Joe	SB/SE
25.3 LITIGATION AND JUDGMENTS				
25.3.1	08/2013	General Guidelines	Kalcevic, Christi	Appeals
25.3.2*	03/2015	Suits by the United States	Kalcevic, Christi	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	Kalcevic, Christi	CI
25.3.4	07/2010	Suits against IRS Employees	Dillmann, Delore	SB/SE
25.3.5	03/2012	Judgment Follow-up	Dillmann, Delore	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	Kalcevic, Christi	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Schuh Dillmann,	SB/SE
25.5 SUMMONS				

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25.5.1	09/2014	Introduction	Haworth, Cartha	CI
25.5.2	07/2015	Preparation	DiLoreto, Donna	CI
25.5.3*	12/2016	Procedures	DiLoreto, Donna	Appeals
25.5.4	07/2015	Examination of Books and Witnesses	DiLoreto, Donna	Appeals
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	DiLoreto, Donna	CI
25.5.6	03/2017	Summonses on Third-Party Witnesses	DiLoreto, Donna	CI
25.5.7	02/2016	Special Procedures for John Doe Summonses	DiLoreto, Donna	Appeals
25.5.8	01/2016	Use of Summons Special Applications	DiLoreto, Donna	CI
25.5.9	04/2017	Fees and Costs for Summoned Witnesses	DiLoreto, Donna	CI
25.5.10	05/2016	Enforcement of Summons	DiLoreto, Donna	Appeals
25.5.11	06/2015	Title 31 Bank Secrecy Act Summons	Haworth, Cartha	CI
25.6 STATUTE OF LIMITATIONS				
25.6.22	08/2011	Extension of Assessment Statute of Limitations By Consent	Hartman, Ron	All
25.6.23	03/2015	Examination Process-Assessment Statute of Limitations Controls	Orange, Kathlee	Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	07/2015	Processing Refund Hold Program Inventory	Haskell, Susan	SB/SE
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1	06/2017	Introduction	Vannoy, Juanita	SB/SE
25.15.2	07/2014	General Procedures/Employees With Taxpayer Contact	O'Neal, Coleen	SB/SE
25.15.3*	12/2016	Technical Provisions of IRC 6015	Vannoy, Juanita	SB/SE
25.15.5	07/2014	Relief from Community Property Laws	Vannoy, Juanita	SB/SE
25.15.6	06/2017	Field Examination Procedures	AmRhein, Dawn	SB/SE
25.15.7*	12/2016	Innocent Spouse Shared Processing Responsibilities	Vannoy, Juanita	SB/SE
25.15.8	11/2014	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	Calhoun, Rosali	SB/SE
25.15.9*	12/2016	Account Processing of Requests for Relief from Joint and Several Liability	Vannoy, Juanita	SB/SE
25.15.11	07/2014	Taxpayer Advocate Service Contacts and Identity Theft Referrals	O'Neal, Coleen	SB/SE
25.15.14	07/2014	Innocent Spouse Tracking System Inventory Validation Instructions	O'Neal, Coleen	SB/SE
25.15.15	07/2014	Mirror Modules for Requests for Relief from Joint and Several Liability	O'Neal, Coleen	SB/SE

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25.15.17	07/2014	Reconsiderations	O'Neal , Coleen	SB/SE
25.15.18*	07/2016	Innocent Spouse Relief Processing Procedures	Goodwin, Dale	SB/SE
25.15.19*	12/2016	Non-Qualifying Claims & Complex Account Issues	Vannoy, Juanita	SB/SE
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	12/2014	Program Guidelines	Alford, Patricia	All
25.18 COMMUNITY PROPERTY				
25.18.1	06/2017	Basic Principles of Community Property Law	Gri, Daniel	Appeals
25.18.2	03/2017	Income Reporting Considerations of Community Property	Gri, Daniel	Appeals
25.18.3	03/2011	Innocent Spouse Relief and Community Property	McIntyre, Jeffrey	Appeals
25.18.4	06/2017	Collection of Taxes in Community Property States	Gri, Daniel	Appeals
25.18.5	03/2017	Injured Spouse	Gri, Daniel	Appeals
25.24 RETURN PREPARER MISCONDUCT PROGRAM				
25.24.4*	03/2017	Return Preparer Misconduct Field Collection	Cooper, Cynthia	SB/SE
25.26 RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Bates, Suzanne	CI
25.27 THIRD PARTY CONTACTS				
25.27.1	01/2014	Third Party Contact Program	Smith , Michael	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				
1.1.8	06/2005	National Taxpayer Advocate	Henderson, Dia	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.8	08/2015	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	Hadlock Knowlto	TAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	Jeans, Cedric	TAS

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	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	Jeans Clark, Ce	All
13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	Jeans Parzych,	All
13.1.3	08/2016	Definition of Terms/Use of Abbreviations	Alford Paasch,	All
13.1.4	10/2004	TAS Authorities	Henderson, Dia	All
13.1.5	02/2011	Taxpayer Advocate Service (TAS) Confidentiality	Via DelPrincipe,	TAS
13.1.6	10/2014	Casework Communications	Reichert Jeans,	All
13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	Alford Donnelly,	All
13.1.8	04/2017	Congressional Affairs Program	Hadlock Page, L	TAS
13.1.9	10/2004	Executive Correspondence Case Procedures	Henderson, Dia	All
13.1.10	05/2012	Special Processes	Kennedy Jeans,	TAS
13.1.11	06/2015	Case and Inventory Management	Hadlock Phelan,	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	Price Dick, Matt	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	Henderson, Dia	All
13.1.15	08/2016	Customer Complaints/RRA98 §1203 Procedures	Alford Phelan, K	TAS
13.1.16	04/2017	TAS Intake and Case Receipt Process	Alford Jordan, K	TAS
13.1.17	08/2013	TAS Case Transfer Process	Arcure Upshaw	TAS
13.1.18	05/2016	Processing TAS Cases	Hadlock Donnell	TAS

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13.1.19	05/2016	TAS Operations Assistance Request (OAR) Process.	Hadlock Paasch	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	Hadlock Reicher	TAS
13.1.21	05/2016	TAS Case Closing and Reopen Case Procedures	Hadlock Paasch	TAS
13.1.22	01/2016	Manual Inventory Balancing Procedures	Hadlock Upsha	TAS
13.2 SYSTEMIC ADVOCACY				
13.2.1	07/2009	Processing Advocacy Issues	Henderson, Dia	All
13.2.2	07/2009	Inventory Control and Working an Assignment	Henderson, Dia	All
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03/2012	NTA Toll-free Procedures	Price Giles, Matt	All
13.4 TAS TAMIS GUIDE				
13.4.1	03/2009	General TAMIS Information	Henderson, Dia	TAS
13.4.2	01/2016	Administration and Security	Hadlock Stetson	TAS
13.4.3	05/2009	TAMIS Training	Henderson, Dia	TAS
13.4.4	05/2009	Navigation/Querying	Henderson, Dia	TAS
13.4.5	06/2015	Initiating and Working a Case on TAMIS	Hadlock Stetson	TAS
13.4.6	05/2009	Management Inventory Screens	Henderson, Dia	TAS
13.4.7	04/2017	Administrative Reports	Stetson Stetson,	TAS
13.4.8	03/2011	Report Writing	Price Stetson, M	TAS
13.5 TAS BALANCED MEASURES				
13.5.1	10/2001	TAS Balanced Measure System	Henderson, Dia	TAS
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02/2012	Internal and External Communications	Price Swan, Mat	TAS
13.7 TAXPAYER ADVOCACY PANEL PROGRAM				
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1.1 ORGANIZATION AND STAFFING				
1.1.23	03/2017	Tax Exempt and Government Entities Division	Junkins, Ann	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.7	02/2017	TE/GE Knowledge Network (K-Net) Administration	Bennet Church,	TE/GE
1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT				
1.54.1	08/2016	TE/GE Roles and Responsibilities	Junkins, Ann	TE/GE

Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.12*	12/2016	Exempt Organization Returns	Palmer, Kathi	SB/SE
3.11.20*	12/2016	Exempt Organization and Employee Plan Applications for Extension of Time to File	Laforet, Lina	TE/GE
3.11.22*	12/2016	Employee Plan Excise Tax Return	Laforet, Lina	SB/SE
3.11.26*	12/2016	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	White, Marsha	TE/GE
3.11.27*	12/2016	EPMF Return Processing Form 5500-EZ	Laforet, Lina	TE/GE
3.12 ERROR RESOLUTION				
3.12.12*	12/2016	Exempt Organization Returns	Thomas, David	TE/GE
3.12.22*	11/2016	Employee Plan Excise Tax Returns	Laforet, Lina	TE/GE
3.12.26*	11/2016	Tax Exempt Bond Error Resolution Procedures	White , Marsha	TE/GE
3.12.166	06/2017	EPMF Unpostables	Williams, Brook	W&I
3.12.278*	12/2016	Exempt Organization Unpostable Resolution	Williams, Maure	TE/GE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.12	12/2016	Exempt Organization Account Numbers	Palmer, Kathi	SB/SE
3.13.36	06/2017	EPMF Account Numbers	Williams, Brook	TE/GE
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	12/2016	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	Laforet, Lina	TE/GE
3.20.13*	11/2016	Exempt Organizations Photocopy Procedures	Peek, Connie	TE/GE
3.24 ISRP SYSTEM				
3.24.12	12/2016	Exempt Organization Returns	Palmer, Kathi	SB/SE

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3.24.20	12/2016	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Laforet, Lina	TE/GE
3.24.22	11/2016	Employee Plan Returns	Laforet, Lina	SB/SE
3.24.26	12/2016	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Peek, Connie	TE/GE
3.24.27	12/2016	EPMF Return Processing Form 5500-EZ	Laforet, Lina	TE/GE
3.45 TE/GE PROCESSING				
3.45.1	12/2016	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Williams, Maure	TE/GE

Part 4: Examining Process

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

4.2 GENERAL EXAMINING PROCEDURES				
4.2.7	06/2017	Ex Parte Communication Procedures	Hoover, Joyce	Appeals
4.5 TE/GE AIMS MANUAL				
4.5.1	09/2013	TE/GE AIMS Processing	Woo, Vicky	TE/GE
4.5.2	10/2016	TE/GE Examined and Non-Examined Closures	Gilmore, Monica	TE/GE
4.5.3	09/2015	TE/GE AIMS Special Processing Procedures	Bynum, Mildred	TE/GE
4.5.5	09/2006	TE/GE Reports	Bynum, Mildred	TE/GE
4.70 TE/GE EXAMINATIONS				
4.70.3	05/2017	Promoter Investigations	Todd Palumbo L	LB&I
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	05/2017	Overview of Form 5500 Examination Procedures	Talley, Michael	TEGE
4.71.2	12/2016	Overview of IDRS	Talley, Michael	TEGE
4.71.3	09/2017	Unagreed Form 5500 Examinations and EP Exam Closing Agreements	Talley, Mike	TE/GE
4.71.4	09/2017	Discrepancy Adjustments	Talley, Mike	TEGE
4.71.5	08/2017	Form 5330 Examinations	Talley, Mike	TEGE
4.71.6	05/2017	Employee Plans Referrals	Talley, Mike	TE/GE
4.71.7	12/2016	Survey Returns	Talley, Mike	TEGE
4.71.8	05/2017	EP Claims	Serrano, Hector	TEGE
4.71.9	09/2017	Statute Control Procedures	Talley, Mike	TEGE
4.71.10	09/2017	Form 990-T Processing	Talley, Mike	TE/GE
4.71.11	12/2016	Office Correspondence Examination Program (OCEP)	Talley, Mike	TE/GE

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4.71.12	09/2017	Case File Assembly Guidelines	Talley, Mike	TEGE
4.71.13	09/2017	Technical Assistance and Technical Advice Requests	Talley, Mike	TE/GE
4.71.14	09/2017	EP Mandatory Review	Talley, Mike	TE/GE
4.71.15	04/2017	EP Special Review	Talley, Mike	TE/GE
4.71.16	07/2016	Employee Plans Team Audit (EPTA) Program	Garcia, Elsie	TE/GE
4.71.17	05/2017	Non-Return Unit Examinations	Talley, Mike	TE/GE
4.71.18	05/2017	EP Penalties	Talley, Mike	TE/GE
4.71.19	08/2017	Fast Track Settlement Procedures	Talley, Mike	TE/GE
4.71.20	12/2016	Employee Plans Large Case Support Examination Procedures	Garcia, Elsie	TE/GE
4.71.21	05/2017	Examination Procedures for Plans in U.S. Territories	Sanchez, Verina	TE/GE
4.71.22	01/2017	Employee Plans Compliance Unit (EPCU)	Hansen, Heidi	TE/GE
4.71.23	08/2017	Bankruptcy Procedures	Talley, Mike	TE/GE
4.71.24	09/2017	Whistleblower Claims	Sharkey, Kim	TE/GE
4.71.25	09/2017	EP Exam Fraud Procedures	Christenson, Ste	TE/GE
4.71.26	03/2016	Case Selection Criteria	Thomas, Mikio	TE/GE
4.71.27	12/2016	Form 5329 Examination Procedures	Talley, Mike	TEGE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.2	09/2017	Cash or Deferred Arrangements	Zhang, Yaguo	TE/GE
4.72.3	09/2017	Employee Contributions and Matching Contributions	Slack, Eric	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	Livingston, Gera	TE/GE
4.72.5	09/2016	Top-Heavy Plans	Spaid, Michael	TE/GE
4.72.6	09/2017	IRC 415(b)	Klubock, Steve	TE/GE
4.72.7	05/2017	Examination Guidelines for IRC 415(c)	Magee, Qian	TE/GE
4.72.8	08/2016	Valuation of Assets in Defined Contribution Plans	Magee, Qian	TE/GE
4.72.9	02/2015	Qualified Joint and Survivor Annuity Requirements	Slack, Eric	TE/GE
4.72.10	09/2017	Single-Sum Distributions	Farley, Christine	TE/GE
4.72.11	09/2017	Prohibited Transactions	Shearer, Steve	TE/GE
4.72.13	08/2017	IRC 403(b) Plans	Cremeens, Rob	TE/GE
4.72.14	09/2017	Multiemployer Plan Examination Guidelines	Morton, Corene	TE/GE
4.72.15	09/2017	IRC 404 Examination Guidelines	Farley, Christine	TE/GE

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4.72.16	09/2016	IRC 430 Examination Guidelines	LaBombarde, A	TE/GE
4.72.17	08/2017	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Creameens, Rob	TE/GE
4.72.18	04/2016	Nonbank Trustee Investigation Procedures	Waldman, Marjo	TE/GE
4.72.19	08/2017	IRC 457 Examination Guidelines	Creameens, Rob	TE/GE
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4	09/2016	Case Selection and Delivery	Hawkins, Patrici	TE/GE
4.75.5	08/2016	Information Items	Hawkins, Patrici	TE/GE
4.75.7	06/2017	EO Case Assignment Guide	Phears, Devi	TE/GE
4.75.8	07/2017	Compliance Strategies and Critical Initiatives	Hawkins, Patrici	TE/GE
4.75.9	08/2016	Exempt Organizations Compliance Area (EOCA)	Hanks, Justin	TE/GE
4.75.10	08/2017	Exempt Organization Pre-Audit Procedures	Phears, Devi	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	Hawkins, Patrici	TE/GE
4.75.12	03/2017	Required Filing Checks and Package Audit Procedures	Zarny, Robert	TE/GE
4.75.13	04/2017	Issue Development and Conclusion	Hawkins, Patrici	TE/GE
4.75.15	03/2014	Closing Letters and Audit Reports	Phears, Devi	TE/GE
4.75.16	02/2013	Case Closing Procedures	Gray, Thomas	TE/GE
4.75.17	06/2017	Mandatory Review	Zarny, Robert	TE/GE
4.75.18	06/2017	Special Review	Phears, Devi	TE/GE
4.75.20	10/2014	Final Case Processing	Zarny, Robert	TE/GE
4.75.21	03/2017	EO Special Examination Procedures	Phears, Devi	TE/GE
4.75.22	08/2017	EO Delinquent, Amended and Substitute for Return Procedures	Cano, Ray	TE/GE
4.75.24	07/2017	Organizations Covered by a Group Ruling	Zarny, Robert	TE/GE
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3.11.8*	11/2016	Information Return Processing	Swank, MaChel	SB/SE
3.11.10	11/2016	Revenue Receipts	Anderson, Harry	W&I
3.11.13*	11/2016	Employment Tax Returns	Maldonado, Nay	W&I
3.11.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	James, Catherin	SB/SE
3.11.15*	11/2016	Return of Partnership Income	Paulsen, LeeAn	SB/SE
3.11.16*	11/2016	Corporate Income Tax Returns	Paulsen, LeeAn	LB&I
3.11.23*	11/2016	Excise Tax Returns	Cavanaugh, Mar	W&I
3.11.25*	11/2016	Miscellaneous Tax Returns	Maldonado, Nay	W&I
3.11.106*	11/2016	Estate and Gift Tax Returns	Hadlock, Lisa	W&I
3.11.154*	11/2016	Unemployment Tax Returns	Resendez, Dani	SB/SE
3.11.180*	10/2016	Allocated Tips	Ruter, Kelli	W&I
3.11.212*	11/2016	Applications for Extension of Time to File	Fisher, Sheila	SB/SE
3.11.213*	11/2016	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Hadlock, Lisa	W&I
3.11.217*	11/2016	Form 1120S Corporation Income Tax Returns	Ruter, Kelli	W&I
3.11.249*	11/2016	Processing Form 8752	Ruter, Kelli	W&I
3.12 ERROR RESOLUTION				
3.12.2*	11/2016	Individual Master File Error Resolution General Instructions	Price, Diane	SB/SE

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3.12.3*	11/2016	Individual Income Tax Returns	Price, Diane	SB/SE
3.12.8*	11/2016	Information Returns Processing	Swank, MaChel	SB/SE
3.12.10*	11/2016	Revenue Receipts	Anderson, Harry	LB&I
3.12.13*	11/2016	Employment Tax Returns	Maldonado, Nay	W&I
3.12.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	James, Catherin	SB/SE
3.12.15*	11/2016	Return of Partnership Income	Paulsen, LeeAn	SB/SE
3.12.16*	11/2016	Corporate Income Tax Returns	Ruter, Kelli	W&I
3.12.21	11/2016	Credit and Account Transfers	Anderson, Harry	SB/SE
3.12.23*	11/2016	Excise Tax Returns	Cavanaugh, Mar	W&I
3.12.32*	11/2016	General Unpostables	Yelverton, Carol	SB/SE
3.12.37*	11/2016	IMF General Instructions	Rucker, Yvette	SB/SE
3.12.38*	10/2016	BMF General Instructions	James, Catherin	SB/SE
3.12.106*	11/2016	Estate Tax Returns - Paper Correction Processing	Hadlock, Lisa	W&I
3.12.154*	11/2016	Unemployment Tax Returns	Resendez, Dani	SB/SE
3.12.179*	10/2016	Individual Master File (IMF) Unpostable Resolution	Patino, Gary	W&I
3.12.212*	10/2016	Applications for Extension of Time to File Tax Returns	Fisher, Sheila	SB/SE
3.12.213*	11/2016	Form 1066, U.S. REMIC Income Tax Return	Hadlock, Lisa	W&I
3.12.217*	11/2016	Error Resolution Instructions for Form 1120S	Paulsen, LeeAn	W&I
3.12.220*	11/2016	Error Resolution System for Excise Tax Returns	Cavanaugh, Mar	W&I
3.12.249*	11/2016	Processing Form 8752	Ruter, Kelli	W&I
3.12.251*	11/2016	Corporation Income Tax Returns	Clampffer, Maria	SB/SE
3.12.263*	11/2016	Estate and Gift Tax Returns	Hadlock, Lisa	W&I
3.12.279*	10/2016	BMF/CAWR/PMF Unpostable Resolution	Morgan, Mary	SB/SE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	10/2016	BMF Account Numbers	Baiter-Gorman,	W&I
3.13.5	10/2016	Individual Master File (IMF) Account Numbers	Barrett, Venitta	SB/SE
3.13.6	02/2017	Submission Processing Image Control Team (ICT) Correspondence Scanning	Washington, Ge	W&I
3.13.40	10/2016	Application for Tax Identification Number for Pending U.S. Adoptions	Barrett, Venitta	W&I
3.13.62*	11/2016	Media Transport and Control	Schley, Kira	SB/SE
3.13.122*	10/2016	Individual Master File (IMF) Entity Control Unpostables	Patino, Gary	W&I

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3.13.222*	10/2016	BMF Entity Unpostable Correction Procedures	Morgan, Mary	SB/SE
3.14 NOTICE REVIEW				
3.14.1*	10/2016	IMF Notice Review	Breit, Crissie	W&I
3.14.2*	10/2016	Notice Review - Business Master File (BMF) Notice Review	Venable, Janice	W&I
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09/2017	Hardcore Payment Tracers	Maldonado, Ron	W&I
3.17.10*	11/2016	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Andrews, Cathy	LB&I
3.17.15*	09/2017	Accounting Reports Analyst - Responsibilities	Magana, Michae	W&I
3.17.20*	11/2016	Refund Intercept Program	Scott, Debra	W&I
3.17.21	08/2017	Credit and Account Transfers	Noble, Crystal	W&I
3.17.30	11/2016	SC Data Controls	Rouse, Rebecca	W&I
3.17.46*	11/2016	Automated Non-Master File Accounting	DeLuca, Mary	SB/SE
3.17.64*	09/2017	Accounting Control General Ledger Policies and Procedures	Reyes, Angela	W&I
3.17.79*	12/2016	Accounting Refund Transactions	Bertagnolli Scott	W&I
3.17.80*	11/2016	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Crosby, Kendall	W&I
3.17.220*	11/2016	Excess Collections File	Stanton, Sarah	LB&I
3.17.221	11/2015	Enterprise Computing Center Data Controls	Philipp, Kathryn	IT
3.17.243*	08/2017	Miscellaneous Accounting	Noble, Crystal	W&I
3.17.244*	09/2017	Manual Assessments	Noble, Crystal	W&I
3.17.277	11/2016	Electronic Payments	Young, Shaund	SB/SE
3.17.278	09/2017	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	Sheppard, Chob	W&I
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	11/2016	Individual Income Tax Returns	Fry, Deborah	SB/SE
3.21.15*	11/2016	Foreign Partnership Withholding	Kalland, Lisa	LB&I
3.21.19*	11/2016	Foreign Trust System	Fisher, Sheila	LB&I
3.21.25*	11/2016	Miscellaneous Tax Returns	Phillips, Holly	LB&I
3.21.110*	11/2016	Chapter Three Withholding Returns - Form 1042	Fisher, Sheila	LB&I
3.21.111*	11/2016	Chapter Three Withholding Returns	Phillips, Holly	W&I
3.21.112*	10/2016	Foreign Account Tax Compliance Act (FATCA) Registration	Venable, Janice	SB/SE

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3.21.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Kalland, Lisa	SB/SE
3.21.263*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	Davis, Sharon	W&I
3.21.264*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Ellis, Deborah	SB/SE
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	11/2016	Individual Income Tax Returns	Pernell, Karen	SB/SE
3.22.15*	11/2016	Foreign Partnership Withholding	Kalland, Lisa	SB/SE
3.22.19*	11/2016	Foreign Trust System	Fisher, Sheila	SB/SE
3.22.110*	11/2016	Chapter Three Withholding (CTW) Returns - Form 1042	Fisher, Sheila	W&I
3.22.111*	11/2016	Chapter Three Withholding (CTW) Database	Phillips, Holly	W&I
3.22.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Kalland, Lisa	SB/SE
3.24 ISRP SYSTEM				
3.24.3	10/2016	Individual Income Tax Returns	Mead, Gordon	W&I
3.24.7	11/2015	Delinquent Accounts	Schley, Kira	W&I
3.24.8	11/2016	Information Returns Processing	Wilson, Kenneth	W&I
3.24.10	11/2016	Revenue Receipts	Schley, Kira	SB/SE
3.24.13	11/2016	Employment Tax Returns	Washington, Ge	W&I
3.24.14	10/2016	Fiduciary Income Tax Returns	Payton, Tamu	W&I
3.24.15	11/2016	Partnership Return of Income	Payton, Tamu	W&I
3.24.16	11/2016	Corporation Income Tax Returns	Payton, Tamu	W&I
3.24.21	10/2015	Credit and Account Transfers	Tucker, Karene	SB/SE
3.24.23	11/2016	Excise Tax Returns	Payton, Tamu	W&I
3.24.25	11/2016	BMF International Miscellaneous Tax Returns	Payton, Tamu	W&I
3.24.28	11/2016	Foreign Account Tax Compliance General Purpose Programs	Larson Mead, P	SB/SE
3.24.29	10/2015	SCRS Error Resolution	Young, Antonio	SB/SE
3.24.30	11/2015	Data Controls	Schley, Kira	SB/SE
3.24.37	11/2016	General Instructions	Payton, Tamu	SB/SE
3.24.38	11/2016	BMF General Instructions	Payton, Tamu	W&I
3.24.40	11/2015	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Schley, Kira	W&I

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3.24.50	10/2015	Campus Performance Evaluation Reporting System	Young, Antonio	SB/SE
3.24.106	11/2016	Estate Tax Returns	Payton, Tamu	W&I
3.24.133	11/2016	Residual Remittance Processing System	Larson, Pamela	SB/SE
3.24.143	11/2016	Gift Tax Returns	Payton, Tamu	W&I
3.24.154	11/2016	Unemployment Tax Returns	Washington, Ge	W&I
3.24.159	10/2015	SCRS SC Edits	Young, Antonio	IT
3.24.162	11/2015	BOB Transcription Instructions	Wilson, Kenneth	LB&I
3.24.173	10/2015	Centralized Files and Scheduling	Young, Antonio	SB/SE
3.24.176	10/2015	Audit Selection System	Young, Antonio	SB/SE
3.24.180	10/2015	Allocated Tips	Young, Antonio	W&I
3.24.183	11/2015	Planning and Control Data	Schley, Kira	SB/SE
3.24.202	10/2015	Supervisory Operator's Manual	Schley, Kira	W&I
3.24.212	10/2016	Applications for Extension of Time to File Tax Returns	Mead, Gordon	W&I
3.24.213	10/2015	Real Estate Mortgage Investment Conduit Income Tax Returns	Young, Antonio	SB/SE
3.24.226	11/2015	Declaration for Electronic Filing	Schley, Kira	SB/SE
3.24.249	10/2015	Fiscal Year Required Payments/Form 8752	Young, Antonio	SB/SE
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	11/2016	Individual Income Tax Returns	Smith, Brian	W&I
3.28.4*	11/2016	Identity Theft Returns for Submission Processing	Yelverton, Carol	W&I
3.30 WORK PLANNING AND CONTROL				
3.30.10	02/2017	Cost Estimate Reference	Brown, Demetric	SB/SE
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	Williams, Joan	W&I
3.30.19	01/2017	Production Control and Performance Reporting	Williams, Joan	SB/SE
3.30.20	03/2017	Organization, Function, and Program (OFP) Codes	Hartig, Donna	SB/SE
3.30.30	03/2016	Embedded Quality for Submission Processing (EQSP) System	Williams, Kimbe	WI
3.30.50	01/2017	Project PCA Production Control Accounting	Williams, Joan	SB/SE
3.30.123*	11/2016	Processing Timeliness: Cycles, Criteria and Critical Dates	Groeber, Todd	Appeals
3.30.124*	12/2016	Campus Monitoring Reports	Lloyd, Annette	SB/SE
3.30.126	03/2017	Control Data Analysis	Donovan, Rober	W&I

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3.30.127	05/2016	Workload Scheduling	Wolke, Adele	SB/SE
3.37 INTERNATIONAL ISRP				
3.37.110	11/2016	Chapter 3 Withholding Returns	Larson, Pamela	SB/SE
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11/2016	International Notices	Breit, Crissie	SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8*	11/2016	Information Returns Processing	Swank, MaChel	SB/SE
3.40.37	10/2016	General Instructions	Wilson, Kenneth	SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.267*	11/2016	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	Swank, MaChel	W&I
3.41.269*	11/2016	Information Returns Processing on SCRIPS	Wilson, Ken	SB/SE
3.41.274	11/2015	General Instructions for Processing via SCRIPS	Washington, Ge	SB/SE
3.41.275	11/2015	Scanner Operations on SCRIPS	Washington, Ge	SB/SE
3.41.276	02/2017	Form 941	Washington, Ge	W&I
3.41.277	11/2016	Forms 940 SCRIPS Processing	Washington, Ge	W&I
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09/2017	IRS e-file for Business Tax Returns	Aveytia, Daniel	SB/SE
3.42.5*	09/2016	IRS e-file of Individual Income Tax Returns	Truman, Marilyn	W&I
3.42.7	09/2017	EPSS Help Desk Support	Smith, Rena	SB/SE
3.42.8	09/2017	E-Services Procedures for Electronic Products and Services Support (EPSS)	MacEachern, Ki	All
3.42.9*	12/2016	Filing Information Returns Electronically (FIRE)	Manzer, Janet	W&I
3.42.10*	09/2017	Authorized IRS e-file Providers	Lucas, Elwood	LB&I
3.42.20	10/2016	Preparer e-file Hardship Waiver Requests	Swartzwelder, H	W&I
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	Shufelt, Janet	SB/SE

Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS				
4.1.26*	12/2016	Campus Exam Return Selection, Delivery and Monitoring	Ozoonian, Maur	W&I
4.19 LIABILITY DETERMINATION				

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4.19.10*	12/2016	Examination General Overview	Ozoonian, Maur	SB/SE
4.19.14*	12/2016	EITC/Revenue Protection Strategy	Ames Carter Da	W&I
4.19.20*	11/2016	Automated Correspondence Exam (ACE) Processing Overview	Ames Laguna, E	SB/SE
4.19.21	11/2016	Clerical	Ames, Emma Ja	SB/SE

Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT

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

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS

21.1.1	09/2017	Accounts Management and Compliance Services Overview	Johnson Rice, S	LB&I
21.1.2	09/2017	Reference Materials Overview	Pendleton, Nola	LB&I
21.1.3*	09/2017	Operational Guidelines Overview	Sousa, Dean	LB&I
21.1.7*	08/2017	Campus Support	Farmer-Casey,	W&I

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09/2017	Systems	Sousa, Dean	LB&I
21.2.2	09/2017	Research	Sousa, Dean	LB&I
21.2.3*	09/2017	Transcripts	Birwe, Renate	W&I
21.2.4*	09/2017	Master File Accounts Maintenance	Charlton, Steve	LB&I

21.3 TAXPAYER CONTACTS

21.3.1*	09/2017	Taxpayer Contacts Resulting From Notice Issuance	Hemphill, Michel	Appeals
21.3.3	08/2017	Incoming and Outgoing Correspondence/Letters	Fuller, Patricia	Appeals
21.3.4*	09/2017	Field Assistance	Bartlett, Steven	W&I
21.3.5	09/2017	Taxpayer Inquiry Referrals Form 4442	Farmer-Casey,	SB/SE
21.3.6	09/2017	Forms and Information Requests	Pendleton, Nola	Appeals
21.3.7*	09/2017	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Prendergast, Rit	Appeals

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21.3.8	08/2017	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Siereveld, Brett	TE/GE
21.3.9*	08/2017	Processing Reporting Agents File Authorizations	Burke, Jeffrey	SB/SE
21.3.10	09/2017	Practitioner Priority Service (PPS)	Kostoff, Susan	SB/SE
21.3.11	12/2016	Information Returns Reporting Procedures	Johnson, Maure	W&I
21.3.13	12/2015	Department of Education (ED) Procedures	Charlton, Steve	W&I
21.4 REFUND INQUIRIES				
21.4.1*	08/2017	Refund Research	Hernandez, Cec	SB/SE
21.4.2*	09/2017	Refund Trace and Limited Payability	Hernandez, Cec	SB/SE
21.4.3*	09/2017	Returned Refunds/Releases	Hernandez, Cec	SB/SE
21.4.4*	09/2017	Manual Refunds	Valade, Ellen	SB/SE
21.4.5*	09/2017	Erroneous Refunds	Valade, Ellen	SB/SE
21.4.6*	09/2017	Refund Offset	Sharp, Regina	SB/SE
21.5 ACCOUNT RESOLUTION				
21.5.1*	09/2017	General Adjustments	Larison, Cynthia	SB/SE
21.5.2*	09/2017	Adjustment Guidelines	Larison, Cynthia	W&I
21.5.3*	09/2017	General Claims Procedures	Larison, Cynthia	SB/SE
21.5.4*	09/2017	General Math Error Procedures	Hemphill, Michel	SB/SE
21.5.5	09/2017	Unpostables	Farmer-Casey,	SB/SE
21.5.6*	08/2017	Freeze Codes	Jones, Pamela	SB/SE
21.5.7*	09/2017	Payment Tracers	Pendleton, Nola	SB/SE
21.5.8*	09/2017	Credit Transfers	Hauer, Teri	SB/SE
21.5.9*	08/2017	Carrybacks	Jordan, Heidi	LB&I
21.5.10*	09/2017	Examination Issues	Jones, Pamela	SB/SE
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09/2017	Filing Status and Exemption Adjustments	Hauer, Teri	SB/SE
21.6.2*	08/2017	Adjusting TIN-Related Problems	Farmer-Casey,	W&I
21.6.3*	08/2017	Credits	Linstead, James	SB/SE
21.6.4*	09/2017	Tax Computation / Accounting Period Changes	Linstead, James	SB/SE
21.6.5*	09/2017	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	Jones, Pamela	SB/SE
21.6.6*	09/2017	Specific Claims and Other Issues	Hauer, Teri	SB/SE

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21.6.7*	08/2017	Adjusting Individual Tax Accounts	Jones, Pamela	SB/SE
21.6.8	09/2017	Split Spousal Assessments (MFT 31 / MFT 65)	Linstead, James	SB/SE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08/2017	BMF/NMF Miscellaneous Information	Lehman, Richar	SB/SE
21.7.2*	08/2017	Employment and Railroad Tax Returns	Burke, Jeffrey	SB/SE
21.7.3*	08/2017	Unemployment Taxes	Lehman, Richar	SB/SE
21.7.4*	08/2017	Income Taxes/Information Returns	Crouch, Everett	W&I
21.7.5*	08/2017	Estate and Gift Tax Returns	Fuller, Patricia	SB/SE
21.7.8*	08/2017	Excise Taxes	Fuller, Patricia	SB/SE
21.7.9*	08/2017	BMF Duplicate Filing Conditions	Lehman, Richar	SB/SE
21.7.10	08/2017	No-Merge Cases	Lehman, Richar	SB/SE
21.7.11*	08/2017	Additional Computer Paragraph Notices and Transcripts	Crouch, Everett	SB/SE
21.7.12*	08/2017	Non-Master File (NMF) Adjustments	Jordan, Heidi	SB/SE
21.7.13*	08/2017	Assigning Employer Identification Numbers (EINs)	Wiedemann, Dia	TE/GE
21.8 INTERNATIONAL				
21.8.1*	08/2017	IMF International Adjustments	Skirkie, Anthony	W&I
21.8.2*	08/2017	BMF International Adjustments	Taylor, Karla	W&I
21.8.4*	08/2017	United States Certification for Reduced Tax Rates in Tax Treaty Countries	Jordan, Heidi	W&I
21.8.5*	08/2017	Miscellaneous FIRPTA Related Issues	Skirkie, Anthony	W&I
21.8.6	08/2017	Exemptions from US Withholding (Form 8233)	Skirkie, Anthony	W&I
21.10 QUALITY ASSURANCE				
21.10.1	08/2017	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	Matthews, Harry	SB/SE

Part 22: Taxpayer Education and Assistance

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22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1	09/2017	Stakeholder Partnerships, Education and Communication	Austin, James	W&I
22.31 MULTILINGUAL INITIATIVES				
22.31.1	12/2016	IRS Language Services	Smith, David	All

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<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
25.6 STATUTE OF LIMITATIONS				
25.6.1*	09/2017	Statute of Limitations Processes and Procedures	Marlow, James	Appeals
25.13 TAXPAYER CORRESPONDENCE				
25.13.1	10/2015	Taxpayer Correspondence Services	Boodie, Leza	All
25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE				
25.23.1	09/2017	Identity Protection and Victim Assistance - Policy Guidance	Harrington, Chri	All
25.23.2*	09/2017	Identity Protection and Victim Assistance - General Case Processing	Isenman, Janet	All
25.23.3*	09/2017	IMF Identity Protection Specialized Unit (IPSU) Paper	Hoyt, Judith	W&I
25.23.4*	09/2017	IDTVA Paper Process	Williams, Michel	W&I
25.23.5*	07/2016	ACSS IDT Processing	Eberle, Lawrenc	W&I
25.23.6*	07/2016	CSCO/ASFR IDT Processing	Eberle , Lawren	All
25.23.9*	09/2017	BMF Identity Theft Processing	Zeffiro, Jill	W&I
25.23.10*	09/2017	Compliance Identity Theft Case Processing	Martin, Marc	W&I
25.23.11*	09/2017	Business Master File (BMF) Identity Theft Procedures for Accounts Management	Zeffiro , Jill	W&I
25.23.12*	09/2017	IMF Identity Theft Toll-Free Guidance	Hoyt, Judith	W&I
25.24 RETURN PREPARER MISCONDUCT PROGRAM				
25.24.1*	08/2017	Return Preparer Misconduct Victim Assistance - General Overview	Masuzawa, Joyc	W&I
25.24.2*	08/2017	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	Masuzawa, Joyc	W&I
25.25 REVENUE PROTECTION				
25.25.1	08/2015	Return Integrity and Verification Revenue Protection Programs	Gaskamp, Cynth	W&I
25.25.2*	09/2017	Revenue Protection Screening Procedures for Individual Master File Returns	Gaskamp, Cynth	W&I
25.25.3*	09/2017	Revenue Protection Verification Procedures for Individual Master File Returns	Gaskamp, Cynth	W&I
25.25.4*	09/2017	Integrity & Verification Identity Theft Return Procedures	Harrison, Cynthi	W&I
25.25.5*	09/2017	Revenue Protection Special Handling Procedures	Gaskamp, Cynth	W&I
25.25.6*	09/2017	Taxpayer Protection Program	Gaskamp, Cynth	W&I

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25.25.7	09/2017	Automated Questionable Credit Program	Tersigni, Floren	W&I
25.25.8*	09/2017	Revenue Protection External Lead Procedures	Tersigni, Floren	W&I
25.25.9	09/2017	Revenue Protection Prisoner Lead Procedures	Tersigni, Floren	W&I
25.25.10*	09/2017	Frivolous Return Program	Huntington, Jen	W&I

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INTERNAL REVENUE MANUAL (IRM)

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

Part 4: Examining Process

4.1 Planning and Special Programs				
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.2 General Examining Procedures				
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	4200
4.3 Midwest Automated Compliance System (MACS)				
4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
4.4 AIMS Procedures and Processing Instructions				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3

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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
4.6 Payer Compliance				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
4.7 Examination Returns Control System (ERCS)				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
4.8 Technical Services				
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	
4.9 Examination Technical Time Reporting System				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
4.10 Examination of Returns				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.11 Examining Officers Guide (EOG)				
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.11.34	06-2017	36419R	Innocent Spouse	4500
4.13 Audit Reconsideration				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
4.14 Statutory Notices of Deficiency				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
4.15 Jeopardy/Termination Assessments				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.18 Exam Offer-In-Compromise				
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.19 Liability Determination				
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.19.24	03-2016	59847J	Compliance Identity Theft	

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4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery	
4.22 National Research Program (NRP)				
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)	
4.23 Employment Tax				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	<i>New</i>
4.23.16	09-2012	35388T	Employment Tax	8116:352
4.24 Excise Tax				
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	
4.25 Estate and Gift Tax				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	<i>New</i>
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
4.31 Pass-Through Entity Handbook				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	<i>New</i>
4.35 Partnership and S Corporations				
4.35.1	07-2016	27742X	Tax Audit Guidelines	4.3.1.5 CH 1
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
4.40 Technical Advisor Program				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
4.46 LB&I Guide for Quality Examinations				
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
4.51 LB&I Case Management				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.51.6	03-2016	37346H	Issue Management Process Guide	

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4.53 SBSE Administrative Programs				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	
4.70 TE/GE Examinations				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
4.71 Employee Plans Examination of Returns				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	<i>New</i>
4.72 Employee Plans Technical Guidelines				
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
4.75 Exempt Organizations Examination Procedures				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.14	12-2010	33217P	Concluding the Examinations	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
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures	
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations	4.75.30
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
4.76 Exempt Organizations Examination Guidelines				
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)	7.8.1 CH 2
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations	7.8.1 CH. 3
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities	7.8.1 CH.3
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations	7.6.2
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	7(10)00
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations	7.8.1 CH 3
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools	7.8.1 CH 5
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms	
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools	
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations	7.8.1 CH 3

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4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	7.8.1 CH. 4
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)	7.8.1 CH 5
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)	7.8.1 CH. 6
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)	7.8.1 CH. 7
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	7.8.1 CH. 9
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)	7.8.1 CH. 11
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	7.8.1 CH. 12
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)	7.8.1 CH. 13
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)	7.8.1 CH. 14
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)	7.8.1 CH. 15
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	7.8.1 CH. 17
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations	7.8.1 CH. 26
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)	7.8.1 CH. 27
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies	7.8.1 CH. 28
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)	
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)	
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations	7.8.1 CH 27
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities	
4.82 Tax Exempt Bonds Examination Guidelines				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	7.6.2 CH 5
4.89 Compliance and Program Management (CPM)				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	

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Part 5: Collecting Process

5.1 Field Collecting Procedures

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
LEM 5.1.20	06-2010	51023P	Collection Inventory	New
5.1.25	11-2016	54431X	IDRS and Data Security for Collection	

5.2 Reports

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

5.3 Entity Case Management Systems

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

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

5.5 Decedent Estates and Estate Tax

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

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

5.8 Offer in Compromise

5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40

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5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
5.9 Bankruptcy and Other Insolvencies				
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	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	<i>New</i>
5.11 Notice of Levy				
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property	5360,,Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.12 Federal Tax Liens				
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>
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
LEM 5.12.5	06-2010	48016W	Redemptions	<i>New</i>
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
5.13 Collection Quality Measurement				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection QualityMeasurement System Reviewer's Requirements	5.13 CH. 5
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions	
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions	
5.14 Installment Agreements				
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

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5.16 Currently Not Collectible				
LEM 5.16.1	06-2010	39888M	Overview	
5.18 Liability Determination				
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
5.19 Liability Collection				
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
LEM 5.19.9	10-2010	32506B	Automated Levy Programs	21.9.9
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)	
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection	5.19.1 portions
5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12
5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	
5.24 Central Withholding Agreement (CWA) Program				
5.24.1	09-2017	51865D	Central Withholding Agreement (CWA) Program - Overview	
5.24.2	09-2017	51867Z	Central Withholding Agreement (CWA) Program - Case Development	
5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines	
Part 6: Human Resources Management				
6.251 Strategic Workforce Planning for Human Resources Management				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
6.273 Merit System Assessment				
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
6.300 Employment				
6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
6.300.3	11-2011	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340

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6.331 Delegated Examining Units				
6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
6.410 Learning and Education				
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)	
6.415 Leadership and Organizational Effectiveness				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
6.500 Pay and Allowances				
6.500.1	01-2014	36957K	Pay Administration	0500
6.600 Absence and Leave				
6.600.1	03-2010	35444S	Leave Administration and Work Scheduling	0600

Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs				
7.1.7	11-2016	69149U	Processing Information Requests	
7.13 Employee Plans Automated Processing Procedures				
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
7.14 Employee Plans Determination System (EDS) User Manual				
7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures				
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)	
7.15.3	09-2015	55000E	Business Rules	
7.15.5	09-2015	55039N	Case Identification and Status Codes	
7.20 Exempt Organizations Determination Letter Program				
LEM 7.20.4	06-2010	38264M	Special Determination Issues	
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
7.21 Exempt Organizations Automated Processing Procedures				
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing	7.4.4 CH 3
7.21.4	07-2016	27617L	Transcription and Case Establishment	7.4.4 CH. 4
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