




# Internal Revenue **MANUAL INDEX**



**September 2024**

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

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

# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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

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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

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Section	Date	Catalog	Section Title	Audience
<b>Part 1 Organization, Finance and Management</b>				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
<b>Chapter 1.1 Organization and Staffing</b>				
1.1.1	7/29/2019	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/14/2019	30378Z	Office of the Commissioner	All
1.1.6	1/17/2023	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Independent Office of Appeals	All
1.1.8	6/7/2024	30382H	National Taxpayer Advocate	TAS
1.1.10	2/25/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	3/27/2024	30386Z	Information Technology	All
1.1.13	1/24/2023	30387K	Wage and Investment	All
1.1.16	3/15/2022	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	11/8/2022	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	8/2/2019	40229Z	Criminal Investigation	All
1.1.20	7/19/2024	50178P	Office of Professional Responsibility	All
1.1.21	12/18/2023	37682C	Chief Financial Officer	All
1.1.22	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	3/12/2024	14055T	Large Business and International Division	All
1.1.26	11/7/2023	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	2/15/2024	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	9/18/2024	92900T	Taxpayer Experience Office	All
<b>Chapter 1.2 Servicewide Policies and Authorities</b>				
1.2.1	8/8/2024	29301S	Servicewide Policy Statements	All
1.2.2	9/19/2024	73276Q	Servicewide Delegations of Authority	All
1.2.61	6/17/2022	50076S	Division Delegations of Authority for Wage and Investment	W&I
1.2.62	6/21/2024	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	7/25/2023	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE

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1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
1.2.69	8/8/2024	93079N	Business Unit Delegations of Authority for Chief Financial Officer	CFO
<b>Chapter 1.4 Resource Guide for Managers</b>				
1.4.1	3/30/2023	33466M	Management Roles and Responsibilities	All
1.4.2	6/13/2023	33467X	Monitoring and Improving Internal Control	All
1.4.3	8/18/2023	49895X	Financial Assurance Control Testing	All
1.4.5	12/2/2020	33211B	Corporate Tax Administration Tools	All
1.4.7	7/6/2022	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	8/5/2024	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	9/18/2024	60880E	Return Integrity & Verification Operation Managers Guide	TS
1.4.11	2/20/2024	35340Z	Field Assistance Guide for Managers	W&I
1.4.12	11/8/2023	38174H	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	3/13/2023	49230M	TAS Guide for Managers	TAS
1.4.16	7/17/2024	35344R	Accounts Management Guide for Managers	TS
1.4.18	7/30/2024	39913M	Electronic Products and Services Support (EPSS) Managers Guide	TS
1.4.19*	11/21/2023	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	5/2/2023	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	11/28/2023	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	4/30/2024	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/16/2023	50659N	FUTA Manager and Coordinator Guide	SB/SE
1.4.24*	7/13/2020	57275B	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.4.28	2/26/2020	50773S	Appeals Managers Procedures	Appeals
1.4.29	2/7/2022	61645F	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.31	8/23/2022	66821V	Quality Assurance Review Program	All
1.4.32	1/19/2024	71527E	Internal Control Review Program	All
1.4.40	4/14/2021	35578Z	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	10/20/2023	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	11/17/2022	38446S	Insolvency	SB/SE
1.4.52	10/16/2023	39453R	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/4/2019	39990Z	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	6/3/2016	59975C	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All

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1.4.61	4/27/2023	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
<b>Chapter 1.5 Managing Statistics in a Balanced Measurement System</b>				
1.5.1	6/30/2023	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	10/26/2022	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/17/2022	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	6/12/2024	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	11/10/2021	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
<b>Chapter 1.7 Research and Analysis for Tax Administration</b>				
1.7.1	8/12/2020	38795Q	Servicewide Research for Tax Administration	All
<b>Chapter 1.10 Office of the Commissioner of Internal Revenue</b>				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	11/17/2016	34421J	Standards for Using Email	All
<b>Chapter 1.11 Internal Management Documents System</b>				
1.11.1	10/7/2022	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	9/13/2023	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/5/2022	32114X	Taxpayer Services (TS) Internal Management Documents Program	W&I
1.11.8	12/4/2023	50463T	Servicewide Electronic Research Program (SERP)	W&I
1.11.9	12/12/2023	53704J	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	2/7/2024	53277J	Interim Guidance Process	All
1.11.13	8/1/2022	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
<b>Chapter 1.13 Statistics of Income</b>				
1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
1.13.2	9/7/2018	30962V	Processing Management	RAAS
1.13.3	9/13/2018	30964R	Document Management	CFO
<b>Chapter 1.14 Facilities Management</b>				
1.14.2	8/29/2019	31321E	Supply Purchasing Program	All
1.14.3	9/27/2018	31322P	Furniture and Equipment Standards	FMSS
1.14.4	10/7/2022	38310P	Personal Property Management	All
1.14.5	9/13/2021	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS
1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All

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1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
<b>Chapter 1.15 Records and Information Management</b>				
1.15.1	3/7/2024	31421F	The Records and Information Management Program	All
1.15.2	10/18/2023	31423B	Types of Records and Their Life Cycles	All
1.15.3	10/13/2023	31425X	Disposing of Records	All
1.15.4	3/11/2024	31426I	Retiring and Requesting Records	All
1.15.5	10/17/2023	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	3/12/2024	31451T	Files Management	All
<b>Chapter 1.17 Publishing</b>				
1.17.1	9/26/2024	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/20/2022	31852I	Publishing Systems and Programs	All
1.17.3	8/9/2024	31853T	Tax Products Program	All
1.17.7	8/11/2023	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	8/7/2023	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	8/10/2023	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	8/14/2023	75322N	IRS Published Product Identification	All
<b>Chapter 1.18 Distribution</b>				
1.18.2	10/13/2023	38314H	Forecasting Requirements	All
1.18.3	10/25/2022	38315S	Tax Forms Distribution Programs	W&I
1.18.4	9/18/2024	48239X	Technology and Program Support	TS
1.18.5	2/1/2021	48240Y	National Distribution Center	W&I
<b>Chapter 1.20 Equal Employment Opportunity and Diversity</b>				
1.20.2	6/11/2021	49442G	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/9/2021	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
<b>Chapter 1.22 Mail and Transportation Management</b>				
1.22.1	9/27/2024	31771O	Mail and Transportation Management Overview	All
1.22.2	11/9/2022	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/14/2022	31773K	Addressing and Packaging	All
1.22.4	10/13/2023	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	10/13/2023	31775G	Mail Operations	All
1.22.6	10/12/2023	31776R	Transportation Management	All

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1.22.8	1/3/2024	59044U	Mailing and Shipping Equipment	All
<b>Chapter 1.25 Practice Before the Service</b>				
1.25.1	7/22/2024	48365U	Rules Governing Practice Before the IRS	All
1.25.2	11/18/2022	52482U	Practitioner Enrollment	RPO
1.25.4*	7/26/2024	52484Q	Processing Circular 230 Disciplinary Cases	OPR
1.25.8	10/13/2023	58009D	Enrollment of Actuaries	RPO
<b>Chapter 1.29 Audit Coordination Process</b>				
1.29.1	7/15/2022	69176B	Authorities and Responsibilities	CRO
<b>Chapter 1.32 Servicewide Travel Policies and Procedures</b>				
1.32.1	3/22/2023	39947S	IRS Local Travel Guide	All
1.32.4	10/19/2023	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	7/8/2024	38880S	Reporting on Event-Related Spending	All
1.32.11	3/28/2023	55730Z	IRS City-to-City Travel Guide	All
1.32.13	4/27/2022	35266E	Relocation Services Program	CFO
1.32.14	6/18/2024	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	4/25/2023	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/29/2022	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
<b>Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process</b>				
1.33.3	7/13/2023	50383K	Reimbursable Operating Guidelines	All
1.33.4	2/7/2023	48604K	Financial Operating Guidelines	All
1.33.5	10/19/2023	94050K	Managerial Costing	All
1.33.7	6/22/2023	94077B	User Fees	CFO
1.33.8	6/21/2024	94674A	Estimating Trust Fund Costs	All
<b>Chapter 1.34 Revenue Accounting</b>				
1.34.4	3/17/2023	53135C	Unpaid Assessments	CFO
<b>Chapter 1.35 Financial Accounting</b>				
1.35.3	9/9/2024	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	1/10/2024	43166F	Purchase Card Program	All
1.35.13	7/23/2024	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
1.35.18	5/28/2024	62656W	Imprest Funds	CI
1.35.24	1/31/2023	66160N	Establishing IRS Commitments and Obligations	CFO
<b>Chapter 1.36 Administrative Accounting and Financial Management Reports</b>				
1.36.4	7/31/2024	68711S	Administrative (Non-tax) Debt Management	All

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<b>Chapter 1.53 Small Business/Self-Employed</b>				
1.53.1	8/2/2022	37013J	Managing Organizational Change	SB/SE
<b>Chapter 1.54 TE/GE Division Organization and Management</b>				
1.54.1	9/9/2021	32219B	TE/GE Roles and Responsibilities	TE/GE
<b>Chapter 1.55 Wage and Investment</b>				
1.55.2	11/29/2018	37989E	Organizational Changes	W&I
1.55.6	11/8/2022	48309K	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
<b>Chapter 1.56 Large Business and International</b>				
1.56.1	7/13/2022	75148R	LB&I Policy Function Processes and Procedures	LB&I
<b>Chapter 1.57 Facilities Management and Security Services Quality Assurance</b>				
1.57.1	7/31/2024	75150D	Quality Assurance Programs	FMSS
<b>Part 2 Information Technology</b>				
<i>(Development, implementation, and maintenance of information systems.)</i>				
<b>Chapter 2.2 Partnership Control System</b>				
2.2.1	10/18/2022	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
2.2.4	10/18/2022	28577W	PCS Command Code TSINQ	Appeals
2.2.5	10/18/2022	28578H	PCS Command Code TSDEL	Appeals
2.2.6	10/20/2022	28579S	PCS Command Code TSNOT	Appeals
2.2.7	10/19/2022	28580T	PCS Command Code TSCLS	Appeals
2.2.8	10/19/2022	28581E	PCS Command Code MSCHG	Appeals
2.2.9	10/20/2022	28582P	PCS Command Code TSUMY	Appeals
<b>Chapter 2.3 IDRS Terminal Responses</b>				
2.3.1	5/7/2024	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2*	6/6/2024	28115U	Introduction to IDRS Terminal Responses	All
2.3.8*	11/14/2023	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2023	28123U	Command Codes MFREQ and RECON	All
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2.3.12	11/14/2023	28125Q	Command Code ACTON	All
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2.3.15*	11/17/2023	28128X	Command Code ENMOD	All
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2.3.25	11/8/2023	28138T	Command Codes DM1DT and DTVUE	IT
2.3.26	6/18/2024	28139E	Command Code TDINQ	All
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2.3.32*	11/29/2023	28145I	Command Code MFTRA	All
2.3.34	11/14/2023	28147E	Command Code PATRA	Appeals
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2.3.36	6/27/2024	28148P	Command Code SCFTR	Appeals
2.3.37	8/8/2024	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	10/10/2023	28150B	Command Code TXCMP	Appeals
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2.3.47*	12/18/2023	28159W	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	8/7/2024	28160X	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/17/2023	28161I	Command Code EICMP	Appeals
2.3.51	11/17/2023	28163E	Command Code IMFOL	Appeals
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<b>Chapter 11.51 Large Business and International Communications</b>				
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*(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)*

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13.1.5	6/14/2023	30655D	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	8/1/2023	30657Z	Casework Communications	TAS
13.1.7	11/29/2023	30658K	Taxpayer Advocate Service (TAS) Case Criteria	TAS
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#### Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program

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### Chapter 21.2 Systems and Research Programs

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21.5.8*	9/19/2024	36828G	Credit Transfers	TS
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*(Processes and activities associated with customer outreach in the operating divisions.)*

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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.)*

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Industry Issue Resolution (IIR) Program	7.40.1	08-2020	37894W
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Information Returns Processing	3.24.8	11-2023	34323E
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Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	13.1.2	03-2023	30652W
International Compliance Assurance Program	4.60.11	07-2023	73684U
International Estate and Gift Tax Examinations	4.25.4	05-2023	58877N
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International Penalties	8.11.5	12-2015	55127W
International Penalties	20.1.9	01-2021	33061F
International Penalties and Procedures – Individuals	4.63.5	03-2023	67718H
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Introduction	4.13.1	04-2024	31048S
Introduction	4.31.1	06-2023	36873J
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Service Catalog Management Process and Procedures	2.142.2	02-2024	72726F
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Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	25.30.4	11-2022	65384p
Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	25.30.2	12-2022	65379w
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Statistical Editing of Corporation Tax Returns	3.49.8	08-2023	33419N
Statistical Editing of Individual Income Tax Returns	3.49.5	01-2024	51321W
Statistical Reporting	1.13.1	08-2018	30960Z
Statistical Sampling Auditing Techniques	4.47.3	02-2021	34154B
Statute Control and Extension	4.23.14	06-2023	35235F
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Summonses on Third-Party Witnesses	25.5.6	08-2019	27534V
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*(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)*

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

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8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
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8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
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8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
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8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
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8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
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8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
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8.22.9	08/2022	Closing and Post Closing Actions	Appeals
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8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
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#### **Part 1 Organization, Finance and Management**

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

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

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

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

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

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

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

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

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

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

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

### **Part 31 Guiding Principles**

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

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

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

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

### **Part 33 Legal Advice**

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

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

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

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

### **Part 35 Tax Court Litigation**

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

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

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

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

#### **Part 37 Disclosure**

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

#### **Part 38 Criminal Tax**

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

#### **Part 39 General Legal Services**

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

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

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

1.1.21	12/2023	Chief Financial Officer	All
1.2.69	08/2024	Business Unit Delegations of Authority for Chief Financial Officer	CFO
1.4.2	06/2023	Monitoring and Improving Internal Control	All
1.4.3	08/2023	Financial Assurance Control Testing	All
1.4.31	08/2022	Quality Assurance Review Program	All
1.4.32	01/2024	Internal Control Review Program	All
1.5.1	06/2023	The IRS Balanced Performance Measurement System	All
1.32.1	03/2023	IRS Local Travel Guide	All
1.32.4	10/2023	Government Travel Card Program	All
1.32.10	07/2024	Reporting on Event-Related Spending	All
1.32.11	03/2023	IRS City-to-City Travel Guide	All
1.32.13	04/2022	Relocation Services Program	CFO
1.32.14	06/2024	Gainsharing Travel Savings Program	CFO
1.32.20	04/2022	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	07/2023	Reimbursable Operating Guidelines	All
1.33.4	02/2023	Financial Operating Guidelines	All
1.33.5	10/2023	Managerial Costing	All
1.33.7	06/2023	User Fees	CFO
1.33.8	06/2024	Estimating Trust Fund Costs	All
1.34.4	03/2023	Unpaid Assessments	CFO
1.35.3	09/2024	Receipt and Acceptance Guidelines	All
1.35.4	01/2024	Purchase Card Program	All
1.35.13	07/2024	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.24	01/2023	Establishing IRS Commitments and Obligations	CFO
1.36.4	07/2024	Administrative (Non-tax) Debt Management	All

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

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

3.17.15	09/2024	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2023	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	07/2024	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	09/2024	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	09/2024	Manual Assessments	CFO

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

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

1.35.6	06/2024	Property and Equipment Accounting	All
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#### **Part**

1.32.12	06/2022	IRS Relocation Travel Guide	CFO
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#### **Part**

1.35.17	08/2022	Estimating Trust Fund Costs	All
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#### **Part 1 Organization, Finance and Management**

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

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

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

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

9.1.1	11/2023	Mission	CI
9.1.2	12/2023	Authority	CI
9.1.3	05/2024	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2020	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	10/2023	Training	CI
9.2.2	08/2020	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
9.3.1	06/2015	Disclosure	CI
9.3.2	07/2024	Publicity and Internal Communications	CI
9.4.1	07/2024	Investigation Initiation	CI
9.4.2	07/2024	SOURCES OF INFORMATION	CI
9.4.4	07/2024	Requests for Information	CI
9.4.5	08/2024	Interviews	CI
9.4.6	08/2024	Surveillance and Non-Consensual Monitoring	CI
9.4.7	07/2024	CONSENSUAL MONITORING	CI
9.4.8	04/2024	Undercover Operations	CI
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	05/2024	Investigative Services	CI
9.4.12	12/2010	Arrests	CI
9.4.13	11/2023	Financial Investigative Task Force	CI
9.5.1	07/2024	Administrative Investigations and General Investigative Procedures	CI

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9.5.2	02/2024	Grand Jury Investigations	CI
9.5.3	07/2024	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	05/2024	Investigative Reports	CI
9.5.9	07/2024	Methods of Proof	CI
9.5.11	02/2024	Other Investigations	CI
9.5.12	02/2024	Processing Completed Criminal Investigation Reports	CI
9.5.13	07/2024	Civil Considerations	CI
9.5.14	04/2024	Closing Procedures	CI
9.6.2	07/2024	Plea Agreements and Sentencing Process	CI
9.6.3	07/2024	Pre-Trial Procedures	CI
9.6.4	07/2024	Trial	CI
9.7.1	01/2023	Roles, Responsibilities, and Authorities	CI
9.7.2	10/2023	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	07/2024	PRE-SEIZURE PLANNING	CI
9.7.5	11/2023	Forms, Processing, and Documentation	CI
9.7.6	07/2024	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	03/2023	Scheme Development Center	CI
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
9.10.1	04/2024	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	10/2023	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI

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9.11.3	05/2024	INVESTIGATIVE PROPERTY	CI
9.11.4	05/2024	Personnel Matters	CI
9.11.5	08/2024	Special Agent Medical Policies	CI
9.12.1	02/2024	Miscellaneous Administrative Procedures	CI

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

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

1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

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

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1.1.17	08/2022	Facilities Management and Security Services	All
1.14.2	08/2019	Supply Purchasing Program	All
1.14.3	09/2018	Furniture and Equipment Standards	FMSS
1.14.4	10/2022	Personal Property Management	All
1.14.5	09/2021	Occupational Health and Safety Program	All
1.14.6	09/2017	Real Property Management Program	FMSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	FMSS
1.14.9	04/2019	IRS Parking Program	All
1.14.12	08/2022	IRS Environmental Compliance Program	All
1.57.1	07/2024	Quality Assurance Programs	FMSS

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

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

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

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

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

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

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

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

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

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

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

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

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

25.29.1	11/2023	Standard Tax Compliance Checks for Suitability and Monitoring	All
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#### **Part 1 Organization, Finance and Management**

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

1.1.12	03/2024	Information Technology	All
1.2.62	06/2024	Division/Function Delegation of Authorities for Information Technology (IT)	IT

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

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

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

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2.3.27	02/2023	Command Code ECREQ	IT
2.3.28	11/2023	Command Code FTDPN	All
2.3.29	03/2023	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	06/2024	Command Code DAILY	All
2.3.31	07/2023	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2023	Command Code MFTRA	All
2.3.34	11/2023	Command Code PATRA	Appeals
2.3.35	03/2024	Command Code IRPTR	Appeals
2.3.36	06/2024	Command Code SCFTR	Appeals
2.3.37	08/2024	Command Code UPTIN for the GUF System	Appeals
2.3.38	10/2023	Command Code TXCMP	Appeals
2.3.40	05/2024	Command Code PICRD	Appeals
2.3.41	01/2023	Command Code PIEST	Appeals
2.3.43	01/2023	Command Code PIFTF	Appeals
2.3.44	11/2023	Command Code PIVAR	Appeals
2.3.45	03/2023	Command Code XSINQ	All
2.3.47	12/2023	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	08/2024	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/2023	Command Code EICMP	Appeals
2.3.51	11/2023	Command Code IMFOL	Appeals
2.3.52	03/2024	Command Codes RTVUE and RTFTP	Appeals
2.3.53	05/2024	Command Code PMFOL	Appeals
2.3.54	01/2023	Command Code DDBOL	Appeals
2.3.55	10/2023	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	11/2023	Command Code ESTABR	Appeals
2.3.57	03/2024	Command Code BRTVU	Appeals
2.3.59	12/2023	Command Codes BMFOL and BMFOR	CI
2.3.60	04/2024	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	02/2023	Command Code ESTAB	All
2.3.63	07/2023	Command Codes RPVUE, RPVCU, and RPPRT	OS
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	11/2023	EPMF Return Transaction File On-Line (ERTVU) Research	IT

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

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2.4.16	08/2024	Command Codes REQ54 and ADJ54	All
2.4.17	09/2022	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	06/2024	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	10/2023	Command Codes RFUND and REFAP	IT
2.4.21	08/2023	Command Codes CHK64 and CHK64R	All
2.4.22	11/2023	Command Code CRMNL	All
2.4.23	11/2023	Command Code CHKCLR and CHKCL	All
2.4.24	03/2023	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	05/2024	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	06/2024	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	06/2024	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	12/2022	Command Codes STAUP, STATI and STATB	All
2.4.29	02/2023	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30	11/2023	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	02/2023	Command Code LEVY	All
2.4.32	11/2023	Command Code PDTUP	All
2.4.33	07/2023	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	11/2023	Command Code DOALL	All
2.4.35	11/2023	Command Code STN90	All
2.4.37	11/2023	Command Code NOREF Overview	All
2.4.38	07/2024	Command Code CSEDR	All
2.4.39	07/2024	Command Codes ASEDD and ASEDR	All
2.4.40	07/2023	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	07/2023	Command Code UNLCE	All
2.4.42	01/2023	Command Code CCASG for Case Control Activity System	All
2.4.43	11/2022	Command Code PINEX	All
2.4.44	03/2023	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2023	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	11/2023	Command Code VPMSG	All

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2.4.48	11/2023	Command Code VPPIN	All
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	11/2023	Command Codes TPCIN and TPCOL	IT
2.4.53	07/2023	Command Code DUPED	All
2.4.56	08/2024	Command Code ISTSR	All
2.4.57	11/2023	Command Code CDPTR	All
2.4.58	01/2023	Command Code DDBCK/ DDBCX / DDBCS	All
2.4.59	11/2023	Command Code TMSSN	All
2.4.61	11/2023	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	05/2024	Systems Development	IT
2.5.3	08/2023	Programming and Source Code Standards	IT
2.5.4	12/2021	Document Standards	IT
2.5.5	11/2023	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Function Point Standards	IT
2.5.11	11/2023	Analysis Techniques and Deliverables	IT
2.5.12	12/2021	Design Techniques and Deliverables	IT
2.5.13	09/2022	Database Design Techniques and Deliverables	IT
2.5.14	02/2023	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2022	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2023	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2023	AIMS Command Code AM424	Appeals
2.8.3	12/2023	AIMS Command Code AMDIS	Appeals
2.8.4	12/2023	AIMS Command Code AMSTU	Appeals
2.8.5	12/2023	AIMS Command Code AMSOC	Appeals
2.8.6	12/2023	AIMS Command Code AMAXU	IT
2.8.7	12/2023	AIMS Command Code AMCLS	Appeals
2.8.8	12/2023	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2023	AIMS Command Code AMRET	IT
2.9.1	08/2024	Integrated Data Retrieval System	IT

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2.11.1	07/2023	IDRS Correspondence	IT
2.12.2	11/2023	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	11/2023	Introduction to Shopping Cart Processing for IT	IT
2.22.1	02/2024	Unified Work Request (UWR) Process	All
2.25.2	06/2024	IRS Integrated Enterprise Portal Usage Standard'	All
2.25.3	09/2023	Intranet Site and Web Server Registration Procedures	All
2.25.20	12/2020	SharePoint	All
2.28.1	03/2023	Unified Communications Policy	IT
2.30.1	08/2022	Section 508 Compliance	All
2.31.1	01/2023	One Software Development Life Cycle (OneSDLC) Guidance	All
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	07/2024	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.6	06/2024	Engineering Planning Process	All
2.120.7	05/2024	Solution Design Process	All
2.120.8	05/2024	Interface Design Process	All
2.120.9	05/2024	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	06/2024	Engineering Documentation Process	IT
2.120.11	05/2024	Data Management Process	All
2.120.12	06/2024	Naming Data Element(s)/Objects(s) Process	All
2.123.2	09/2021	Knowledge Management Process Description	All
2.125.1	10/2022	Change Management Policy	IT
2.125.2	10/2022	Change Management Process Description	IT
2.126.2	11/2023	Enterprise Organizational Readiness Process and Procedure Description	All
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.2	02/2024	Service Catalog Management Process and Procedures	All
2.148.2	07/2023	Incident Management Process	All
2.148.3	02/2024	Request Management	All

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2.149.1	05/2024	Asset Management Policy	All
2.149.2	05/2024	Asset Management Process Description	All
2.149.3	05/2024	Asset Management Hardware Procedures	All
2.149.4	05/2024	Asset Management Software Procedures	All
2.150.1	04/2024	Configuration Management Policy	IT
2.150.2	04/2024	Configuration Management (CM) Process	IT
2.150.5	06/2024	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2024	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2024	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	02/2024	IT Governance Policy	IT
2.173.2	02/2024	IT Governance Procedures	IT

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

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

10.8.1	12/2023	Security Policy	All
10.8.2	11/2023	IT Security Roles and Responsibilities	All
10.8.5	10/2023	Domain Name System (DNS) Security Policy	IT
10.8.6	11/2023	Application Security and Development	IT
10.8.11	09/2024	Application Security Policy	IT
10.8.12	02/2024	Container Platform Security Policy	IT
10.8.13	06/2024	Business Impact Analysis (BIA) Security Policy	IT
10.8.15	10/2023	General Platform Operating System Security Policy	IT
10.8.21	11/2023	Database Security Policy	All
10.8.22	11/2023	Web Server Security Policy	All
10.8.23	11/2023	Application Server Security Policy	IT
10.8.24	02/2024	Cloud Computing Security Policy	IT
10.8.26	11/2023	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	09/2024	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	11/2023	Mainframe System Security Policy	IT
10.8.34	11/2023	IDRS Security Controls	All

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

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### LB&I

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

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

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

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

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

4.1.8	08/2022	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	07/2024	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	03/2023	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	07/2024	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	09/2024	Designation of cases for litigation	All
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.30.4	06/2024	Industry Program	LB&I
4.31.9	01/2024	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.31.11	07/2023	Other PTE Topics	LB&I
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#### **Part 7 Rulings and Agreements**

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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.)*

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1.1.5	08/2019	Office of the Commissioner	All
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#### **Part 10 Security, Privacy and Assurance**

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

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**Part 2 Information Technology**

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

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1.15.1	03/2024	The Records and Information Management Program	All
1.15.2	10/2023	Types of Records and Their Life Cycles	All
1.15.3	10/2023	Disposing of Records	All
1.15.4	03/2024	Retiring and Requesting Records	All
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1.15.6	03/2021	Managing Electronic Records	All
1.15.7	03/2024	Files Management	All

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

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

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11.3.2	07/2023	Disclosure to Persons with a Material Interest	All
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11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	08/2023	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	08/2023	Freedom of Information Act	All
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11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
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11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	08/2023	Recordkeeping and Accounting for Disclosures	All
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1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	10/2022	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	09/2023	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	12/2023	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	02/2024	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

#### Part 3 Submission Processing

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

3.49.5	01/2024	Statistical Editing of Individual Income Tax Returns	RAAS
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*(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)*

4.22.1	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	08/2024	Examination of NRP Returns	SB/SE

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

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1.25.2	11/2022	Practitioner Enrollment	RPO
1.25.8	10/2023	Enrollment of Actuaries	RPO

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

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25.20.1	12/2023	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	01/2024	Return Preparer Suitability	RPO
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1.2.65	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	11/2023	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	05/2023	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2024	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2023	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	02/2022	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	10/2023	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	11/2022	Insolvency	SB/SE
1.4.52	10/2023	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
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*(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)*

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4.1.2	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	04/2023	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
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4.2.5	03/2022	Disclosure of Official Information	LB&I
4.2.6	05/2023	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
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4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	07/2024	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
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4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
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4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
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4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
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4.8.9	01/2023	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9.1	10/2020	Outline of System	LB&I
4.10.1	07/2022	Overview of Examiner Responsibilities	LB&I
4.10.2	09/2022	Pre-Contact Responsibilities	SB/SE
4.10.3	05/2023	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	03/2022	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	09/2022	Issue Resolution	Appeals
4.10.8	04/2023	Report Writing	LB&I
4.10.9	04/2024	Workpaper System and Case File Assembly	SB/SE
4.10.10	06/2022	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2022	Claims for Refund and Requests for Abatement	LB&I
4.10.13	07/2023	Certain Technical Issues	SB/SE
4.10.15	04/2024	Report Generation Software	LB&I
4.10.16	07/2024	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	10/2023	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
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4.11.51	08/2024	Return Preparer Program	SB/SE
4.11.52	12/2021	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
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4.12.1	10/2010	Nonfiled Returns	Appeals
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4.15.1	07/2021	Jeopardy and Terminations	Appeals
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4.18.1	01/2022	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2024	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2023	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2024	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2023	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/2023	Minister and Religious Waiver Program	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2023	Examination Classification of Work	W&I
4.19.12	12/2023	Centralized Files and Scheduling	SB/SE
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5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
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5.11.7	07/2022	Automated Levy Programs	Appeals
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5.18.2	07/2024	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2022	Balance Due	Appeals
5.19.2	11/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	07/2023	Backup Withholding Program	SB/SE
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5.19.24	03/2023	Doubt as to Liability Offer in Compromise	SB/SE
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5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	SB/SE
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5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

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

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

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

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

11.53.4	04/2023	Oversight Liaison Programs	SB/SE
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#### **Part 20 Penalty and Interest**

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

20.1.1	03/2023	Introduction and Penalty Relief	Appeals
20.1.2	02/2024	Failure To File/Failure To Pay Penalties	All
20.1.3	10/2022	Estimated Tax Penalties	Appeals
20.1.4	03/2024	Failure to Deposit Penalty	SB/SE
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	05/2024	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	04/2024	Information Return Penalties	All
20.1.8	08/2024	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	08/2024	Miscellaneous Penalties	Appeals
20.1.11	11/2023	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/2021	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	12/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2024	Overpayment Interest	Appeals
20.2.5	05/2023	Interest on Underpayments	Appeals

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20.2.7	12/2023	Abatement and Suspension of Underpayment Interest	Appeals
20.2.9	07/2024	Interest on Carryback of Net Operating Loss	All
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	05/2023	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

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

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

22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE
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## **Part 25 Special Topics**

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	05/2024	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.10	06/2023	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	09/2023	General Guidelines	Appeals
25.3.2	11/2023	Suits by the United States	Appeals

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25.3.3	09/2023	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	06/2023	Suits against IRS Employees	SB/SE
25.3.5	03/2024	Judgment Follow-up	SB/SE
25.3.6	03/2024	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	11/2023	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	12/2023	Preparation	All
25.5.3	08/2019	Procedures	CI
25.5.4	01/2024	Examination of Books and Witnesses	All
25.5.5	03/2022	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2024	Enforcement of Summons	All
25.6.22	11/2021	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	06/2023	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
25.15.2	10/2023	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	06/2024	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	04/2024	Field Examination Procedures	LB&I
25.15.7	02/2020	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	01/2023	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	05/2022	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE

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25.15.19	03/2022	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	06/2023	Program Guidelines	All
25.18.1	05/2023	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	09/2023	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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

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

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

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

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

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

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13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	05/2024	Taxpayer Representation	TAS
13.1.24	10/2022	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	TAS
13.2.3	10/2022	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/2022	Information Gathering Projects (IGP)	All
13.2.5	10/2022	Advocacy Projects	All
13.2.6	10/2022	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	TAS
13.2.8	06/2024	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	03/2023	Administration and Security	TAS
13.5.1	03/2023	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	01/2023	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	10/2021	Low Income Taxpayer Clinic Program Operating Procedures	All
13.9.1	02/2023	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	01/2024	TAS Audit Coordination	TAS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7.1.1	07/2024	Employee Plans	TE/GE
7.1.2	11/2023	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	07/2024	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	07/2024	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	07/2024	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	06/2024	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	11/2023	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	11/2023	Employee Plans Determination Letter Program	TE/GE
7.11.2	07/2023	EP Case Assignment Guide	TE/GE
7.11.3	07/2024	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	07/2024	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	07/2024	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	09/2023	Multiemployer Plans	TE/GE
7.11.7	08/2024	Multiple Employer Plans	TE/GE
7.11.8	07/2023	EP Determinations Closing Agreement Program	TE/GE
7.11.9	07/2024	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	07/2024	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	11/2023	Proposed Adverse Cases	TE/GE
7.11.12	08/2024	Preparing Technical Advice Requests	TE/GE
7.11.13	03/2024	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	05/2023	Administrative Desk Guide	TE/GE
7.12.1	11/2023	Plan Terminations	TE/GE
7.13.1	04/2024	Determination Letter Applications	TE/GE
7.13.5	07/2023	Letter Generation	TE/GE
7.13.7	05/2024	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE

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

### **Part 21 Customer Account Services**

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

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

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

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

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

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

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

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

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

### **Part 3 Submission Processing**

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

3.0.101	11/2023	Schedule K-1 Processing	SB/SE
3.0.167	11/2023	Losses and Shortages	W&I
3.0.230	11/2023	Lockbox Processing Procedures	W&I
3.0.275	07/2024	Business Results Measures for Submission Processing Functions	TS
3.0.276	12/2022	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	11/2023	Remittance Transaction Research (RTR) System	W&I
3.5.20	11/2023	Processing Requests for Tax Return/Return Information	W&I
3.5.21	11/2023	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2023	Files Management and Services	W&I
3.8.44	11/2023	Campus Deposit Activity	SB/SE
3.8.45	12/2023	Manual Deposit Process	SB/SE
3.8.46	12/2023	Discovered Remittance	W&I
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4.1.26	12/2023	Campus Exam Return Selection, Delivery and Monitoring	W&I
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*(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)*

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25.25.12	08/2024	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	TS
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*(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)*

1.1.33	09/2024	Taxpayer Experience Office	All
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#### **Part 25 Special Topics**

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

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1.2.54	07-2019	55202C	Delegations of Authority for Security, Privacy and Assurance Activities
1.2.64	07-2020	51710T	Functional Delegations of Authority for Agency-Wide Shared Services
<b>1.4 Resource Guide for Managers</b>			
1.4.6	12-2023	31779Y	Managers Security Handbook
1.4.17	01-2022	35431P	Compliance Managers Guide
1.4.30	03-2021	62659D	Monitoring Internal Control Planned Corrective Actions
1.4.54	04-2019	40087D	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
<b>1.7 Research and Analysis for Tax Administration</b>			
1.7.2	02-2018	38796B	Servicewide Research Data Standards
1.7.3	02-2018	38797M	Servicewide Research Electronic Library
1.7.4	02-2018	49937S	Role of Research in IRS
<b>1.13 Statistics of Income</b>			
1.13.4	10-2015	30966N	Form 1040 Industry Coding
1.13.6	10-2015	30970V	Instructions for Processing the Taxpayer Usage Study
1.13.7	06-2019	30972R	Form 1120 Industry Coding
1.13.8	06-2019	30974N	Statistical Editing of Corporation Tax Returns
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns
<b>1.14 Facilities Management</b>			
1.14.1	09-2017	37000G	Logistics Management
1.14.13	03-2017	54529M	Environmental Management Systems
<b>1.15 Records and Information Management</b>			
1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division
1.15.27	12-2017	30996B	Records Control Schedule for Compliance Research
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records
1.15.37	10-2014	31007X	Records Control Schedule for Economic Stabilization
<b>1.25 Practice Before the Service</b>			
1.25.3	10-2015	52483F	Case Development and Licensure (CD&L)
<b>1.31 CFO Internal Policy and Procedures</b>			
1.31.7	04-2024	35660U	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office
<b>1.32 Servicewide Travel Policies and Procedures</b>			
1.32.3	11-2014	52837V	Managerial Cost Accounting
1.32.7	09-2016	54559A	Estimating Trust Fund Costs
1.32.8	12-2016	48073R	Investigative Imprest Funds

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1.32.19	09-2016	51377Q	User Fees
1.34 Revenue Accounting			
1.34.1	04-2019	53163U	Definitions and Acronyms
1.34.3	03-2015	53319E	Audit Oversight and Analysis
1.35 Financial Accounting			
1.35.5	04-2023	47417B	Advances, Prepaid Expenses and Other Assets
1.35.7	07-2020	47418M	Debt Collection
1.35.9	08-2020	66158B	Integrated Financial System Payroll
1.35.15	07-2021	52979C	Annual Close Guidelines
1.35.16	01-2024	62653P	Managerial Cost Accounting
1.35.19	11-2023	62657H	User Fees
1.35.23	09-2020	66601B	Integrated Financial System Security
1.36 Administrative Accounting and Financial Management Reports			
1.36.2	08-2020	50695F	Treasury Information Executive Repository
1.55 Wage and Investment			
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

## Part 2: Information Technology

2.3 IDRS Terminal Responses			
2.3.9	06-2016	28122J	Security Command for IDRS Users
2.3.39	06-2015	28151M	Command Code FTPIN
2.3.50	02-2017	28162T	Command Code LVREQ
2.4 IDRS Terminal Input			
2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel
2.4.54	04-2018	33288Y	Command Codes CSPD, CSPSP, CSSAD and CSZIP
2.4.55	04-2018	53615P	Command Code CSORD
2.4.60	04-2024	62856Y	Command Code RAPID
2.5 Systems Development			
2.5.7	05-2020	33499H	Data Name Standards
2.7 Information Technology (IT) Operations			
2.7.2	03-2018	73140N	Computing Center
2.7.4	04-2018	73142J	Magnetic Media Management
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)
2.12 Security and Privacy			
2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
2.13 Enterprise Networks			
2.13.1	10-2016	39516P	Introduction
2.13.3	10-2016	36330N	Voice Premise Communications
2.13.4	10-2016	36331Y	Voice Messaging System
2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)

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2.13.6	10-2016	32522B	Wireless Communications
2.13.7	10-2016	40164F	Calling Card Ordering System
2.13.8	10-2016	47359G	Voice Systems Security
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)
2.13.15	10-2016	39517A	Domain Name System (DNS)
2.13.25	10-2016	40187E	Video Conference Services
<b>2.14 Asset Management</b>			
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards
<b>2.16 Enterprise Life Cycle (ELC)</b>			
2.16.1	05-2024	49718J	ELC Guidance
<b>2.25 Integrated Enterprise Portal - Web Services</b>			
2.25.5	03-2023	37014U	Accessibility Guidelines for the Web
2.25.13	04-2020	37394R	IRS Domain Naming Standards
2.25.14	06-2018	37395C	Portal Environment Usability Services
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process
2.25.104	05-2019	38941U	Lyris List Procedures
<b>2.27 Configuration Management</b>			
2.27.1	11-2014	47349K	Configuration Management
<b>2.100 Integrated Process Management</b>			
2.100.1	11-2023	48508B	Integrated Process Management Policy
2.100.2	11-2023	59034Y	Integrated Process Management Standardization Process
2.100.3	11-2019	60800K	IT Process Asset Library
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)
<b>2.109 Risk, Issue, and Action Item Management Practices</b>			
2.109.1	07-2024	72207T	Risk, Issue, and Action Item Management Policy
<b>2.120 Solution Engineering</b>			
2.120.1	05-2024	59976N	Engineering Policy
2.120.2	03-2022	59977Y	Technical Solution Process
2.120.3	03-2022	59978J	Product Integration
2.120.4	03-2022	61941Q	Design Coordination
2.120.5	03-2022	65262A	Performance Engineering
<b>2.123 Knowledge Management</b>			
2.123.1	01-2024	68608U	Knowledge Management Directive
<b>2.126 Enterprise Organizational Readiness</b>			
2.126.1	11-2023	64032A	Enterprise Organizational Readiness Policy
<b>2.142 Service Catalog Management</b>			
2.142.1	04-2024	72725U	Service Catalog Management Directive

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<b>2.144 Capacity Management</b>			
2.144.1	04-2023	61944X	Capacity Management Policy
2.144.2	04-2023	61946T	Business Capacity Management
2.144.3	04-2023	62038U	Component Capacity Management
2.144.4	04-2023	62040G	Service Capacity Management
2.144.5	04-2023	64078Y	Enterprise Demand Forecast
<b>2.145 Availability Management</b>			
2.145.1	04-2023	61942B	Availability Management Policy
2.145.2	04-2023	61943M	Availability Management Process Description
<b>2.148 IT Support Services Management</b>			
2.148.1	05-2024	68033Z	IT Support Services Management Directive
<b>2.150 Configuration Management</b>			
2.150.3	04-2019	60768V	Change Management (ChM) Policy
<b>2.152 Data Engineering</b>			
2.152.1	03-2022	59990R	Data Engineering Policy
2.152.2	03-2022	59989Q	Data Management Process Description
2.152.3	03-2022	67565E	Naming Data Element(s)/Object(s)

## Part 3: Submission Processing

<b>3.0 General</b>			
3.0.257	04-2015	33173Y	Systems Accountability Review
<b>3.11 Returns and Documents Analysis</b>			
3.11.3 (LP)	11-2015	68430W	Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version)
3.11.8	10-2017	33465B	Information Return Processing
<b>3.24 ISRP System</b>			
3.24.173	01-2018	34697X	Centralized Files and Scheduling
3.24.176	04-2022	34709E	Audit Selection System
<b>3.28 Special Processing Procedures</b>			
3.28.1	06-2023	74536T	Informational Referral Receipt and Routing for Form 3949-A
<b>3.30 Work Planning and Control</b>			
3.30.28	03-2016	34740T	Individual Review
<b>3.34 National Research Program (NRP)</b>			
3.34.3	10-2021	40274C	NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	10-2021	48398P	S Corporation Tax Returns - Document Analysis & Data Entry

## Part 4: Examining Process

<b>4.1 Planning and Special Programs</b>			
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	10-2017	27606E	Other Programs and Other Source Workload
4.1.6	10-2017	27609L	Storage of Selected Returns
4.1.7	10-2017	27611X	Assignment of Selected Returns

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4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP
4.1.22	07-2020	49268K	LMSB Workload Study
4.1.23	08-2020	49269V	Determining Return Needs for LMSB
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems
<b>4.2 General Examining Procedures</b>			
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities
<b>4.4 Audit Information Management System (AIMS) – Validity and Consistency</b>			
4.4.4	01-2023	30314F	Claims
4.4.5	07-2024	30315Q	Closings to Appeals
4.4.6	06-2024	30316B	Conversion of Returns
4.4.10	06-2024	30321U	Employment/Excise Tax Adjustments
4.4.11	06-2024	30322F	Entity Changes
4.4.14	07-2024	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.17	07-2024	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	07-2024	30329E	Large Dollar Cases
4.4.19	06-2021	30343I	Manual Refunds
4.4.24	12-2021	30348L	Payments and Remittances
4.4.25	07-2024	30349W	Quick Assessments
4.4.29	02-2023	30363A	Social Security Administration (SSA) Adjustments
4.4.32	10-2019	30372L	AIMS, ERCS, and IDRS Data Processing
4.4.35	07-2024	30375S	Unpostable Resolution
<b>4.7 Examination Returns Control System (ERCS)</b>			
4.7.11	04-2016	30470Q	System Administrator and Database Administrator
<b>4.8 Technical Services</b>			
4.8.3	03-2018	31432M	Examination Quality Measurement Staff (EQMS)
<b>4.10 Examination of Returns</b>			
4.10.12	12-2015	35205R	Frivolous Return Program
<b>4.11 Examining Officers Guide (EOG)</b>			
4.11.7	10-2019	36014K	Corporate Liquidations/Dissolutions
4.11.17	09-2016	36380T	Electronically Filed Returns
4.11.34	06-2017	36419R	Innocent Spouse
<b>4.13 Audit Reconsideration</b>			
4.13.2	04-2024	31049D	Contact Employees
4.13.3	04-2024	31050E	Central Reconsideration Unit
4.13.4	09-2022	31051P	Area Office (AO) Examination
4.13.5	04-2024	31052A	Exam SFR Reconsiderations
4.13.6	04-2024	31054W	Appeals

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4.13.7	04-2024	31055H	Exhibits
4.13.8	12-2015	56014C	Exam SFR Reconsiderations
4.15 Jeopardy/Termination Assessments			
4.15.2	07-2021	28045H	Examination Procedures
4.15.4	10-2018	28047D	Administrative and Judicial Review
4.15.5	10-2018	28049Z	Post-Assessment Procedures
4.15.7	10-2018	28051L	Planning and Special Programs Procedures
4.18 Exam Offer-In-Compromise			
4.18.2	11-2020	28828E	Doubt as to Liability Offers
4.18.3	01-2022	28829P	Effective Tax Administration Offers
4.18.4	02-2017	28830Q	Combination Offers
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements
4.18.6	11-2020	28832M	Case Processing and Controls
4.18.7	01-2022	28833X	Special Case Processing
4.19 Liability Determination			
4.19.7	09-2024	36334F	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.17	11-2023	48156H	Non-Filer Program
4.19.18	10-2021	48157S	Quality Review Program
4.19.24	04-2016	59847J	Compliance Identity Theft
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery
4.20 Examination Collectibility			
4.20.2	06-2020	29632U	Scope Consideration
4.20.3	06-2020	29633F	Soliciting Payment
4.20.4	06-2020	29634Q	Installment Agreements
4.22 National Research Program (NRP)			
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns
4.22.9	04-2020	51330H	International Form 1040 NRP Study
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines
4.24 Excise Tax			
4.24.4	08-2022	28305A	Excise Fuel Taxes Workload, Policies and Procedures
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.26 Bank Secrecy Act			
4.26.2	02-2019	27701C	Program Structure
4.26.18	03-2018	50149M	Embedded Quality
4.27 Bankruptcy			
4.27.2	06-2020	27751I	Examiner Responsibilities

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4.27.3	06-2020	27752T	Review and Processing Procedures
4.27.4	05-2018	27753E	Statute of Limitations Considerations
4.27.5	09-2019	27754P	Miscellaneous Provisions
4.28 Examination Specialization			
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures
4.30 LB&I General Procedures			
4.30.3	10-2018	32504F	Overseas Posts
4.32 Abusive Transactions			
4.32.4	01-2023	38332D	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
4.35 Partnership and S Corporations			
4.35.1	07-2016	27742X	Tax Audit Guidelines
4.35.2	07-2016	27743I	Audit Techniques for Business Returns
4.40 Technical Advisor Program			
4.40.1	09-2016	27628S	Technical Advisor Program
4.40.2	09-2016	27629D	Program Responsibilities and Duties
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)
4.41 Oil and Gas Industry			
4.41.1	09-2022	35071V	Oil and Gas Handbook
4.42 Insurance Industry			
4.42.1	10-2020	27667R	Introduction
4.42.2	10-2020	27668C	Life Insurance Companies
4.42.3	10-2020	27669N	Examination Methods and Techniques
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	10-2020	27672K	Miscellaneous
4.42.6	10-2020	27673V	Glossary
4.43 Retail Industry			
4.43.1	04-2021	27595I	Retail Industry
4.44 Subchapter T Cooperatives			
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Examination Process			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
4.46.7	03-2016	38198R	Post Examination Activities
4.49 Economist Program			
4.49.1	03-2019	35060O	Overview - Economist Program
4.51 LB&I Case Management			
4.51.1	03-2016	32526T	Rules of Engagement
4.51.6	03-2016	37346H	Issue Management Process Guide
4.53 SBSE Administrative Programs			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination

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<b>4.60 International Procedures</b>			
4.60.4	02-2021	35001X	LB&I International Programs
4.60.5	12-2018	35002I	Classification of International-feature Returns
4.60.6	01-2022	35003T	International Referral Criteria and Procedures
4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
4.60.9	06-2021	35006A	International Examiner's Report
<b>4.61 International Examination Guidelines</b>			
4.61.1	04-2021	27726X	Overview of Guidelines
4.61.2	06-2021	27727I	Foreign Based Books and Records
4.61.4	06-2021	27729E	Information Gathering
4.61.5	04-2021	27731Q	Entity Classification
4.61.6	06-2021	27732B	Boycotts
4.61.7	11-2022	27733M	Controlled Foreign Corporations
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
<b>4.71 Employee Plans Examination of Returns</b>			
4.71.1	12-2023	35855D	Overview of Form 5500 Examination Procedures
4.71.2	12-2023	33831Z	Overview of IDRS
4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
4.71.4	12-2023	35909Q	Discrepancy Adjustments
4.71.5	12-2023	35239X	Form 5330 Examinations
4.71.6	12-2023	37345W	Employee Plans Referrals
4.71.7	12-2023	33832K	Survey Returns
4.71.8	12-2023	33833V	EP Claims
4.71.9	12-2023	33834G	Statute Control Procedures
4.71.10	12-2023	33837N	Form 990-T Processing
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.12	12-2023	33838Y	Case File Assembly Guidelines
4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2023	35241J	EP Mandatory Review
4.71.15	08-2018	35242U	EP Special Review
4.71.16	12-2023	55224Q	Employee Plans Large Case Examinations
4.71.17	12-2023	57900H	Non-Return Unit Examinations
4.71.18	11-2021	57901S	EP Penalties
4.71.19	12-2023	57902D	Fast Track Settlement Procedures

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4.71.20	12-2023	58195C	Employee Plans Large Case Support Examination Procedures
4.71.22	01-2024	61728V	Employee Plans Compliance Unit (EPCU)
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
<b>4.72 Employee Plans Technical Guidelines</b>			
4.72.2	11-2022	35951M	Cash or Deferred Arrangements
4.72.3	11-2022	35952X	Employee Contributions and Matching Contributions
4.72.4	11-2022	35953I	Employee Stock Ownership Plans (ESOPs)
4.72.5	11-2022	35954T	Top-Heavy Plans
4.72.6	11-2022	35955E	IRC 415(b)
4.72.7	11-2022	35956P	Examination Guidelines for IRC 415(c)
4.72.8	11-2022	35957A	Valuation of Assets in Defined Contribution Plans
4.72.9	11-2022	35958L	Qualified Joint and Survivor Annuity Requirements
4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
4.72.13	11-2022	27872M	IRC 403(b) Plans
4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
4.72.17	12-2022	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	01-2023	35924F	Nonbank Trustee Investigation Procedures
4.72.19	11-2022	55470G	IRC 457 Examination Guidelines
<b>4.75 Exempt Organizations Examination Procedures</b>			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System
4.75.7	04-2024	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
4.75.8	09-2019	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.10	01-2024	33212M	Exempt Organization Pre-contact Procedures
4.75.11	01-2024	33213X	On-Site Audit Guidelines
4.75.12	01-2024	33215T	Required Filing Checks and Package Audit Procedures
4.75.13	01-2024	33216E	Issue Development and Conclusion
4.75.15	01-2024	33218A	Closing Letters and Examination Reports

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4.75.17	01-2024	33221X	Mandatory Review
4.75.18	08-2018	33223T	Special Review
4.75.20	01-2024	33225P	Final Case Processing
4.75.21	01-2024	33226A	EO Special Examination Procedures
4.75.22	01-2024	33228W	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	01-2024	27552R	Organizations Covered by a Group Ruling
4.75.25	01-2024	33232E	Exempt Organizations Examinations Closing Agreements
4.75.26	08-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
4.75.28	01-2024	33237H	Discrepancy Adjustments
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
4.75.31	01-2024	54706P	Conversion of Returns
4.75.32	01-2024	33238S	Declaratory Judgment Cases And The Administrative Record
4.75.34	01-2024	48088Q	Procedures for Disposition of IRC 501(p) Cases
4.75.35	01-2024	49383A	Fraud and Abusive Transaction Procedures
4.75.36	01-2024	54705E	Procedures For Processing Technical Advice Cases
4.75.37	01-2024	55996R	Claims, Requests for Abatement and Examination Reconsiderations
4.75.38	01-2024	67328Z	Small Employer Health Care Tax Credit Under Section 45R
4.75.39	01-2024	70892S	Church Tax Inquiries and Examinations Under IRC 7611
4.75.40	01-2024	71315K	Employment Tax Audit Procedures
<b>4.76 Exempt Organizations Examination Guidelines</b>			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
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

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4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
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4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	09-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
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4.80 Government Entities Examinations			
4.80.1	02-2024	71643F	Technical Assistance and Technical Advice Requests
4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
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4.81.9	09-2018	68186N	Technical Advice Requests
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<b>4.82 Tax Exempt Bonds Examination Guidelines</b>			
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<b>4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES</b>			
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4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
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<b>4.88 Indian Tribal Governments Examination Issues and Procedures</b>			
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<b>4.89 Compliance and Program Management (CPM)</b>			
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4.90.11	10-2019	33043J	Technical Review
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7.15 Employee Plans TEDS User Manual			
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)
7.15.3	09-2015	55000E	Business Rules
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7.20 Exempt Organizations Determination Letter Program			
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
7.21 Exempt Organizations Determinations Processing			
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7.22 Exempt Organizations Determination Letter Automation Systems			
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7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
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7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
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7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
<b>7.26 Private Foundations Manual</b>			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exlcusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
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7.26.15	12-2019	36098W	IRC 4947 Trusts

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<b>7.27 Exempt Organizations Tax Manual</b>			
7.27.3	12-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	12-2019	36075X	Taxation of Unrelated Business Income
7.27.5	12-2019	36076I	Unrelated Trade or Business
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7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	12-2019	35963E	Taxes on Excess Business Holdings
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7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	12-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
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7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

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

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10.8.7	07-2020	53313Q	Mac OS X Security Policy
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10.8.10	08-2020	50850U	Linux and Unix Security Policy
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10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
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21.3.12	06-2017	55809H	Taxpayer Contacts - Accounts Management Balance Due Contacts
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22.43 Employee Plans Customer Education and Outreach			
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25.19.7	07-2017	50495D	Systems Operations (SO)
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