



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.50.1

JANUARY 13, 2026

EFFECTIVE DATE

(01-13-2026)

PURPOSE

- (1) This transmits revised IRM 4.50.1, LB&I Compliance Integration, Campaign Development Process.

MATERIAL CHANGES

- (1) Reorganized paragraphs within this IRM to conform to IRM internal controls standard per IRM 1.11.2.2.4(4), Address Management and Internal Controls. See table below for prior and new IRM subsection references and titles:

Prior Reference:	New Reference:
4.50.1.1(2), Program Scope and Objectives	4.50.1.1(1), Program Scope and Objectives
4.50.1.1(3), Program Scope and Objectives	4.50.1.1.3(7), Roles and Responsibilities
4.50.1.1(4), Program Scope and Objectives	4.50.1.1.4(3), Program Management and Review
4.50.1.1(5), Program Scope and Objectives	4.50.1.1(2), Program Scope and Objectives
4.50.1.1(6), Program Scope and Objectives	4.50.1.1(3), Program Scope and Objectives
4.50.1.1(7), Program Scope and Objectives	4.50.1.1(5), Program Scope and Objectives
4.50.1.1(8), Program Scope and Objectives	4.50.1.1.1(1), Background
4.50.1.1(9), Program Scope and Objectives	4.50.1.1.1(3), Background
4.50.1.1(10), Program Scope and Objectives	4.50.1.1.1(4), Background
4.50.1.1(11), Program Scope and Objectives	4.50.1.1.7(2), Related Resources
4.50.1.1(12), Program Scope and Objectives	4.50.1.1.1(2), Background
4.50.1.1(13), Program Scope and Objectives	4.50.1.1.5(2), Program Controls
4.50.1.1(14), Program Scope and Objectives	4.50.1.1(4), Program Scope and Objectives
4.50.1.1(15), Program Scope and Objectives	4.50.1.1.6, Terms and Acronyms
4.50.1.1.1, Authority	4.50.1.1.2, Authority
4.50.1.1.2, ADCCI Responsibilities within the Campaign Development Process	4.50.1.1.3, Roles and Responsibilities
4.50.1.1.2(1), ADCCI Responsibilities within the Campaign Development Process	4.50.1.1.3(6), Roles and Responsibilities
4.50.1.1.2(2), ADCCI Responsibilities within the Campaign Development Process	4.50.1.1.3(8), Roles and Responsibilities
4.50.1.1.3, Practice Area (PA) Proposal and Campaign Owner Responsibilities	4.50.1.1.3.1, Practice Area (PA) Proposal and Campaign Owner Responsibilities

Prior Reference:	New Reference:
4.50.1.1.4, Risk Identification Control Board (RICB)	4.50.1.1.5.1, Risk Identification Control Board (RICB)
4.50.1.1.5, Program Objectives and Review	4.50.1.1.4, Program Management and Review
4.50.1.3, Additional Work Sources	4.50.1.4, Additional Work Sources

(2) Reorganized and renamed subsection titles as listed below:

Prior IRM Cite and Title	New IRM Cite and Title
IRM 4.50.1.1.1, Authority	IRM 4.50.1.1.1, Background
IRM 4.50.1.1.2, ADCCI Responsibilities within the Campaign Development Process	IRM 4.50.1.1.2, Authority
IRM 4.50.1.1.3, Practice Area (PA) Proposal and Campaign Owner Responsibilities	IRM 4.50.1.1.3, Roles and Responsibilities
<i>Prior IRM subsection did not exist.</i>	IRM 4.50.1.1.3.1, Practice Area (PA) Proposal and Campaign Owner Responsibilities
IRM 4.50.1.1.4, Risk Identification Control Board (RICB)	IRM 4.50.1.1.4, Program Management and Review
IRM 4.50.1.1.5, Program Objectives and Review	IRM 4.50.1.1.5, Program Controls
<i>Prior IRM subsection did not exist.</i>	IRM 4.50.1.1.5.1, Risk Identification Control Board (RICB)
IRM 4.50.1.1.6, Related Resources	IRM 4.50.1.1.6, Terms and Acronyms
<i>Prior IRM subsection did not exist.</i>	IRM 4.50.1.1.7, Related Resources

(3) IRM 4.50.1, Program Scope and Objectives:

- a. Paragraph (3) - Clarified policy owner.
- b. Paragraph (4) - Added program owner.
- c. Paragraph (6) - Added contact information.

(4) IRM 4.50.1.1.3, Roles and Responsibilities:

- a. Paragraph (1) to (5) - Clarified roles and responsibilities for each role within the program.

(5) IRM 4.50.1.1.4(1) - Remove Online 5081 approval due to system obsolescence.

(6) IRM 4.50.1.1.5(1) - Added BEARS entitlement for system access to CDP.

(7) IRM 4.50.1.1.6, Terms and Acronyms:

- a. Added acronyms: BEARS, CBA, DFO, EIN, and PN.
 - b. Moved the following terms: RICB Part I, RICB Part II, and RICB Part III from Acronyms to Defined Terms.
- (8) Throughout:
 - a. Updated hyperlinks.
 - b. Editorial stylistic changes such as formatting and grammar.

EFFECT ON OTHER DOCUMENTS

IRM 4.50.1 dated July 01, 2022 is superseded.

AUDIENCE

LB&I employees

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4.50.1

Campaign Development Process

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4.50.1.1 (01-13-2026) Program Scope and Objectives

- (1) **Purpose:** This IRM provides an overview of the Campaign Development Process (CDP). The Assistant Deputy Commissioner Compliance Integration (ADCCI) is responsible for administering the campaign development, administrative and governance processes. A key focus of LB&I's mission is to identify the highest potential compliance risks among LB&I taxpayers and assign resources to address these potential risks. Campaigns are a component of this strategy.
- (2) **Audience:** The primary users of this IRM are LB&I examiners and personnel in examination-related functions. Other IRS employees affected by LB&I's shift towards the selection of tax returns based on identified issues with high compliance risk and employees involved with the implementation of campaigns will also use this IRM.
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy & Governance (SPG) office in the Assistant Deputy Commissioner Compliance Integration (ADCCI) organization.
- (4) **Program Owner:** SPG within ADCCI is responsible for the administration, procedures and updates to campaigns.
- (5) **Primary Stakeholders:** All LB&I personnel.
- (6) **Contact Information:** To recommend changes or to make any other suggestions to this IRM section, contact the IRM author or see SPDER's IMD Contacts list by referencing guidelines provided in IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance. A request or inquiry can also be made using the *LB&I Policy Gateway*.

4.50.1.1.1 (01-13-2026) Background

- (1) The ADCCI organization is comprised of three components:
 - Strategy, Policy & Governance (SPG)
 - Data Solutions (DS)
 - Compliance Planning and Analytics (CP&A)
- (2) The campaign development process (CDP) objectives include:
 - Providing LB&I workload focusing on strategic issues while balancing resources.
 - Providing a robust feedback mechanism for capturing input on the effectiveness of data analysis, issue identification filters, treatment streams, training, tools, and other matters so that campaigns can be refined, improved or reconsidered quickly.
- (3) Campaigns involve a thorough analysis of data to support the identification and evaluation of potential compliance risk within the LB&I filing population. The campaign process considers potential treatment streams, deployment of resources, identification and delivery of training, mentoring, networking, audit tools, metrics, as well as a robust feedback mechanism to ensure all elements of a campaign are effective and continuously improved. The CDP incorporates the agile model by requiring input from its users. Agile development is a methodology that anticipates the need for flexibility and applies a level of pragmatism into the delivery of the finished product. The agile model promotes an environment of continuous collection, review and analysis of data and feedback to enhance selection of work.

4.50.1.1.2
(01-13-2026)
Authority

- (4) Work identified under CDP is completed within the approved respective treatment streams. Questions on the campaign should be referred to the Campaign Owner, including the nature (mandatory or discretionary) and priority of work.

- (1) The authority for the CDP comes from the Compliance Strategy Council (CSC). The CSC serves as the governing body for the identification, selection, assignment, and allocation of resources for all compliance and enforcement activities for LB&I taxpayers. The CSC considers campaign submissions and recommends approval or other actions commensurate with analyzing campaign and compliance risk.
- (2) At the direction of the CSC, the CDP has replaced the Compliance Initiative Process (see IRM 4.17.1) for the identification of potential areas of non-compliance in LB&I.
- (3) The CSC Charter lists the following LB&I officials as members of the CSC:
- Division Commissioner
 - Deputy Division Commissioner
 - Assistant Deputy Commissioner Compliance Integration – CSC Chair
 - Director, Program and Business Solutions
 - All Practice Area Directors
 - LB&I Division Counsel

4.50.1.1.3
(01-13-2026)
Roles and Responsibilities

- (1) Assistant Deputy Commissioner Compliance Integration (ADCCI) is responsible for the policies and procedures for this IRM section.
- (2) The Program Manager of Strategy, Policy and Governance (SPG), is responsible for the oversight of Strategy & Governance Team 1.
- (3) The Program Manager of Compliance Planning and Analytics (CP&A), is responsible for the oversight of Workload Development and Delivery (WD&D).
- (4) Strategy & Governance Team 1, under the Program Manager of SPG, is responsible for overseeing and administering the Campaign Development Process (CDP).
- (5) WD&D, under the Program Manager of CP&A, is responsible for CDP's workload selection through utilization of data analytics, including but is not limited to filters, models, etc. to adhere to the Risk Identification Control Board's (RICB) selection method.
- (6) ADCCI plays a critical role in the CDP, aligning work with LB&I's strategic goals and collaborating across the various areas of LB&I to improve taxpayer compliance.
- (7) ADCCI's responsibilities include planning, guiding, developing, directing and implementing a comprehensive and integrated strategic research and compliance program, including campaign project management activities.
- (8) ADCCI is responsible for several actions within the CDP, including but not limited to:
- Analyzing the submissions by triaging
 - Developing return selection filters

- Supporting the practice areas with metrics, feedback mechanisms, campaign development form (CDF) review and presentation to the CSC
- Managing data sources
- Delivering workload
- Assisting the CSC
- Maintaining the campaign information in the Campaign Management System (CMS)

4.50.1.1.3.1
(01-13-2026)

**Practice Area (PA)
Proposal and Campaign
Owner Responsibilities**

- (1) Each proposal owner is responsible for the development and assessment of the campaign submission, including documentation of these steps on the CDF in the CMS. PAs will collaborate with ADCCI as outlined in IRM 4.50.1.1.3(6).
- (2) Each campaign owner is responsible for the execution of the campaign, including periodic reporting to the CSC. Modifications of the campaign may require subsequent CSC approval. The decision to make a campaign inactive also requires CSC approval.

4.50.1.1.4
(01-13-2026)

**Program Management
and Review**

- (1) **Program Reports:** ADCCI reviews the access to various internal systems which houses the CDP documents to ensure only authorized users can review the documents.
- (2) LB&I ensures that adequate and effective controls are in place during the development, approval and execution of campaigns. Practice areas will provide resources, monitor and report results, and take appropriate actions as submissions move through the CDP.
- (3) ADCCI will monitor the process to ensure that LB&I's focus is on identifying compliance risks that impact material segments of LB&I taxpayers, rather than risks determined at the individual taxpayer level. This will allow LB&I to assign its limited resources to the greatest potential compliance risks in the LB&I taxpayer population.
- (4) **Program Effectiveness:** The program's goals and effectiveness are analyzed and addressed in stages 1-6 described in IRM 4.50.1.2. Documentation will include summary reports from SPG including related campaign metrics as well as periodic feedback from the campaign owner. The CSC will consider the information from the Campaign Summary Report to determine whether the campaign should continue. SPG will maintain a portfolio of all active, and inactive campaigns. SPG will document the decisions of the CSC.
- (5) **Annual Review:** The review of this IRM occurs annually to ensure accuracy and promote consistent tax administration. ADCCI is responsible for this review.

4.50.1.1.5
(01-13-2026)

Program Controls

- (1) User access to several internal systems which house CDP may require *BEARS entitlement* approval from ADCCI.
- (2) Fairness and integrity are built into the foundation of the CDP. See IRM 1.2.1.2.36, Policy Statement 1-236. Throughout, there are checks and balances with decisions being documented at many points. For example:
 - Triage of the issue
 - Prioritization of the issue
 - Approvals of return selection filters for the population

- Compliance Strategy Council's (CSC) decision to move forward or not with the campaign
- Utilization of tailored treatment streams
- Identification of resource needs
- Identification and classification of returns

4.50.1.1.5.1
(01-13-2026)

**Risk Identification
Control Board (RICB)**

- (1) The mission of RICB is to ensure the enforcement selection process is an equitable and fair process to all taxpayers under Policy Statement 1-236, Fairness and Integrity in the Enforcement Selection. RICB will only approve work using criteria based on tax laws and treasury regulations and not on organization names or their policy positions. The goal of RICB is to ensure that the criteria used for workload selection promotes public confidence that tax laws are being applied impartially.
- (2) The RICB seeks to develop repeatable risk identification methods for integration into ongoing workload identification processes. These efforts might be administered within CP&A or by other units in LB&I, including the PAs. The RICB plays a role throughout the enforcement process, not only in the development of a campaign filter but also in monitoring their effectiveness, proposing changes or retiring the campaign filter.
- (3) In carrying out its role, the RICB reviews requests for new filters and rules to develop campaigns. The RICB makes recommendations to the PAs whether and how to proceed with, modify, or terminate filters. Only after the RICB approves a filter can return data information be shared with the PA.
- (4) The RICB is chaired by the CP&A director's senior technical advisor and is comprised of five senior program managers from ADCCI and two PA program managers in accordance with the RICB charter.
- (5) The RICB process allows the development, refinement and testing of filters.

4.50.1.1.6
(01-13-2026)

Terms and Acronyms

Defined Terms

Term	Definition
Campaign	A campaign is a plan focused on compliance issues, using the appropriate resources and a combination of treatment streams to achieve a desired outcome.
Campaign Owner	A campaign owner is the practice area responsible for the execution of campaigns approved by the CSC. Once a campaign submission is approved, it becomes an official campaign.

Term	Definition
Proposal Owner	The proposal owner is the practice area that has been assigned to review and assess the campaign submission. The submission does not become a campaign until the CSC approves it.
RICB Part I	Approval to develop and test filter
RICB Part II	Approval of the campaign filter
RICB Part III	Modifications (previously approved Part I or Part II changes)

Acronyms

Acronyms	Definition
ADCCI	Assistant Deputy Commissioner Compliance Integration
BEARS	Business Entitlement Access Request System
CBA	Cross Border Activities
CDF	Campaign Development Form
CDP	Campaign Development Process
CMS	Campaign Management System
CP&A	Compliance Planning & Analytics
CSC	Compliance Strategy Council
EIN	Employee Identification Number
DFO	Director of Field Operations
DS	Data Solutions
PA	Practice Area
PN	Practice Network
PBS	Program and Business Solutions
PSP	Planning and Special Projects
RICB	Risk Identification Control Board
SME	Subject Matter Expert
SPG	Strategy, Policy & Governance

Acronyms	Definition
WD&D	Workload Development and Delivery

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4.50.1.2
(05-04-2018)
**Campaign Submission
Development Process**

- (1) The CDP consists of six stages which are further described in the following subsections:

1. Campaign Proposal and Triage
2. Campaign Framework and Approach
3. Campaign Approval
4. Campaign Execution
5. Campaign Monitoring and Assessment
6. Campaign Conclusion

Note: These stages are depicted in Exhibit 4.50.1-1, LB&I Campaign Flowchart–High-Level Summary.

4.50.1.2.1
(12-03-2020)
**Stage 1: Campaign
Proposal and Triage**

- (1) The Campaign Management System (CMS) is open to all LB&I employees to submit campaign ideas. CP&A reviews all campaign submissions and performs the following functions:

- Triages all submissions for accuracy and completeness
- Identifies and assigns the submission to a proposal owner

4.50.1.2.2
(07-01-2022)
**Stage 2: Campaign
Framework and
Approach**

- (1) The processes included in this stage are not all-inclusive and all are not mandatory. Each campaign proposal is unique and may require different processes or documentation. This document should be used as a guide to help determine what is needed for a campaign proposal.
- (2) The proposal owner uses a prioritization scoring matrix and recommends whether the campaign proposal should move forward to development.
- (3) The proposal owner forms a campaign development team and receives the appropriate concurrence to develop the submission.
- (4) The proposal owner collaborates with CP&A to develop, test, modify or terminate the filters through the RICB process. RICB Part I and II approval is required before a campaign proposal is presented to the CSC for approval.
- (5) The IRS has three main objectives surrounding workload selection:
- Selecting returns with the highest positive impact on tax administration,
 - Selecting work in an unbiased manner without retaliating against, or harassing a taxpayer (see IRM 4.1.5.3.1(3) and section 1203(b)(6) of the IRS Restructuring and Reform Act of 1998), and

- Protecting the confidentiality of the criteria used to select work so taxpayers cannot easily avoid detection.
- (6) LB&I personnel must ensure fairness and integrity in the enforcement selection process per IRM 1.2.1.2.36, IRS Policy Statement 1-236.
 - (7) The proposal owner will recommend treatment streams and calculate resources, durations and schedules.
 - (8) The proposal owner will identify training and tools and collaborate with ADCCI in establishing compliance goals, metrics and feedback-gathering frameworks.

4.50.1.2.2.1
(07-01-2022)
Separation of Duties

- (1) LB&I personnel must also adhere to guidance regarding separation of duties involving campaign workload selection. LB&I personnel cannot perform an examination of a taxpayer, nor can they advise, consult, or mentor other IRS employees involved in the examination of that same taxpayer if they:
 - Classified that taxpayer's return, disclosure filing, or response to a soft letter for the purpose of selecting the taxpayer for examination,
 - Reviewed or approved the classification of the return, or
 - Worked with unredacted RICB Parts I, II, or III data as part of the filtering process

The following paragraphs contain examples of how separation of duties applies in different scenarios.

- (2) **Campaign Subject Matter Experts and Filter Development:** An employee submits a campaign suggestion. As part of the prioritization and triage, CP&A requests the involvement of a practice network (PN) SME to assist in developing a filter that will identify returns with the issue identified in the campaign submission. The SME works with CP&A to develop a formula based on items anticipated to be on tax returns. CP&A prepares RICB Part I of the form requesting approval for the filter. The purpose of the initial filter is to generally identify the population from tax return and other data. This step may include consideration of possible interaction of various tax return line items and forms to incorporate areas the field typically considers in risking for the issue. None of these activities are workload selection that will cause separation of duty concerns. SMEs may also be involved in analyzing the redacted results of the RICB Part I filter output. They can provide input to further refine the filter to provide focused and narrowed results. However, SMEs may NOT be involved in reviewing un-redacted output of filters. SMEs can assist CP&A in preparing the RICB Part II request but cannot see the Part II filter results (where taxpayer identifying information is involved). If SMEs review un-redacted filter results or participate in classification (see below) of particular taxpayers, they cannot participate in examining or mentoring examining agents in connection with those taxpayers. They can participate in generic network calls and discuss and consult on issues arising in the campaign, to the extent the discussion is not taxpayer specific. They may also mentor and advise with respect to other taxpayers.
- (3) **Disclosure Reviews:** Some campaigns involve review of disclosures that are mandated by formal IRS guidance (such as a listing notice, or an identified transaction of interest). Other disclosures can come from a variety of sources such as a treaty or an agreement to exchange information with a foreign country, an Organization for Economic Co-operation and Development Base Erosion and Profit Shifting (OECD BEPS) Action 5 disclosure of rulings, or a

John Doe summons. In these situations, a policy decision has been made that certain information should be received by the IRS to assist compliance efforts. These disclosures frequently contain identifying information, including names and employee identification numbers (EINs) of promoters and participants. For instance, if the campaign involves a transaction of interest or listed transaction notice, it will review the participant and material advisor disclosures. Examiners or SMEs typically perform the screening, sorting, or grouping process. The general intention to review at this stage is to sort the population into more manageable groups, but not for the purpose of selecting them for examination. Usually, the goal is to narrow the population by risk and select participants (and their returns) or materials advisors to forward for classification. Individuals involved in disclosure review for triage and develop a campaign submission or classification materials for classifiers to use in determining which cases to audit. LB&I will not consider those cases for workload selection. Accordingly, they can participate and advise in network calls and may consult on taxpayer-specific issues arising in the campaign. Sometimes, however, the disclosure review directly identifies returns for examination without the need for further classification. In those instances, the individuals involved may not consult on taxpayer-specific issues arising in the campaign.

- (4) **Participation in Governing Bodies:** LB&I PA directors and other executives participating in steering committees, such as CSC, which provides oversight over the entire campaign process. Their roles in reviewing and approving campaigns, including filter reviews, considering appropriate treatment streams, monitoring, modification and making campaigns not currently active do not require any direct involvement in workload selection or execution of treatment streams. Accordingly, their activities should not pose any separation of duty risk.
- (5) **Classifiers:** PA personnel classify returns for taxpayer-specific treatment streams. Since classifying returns is a workload selection function, classifiers and those reviewing classifications cannot participate in examination or execution of taxpayer specific treatment streams (with respect to returns they classified). In addition, they cannot participate in advising or mentoring with respect to returns they classified. Classifiers and their reviewers can participate in network calls and discuss issues arising in campaigns but cannot consult on specific taxpayers if they classified the return. They can participate in examination and mentoring for returns they did not classify. For example, an examiner from Cross Border Activities Director of Field Operations (CBA DFO)-West that classifies campaign returns to be worked by CBA DFO-East, could examine returns that were classified by CBA DFO-East. Classifiers cannot participate in initial prioritization and triage, campaign submission owner development, RICB Part I and Part II filtering, advise in campaign calls (with respect to returns they classified), monitor, modify, and discontinue the campaign, given their involvement in taxpayer specific activities.
- (6) **Examiners:** Once classifiers have selected taxpayers for examination (or other taxpayer specific treatment streams), or the case selected for examination is sent directly to the field for risk analysis, subject matter and geographic PA personnel (examiners) will execute the campaign. Examiners will, where appropriate for the campaign, risk returns, conduct exams, participate in campaign calls as advisors and listeners, and act as formal campaign mentors. They can also participate in campaign submission owner development and RICB Part I

filtering, monitoring, modification and discontinuing campaigns. Examiners cannot participate in RICB Part II filtering. They cannot classify returns they will examine.

- (7) **Managers:** Frontline managers typically will have direct involvement in many of the steps previously described. Senior managers such as territory or program managers, may also have direct involvement in certain campaign activities. Managers with such direct involvement will be subject to the same limitations as the personnel they manage. For example, the manager reviewing return classification will be subject to the same limitations as the classifier performing that function. Managers who do not have direct involvement in a taxpayer specific function (RICB Part II filtering or classification), but who rather perform a general oversight function, will not be limited in their participation in other campaign activities.
- (8) **Counsel:** Counsel generally acts as advisors to LB&I and are not the decision makers with respect to campaigns, including campaign execution, monitoring, modification and discontinuing campaigns. Counsel may consult on all campaign activities in accordance with their internal guidance.

4.50.1.2.3 (12-03-2020) **Stage 3: Campaign Approval**

- (1) The proposal owner presents the campaign proposal, with SPG's assistance if needed, to the CSC for approval consideration.
- (2) SPG may review campaign proposals for presentation to the CSC and posts the submission-related documents and final deck for presentation to the CSC's SharePoint site (restricted access).
- (3) SPG also provides the CSC with summary reports of submission and proposal statistics.
- (4) The CSC reviews all parts of the CDF through the signature section, considers recommendations and votes to approve proposals as campaigns.
- (5) Once a proposal is approved by the CSC, the CDF is completed and the campaign proceeds to Stage 4, Campaign Execution.

4.50.1.2.4 (12-03-2020) **Stage 4: Campaign Execution**

- (1) The campaign owner determines how to execute the campaign based on the approved CDF. If the campaign involves filtering, the campaign owner contacts CP&A to conduct return identification. CP&A assists with:
 - Securing project and tracking codes,
 - Identifying workload using approved return selection filters,
 - Classifying returns, or
 - Assigning returns to the field.
- (2) If the campaign does not involve filtering, the campaign owner continues with the approved treatment stream.
- (3) The campaign owner develops relevant tools, documents, and any other campaign information needed to conduct the campaign.
- (4) The campaign owner periodically reports progress made on the campaign to the CSC.
- (5) If a campaign needs modifications, the campaign owner submits the recommended changes for CSC approval through CMS. Examples of changes are:

- Deviations in the number of returns for workload selection
- Impact on resources
- Changes in treatment streams

4.50.1.2.5
(12-03-2020)

**Stages 5 and 6:
Campaign Monitoring,
Assessment and
Conclusion**

- (1) The CSC considers progress and summary reports on all campaigns.
- (2) SPG provides the CSC with campaign feedback and metrics to assist in that determination.
- (3) The CSC determines whether a campaign should be continued, modified, or inactive. SPG records the CSC's determinations.
- (4) CP&A provides post-campaign monitoring and periodic updates to the CSC.

4.50.1.3
(05-04-2018)

Additional Work Sources

- (1) In addition to the high-risk returns identified by campaigns, additional work sources may be used to supplement inventory and balance coverage of the LB&I population.
- (2) ADCCI may identify issues of significant impact to the LB&I population from additional work sources that warrant screening for all taxpayers within this population. These issues can be identified from all areas and individuals within LB&I, or through networking interactions with specialists in technical areas. As issues are identified, further research and analysis are undertaken to determine whether the scope of the issue is significant enough to warrant campaign consideration.

Exhibit 4.50.1-1 (12-03-2020)

LB&I Campaign Flowchart – High-Level Summary

High Level Overview of the Campaign Process



