



Internal Revenue Manual Index

May 2022

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The IRM Inventory four ways:

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

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| Section | Date | Catalog | Section Title | Audience |
|---|------------|---------|---|----------|
| Part 1 Organization, Finance and Management | | | | |
| <i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i> | | | | |
| Chapter 1.1 Organization and Staffing | | | | |
| 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 | 10/22/2021 | 30379K | Chief Counsel | All |
| 1.1.7 | 6/10/2020 | 30381W | Appeals | All |
| 1.1.8 | 6/9/2005 | 30382H | National Taxpayer Advocate | All |
| 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 | 2/24/2021 | 30386Z | Information Technology | All |
| 1.1.13 | 10/13/2021 | 30387K | Wage and Investment | All |
| 1.1.16 | 3/15/2022 | 35584D | Small Business/Self-Employed Division | All |
| 1.1.17 | 4/30/2021 | 49279R | Facilities Management and Security Services | All |
| 1.1.18 | 9/25/2020 | 37583M | Research, Applied Analytics and Statistics Division | All |
| 1.1.19 | 8/2/2019 | 40229Z | Criminal Investigation | All |
| 1.1.20 | 11/29/2016 | 50178P | Office of Professional Responsibility | All |
| 1.1.21 | 3/2/2020 | 37682C | Chief Financial Officer | All |
| 1.1.22 | 11/2/2017 | 49171G | Human Capital Office | All |
| 1.1.23 | 9/30/2021 | 49695V | Tax Exempt and Government Entities Division | All |
| 1.1.24 | 9/30/2021 | 14055T | Large Business and International Division | All |
| 1.1.26 | 9/29/2021 | 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 | 8/16/2018 | 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 |
| Chapter 1.2 Servicewide Policies and Authorities | | | | |
| 1.2.1 | 1/18/2022 | 29301S | Servicewide Policy Statements | All |
| 1.2.2 | 1/18/2022 | 73276Q | Servicewide Delegations of Authority | All |
| 1.2.61 | 2/16/2021 | 50076S | Division Delegations of Authority for Wage and Investment | W&I |
| 1.2.62 | 8/10/2021 | 50703U | Division/Function Delegation of Authorities for Information Technology (IT) | IT |
| 1.2.63 | 12/16/2021 | 60695B | Division Delegations of Authority for Large Business and International | LB&I |
| 1.2.65 | 7/16/2021 | 69375s | Small Business/Self-Employed Division Delegations of Authority | SB/SE |
| Chapter 1.4 Resource Guide for Managers | | | | |

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| 1.4.1 | 1/20/2012 | 33466M | Management Roles and Responsibilities | All |
| 1.4.2 | 7/17/2020 | 33467X | Monitoring and Improving Internal Control | All |
| 1.4.3 | 4/1/2020 | 49895X | Financial Assurance Control Testing | All |
| 1.4.5 | 12/2/2020 | 33211B | Corporate Tax Administration Tools | All |
| 1.4.6 | 5/4/2020 | 31779Y | Managers Security Handbook | All |
| 1.4.7 | 2/7/2017 | 69445F | TE/GE Knowledge Network (K-Net) Administration | TE/GE |
| 1.4.9 | 3/29/2019 | 57194H | Resource Guide for Management Officials - Criminal Investigation | CI |
| 1.4.10 | 9/7/2021 | 60880E | Return Integrity & Verification Operation Managers Guide | W&I |
| 1.4.11 | 12/22/2021 | 35340Z | Field Assistance Guide for Managers | W&I |
| 1.4.12 | 8/13/2018 | 38174H | Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices | All |
| 1.4.13 | 7/16/2021 | 49230M | TAS Guide for Managers | TAS |
| 1.4.16 | 12/10/2021 | 35344R | Accounts Management Guide for Managers | W&I |
| 1.4.18 | 10/16/2020 | 39913M | Electronic Products and Services Support (EPSS) Managers Guide | W&I |
| 1.4.19* | 10/26/2021 | 33113W | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | SB/SE |
| 1.4.20 | 7/10/2020 | 35795M | Filing & Payment Compliance Managers Handbook | SB/SE |
| 1.4.21* | 12/20/2021 | 35895N | Accounts Management and Compliance Guide for System Administrators/Analysts | SB/SE |
| 1.4.22 | 4/22/2022 | 50658C | CAWR Manager and Coordinator Guide | SB/SE |
| 1.4.23 | 9/30/2021 | 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 | SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide | SB/SE |
| 1.4.31 | 4/2/2020 | 66821V | IRS Quality Assurance Program | All |
| 1.4.32 | 1/31/2022 | 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 | 8/11/2021 | 33258K | Collection Group Manager, Territory Manager and Area Director Operational Aid | SB/SE |
| 1.4.51* | 2/12/2020 | 38446S | Insolvency | SB/SE |
| 1.4.52 | 11/17/2021 | 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 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 |
| 1.4.61 | 12/16/2020 | 74335G | Automated Collection System Guide for Managers and Systems Analysts | SB/SE |
| Chapter 1.5 Managing Statistics in a Balanced Measurement System | | | | |
| 1.5.1 | 7/13/2021 | 30331Q | The IRS Balanced Performance Measurement System | All |
| 1.5.2 | 1/14/2015 | 30332B | Uses of Section 1204 Statistics | All |

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| 1.5.3 | 5/19/2017 | 30333M | Manager's Self-Certification and the Independent Review Process | All |
| 1.5.5 | 4/13/2020 | 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 |
| Chapter 1.7 Research and Analysis for Tax Administration | | | | |
| 1.7.1 | 8/12/2020 | 38795Q | Servicewide Research for Tax Administration | All |
| Chapter 1.10 Office of the Commissioner of Internal Revenue | | | | |
| 1.10.1 | 6/4/2015 | 33092E | IRS Correspondence Manual | All |
| 1.10.3 | 11/17/2016 | 34421J | Standards for Using Email | All |
| Chapter 1.11 Internal Management Documents System | | | | |
| 1.11.1 | 4/15/2020 | 29298G | Internal Management Document (IMD) Program and Responsibilities | All |
| 1.11.2 | 5/19/2022 | 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 | Wage and Investment (WI) Internal Management Documents Program | W&I |
| 1.11.8 | 12/6/2021 | 50463T | Servicewide Electronic Research Program (SERP) | W&I |
| 1.11.9 | 5/16/2022 | 53704J | Clearing and Approving Internal Management Documents (IMDs) | All |
| 1.11.10 | 3/30/2022 | 53277J | Interim Guidance Process | All |
| 1.11.13 | 8/6/2013 | 49558R | Taxpayer Advocate Service (TAS) Internal Management Document Program | TAS |
| Chapter 1.13 Statistics of Income | | | | |
| 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 |
| Chapter 1.14 Facilities Management | | | | |
| 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 | 4/30/2018 | 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 |
| 1.14.8 | 9/27/2017 | 38770V | Identifying Space Efficient Buildings | FMSS |
| 1.14.9 | 4/25/2019 | 50504D | IRS Parking Program | All |
| 1.14.12 | 5/10/2017 | 49873J | IRS Environmental Compliance Program | All |
| Chapter 1.15 Records and Information Management | | | | |

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| 1.15.1 | 2/5/2021 | 31421F | The Records and Information Management Program | All |
| 1.15.2 | 2/11/2021 | 31423B | Types of Records and Their Life Cycles | All |
| 1.15.3 | 2/15/2021 | 31425X | Disposing of Records | All |
| 1.15.4 | 3/11/2021 | 31426I | Retiring and Requesting Records | All |
| 1.15.5 | 2/12/2021 | 31427T | Relocating/Removing Records | All |
| 1.15.6 | 3/18/2021 | 31431B | Managing Electronic Records | All |
| 1.15.7 | 3/22/2021 | 31451T | Files Management | All |
| Chapter 1.17 Publishing | | | | |
| 1.17.1 | 7/15/2020 | 31851X | Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure | All |
| 1.17.2 | 8/12/2021 | 31852I | Publishing Systems and Programs | All |
| 1.17.3 | 7/15/2019 | 31853T | Tax Products Program | All |
| 1.17.7 | 10/12/2021 | 53478W | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | All |
| 1.17.8 | 8/13/2021 | 59701K | Internal and Public Use Non-Tax Products | All |
| 1.17.9 | 7/29/2020 | 59991C | User Guide for Requesting Published Products and Services | All |
| Chapter 1.18 Distribution | | | | |
| 1.18.2 | 11/20/2020 | 38314H | Forecasting Requirements | All |
| 1.18.3 | 1/21/2021 | 38315S | Tax Forms Distribution Programs | W&I |
| 1.18.4 | 3/23/2022 | 48239X | Knowledge Services | W&I |
| 1.18.5 | 2/1/2021 | 48240Y | National Distribution Center | W&I |
| Chapter 1.20 Equal Employment Opportunity and Diversity | | | | |
| 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 |
| Chapter 1.22 Mail and Transportation Management | | | | |
| 1.22.1 | 11/23/2020 | 31771O | Mail and Transportation Management Overview | All |
| 1.22.2 | 12/28/2020 | 31772Z | United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services | All |
| 1.22.3 | 1/14/2021 | 31773K | Addressing and Packaging | All |
| 1.22.4 | 1/14/2021 | 31774V | Postage Accountability and Reporting Requirements | All |
| 1.22.5 | 10/12/2021 | 31775G | Mail Operations | All |
| 1.22.6 | 10/27/2021 | 31776R | Transportation Management | All |
| 1.22.7 | 12/28/2020 | 31777C | Household Goods | All |
| 1.22.8 | 1/21/2021 | 59044U | Mailing and Shipping Equipment | All |
| Chapter 1.25 Practice Before the Service | | | | |
| 1.25.1 | 11/30/2016 | 48365U | Rules Governing Practice Before the IRS | All |
| 1.25.2 | 5/1/2020 | 52482U | Practitioner Enrollment | RPO |
| 1.25.4* | 6/29/2016 | 52484Q | Processing Circular 230 Disciplinary Cases | OPR |

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| 1.29.1 | 2/3/2021 | 69176B | Authorities and Responsibilities | CRO |
| Chapter 1.31 CFO Internal Policy and Procedures | | | | |
| 1.31.3 | 4/13/2021 | 50906D | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits | All |
| 1.31.7 | 3/30/2022 | 35660U | Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office | CFO |
| Chapter 1.32 Servicewide Travel Policies and Procedures | | | | |
| 1.32.1 | 10/21/2021 | 39947S | IRS Local Travel Guide | All |
| 1.32.4 | 7/30/2021 | 48041H | Government Travel Card Program | All |
| 1.32.5 | 5/27/2022 | 35101Y | International Travel Office Procedures | All |
| 1.32.10 | 3/16/2022 | 38880S | Reporting on Event-Related Spending | All |
| 1.32.11 | 11/4/2021 | 55730Z | IRS City-to-City Travel Guide | All |
| 1.32.12 | 4/14/2020 | 39982Z | IRS Relocation Travel Guide | CFO |
| 1.32.13 | 4/27/2022 | 35266E | Relocation Services Program | CFO |
| 1.32.14 | 7/1/2021 | 55731K | Gainsharing Travel Savings Program | CFO |
| 1.32.15 | 7/22/2020 | 37449P | Public Transportation Subsidy Program (PTSP) | All |
| 1.32.20 | 4/29/2022 | 53762P | Using Appropriated Funds to Purchase Meals and Light Refreshments | All |
| Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process | | | | |
| 1.33.3 | 4/2/2020 | 50383K | Reimbursable Operating Guidelines | All |
| 1.33.4 | 1/6/2021 | 48604K | Financial Operating Guidelines | All |
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| Chapter 1.35 Financial Accounting | | | | |
| 1.35.3 | 8/26/2021 | 47416Q | Receipt and Acceptance Guidelines | All |
| 1.35.4 | 11/12/2021 | 43166F | Purchase Card Program | All |
| 1.35.5 | 10/13/2020 | 47417B | Advances, Prepaid Expenses and Other Assets | All |
| 1.35.6 | 4/23/2021 | 43194X | Property and Equipment Accounting | All |
| 1.35.13 | 7/2/2021 | 57075Z | Administrative Waiver | All |
| 1.35.14 | 7/24/2020 | 67071D | IRS Annual Financial Statement Audit | All |
| 1.35.16 | 8/24/2021 | 62653P | Managerial Cost Accounting | All |
| 1.35.17 | 2/16/2021 | 62654A | Estimating Trust Fund Costs | All |
| 1.35.18 | 11/24/2020 | 62656W | Imprest Funds | CI |
| 1.35.19 | 6/18/2021 | 62657H | User Fees | CFO |
| 1.35.24 | 12/22/2020 | 66160N | Establishing IRS Commitments and Obligations | CFO |
| Chapter 1.36 Administrative Accounting and Financial Management Reports | | | | |
| 1.36.4 | 5/4/2020 | 68711S | Administrative (Non-tax) Debt Management | All |

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| 1.53.1 | 8/1/2007 | 37013J | Managing Organizational Change | SB/SE |
| Chapter 1.54 TE/GE Division Organization and Management | | | | |
| 1.54.1 | 9/9/2021 | 32219B | TE/GE Roles and Responsibilities | TE/GE |
| Chapter 1.55 Wage and Investment | | | | |
| 1.55.2 | 11/29/2018 | 37989E | Organizational Changes | W&I |
| 1.55.6 | 4/16/2018 | 48309K | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | CFO |
| Chapter 1.56 Large Business and International | | | | |
| 1.56.1 | 8/13/2021 | 75148R | LB&I Policy Function Processes and Procedures | LB&I |
| Chapter 1.57 Facilities Management and Security Services Quality Assurance | | | | |
| 1.57.1 | 4/12/2021 | 75150D | Quality Assurance Programs | FMSS |
| Part 2 Information Technology | | | | |
| <i>(Development, implementation, and maintenance of information systems.)</i> | | | | |
| Chapter 2.2 Partnership Control System | | | | |
| 2.2.1* | 12/3/2019 | 28245J | Partnership Control System Chapter Overview | Appeals |
| 2.2.2 | 12/3/2019 | 28574P | PCS Command Code TSLOD | Appeals |
| 2.2.3 | 12/3/2019 | 28575A | PCS Command Code TSCHG | Appeals |
| 2.2.4 | 12/4/2019 | 28577W | PCS Command Code TSINQ | Appeals |
| 2.2.5 | 12/3/2019 | 28578H | PCS Command Code TSDEL | Appeals |
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| 2.2.7 | 12/3/2019 | 28580T | PCS Command Code TSCLS | Appeals |
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| 2.2.9 | 12/4/2019 | 28582P | PCS Command Code TSUMY | Appeals |
| Chapter 2.3 IDRS Terminal Responses | | | | |
| 2.3.1 | 12/11/2012 | 28113Y | Section Titles and Command Codes for IDRS Terminal Responses | All |
| 2.3.2* | 3/16/2010 | 28115U | Introduction to IDRS Terminal Responses | All |
| 2.3.8* | 12/12/2019 | 28121Y | Standard Validity Criteria | All |
| 2.3.10 | 12/4/2020 | 28123U | Command Codes MFREQ and RECON | All |
| 2.3.11* | 12/9/2021 | 28124F | Command Codes TXMOD and SUMRY | All |
| 2.3.12 | 5/27/2022 | 28125Q | Command Code ACTON | All |
| 2.3.13 | 4/16/2020 | 28126B | Command Codes FFINQ, REINF, and REMFE | All |
| 2.3.15* | 12/17/2021 | 28128X | Command Code ENMOD | All |
| 2.3.16 | 12/10/2019 | 28129I | Command Codes RFINK and RAFRQ | All |
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| 2.3.20 | 3/26/2020 | 28133Q | Command Code URINQ (URF) | All |
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| 2.3.26 | 11/30/2012 | 28139E | Command Code TDINQ | All |
| 2.3.27 | 6/7/2012 | 28140F | Command Code ECREQ | All |
| 2.3.28 | 12/9/2021 | 28141Q | Command Code FTDPN | All |
| 2.3.29 | 4/14/2020 | 28142B | Command Codes INTST, ICOMP, and COMPA | All |
| 2.3.30 | 12/11/2012 | 28143M | Command Code DAILY | All |
| 2.3.31 | 12/11/2018 | 28144X | Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry | All |
| 2.3.32* | 11/19/2020 | 28145I | Command Code MFTRA | All |
| 2.3.34 | 7/31/2020 | 28147E | Command Code PATRA | Appeals |
| 2.3.35* | 12/30/2021 | 28102R | Command Code IRPTR | Appeals |
| 2.3.36 | 12/17/2021 | 28148P | Command Code SCFTR | Appeals |
| 2.3.37 | 12/16/2021 | 28149A | Command Code UPTIN for the GUF System | Appeals |
| 2.3.38 | 12/4/2020 | 28150B | Command Code TXCMP | Appeals |
| 2.3.40 | 4/22/2020 | 28152X | Command Code PICRD | Appeals |
| 2.3.41 | 4/22/2020 | 28153I | Command Code PIEST | Appeals |
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Part 5 Collecting Process

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| 8.26.8 | 9/25/2012 | 52580Z | Compliance Assurance Process - Fast Track Settlement | Appeals |
| 8.26.9 | 9/23/2020 | 59866Q | Post-Appeals Mediation Procedures for Collection Cases | Appeals |
| 8.26.11 | 6/23/2017 | 64006E | Rapid Appeals Process (RAP) | Appeals |

Part 9 Criminal Investigation

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

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| 9.1.2 | 9/6/2013 | 36201J | Authority | CI |
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| 9.2.3 | 6/17/2015 | 36228A | Use of Force Procedures | CI |

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| 9.5.8 | 5/5/2022 | 36222M | Investigative Reports | CI |
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| 10.5.5 | 7/10/2018 | 49880Y | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements | All |
| 10.5.6 | 1/31/2020 | 49881J | Privacy Act | All |
| 10.5.7 | 5/2/2022 | 49882U | Use of Pseudonyms by IRS Employees | All |
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| <i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i> | | | | |
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| 13.1.6 | 11/23/2020 | 30657Z | Casework Communications | All |
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| 13.1.16 | 10/4/2021 | 35728V | Receipt and Intake of TAS Cases | TAS |
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

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| 20.1.2* | 3/9/2022 | 33068E | Failure To File/Failure To Pay Penalties | Appeals |
| 20.1.3* | 7/23/2020 | 33071B | Estimated Tax Penalties | Appeals |
| 20.1.4* | 2/9/2018 | 36750J | Failure to Deposit Penalty | Appeals |
| 20.1.5 | 8/31/2021 | 33073X | Return Related Penalties | Appeals |
| 20.1.6 | 10/13/2021 | 33072M | Preparer, Promoter, Material Advisor Penalties | Appeals |
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| 20.1.12 | 10/6/2021 | 52679Z | Penalties Applicable to Incorrect Appraisals | Appeals |

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| 20.2.4* | 3/5/2015 | 32965W | Overpayment Interest | Appeals |
| 20.2.5* | 10/2/2020 | 32966H | Interest on Underpayments | Appeals |
| 20.2.7* | 11/13/2018 | 32968D | Abatement and Suspension of Debit Interest | Appeals |
| 20.2.9 | 8/2/2013 | 32971A | Interest on Carryback of Net Operating Loss | Appeals |
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| 20.2.11 | 11/13/2018 | 32974H | Miscellaneous Interest Provisions | Appeals |
| 20.2.14* | 2/1/2017 | 32978Z | Netting of Overpayment and Underpayment Interest | SB/SE |

Chapter 20.3 Penalty Program Internal Processes

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| 20.3.1* | 10/6/2020 | 69216A | Civil Penalty Accuracy Review Process | SB/SE |
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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.)

Chapter 21.1 Accounts Management and Compliance Services Operations

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| 21.1.1 | 9/9/2021 | 36800E | Accounts Management and Compliance Services Overview | LB&I |
| 21.1.2 | 9/14/2021 | 36801P | Reference Materials Overview | LB&I |
| 21.1.3* | 9/8/2021 | 36802A | Operational Guidelines Overview | LB&I |
| 21.1.7* | 9/21/2021 | 38746V | Campus Support | SB/SE |

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| 21.2.3* | 8/27/2021 | 36808O | Transcripts | W&I |
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| 21.3.1* | 9/9/2021 | 36811L | Taxpayer Contacts Resulting From Notice Issuance | Appeals |
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| 1.10.3 | 11/2016 | Standards for Using Email | All |

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| 11.5.2 | 11/2019 | Congressional Affairs Program | All |
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| 30.2.1 | 07/2021 | Office of Chief Counsel Directives System | Counsel |
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| 32.1.8 | 11/2019 | Publishing the Final Regulation | Counsel |
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| 33.2.2 | 10/2010 | Requests for Technical Advice and Technical Expedited Advice | Counsel |
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| 33.3.2 | 08/2019 | Offers in Compromise | Counsel |
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| 6.451.1 | 04/2019 | Policies, Authorities, Categories, and Approvals | All |
| 6.511.1 | 05/2022 | Position Management and Classification Policy and Operational Guidance | All |
| 6.530.1 | 02/2021 | 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 | 05/2021 | 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 | 03/2020 | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | All |
| 6.576.1 | 01/2010 | Use of Direct Buyouts (VSIP) and Job Swaps | All |
| 6.610.1 | 07/2020 | IRS Hours of Duty | All |
| 6.630.1 | 01/2017 | IRS Absence and Leave | All |
| 6.630.2 | 12/2018 | Absence and Leave for Military-Related Reasons | All |
| 6.630.4 | 04/2020 | Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave | HCO |
| 6.711.1 | 10/2010 | Authorities, Responsibilities, and Processes | All |

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| 6.715.1 | 07/2002 | Policies, Responsibilities, Requirements, and Procedures | All |
| 6.731.1 | 11/2009 | Suitability Determinations for Employment | All |
| 6.735.1 | 11/2020 | Ethics and Conduct Matters: Guidance | All |
| 6.735.2 | 11/2021 | 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 | Agency Grievance System (AGS) | All |
| 6.800.1 | 02/2011 | Workers' Compensation Program | All |
| 6.800.2 | 02/2018 | IRS Telework Program | HCO |
| 6.800.3 | 05/2013 | Employee Assistance & Worklife Referral Program | All |
| 6.800.4 | 03/2017 | IRS Nursing Mothers Program | HCO |
| 6.959.1 | 11/2021 | IRS Payband System | All |

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| 10.6.2 | 03/2022 | Continuity Plan Requirements | All |
| 10.6.3 | 03/2022 | Test, Training, and Exercise Requirements | Commissioner |
| 10.6.4 | 03/2022 | Incident Management Program | All |
| 10.6.5 | 03/2022 | Annual Certification Requirements | Commissioner |
| 10.6.6 | 03/2022 | Pandemic Plan Requirements | All |
| 10.23.1 | 02/2020 | National Security Positions and Access to Classified Information | All |
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| 10.23.3 | 05/2019 | Personnel Security/Suitability for Employment and Personnel Security Operations | All |

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| 1.2.62 | 08/2021 | Division/Function Delegation of Authorities for Information Technology (IT) | IT |

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| 2.2.1 | 12/2019 | Partnership Control System Chapter Overview | Appeals |
| 2.2.2 | 12/2019 | PCS Command Code TSLOD | Appeals |
| 2.2.3 | 12/2019 | PCS Command Code TSCHG | Appeals |
| 2.2.4 | 12/2019 | PCS Command Code TSINQ | Appeals |
| 2.2.5 | 12/2019 | PCS Command Code TSDEL | Appeals |
| 2.2.6 | 12/2019 | PCS Command Code TSNOT | Appeals |
| 2.2.7 | 12/2019 | PCS Command Code TSCLS | Appeals |
| 2.2.8 | 12/2019 | PCS Command Code MSCHG | Appeals |
| 2.2.9 | 12/2019 | PCS Command Code TSUMY | Appeals |
| 2.3.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Responses | All |
| 2.3.2 | 03/2010 | Introduction to IDRS Terminal Responses | All |
| 2.3.8 | 12/2019 | Standard Validity Criteria | All |
| 2.3.10 | 12/2020 | Command Codes MFREQ and RECON | All |
| 2.3.11 | 12/2021 | Command Codes TXMOD and SUMRY | All |
| 2.3.12 | 05/2022 | Command Code ACTON | All |
| 2.3.13 | 04/2020 | Command Codes FFINQ, REINF, and REMFE | All |
| 2.3.15 | 12/2021 | Command Code ENMOD | All |
| 2.3.16 | 12/2019 | Command Codes RFINK and RAFRQ | All |
| 2.3.17 | 06/2020 | Command Code ESTABD | All |
| 2.3.18 | 02/2020 | Command Code ESTABM | All |
| 2.3.20 | 03/2020 | Command Code URINQ (URF) | All |
| 2.3.25 | 04/2020 | Command Codes DM1DT and DTVUE | IT |
| 2.3.26 | 11/2012 | Command Code TDINQ | All |

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| 2.3.28 | 12/2021 | Command Code FTDPN | All |
| 2.3.29 | 04/2020 | Command Codes INTST, ICOMP, and COMPA | All |
| 2.3.30 | 12/2012 | Command Code DAILY | All |
| 2.3.31 | 12/2018 | Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry | All |
| 2.3.32 | 11/2020 | Command Code MFTRA | All |
| 2.3.34 | 07/2020 | Command Code PATRA | Appeals |
| 2.3.35 | 12/2021 | Command Code IRPTR | Appeals |
| 2.3.36 | 12/2021 | Command Code SCFTR | Appeals |
| 2.3.37 | 12/2021 | Command Code UPTIN for the GUF System | Appeals |
| 2.3.38 | 12/2020 | Command Code TXCMP | Appeals |
| 2.3.40 | 04/2020 | Command Code PICRD | Appeals |
| 2.3.41 | 04/2020 | Command Code PIEST | Appeals |
| 2.3.43 | 12/2021 | Command Code PIFTF | Appeals |
| 2.3.44 | 02/2021 | Command Code PIVAR | Appeals |
| 2.3.45 | 04/2022 | Command Code XSINQ | All |
| 2.3.47 | 08/2020 | Command Codes INOLE, EOGEN, and SPARQ | Appeals |
| 2.3.48 | 12/2021 | Command Code UPDIS for the GUF System | Appeals |
| 2.3.49 | 02/2022 | Command Code EICMP | Appeals |
| 2.3.51 | 12/2021 | Command Code IMFOL | Appeals |
| 2.3.52 | 06/2020 | Command Codes RTVUE and RTFTP | Appeals |
| 2.3.53 | 03/2021 | Command Code PMFOL | Appeals |
| 2.3.54 | 04/2020 | Command Code DDBOL | Appeals |
| 2.3.55 | 12/2021 | Command Codes ELFUP and ELFRQ | Appeals |
| 2.3.56 | 02/2020 | Command Code ESTABR | Appeals |
| 2.3.57 | 08/2019 | Command Code BRTVU | Appeals |
| 2.3.59 | 12/2021 | Command Codes BMFOL and BMFOR | CI |
| 2.3.60 | 03/2020 | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | Appeals |
| 2.3.62 | 07/2019 | Command Code ESTAB | Appeals |
| 2.3.63 | 08/2017 | Command Codes RPVUE, RPVCU, and RPPRT | Appeals |
| 2.3.64 | 08/2019 | Command Code EMFOL | Appeals |
| 2.3.65 | 12/2021 | EPMF Return Transaction File On-Line (ERTVU) Research | IT |

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| 2.3.70 | 06/2020 | Command Code EFTPS | Appeals |
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| 2.3.73 | 12/2021 | Command Codes TRDBV, TRERS, TRPRT, and R8453 | Appeals |
| 2.3.74 | 12/2021 | Command Code DDPOL | Appeals |
| 2.3.76 | 04/2020 | Command Code ISTSD | Appeals |
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| 2.3.78 | 03/2020 | Command Code LOCAT | Appeals |
| 2.3.79 | 04/2020 | Command Code CDPWEB, (CDPTA, CDPTE) | Appeals |
| 2.3.80 | 06/2020 | Command Code DDBKD | Appeals |
| 2.3.81 | 02/2020 | Command Code ESTABA | All |
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| 2.3.85 | 04/2020 | Command Code DFAST and DLITE | All |
| 2.3.86 | 12/2021 | Command Code IRPOL | Appeals |
| 2.4.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Input | All |
| 2.4.4 | 03/2020 | Command Code MESSG | All |
| 2.4.5 | 06/2018 | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System | All |
| 2.4.6 | 02/2019 | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV | All |
| 2.4.7 | 12/2018 | Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update | All |
| 2.4.8 | 04/2020 | Command Codes ESIGN and BSIGN | All |
| 2.4.9 | 12/2019 | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG | All |
| 2.4.10 | 12/2021 | Command Codes EOREQ and EOCHG | All |
| 2.4.11 | 04/2020 | Command Code NMFTM | IT |
| 2.4.12 | 04/2022 | Command Codes DELET and CCPYT | All |
| 2.4.13 | 02/2020 | Command Code TERUP | All |
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| 2.4.15 | 02/2022 | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing | All |
| 2.4.16 | 12/2021 | Command Codes REQ54 and ADJ54 | All |

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| 2.4.19 | 12/2021 | Command Codes REQ77, FRM77 and FRM7A | All |
| 2.4.20 | 04/2021 | Command Codes RFUND and REFAP | All |
| 2.4.21 | 04/2020 | Command Codes CHK64 and CHK64R | All |
| 2.4.22 | 04/2020 | Command Code CRMNL | All |
| 2.4.23 | 04/2020 | Command Code CHKCLR and CHKCL | All |
| 2.4.24 | 08/2021 | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT | All |
| 2.4.25 | 07/2019 | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ | All |
| 2.4.26 | 04/2020 | Command Codes FRM14, FRM49, and TDIRQ | All |
| 2.4.27 | 02/2017 | Command Code ASGNI/ASGNB formerly TSIGN | All |
| 2.4.28 | 04/2020 | Command Codes STAUP, STATI and STATB | All |
| 2.4.29 | 01/2010 | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing | All |
| 2.4.30 | 07/2021 | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS | All |
| 2.4.31 | 12/2011 | Command Code LEVY | All |
| 2.4.32 | 03/2020 | Command Code PDTUP | All |
| 2.4.33 | 11/2012 | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer | All |
| 2.4.34 | 07/2020 | Command Code DOALL | All |
| 2.4.35 | 02/2020 | Command Code STN90 | All |
| 2.4.37 | 04/2020 | Command Code NOREF Overview | All |
| 2.4.38 | 03/2020 | Command Code CSEDR | All |
| 2.4.39 | 02/2020 | Command Codes ASEDD and ASEDR | All |
| 2.4.40 | 12/2019 | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG | All |
| 2.4.41 | 06/2017 | Command Code UNLCE | All |
| 2.4.42 | 04/2020 | Command Code CCASG for Case Control Activity System | All |
| 2.4.43 | 12/2014 | Command Code PINEX | All |
| 2.4.44 | 08/2021 | Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT | All |
| 2.4.45 | 03/2020 | Command Code NRP97 | All |
| 2.4.46 | 05/2020 | Command Code EPLAN | All |
| 2.4.47 | 06/2020 | Command Code VPMSG | All |
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| 2.4.52 | 08/2020 | Command Codes TPCIN and TPCOL | IT |
| 2.4.53 | 12/2020 | Command Code DUPED | All |
| 2.4.56 | 04/2020 | Command Code ISTSR | All |
| 2.4.57 | 04/2020 | Command Code CDPTR | All |
| 2.4.58 | 06/2020 | Command Code DDBCK/ DDBCX / DDBCS | All |
| 2.4.59 | 07/2020 | Command Code TMSSN | All |
| 2.4.60 | 02/2020 | Command Code RAPID | All |
| 2.4.61 | 05/2021 | Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45 | W&I |
| 2.5.1 | 12/2021 | Systems Development | IT |
| 2.5.3 | 12/2021 | Programming and Source Code Standards | IT |
| 2.5.4 | 12/2021 | Document Standards | IT |
| 2.5.5 | 12/2021 | Guidelines for Preparing Program Requirements Packages (PRPs) | IT |
| 2.5.10 | 12/2021 | Function Point Standards | IT |
| 2.5.11 | 12/2021 | Analysis Techniques and Deliverables | IT |
| 2.5.12 | 12/2021 | Design Techniques and Deliverables | IT |
| 2.5.13 | 12/2021 | Database Design Techniques and Deliverables | IT |
| 2.5.14 | 06/2010 | Quality Assurance (QA) | IT |
| 2.7.1 | 05/2013 | Inter-center | IT |
| 2.7.6 | 12/2020 | Systems Scheduling | IT |
| 2.7.9 | 12/2021 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness | IT |
| 2.8.1 | 12/2018 | Introduction to AIMS REALTIME Processing | Appeals |
| 2.8.2 | 12/2021 | AIMS Command Code AM424 | Appeals |
| 2.8.3 | 12/2021 | AIMS Command Code AMDIS | Appeals |
| 2.8.4 | 12/2021 | AIMS Command Code AMSTU | Appeals |
| 2.8.5 | 12/2021 | AIMS Command Code AMSOC | Appeals |
| 2.8.6 | 12/2021 | AIMS Command Code AMAXU | LB&I |
| 2.8.7 | 12/2021 | AIMS Command Code AMCLS | Appeals |
| 2.8.8 | 12/2021 | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB | Appeals |
| 2.8.9 | 12/2019 | AIMS Command Code AMRET | IT |
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| 2.12.2 | 05/2021 | Security and Communication Services (SACS) Security Command Codes | IT |
| 2.15.1 | 02/2021 | Enterprise Architecture (EA) Overview | All |
| 2.16.1 | 08/2021 | ELC Guidance | All |
| 2.17.1 | 10/2020 | Infrastructure Currency Policy for Software | IT |
| 2.21.1 | 02/2021 | Introduction to Shopping Cart Processing for IT | IT |
| 2.22.1 | 01/2020 | Unified Work Request (UWR) Process | All |
| 2.25.2 | 02/2018 | IRS Portal and Extranet Usage Standard | All |
| 2.25.3 | 03/2020 | Intranet Site and Web Server Registration Procedures | All |
| 2.25.5 | 04/2006 | Accessibility Guidelines for the Web | All |
| 2.25.20 | 12/2020 | SharePoint | All |
| 2.28.1 | 08/2021 | Unified Communications Policy | IT |
| 2.100.1 | 10/2019 | Integrated Process Management Policy | IT |
| 2.100.2 | 10/2019 | Integrated Process Management Standardization Process | IT |
| 2.109.1 | 04/2020 | Risk, Issue, and Action Item Management Policy | IT |
| 2.109.2 | 04/2020 | Risk, Issue, and Action Item Management Process | All |
| 2.110.1 | 08/2019 | Requirements Engineering Directive | All |
| 2.110.2 | 08/2019 | Requirements Engineering Process | All |
| 2.120.1 | 03/2022 | Engineering Policy | All |
| 2.120.6 | 03/2022 | Engineering Planning Process | All |
| 2.120.7 | 03/2022 | Solution Design Process | All |
| 2.120.8 | 03/2022 | Interface Design Process | All |
| 2.120.9 | 03/2022 | Hardware Analysis and Design/System Configuration Validation Process | All |
| 2.120.10 | 03/2022 | Engineering ELC Documentation Process | IT |
| 2.120.11 | 03/2022 | Data Management Process | All |
| 2.120.12 | 03/2022 | Naming Data Element(s)/Object(s) Process | All |
| 2.123.1 | 09/2021 | Knowledge Management Directive | All |
| 2.123.2 | 09/2021 | Knowledge Management Process Description | All |
| 2.125.1 | 09/2018 | Change Management Policy | IT |
| 2.125.2 | 09/2018 | Change Management Process Description | IT |
| 2.126.1 | 11/2019 | Enterprise Organizational Readiness Policy | IT |

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| 2.127.2 | 05/2017 | IT Testing Process and Procedures | All |
| 2.142.1 | 06/2020 | Service Catalog Management Directive | All |
| 2.142.2 | 06/2020 | Service Catalog Management Process and Procedures | All |
| 2.144.1 | 10/2019 | Capacity Management Policy | All |
| 2.144.2 | 10/2019 | Business Capacity Management | All |
| 2.144.3 | 08/2019 | Component Capacity Management | All |
| 2.144.4 | 10/2019 | Service Capacity Management | All |
| 2.144.5 | 07/2015 | Enterprise Demand Forecast | All |
| 2.145.1 | 10/2019 | Availability Management Policy | All |
| 2.145.2 | 10/2019 | Availability Management Process Description | All |
| 2.148.1 | 06/2020 | IT Support Services Management Directive | All |
| 2.148.2 | 05/2020 | Incident Management Process | All |
| 2.148.3 | 05/2020 | Request Fulfillment Process | All |
| 2.149.1 | 09/2018 | Asset Management Policy | All |
| 2.149.2 | 09/2018 | Asset Management Process Description | All |
| 2.149.3 | 09/2018 | Asset Management Hardware Procedures | All |
| 2.149.4 | 09/2018 | Asset Management Software Procedures | All |
| 2.150.1 | 04/2022 | Configuration Management Policy | IT |
| 2.150.2 | 08/2020 | Configuration Management (CM) Process | IT |
| 2.150.5 | 04/2021 | Configuration Verification for IRS Applications (PSL and Non-PSL) | IT |
| 2.172.1 | 04/2021 | IT Enterprise Control Authority and Operations Directives | IT |
| 2.172.2 | 04/2021 | IT Enterprise Control Authority and Operations Process and Procedures | IT |
| 2.173.1 | 01/2022 | IT Governance Policy | IT |
| 2.173.2 | 01/2022 | IT Governance Procedures | IT |

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| 10.8.1 | 09/2021 | Policy and Guidance | All |
| 10.8.2 | 09/2021 | IT Security Roles and Responsibilities | All |

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| 10.8.6 | 05/2022 | Application Security and Development | IT |
| 10.8.11 | 08/2021 | Application Security Policy | IT |
| 10.8.15 | 12/2021 | General Platform Operating System Security Policy | IT |
| 10.8.21 | 09/2021 | Database Security Policy | All |
| 10.8.22 | 02/2022 | Web Server Security Policy | All |
| 10.8.23 | 02/2022 | Application Server Security Policy | IT |
| 10.8.24 | 09/2021 | Cloud Computing Security Policy | IT |
| 10.8.26 | 04/2022 | Government Furnished and Personally Owned Mobile Device Security Policy | IT |
| 10.8.27 | 05/2022 | Personal Use of Government Furnished Information Technology Equipment and Resources | IT |
| 10.8.33 | 02/2022 | Mainframe System Security Policy | IT |
| 10.8.34 | 09/2020 | IDRS Security Controls | All |
| 10.8.50 | 11/2020 | Servicewide Security Patch Management | IT |
| 10.8.52 | 09/2021 | IRS Public Key Infrastructure (PKI) X.509 Certificate Policy | IT |
| 10.8.54 | 02/2022 | Minimum Firewall Administration Requirements | All |
| 10.8.55 | 05/2022 | Network Security Policy | All |
| 10.8.60 | 07/2021 | IT Service Continuity Management (ITSCM) Policy and Guidance | All |
| 10.8.62 | 02/2022 | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process | IT |

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| 1.2.63 | 12/2021 | 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 | 08/2021 | 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.)

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| 4.1.8 | 11/2019 | 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 | 12/2020 | Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers | Appeals |
| 4.10.21 | 08/2019 | U.S. Withholding Agent Examinations - Form 1042 | LB&I |
| 4.10.26 | 06/2020 | Net Rate Netting Procedures for LB&I Cases | LB&I |
| 4.10.28 | 04/2022 | 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 |
| 4.31.9 | 10/2021 | Centralized Partnership Audit Regime (BBA) Field Examination Procedures | Appeals |
| 4.36.1 | 06/2021 | Joint Committee Process Overview | LB&I |
| 4.36.2 | 06/2021 | Identification of Joint Committee Cases | LB&I |
| 4.36.3 | 06/2021 | Examination Team Responsibilities | LB&I |
| 4.36.4 | 06/2021 | Joint Committee Review Team Procedures | LB&I |
| 4.36.5 | 06/2021 | Reports | LB&I |
| 4.37.1 | 08/2019 | Financial Products Specialty | All |
| 4.41.1 | 12/2013 | Oil and Gas Handbook | LB&I |
| 4.46.1 | 09/2021 | General Information and Definitions | LB&I |
| 4.46.3 | 01/2022 | Planning the Examination | LB&I |

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| 4.46.4 | 09/2021 | Executing the Examination | LB&I |
| 4.46.5 | 05/2022 | Resolving the Examination | LB&I |
| 4.46.6 | 09/2021 | Workpapers and Reports Resources | LB&I |
| 4.46.10 | 03/2019 | Outside Expert Program | LB&I |
| 4.47.1 | 02/2021 | Computer Audit Specialist Program (CAS) | All |
| 4.47.2 | 06/2021 | CAS Technical and Procedural Information | All |
| 4.47.3 | 02/2021 | Statistical Sampling Auditing Techniques | All |
| 4.48.1 | 09/2020 | Overview of Engineering Program | All |
| 4.48.3 | 09/2020 | Tangible Personal Property Valuation Guidelines | LB&I |
| 4.48.4 | 09/2020 | Business Valuation Guidelines | LB&I |
| 4.48.5 | 09/2020 | Intangible Property Valuation Guidelines | LB&I |
| 4.48.6 | 09/2020 | Real Property Valuation Guidelines | LB&I |
| 4.50.1 | 12/2020 | Campaign Development Process | LB&I |
| 4.50.2 | 09/2021 | Other Workload Selection – Non-campaign Workstreams | LB&I |
| 4.50.3 | 05/2021 | Large Corporate Compliance Program | LB&I |
| 4.51.2 | 08/2021 | LMSB Administrative Guidance | LB&I |
| 4.51.4 | 02/2021 | LB&I/Appeals Fast Track Settlement Program (FTS) | Appeals |
| 4.51.8 | 04/2020 | Compliance Assurance Process (CAP) Examinations | LB&I |
| 4.52.1 | 04/2022 | Global High Wealth Program Processes and Procedures | LB&I |
| 4.60.1 | 10/2018 | Exchange of Information | All |
| 4.60.2 | 08/2021 | Mutual Agreement Procedures and Report Guidelines | LB&I |
| 4.60.3 | 09/2021 | Tax Treaty Related Matters | LB&I |
| 4.61.3 | 12/2018 | Development of IRC 482 Cases | LB&I |
| 4.61.7 | 10/2019 | Controlled Foreign Corporations | LB&I |
| 4.61.11 | 04/2020 | Development of IRC 367 Transactions and Issues | LB&I |
| 4.61.12 | 05/2019 | Foreign Investment in Real Property Tax Act | LB&I |
| 4.61.13 | 07/2020 | Dual Consolidated Losses | LB&I |
| 4.61.14 | 06/2020 | Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver | LB&I |
| 4.62.1 | 03/2022 | International Visitors Program | All |
| 4.62.3 | 04/2019 | Requests for Representation Funds and Gifts for Foreign Officials | All |
| 4.63.1 | 01/2018 | Overview of the WIIC Practice Area | LB&I |
| 4.63.2 | 01/2018 | LB&I WIIC Practice Network Knowledge Management | LB&I |

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| 4.63.3 | 04/2021 | Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice | LB&I |
| 4.63.4 | 04/2020 | Examination Procedures | LB&I |
| 4.63.5 | 01/2018 | International Penalties and Procedures – Individuals | LB&I |
| 4.64.1 | 09/2020 | Case Development and Processing Guidelines | LB&I |

Part 7 Rulings and Agreements

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

| | | | |
|--------|---------|---|---------|
| 7.40.1 | 08/2020 | Industry Issue Resolution (IIR) Program | Appeals |
|--------|---------|---|---------|

Part 11 Disclosure, Communications, and Liaison

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

| | | | |
|---------|---------|--|------|
| 11.51.1 | 05/2021 | LB&I Audit Program Process for TIGTA and GAO | LB&I |
| 11.51.2 | 10/2019 | LB&I Intranet Publishing Standards | LB&I |

Part 21 Customer Account Services

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

| | | | |
|--------|---------|----------------------------|-----|
| 21.8.7 | 12/2021 | Form-Related Communication | All |
|--------|---------|----------------------------|-----|

Part 25 Special Topics

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

| | | | |
|---------|---------|-------------------------------|-----|
| 25.21.1 | 05/2019 | Branded Prescription Drug Fee | All |
| 25.21.2 | 08/2020 | Insurance Provider Fee | All |

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Part 1 Organization, Finance and Management

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

| | | | |
|--------|---------|--|-----|
| 1.1.1 | 07/2019 | IRS Mission and Organizational Structure | All |
| 1.1.5 | 08/2019 | Office of the Commissioner | All |
| 1.10.1 | 06/2015 | IRS Correspondence Manual | All |

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Part 1 Organization, Finance and Management

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

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|--------|---------|--|-----|
| 1.1.31 | 03/2021 | Office of the Chief Risk Officer | All |
| 1.4.60 | 02/2021 | Enterprise Risk Management (ERM) Program | All |
| 1.29.1 | 02/2021 | Authorities and Responsibilities | CRO |

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Part 1 Organization, Finance and Management

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

| | | | |
|--------|---------|---------------------------|-----|
| 1.1.29 | 08/2018 | Office of Online Services | All |
|--------|---------|---------------------------|-----|

Part 2 Information Technology

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

| | | | |
|----------|---------|---|-----|
| 2.25.101 | 07/2020 | IRS.gov Web Content Management Procedures | All |
|----------|---------|---|-----|

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Part 1 Organization, Finance and Management

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

| | | | |
|--------|---------|--|-----|
| 1.1.20 | 11/2016 | Office of Professional Responsibility | All |
| 1.25.1 | 11/2016 | Rules Governing Practice Before the IRS | All |
| 1.25.4 | 06/2016 | Processing Circular 230 Disciplinary Cases | OPR |

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Part 1 Organization, Finance and Management

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

| | | | |
|--------|---------|---|-----|
| 1.1.27 | 05/2022 | Privacy, Governmental Liaison and Disclosure (PGLD) | All |
| 1.15.1 | 02/2021 | The Records and Information Management Program | All |
| 1.15.2 | 02/2021 | Types of Records and Their Life Cycles | All |
| 1.15.3 | 02/2021 | Disposing of Records | All |
| 1.15.4 | 03/2021 | Retiring and Requesting Records | All |
| 1.15.5 | 02/2021 | Relocating/Removing Records | All |
| 1.15.6 | 03/2021 | Managing Electronic Records | All |
| 1.15.7 | 03/2021 | Files Management | All |

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | |
|---------|---------|---|-----|
| 10.5.1 | 02/2022 | Privacy Policy | All |
| 10.5.2 | 01/2020 | Privacy Compliance and Assurance (PCA) Program | All |
| 10.5.4 | 09/2021 | Incident Management Program | All |
| 10.5.5 | 07/2018 | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements | All |
| 10.5.7 | 05/2022 | Use of Pseudonyms by IRS Employees | All |
| 10.5.8 | 02/2018 | Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments | All |
| 10.10.1 | 12/2019 | IRS Electronic Signature (e-Signature) Program | All |
| 10.10.2 | 07/2021 | Authentication Risk Assessments in Non-Digital Channels | All |

Part 11 Disclosure, Communications, and Liaison

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

| | | | |
|--------|---------|--|-----|
| 11.3.1 | 11/2021 | Introduction to Disclosure | All |
| 11.3.2 | 02/2022 | Disclosure to Persons with a Material Interest | All |
| 11.3.3 | 02/2022 | Disclosure to Designees and Practitioners | All |
| 11.3.4 | 09/2020 | Congressional Inquiries | All |
| 11.3.5 | 10/2021 | Fees | All |

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|-------------------|-------------|--|-----------------|
| 11.3.6 | 10/2017 | Seals and Certifications | All |
| 11.3.7 | 11/2017 | Freedom of Information Act Reading Room Operations | All |
| 11.3.9 | 12/2019 | Exempt Organizations | All |
| 11.3.10 | 09/2020 | Employee Plans Information | All |
| 11.3.11 | 03/2019 | Other Information Available to the Public | All |
| 11.3.12 | 09/2018 | Designation of Documents | All |
| 11.3.13 | 10/2021 | Freedom of Information Act | All |
| 11.3.21 | 07/2017 | Investigative Disclosure | All |
| 11.3.22 | 08/2021 | Disclosure to Federal Officers and Employees for Tax Administration Purposes | All |
| 11.3.23 | 12/2017 | Disclosure to the Government Accountability Office (GAO) | All |
| 11.3.24 | 03/2020 | Disclosures to Contractors | All |
| 11.3.25 | 03/2018 | Disclosure to Foreign Countries Pursuant to Tax Treaties | All |
| 11.3.26 | 07/2017 | Wagering Tax Information | All |
| 11.3.27 | 05/2017 | Disclosure of Returns and Return Information to Grand Juries | All |
| 11.3.28 | 07/2018 | Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws | All |
| 11.3.29 | 09/2020 | Disclosure to Government Agencies for Administration of Nontax Laws | All |
| 11.3.30 | 04/2020 | Disclosure to the President | All |
| 11.3.31 | 10/2017 | Tax Check Reports on Federal Appointees | All |
| 11.3.32 | 01/2022 | Disclosure to States for Tax Administration Purposes | All |
| 11.3.34 | 07/2017 | Disclosure for Non-tax Criminal Violations | All |
| 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 | 09/2019 | Recordkeeping and Accounting for Disclosures | All |
| 11.3.38 | 09/2017 | Role and Responsibilities of Disclosure Managers | All |
| 11.3.39 | 07/2019 | Computer Matching and Privacy Protection Act | All |
| 11.3.40 | 09/2020 | Disclosures Involving Trust Fund Recovery Penalty Assessments | All |
| 11.3.41 | 08/2021 | Disclosure Case Processing and Inventory Management | PGLD |
| 11.4.1 | 12/2020 | Governmental Liaison Operations | PGLD |
| 11.4.2 | 12/2020 | Data Exchange Program | PGLD |

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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.)

| | | | |
|--------|---------|--------------------------------|-----|
| 25.4.1 | 03/2021 | Potentially Dangerous Taxpayer | All |
| 25.4.2 | 03/2021 | Caution Upon Contact Taxpayer | All |

Part 33 Legal Advice

| | | | |
|--------|---------|---------------------------------------|---------|
| 33.3.8 | 11/2019 | Whistleblower Taint Review Procedures | Counsel |
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| | | | |
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| 1.1.32 | 08/2018 | Office of the Chief Procurement Officer | All |
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Part 1 Organization, Finance and Management

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

| | | | |
|---------|---------|---|------|
| 1.1.18 | 09/2020 | Research, Applied Analytics and Statistics Division | All |
| 1.2.1 | 01/2022 | Servicewide Policy Statements | All |
| 1.2.2 | 01/2022 | Servicewide Delegations of Authority | All |
| 1.4.5 | 12/2020 | Corporate Tax Administration Tools | All |
| 1.7.1 | 08/2020 | Servicewide Research for Tax Administration | All |
| 1.11.1 | 04/2020 | Internal Management Document (IMD) Program and Responsibilities | All |
| 1.11.2 | 05/2022 | 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 | 05/2022 | Clearing and Approving Internal Management Documents (IMDs) | All |
| 1.11.10 | 03/2022 | 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 | 08/2021 | Statistical Editing of Individual Income Tax Returns | RAAS |
| 3.49.8 | 06/2019 | Statistical Editing of Corporation Tax Returns | RAAS |

Part 4 Examining Process

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

| | | | |
|--------|---------|------------------------------------|------|
| 4.22.1 | 09/2017 | National Research Program Overview | LB&I |
| 4.22.2 | 09/2017 | NRP Case Building | LB&I |
| 4.22.3 | 12/2017 | Classification of NRP Returns | LB&I |
| 4.22.4 | 01/2021 | Examination of NRP Returns | LB&I |

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|--------------------------|--------------------|---|------------------------|
| 4.22.5 | 04/2020 | Campus Compliance Operations Site | LB&I |
| 4.22.6 | 06/2018 | Examination of Individual Income Tax Returns | LB&I |
| 4.22.8 | 11/2021 | NRP EITC Component of the Individual Reporting Compliance Study | RAAS |

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Part 1 Organization, Finance and Management

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

| | | | |
|--------|---------|-------------------------|-----|
| 1.1.28 | 05/2021 | Return Preparer Office | All |
| 1.25.2 | 05/2020 | Practitioner Enrollment | RPO |

Part 25 Special Topics

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

| | | | |
|---------|---------|-----------------------------|-----|
| 25.20.1 | 02/2021 | Complaint Referrals | RPO |
| 25.20.2 | 04/2020 | Ghost Preparer Treatment | RPO |
| 25.20.3 | 08/2021 | Return Preparer Suitability | RPO |

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Part 1 Organization, Finance and Management

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

| | | | |
|--------|---------|--|-------|
| 1.1.16 | 03/2022 | Small Business/Self-Employed Division | All |
| 1.2.65 | 07/2021 | Small Business/Self-Employed Division Delegations of Authority | SB/SE |
| 1.4.19 | 10/2021 | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | SB/SE |
| 1.4.20 | 07/2020 | Filing & Payment Compliance Managers Handbook | SB/SE |
| 1.4.22 | 04/2022 | CAWR Manager and Coordinator Guide | SB/SE |
| 1.4.23 | 09/2021 | FUTA Manager and Coordinator Guide | SB/SE |
| 1.4.29 | 02/2022 | SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide | SB/SE |
| 1.4.40 | 04/2021 | SB/SE Field and Office Examination Group Manager | SB/SE |
| 1.4.50 | 08/2021 | Collection Group Manager, Territory Manager and Area Director Operational Aid | SB/SE |
| 1.4.51 | 02/2020 | Insolvency | SB/SE |
| 1.4.52 | 11/2021 | Offer in Compromise Manager's Resource Guide | SB/SE |
| 1.4.53 | 10/2019 | Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid | SB/SE |
| 1.4.55 | 06/2016 | SBSE Campus Collection Support Managers' Guide | SB/SE |
| 1.4.61 | 12/2020 | Automated Collection System Guide for Managers and Systems Analysts | SB/SE |
| 1.53.1 | 08/2007 | Managing Organizational Change | SB/SE |

Part 4 Examining Process

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

| | | | |
|--------|---------|---|-------|
| 4.1.1 | 09/2020 | Planning, Monitoring, and Coordination | SB/SE |
| 4.1.2 | 09/2020 | Workload Identification and Survey Procedures | SB/SE |
| 4.1.5 | 09/2020 | Case Building, Classification, Storage and Delivery | SB/SE |
| 4.1.10 | 09/2021 | Return Preparer Program Coordinator | LB&I |
| 4.1.27 | 07/2021 | Information Return Case Selection | SB/SE |
| 4.2.1 | 05/2019 | General Examination Information | LB&I |
| 4.2.2 | 02/2020 | Disaster Assistance Relief | LB&I |
| 4.2.3 | 10/2003 | Technical Advice to Taxpayers and Examination Personnel | LB&I |

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| 4.2.5 | 03/2022 | Disclosure of Official Information | LB&I |
| 4.2.6 | 08/2019 | Examination of Employee Returns | LB&I |
| 4.2.8 | 10/2020 | 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 | 04/2016 | Introduction | LB&I |
| 4.4.3 | 09/2011 | Credit Transfers and Reprocessing Returns | Appeals |
| 4.4.4 | 12/2011 | Claims | Appeals |
| 4.4.5 | 12/2012 | Closings to Appeals | Appeals |
| 4.4.6 | 12/2009 | Conversion of Returns | Appeals |
| 4.4.7 | 09/2014 | Correspondence and Closing Letters | Appeals |
| 4.4.9 | 08/2012 | Delinquent and Substitute for Return Processing | Appeals |
| 4.4.10 | 10/2011 | Employment/Excise Tax Adjustments | Appeals |
| 4.4.11 | 06/2007 | Entity Changes | Appeals |
| 4.4.12 | 05/2016 | Examined Closings, Surveyed Claims, and Partial Assessments | LB&I |
| 4.4.14 | 02/2015 | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments | LB&I |
| 4.4.16 | 12/2011 | Inventory Control | Appeals |
| 4.4.17 | 07/2011 | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments | Appeals |
| 4.4.18 | 06/2010 | Large Dollar Cases | Appeals |
| 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 | 10/2013 | Openings | Appeals |
| 4.4.25 | 07/2012 | Quick Assessments | Appeals |
| 4.4.26 | 02/2014 | Reopening/Reclosing/Reinputting Records | Appeals |
| 4.4.27 | 12/2009 | Reports | Appeals |
| 4.4.29 | 05/2011 | Social Security Administration (SSA) Adjustments | Appeals |
| 4.4.33 | 04/2010 | Transfers | Appeals |
| 4.4.34 | 03/2011 | Updating/Correcting AIMS Data Base | Appeals |
| 4.4.35 | 12/2009 | Unpostable Resolution | Appeals |
| 4.7.1 | 10/2019 | Overview | LB&I |
| 4.7.2 | 10/2019 | Security | LB&I |
| 4.7.3 | 05/2019 | Statute of Limitations | LB&I |

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| 4.7.4 | 08/2020 | Planning and Special Programs (PSP) | LB&I |
| 4.7.5 | 07/2020 | Group and Territory | LB&I |
| 4.7.6 | 03/2021 | Reports | LB&I |
| 4.7.7 | 11/2020 | Technical Services | LB&I |
| 4.7.8 | 02/2020 | Centralized Case Processing | LB&I |
| 4.7.10 | 05/2020 | AIMS/ERCS Staff | LB&I |
| 4.8.1 | 02/2021 | Organization and Responsibilities | SB/SE |
| 4.8.2 | 03/2017 | Case Processing | SB/SE |
| 4.8.4 | 04/2022 | Mandatory Review | SB/SE |
| 4.8.5 | 10/2017 | Post Examination Case Processing Requirements | LB&I |
| 4.8.6 | 08/2020 | Criminal Restitution and Restitution-Based Assessments | SB/SE |
| 4.8.7 | 04/2022 | Technical Field Support | SB/SE |
| 4.8.8 | 02/2021 | Miscellaneous Responsibilities | LB&I |
| 4.8.9 | 10/2020 | 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 | 04/2021 | Overview of Examiner Responsibilities | LB&I |
| 4.10.2 | 09/2019 | Pre-Contact Responsibilities | SB/SE |
| 4.10.3 | 02/2016 | 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 | 01/2018 | Issue Resolution | Appeals |
| 4.10.8 | 03/2021 | Report Writing | LB&I |
| 4.10.9 | 08/2014 | Workpaper System and Case File Assembly | SB/SE |
| 4.10.10 | 09/2021 | Standard Paragraphs and Explanation of Adjustments | LB&I |
| 4.10.11 | 09/2020 | Claims for Refund and Requests for Abatement | LB&I |
| 4.10.13 | 10/2015 | Certain Technical Issues | SB/SE |
| 4.10.15 | 03/2020 | Report Generation Software | SB/SE |
| 4.10.16 | 03/2016 | Examination Operational Automation Database (EOAD) | Appeals |
| 4.10.27 | 12/2013 | Identity Theft Case Processing for Field Examiners | LB&I |

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| 4.11.11 | 02/2014 | Net Operating Loss Cases | LB&I |
| 4.11.29 | 03/2020 | Transfer of Returns Open for Examination | LB&I |
| 4.11.51 | 10/2020 | 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 |
| 4.11.57 | 07/2020 | Third-Party Contacts | LB&I |
| 4.12.1 | 10/2010 | Nonfiled Returns | Appeals |
| 4.13.1 | 12/2015 | Introduction | SB/SE |
| 4.13.2 | 12/2015 | Contact Employees | SB/SE |
| 4.13.3 | 12/2015 | Central Reconsideration Unit | SB/SE |
| 4.13.4 | 10/2006 | Area Office (AO) Examination | SB/SE |
| 4.13.5 | 12/2015 | Exam SFR Reconsiderations | SB/SE |
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| 5.20.1 | 01/2016 | Abusive Tax Avoidance Transaction Program | SB/SE |
| 5.20.2 | 03/2016 | Abusive Tax Avoidance Transactions Time Reporting | SB/SE |
| 5.20.3 | 01/2021 | Third Party Contacts | SB/SE |
| 5.20.4 | 11/2016 | Summons Procedures | SB/SE |
| 5.20.6 | 11/2016 | Whipsaw Assessments | SB/SE |
| 5.20.7 | 05/2019 | Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408) | SB/SE |
| 5.20.8 | 08/2019 | Promoter/Preparer Investigations | SB/SE |
| 5.20.10 | 10/2018 | Identification and Processing of Frivolous Documents | SB/SE |
| 5.20.11 | 08/2016 | Examination Reconsiderations and Referrals | SB/SE |
| 5.20.12 | 05/2021 | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases | SB/SE |
| 5.21.1 | 10/2017 | Overview | SB/SE |
| 5.21.2 | 04/2018 | Offshore Information Gathering Techniques | SB/SE |
| 5.21.3 | 01/2016 | Collection Tools for International Cases | SB/SE |
| 5.21.4 | 10/2017 | Payments Made in Foreign Currency | SB/SE |
| 5.21.5 | 04/2018 | International Field Calls | SB/SE |
| 5.21.6 | 02/2016 | Foreign Financial Account Reporting | SB/SE |
| 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 | 10/2020 | Form SS-8 Processing Handbook | All |
|--------|---------|-------------------------------|-----|

Part 11 Disclosure, Communications, and Liaison

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

| | | | |
|---------|---------|-----------|-------|
| 11.53.4 | 04/2015 | TIGTA/GAO | SB/SE |
|---------|---------|-----------|-------|

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

| | | | |
|--------|---------|--|---------|
| 20.1.1 | 10/2020 | Introduction and Penalty Relief | Appeals |
| 20.1.2 | 03/2022 | Failure To File/Failure To Pay Penalties | Appeals |
| 20.1.3 | 07/2020 | Estimated Tax Penalties | Appeals |

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| 20.1.4 | 02/2018 | Failure to Deposit Penalty | Appeals |
| 20.1.5 | 08/2021 | Return Related Penalties | Appeals |
| 20.1.6 | 10/2021 | Preparer, Promoter, Material Advisor Penalties | Appeals |
| 20.1.7 | 09/2021 | Information Return Penalties | All |
| 20.1.8 | 12/2020 | Employee Plans and Exempt Organizations Miscellaneous Civil Penalties | Appeals |
| 20.1.9 | 01/2021 | International Penalties | Appeals |
| 20.1.10 | 12/2020 | Miscellaneous Penalties | Appeals |
| 20.1.11 | 08/2020 | Excise Tax and Estate and Gift Tax Penalties | All |
| 20.1.12 | 10/2021 | Penalties Applicable to Incorrect Appraisals | Appeals |
| 20.2.1 | 12/2021 | Interest Introduction, Standards and Guidelines | Appeals |
| 20.2.4 | 03/2015 | Overpayment Interest | Appeals |
| 20.2.5 | 10/2020 | Interest on Underpayments | Appeals |
| 20.2.7 | 11/2018 | Abatement and Suspension of Debit Interest | Appeals |
| 20.2.9 | 08/2013 | Interest on Carryback of Net Operating Loss | Appeals |
| 20.2.10 | 08/2018 | Interest on Estate, Excise, Employment, and Foreign Taxes | Appeals |
| 20.2.11 | 11/2018 | 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 |
|---------|---------|---|-------|

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 | 04/2021 | Recognizing and Developing Fraud | Appeals |
| 25.1.3 | 06/2021 | Criminal Referrals | Appeals |
| 25.1.4 | 06/2021 | Administrative Joint Investigation | Appeals |
| 25.1.5 | 06/2021 | Grand Jury Investigations | Appeals |
| 25.1.6 | 06/2021 | Civil Fraud | CI |

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| 25.1.7 | 06/2021 | Failure to File | Appeals |
| 25.1.8 | 07/2021 | Field Collection | Appeals |
| 25.1.9 | 07/2016 | 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 |
| 25.2.10 | 07/2020 | Guidance for SB/SE Initial Claim Evaluation (ICE) Team | SB/SE |
| 25.2.11 | 07/2020 | Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims | SB/SE |
| 25.3.1 | 08/2013 | General Guidelines | Appeals |
| 25.3.2 | 11/2021 | Suits by the United States | Appeals |
| 25.3.3 | 01/2017 | Suits Against the United States and Claims for Damages under IRC § 7433 | SB/SE |
| 25.3.4 | 07/2010 | Suits against IRS Employees | SB/SE |
| 25.3.5 | 03/2012 | Judgment Follow-up | SB/SE |
| 25.3.6 | 09/2013 | Open Litigation Control, Monitoring and Closing Actions | SB/SE |
| 25.3.7 | 12/2011 | Reconciling Non-Insolvency LAMS Reports | SB/SE |
| 25.3.8 | 08/2021 | TC 520 - W Freeze Servicewide Guide | All |
| 25.5.1 | 03/2021 | Introduction | CI |
| 25.5.2 | 07/2015 | Preparation | CI |
| 25.5.3 | 08/2019 | Procedures | CI |
| 25.5.4 | 01/2020 | 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 | 05/2016 | Enforcement of Summons | Appeals |
| 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 | 06/2020 | Processing Refund Hold Program Inventory | SB/SE |
| 25.15.1 | 04/2020 | Introduction | Appeals |

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|-------------------|-------------|--|-----------------|
| 25.15.2 | 09/2020 | General Procedures/Employees With Taxpayer Contact | Appeals |
| 25.15.3 | 01/2020 | Technical Provisions of IRC 6015 | SB/SE |
| 25.15.5 | 04/2020 | Relief from Community Property Laws | Appeals |
| 25.15.6 | 06/2019 | Field Examination Procedures | LB&I |
| 25.15.7 | 02/2020 | Innocent Spouse Shared Processing Responsibilities | All |
| 25.15.8 | 09/2018 | 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 |
| 25.15.19 | 03/2022 | Non-Qualifying Requests for Relief & Complex Account Issues | SB/SE |
| 25.16.1 | 10/2021 | Program Guidelines | All |
| 25.18.1 | 06/2017 | 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 | 03/2017 | Injured Spouse | 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 4 Examining Process

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

| | | | |
|--------|---------|------------------------------|-------|
| 4.34.1 | 10/2021 | SB/SE Emerging Issue Process | 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 | 06/2005 | National Taxpayer Advocate | All |
| 1.4.13 | 07/2021 | TAS Guide for Managers | TAS |
| 1.5.8 | 11/2021 | Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS) | TAS |
| 1.11.13 | 08/2013 | 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 | 09/2021 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure | All |
| 13.1.2 | 10/2020 | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) | All |
| 13.1.4 | 04/2021 | TAS Authorities | All |
| 13.1.5 | 08/2020 | Taxpayer Advocate Service (TAS) Confidentiality | TAS |
| 13.1.6 | 11/2020 | Casework Communications | All |
| 13.1.7 | 09/2021 | Taxpayer Advocate Service (TAS) Case Criteria | All |
| 13.1.8 | 10/2021 | Congressional Affairs Program | TAS |
| 13.1.9 | 08/2020 | Executive Correspondence Case Procedures | All |
| 13.1.10 | 12/2019 | Special Processes | TAS |
| 13.1.11 | 11/2020 | Case and Inventory Management | All |
| 13.1.12 | 12/2021 | Technical Advisors and the Virtual Team Process | All |
| 13.1.14 | 10/2004 | Suspension of the Statutes of Limitation Under IRC §7811(d) | All |
| 13.1.15 | 09/2021 | Customer Complaints/RRA98 §1203 Procedures | TAS |
| 13.1.16 | 10/2021 | Receipt and Intake of TAS Cases | TAS |
| 13.1.17 | 10/2021 | Transferring TAS Cases | TAS |
| 13.1.18 | 08/2021 | Processing TAS Cases | TAS |
| 13.1.19 | 09/2021 | TAS Operations Assistance Request (OAR) Process. | TAS |
| 13.1.20 | 05/2016 | TAS Taxpayer Assistance Order (TAO) Process | TAS |
| 13.1.21 | 04/2021 | Closing TAS Cases | TAS |

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|-------------------|-------------|---|-----------------|
| 13.1.22 | 10/2019 | Manual Inventory Balancing Procedures | TAS |
| 13.1.23 | 06/2019 | Taxpayer Representation | TAS |
| 13.1.24 | 02/2020 | 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 | All |
| 13.2.3 | 09/2020 | Evaluating and Reviewing Systemic Issues | All |
| 13.2.4 | 09/2020 | Information Gathering Projects (IGP) | All |
| 13.2.5 | 11/2020 | Advocacy Projects | All |
| 13.2.6 | 11/2020 | Immediate Interventions | TAS |
| 13.2.7 | 11/2020 | Collaborative Efforts | All |
| 13.2.8 | 11/2020 | National Taxpayer Advocate's Annual Reports to Congress (ARC) | All |
| 13.3.1 | 12/2020 | NTA Toll-free Procedures | All |
| 13.4.2 | 03/2022 | Administration and Security | TAS |
| 13.5.1 | 09/2020 | TAS Balanced Performance Measurement System | TAS |
| 13.6.1 | 02/2012 | Internal and External Communications | TAS |
| 13.7.1 | 09/2021 | Taxpayer Advocacy Panel Operating Procedures | TAS |
| 13.8.1 | 10/2021 | Low Income Taxpayer Clinic Program Operating Procedures | All |
| 13.9.1 | 10/2020 | Procedures for Taxpayer Advocate Directives | TAS |

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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 |
| 1.4.7 | 02/2017 | 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 | 10/2021 | Exempt Organization Returns | SB/SE |
| 3.11.20 | 10/2021 | Exempt Organization and Employee Plan Applications for Extension of Time to File | TE/GE |
| 3.11.22 | 10/2021 | Employee Plan Excise Tax Return | SB/SE |
| 3.11.26 | 10/2021 | Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns | TE/GE |
| 3.11.27 | 10/2021 | EPMF Return Processing Form 5500-EZ | TE/GE |
| 3.12.12 | 12/2021 | Exempt Organization Returns | TE/GE |
| 3.12.22 | 11/2021 | Employee Plan Excise Tax Returns | TE/GE |
| 3.12.26 | 10/2021 | Tax Exempt Bond Error Resolution Procedures | TE/GE |
| 3.12.166 | 06/2021 | EPMF Unpostables | W&I |
| 3.12.278 | 10/2021 | Exempt Organization Unpostable Resolution | TE/GE |
| 3.13.12 | 10/2021 | Exempt Organization Account Numbers | TE/GE |
| 3.13.36 | 06/2021 | EPMF Account Numbers | TE/GE |
| 3.20.12 | 11/2021 | Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing | TE/GE |
| 3.20.13 | 10/2021 | Exempt Organizations Photocopy Procedures | TE/GE |
| 3.24.12 | 10/2021 | Exempt Organization Returns | SB/SE |
| 3.24.20 | 10/2021 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | TE/GE |
| 3.24.22 | 10/2021 | Employee Plan Returns | SB/SE |
| 3.24.26 | 10/2021 | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns | TE/GE |
| 3.24.27 | 10/2021 | EPMF Return Processing Form 5500-EZ | TE/GE |
| 3.45.1 | 11/2021 | Processing Employee Plan and Exempt Organization Determination Applications and User Fees | TE/GE |

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Part 4 Examining Process

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

| | | | |
|---------|---------|---|---------|
| 4.2.7 | 06/2017 | Ex Parte Communication Procedures | Appeals |
| 4.5.1 | 12/2021 | TE/GE AIMS Processing | TE/GE |
| 4.5.2 | 12/2021 | TE/GE Examined and Non-Examined Closures | TE/GE |
| 4.5.3 | 12/2021 | TE/GE AIMS Special Processing Procedures | TE/GE |
| 4.5.5 | 11/2021 | TE/GE Reports | TE/GE |
| 4.70.1 | 07/2021 | Affordable Care Act (ACA) Hospital Compliance Review | TE/GE |
| 4.70.3 | 04/2021 | Promoter Investigations | LB&I |
| 4.70.5 | 08/2021 | 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 |
| 4.71.1 | 02/2022 | Overview of Form 5500 Examination Procedures | TE/GE |
| 4.71.2 | 11/2021 | Overview of IDRS | TE/GE |
| 4.71.3 | 03/2022 | Unagreed Form 5500 Examinations and EP Examinations Closing Agreements | TE/GE |
| 4.71.4 | 12/2020 | Discrepancy Adjustments | TE/GE |
| 4.71.5 | 02/2022 | Form 5330 Examinations | TE/GE |
| 4.71.6 | 10/2019 | Employee Plans Referrals | TE/GE |
| 4.71.7 | 10/2019 | Survey Returns | TE/GE |
| 4.71.8 | 12/2019 | EP Claims | TE/GE |
| 4.71.9 | 08/2021 | Statute Control Procedures | TE/GE |
| 4.71.10 | 10/2019 | Form 990-T Processing | TE/GE |
| 4.71.12 | 11/2019 | Case File Assembly Guidelines | TE/GE |
| 4.71.13 | 07/2019 | Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b) | TE/GE |
| 4.71.14 | 08/2021 | EP Mandatory Review | TE/GE |
| 4.71.16 | 12/2021 | Employee Plans Large Case Examinations | TE/GE |
| 4.71.17 | 12/2021 | Non-Return Unit Examinations | TE/GE |
| 4.71.19 | 10/2019 | Fast Track Settlement Procedures | TE/GE |
| 4.71.20 | 10/2021 | Employee Plans Large Case Support Examination Procedures | TE/GE |

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| 4.71.21 | 07/2019 | Examination Procedures for Plans in U.S. Territories | TE/GE |
| 4.71.22 | 10/2021 | Employee Plans Compliance Unit (EPCU) | TE/GE |
| 4.71.23 | 10/2019 | Bankruptcy Procedures | TE/GE |
| 4.71.25 | 11/2019 | EP Examinations Fraud Procedures | TE/GE |
| 4.71.27 | 12/2020 | Form 5329 Examination Procedures | TE/GE |
| 4.72.2 | 11/2021 | Cash or Deferred Arrangements | TE/GE |
| 4.72.3 | 06/2021 | Employee Contributions and Matching Contributions | TE/GE |
| 4.72.4 | 05/2017 | Employee Stock Ownership Plans (ESOPs) | TE/GE |
| 4.72.5 | 04/2021 | Top-Heavy Plans | TE/GE |
| 4.72.6 | 11/2021 | IRC 415(b) | TE/GE |
| 4.72.7 | 09/2021 | Examination Guidelines for IRC 415(c) | TE/GE |
| 4.72.8 | 04/2022 | Valuation of Assets in Defined Contribution Plans | TE/GE |
| 4.72.9 | 08/2020 | Qualified Joint and Survivor Annuity Requirements | TE/GE |
| 4.72.10 | 12/2020 | Single-Sum Distributions or Single-Sum Like Distributions | TE/GE |
| 4.72.11 | 09/2017 | Prohibited Transactions | TE/GE |
| 4.72.13 | 12/2021 | IRC 403(b) Plans | TE/GE |
| 4.72.14 | 12/2019 | Multiemployer Plan Examination Guidelines | TE/GE |
| 4.72.15 | 06/2021 | Internal Revenue Code (IRC) 404 Examination Guidelines | TE/GE |
| 4.72.16 | 12/2020 | IRC 430 Examination Guidelines | TE/GE |
| 4.72.17 | 09/2020 | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) | TE/GE |
| 4.72.18 | 12/2019 | Nonbank Trustee Investigation Procedures | TE/GE |
| 4.72.19 | 11/2021 | IRC 457 Examination Guidelines | TE/GE |
| 4.75.7 | 10/2019 | Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide | TE/GE |
| 4.75.10 | 11/2019 | Exempt Organization Pre-contact Procedures | TE/GE |
| 4.75.11 | 01/2017 | On-Site Audit Guidelines | TE/GE |
| 4.75.12 | 11/2019 | Required Filing Checks and Package Audit Procedures | TE/GE |
| 4.75.13 | 10/2019 | Issue Development and Conclusion | TE/GE |
| 4.75.15 | 01/2020 | Closing Letters and Examination Reports | TE/GE |
| 4.75.16 | 02/2020 | Case Closing Procedures | TE/GE |
| 4.75.17 | 10/2019 | Mandatory Review | TE/GE |
| 4.75.20 | 07/2019 | Final Case Processing | TE/GE |

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| 4.75.21 | 11/2019 | EO Special Examination Procedures | TE/GE |
| 4.75.22 | 11/2019 | EO Delinquent, Amended and Substitute for Return Procedures | TE/GE |
| 4.75.24 | 05/2021 | Organizations Covered by a Group Ruling | TE/GE |
| 4.75.25 | 05/2017 | Exempt Organizations Examinations Closing Agreements | TE/GE |
| 4.75.28 | 06/2017 | Discrepancy Adjustments | TE/GE |
| 4.75.31 | 10/2019 | Conversion of Returns | TE/GE |
| 4.75.32 | 05/2019 | Declaratory Judgment Cases And The Administrative Record | TE/GE |
| 4.75.34 | 05/2019 | Procedures for Disposition of IRC 501(p) Cases | TE/GE |
| 4.75.35 | 08/2020 | Fraud and Abusive Transaction Procedures | TE/GE |
| 4.75.36 | 01/2020 | Procedures For Processing Technical Advice Cases | TE/GE |
| 4.75.37 | 02/2020 | Claims, Requests for Abatement and Examination Reconsiderations | TE/GE |
| 4.75.38 | 10/2020 | Small Employer Health Care Tax Credit Under Section 45R | TE/GE |
| 4.75.39 | 03/2022 | Church Tax Inquiries and Examinations Under IRC 7611 | TE/GE |
| 4.75.40 | 12/2019 | Employment Tax Audit Procedures | TE/GE |
| 4.80.1 | 02/2021 | Technical Assistance and Technical Advice Requests | TE/GE |
| 4.81.5 | 08/2021 | Conducting the Examination | TE/GE |
| 4.81.6 | 02/2019 | Closing Agreements | TE/GE |
| 4.81.7 | 04/2020 | Bondholder Identification and Referrals | TE/GE |
| 4.81.12 | 10/2019 | Compliance Review of Form 8038-CP | TE/GE |
| 4.81.14 | 10/2019 | Unagreed Issues | TE/GE |
| 4.82.2 | 03/2021 | Arbitrage Payment Refund Claim Procedures | TE/GE |
| 4.82.3 | 07/2021 | Direct Pay Bonds | TE/GE |
| 4.86.1 | 06/2020 | Indian Tribal Governments Administration and Policy | TE/GE |
| 4.86.5 | 12/2020 | Conducting Indian Tribal Government Examinations | TE/GE |
| 4.88.1 | 12/2021 | Examination Issues Pertaining to ITG Cases | TE/GE |

Part 7 Rulings and Agreements

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

| | | | |
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| 7.1.1 | 07/2021 | Employee Plans | TE/GE |
| 7.1.2 | 11/2017 | Exempt Organizations Administrative Procedures | TE/GE |
| 7.1.5 | 05/2022 | Employee Plans Technical Advice Procedures | TE/GE |
| 7.1.6 | 11/2021 | Employee Plans Technical - Case Processing Procedures | TE/GE |

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| 7.1.7 | 09/2021 | Processing Information Requests | TE/GE |
| 7.2.1 | 05/2022 | Closing Agreements Originating in EP Technical | TE/GE |
| 7.2.2 | 10/2021 | 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 | 10/2021 | Employee Plans Voluntary Closing Agreement Requests | TE/GE |
| 7.11.1 | 09/2020 | Employee Plans Determination Letter Program | TE/GE |
| 7.11.2 | 08/2019 | EP Case Assignment Guide | TE/GE |
| 7.11.3 | 07/2021 | Tax Exempt Quality Measurement System (TEQMS) | TE/GE |
| 7.11.4 | 10/2021 | IRC 401(a) Pre-Approved Plans Program | TE/GE |
| 7.11.5 | 05/2022 | Proper Use of Determination Letter Caveats | TE/GE |
| 7.11.6 | 10/2021 | Multiemployer Plans | TE/GE |
| 7.11.7 | 11/2020 | Multiple Employer Plans | TE/GE |
| 7.11.8 | 12/2021 | EP Determinations Closing Agreement Program | TE/GE |
| 7.11.9 | 05/2021 | Mandatory and TEQMS Case Reviews | TE/GE |
| 7.11.10 | 06/2021 | EP Examination and Fraud Referral Procedures | TE/GE |
| 7.11.11 | 09/2021 | Proposed Adverse Cases | TE/GE |
| 7.11.12 | 09/2021 | Preparing Technical Advice Requests | TE/GE |
| 7.11.13 | 09/2019 | Employee Plans Determination IDRS Access Procedures | TE/GE |
| 7.12.1 | 09/2021 | Plan Terminations | TE/GE |
| 7.13.1 | 04/2021 | Determination Letter Applications | TE/GE |
| 7.13.5 | 11/2021 | Letter Generation | TE/GE |
| 7.13.7 | 06/2021 | 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 |
| 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 |

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| 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 | 08/2021 | Determination Letter Processing of Exempt Organizations | TE/GE |
| 7.20.3 | 07/2018 | Processing Foundation Classification and Miscellaneous Requests | TE/GE |
| 7.20.4 | 12/2018 | Automatic Revocation and Other Special Determination Issues | TE/GE |
| 7.20.5 | 07/2021 | Review Procedures for EO Determinations | TE/GE |
| 7.20.6 | 09/2019 | Anti-Terrorism and Other Emerging Issues | TE/GE |
| 7.20.9 | 09/2021 | Processing Form 1023-EZ | TE/GE |
| 7.21.1 | 09/2015 | Exempt Organizations Determinations Processing Overview | TE/GE |
| 7.21.2 | 07/2018 | Processing User Fees | TE/GE |
| 7.21.5 | 02/2018 | Determination Case Processing Assistance | TE/GE |
| 7.21.8 | 09/2015 | EDS Unpostables | TE/GE |
| 7.21.10 | 08/2020 | Processing EO Correspondence Requests | TE/GE |
| 7.22.1 | 09/2015 | Determination Letter Automation Systems Overview | TE/GE |
| 7.22.4 | 08/2021 | Tax Exempt Determination System (TEDS) User Manual | TE/GE |
| 7.22.8 | 09/2015 | EP/EO Determination System (EDS) User Manual | TE/GE |
| 7.28.2 | 09/2015 | Information Disclosure to State Officials Under IRC 6104(c) | TE/GE |
| 7.28.4 | 06/2020 | 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.)

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| 21.7.7 | 11/2021 | Exempt Organizations and Tax Exempt Bonds | TE/GE |

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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| 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.)

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| 1.1.13 | 10/2021 | Wage and Investment | All |
| 1.2.61 | 02/2021 | Division Delegations of Authority for Wage and Investment | W&I |
| 1.4.10 | 09/2021 | Return Integrity & Verification Operation Managers Guide | W&I |
| 1.4.11 | 12/2021 | Field Assistance Guide for Managers | W&I |
| 1.4.16 | 12/2021 | Accounts Management Guide for Managers | W&I |
| 1.4.18 | 10/2020 | Electronic Products and Services Support (EPSS) Managers Guide | W&I |
| 1.4.21 | 12/2021 | Accounts Management and Compliance Guide for System Administrators/Analysts | SB/SE |
| 1.11.7 | 05/2022 | Wage and Investment (WI) Internal Management Documents Program | W&I |
| 1.11.8 | 12/2021 | Servicewide Electronic Research Program (SERP) | W&I |
| 1.17.1 | 07/2020 | Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure | All |
| 1.17.2 | 08/2021 | Publishing Systems and Programs | All |
| 1.17.3 | 07/2019 | Tax Products Program | All |
| 1.17.7 | 10/2021 | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | All |
| 1.17.8 | 08/2021 | Internal and Public Use Non-Tax Products | All |
| 1.17.9 | 07/2020 | User Guide for Requesting Published Products and Services | All |
| 1.18.2 | 11/2020 | Forecasting Requirements | All |
| 1.18.3 | 01/2021 | Tax Forms Distribution Programs | W&I |
| 1.18.4 | 03/2022 | Knowledge Services | W&I |
| 1.18.5 | 02/2021 | National Distribution Center | W&I |
| 1.22.1 | 11/2020 | Mail and Transportation Management Overview | All |
| 1.22.2 | 12/2020 | United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services | All |
| 1.22.3 | 01/2021 | Addressing and Packaging | All |
| 1.22.4 | 01/2021 | Postage Accountability and Reporting Requirements | All |
| 1.22.5 | 10/2021 | Mail Operations | All |
| 1.22.6 | 10/2021 | Transportation Management | All |
| 1.22.7 | 12/2020 | Household Goods | All |
| 1.22.8 | 01/2021 | Mailing and Shipping Equipment | All |

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| 1.55.2 | 11/2018 | Organizational Changes | W&I |
| 1.55.6 | 04/2018 | W&I 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.)

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| 3.0.101 | 11/2021 | Schedule K-1 Processing | SB/SE |
| 3.0.167 | 08/2021 | Losses and Shortages | W&I |
| 3.0.230 | 11/2021 | Lockbox Processing Procedures | W&I |
| 3.0.275 | 10/2021 | Business Results Measures for Submission Processing Functions | SB/SE |
| 3.0.276 | 05/2019 | General, Scorecard Performance Measure Process - Security and Internal Control Review | W&I |
| 3.5.10 | 11/2021 | Remittance Transaction Research (RTR) System | W&I |
| 3.5.20 | 11/2021 | Processing Requests for Tax Return/Return Information | W&I |
| 3.5.61 | 11/2021 | Files Management and Services | SB/SE |
| 3.8.44 | 11/2021 | Campus Deposit Activity | SB/SE |
| 3.8.45 | 11/2021 | Manual Deposit Process | SB/SE |
| 3.8.46 | 11/2021 | Discovered Remittance | SB/SE |
| 3.8.47 | 09/2021 | Manual Deposit for Field Office Payment Processing | W&I |
| 3.10.5 | 11/2021 | Batch/Block Tracking System (BBTS) | SB/SE |
| 3.10.8 | 11/2020 | Information Returns Processing | W&I |
| 3.10.72 | 11/2021 | Receiving, Extracting, and Sorting | LB&I |
| 3.10.73 | 11/2021 | Batching and Numbering | All |
| 3.11.3 | 11/2021 | Individual Income Tax Returns | SB/SE |
| 3.11.6 | 11/2021 | Data Processing (DP) Tax Adjustments | W&I |
| 3.11.10 | 11/2021 | Revenue Receipts | W&I |
| 3.11.13 | 11/2021 | Employment Tax Returns | W&I |
| 3.11.14 | 11/2021 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | SB/SE |
| 3.11.15 | 11/2021 | Return of Partnership Income | SB/SE |
| 3.11.16 | 11/2021 | Corporate Income Tax Returns | W&I |
| 3.11.23 | 11/2021 | Excise Tax Returns | W&I |
| 3.11.25 | 11/2021 | Miscellaneous Tax Returns | W&I |

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| 3.11.29 | 10/2021 | Health Coverage Tax Credit (HCTC) Enrollment Processing | W&I |
| 3.11.106 | 11/2021 | Estate and Gift Tax Returns | W&I |
| 3.11.154 | 11/2021 | Unemployment Tax Returns | SB/SE |
| 3.11.180 | 11/2021 | Allocated Tips | W&I |
| 3.11.212 | 11/2021 | Applications for Extension of Time to File | SB/SE |
| 3.11.213 | 11/2021 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | W&I |
| 3.11.217 | 11/2021 | Form 1120-S Corporation Income Tax Returns | W&I |
| 3.11.249 | 11/2021 | Processing Form 8752 | W&I |
| 3.11.250 | 11/2021 | Form 8300 Processing | SB/SE |
| 3.12.2 | 11/2021 | Individual Master File Error Resolution General Instructions | SB/SE |
| 3.12.3 | 11/2021 | Individual Income Tax Returns | SB/SE |
| 3.12.8 | 11/2021 | Information Returns Processing | SB/SE |
| 3.12.10 | 11/2021 | Revenue Receipts | LB&I |
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| 3.12.15 | 11/2021 | Return of Partnership Income | SB/SE |
| 3.12.16 | 11/2021 | Corporate Income Tax Returns | W&I |
| 3.12.21 | 11/2021 | Credit and Account Transfers | SB/SE |
| 3.12.23 | 11/2021 | Excise Tax Returns | W&I |
| 3.12.32 | 11/2021 | General Unpostables | All |
| 3.12.37 | 11/2021 | IMF General Instructions | SB/SE |
| 3.12.38 | 11/2021 | BMF General Instructions | SB/SE |
| 3.12.106 | 11/2021 | Estate Tax Returns - Paper Correction Processing | W&I |
| 3.12.154 | 11/2021 | Unemployment Tax Returns | SB/SE |
| 3.12.179 | 11/2021 | Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution | W&I |
| 3.12.212 | 11/2021 | Applications for Extension of Time to File Tax Returns | SB/SE |
| 3.12.213 | 11/2021 | Form 1066, U.S. REMIC Income Tax Return | W&I |
| 3.12.217 | 11/2021 | Error Resolution Instructions for Form 1120-S | W&I |
| 3.12.220 | 11/2021 | Error Resolution System for Excise Tax Returns | W&I |
| 3.12.249 | 11/2021 | Processing Form 8752 | W&I |
| 3.12.251 | 11/2021 | Corporation Income Tax Returns | W&I |

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| 3.12.279 | 11/2021 | BMF/CAWR/PMF Unpostable Resolution | W&I |
| 3.13.2 | 11/2021 | BMF Account Numbers | W&I |
| 3.13.5 | 11/2021 | Individual Master File (IMF) Account Numbers | W&I |
| 3.13.6 | 11/2021 | Submission Processing Image Control Team (ICT) Correspondence Scanning | W&I |
| 3.13.40 | 11/2021 | Application for Tax Identification Number for Pending U.S. Adoptions | W&I |
| 3.13.62 | 11/2021 | Media Transport and Control | SB/SE |
| 3.13.122 | 11/2021 | Individual Master File (IMF) Entity Control Unpostables | W&I |
| 3.13.222 | 11/2021 | BMF Entity Unpostable Correction Procedures | W&I |
| 3.14.1 | 11/2021 | IMF Notice Review | W&I |
| 3.14.2 | 11/2021 | Notice Review - Business Master File (BMF) Notice Review | W&I |
| 3.17.5 | 12/2021 | Hardcore Payment Tracers | W&I |
| 3.17.10 | 11/2021 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) | LB&I |
| 3.17.20 | 11/2021 | Refund Intercept Program | W&I |
| 3.17.21 | 08/2021 | Credit and Account Transfers | W&I |
| 3.17.30 | 11/2021 | SC Data Controls | W&I |
| 3.17.46 | 11/2021 | Automated Non-Master File Accounting | SB/SE |
| 3.17.79 | 11/2021 | Accounting Refund Transactions | W&I |
| 3.17.80 | 11/2021 | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | W&I |
| 3.17.220 | 12/2020 | Excess Collections File | LB&I |
| 3.17.221 | 11/2017 | Enterprise Computing Center Data Controls | IT |
| 3.17.243 | 08/2021 | Miscellaneous Accounting | W&I |
| 3.17.277 | 11/2021 | Electronic Payments | SB/SE |
| 3.17.278 | 12/2021 | Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems | W&I |
| 3.21.3 | 11/2021 | Individual Income Tax Returns | SB/SE |
| 3.21.15 | 11/2021 | Foreign Partnership Withholding | LB&I |
| 3.21.19 | 11/2021 | Foreign Trust System | LB&I |
| 3.21.25 | 11/2021 | Miscellaneous Tax Returns | LB&I |
| 3.21.110 | 11/2021 | Processing Form 1042 Withholding Returns | LB&I |
| 3.21.111 | 11/2021 | Chapter Three and Chapter Four Withholding Returns | W&I |
| 3.21.112 | 11/2021 | Foreign Account Tax Compliance Act (FATCA) Registration | W&I |

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| 3.21.263 | 11/2021 | IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) | W&I |
| 3.21.264 | 11/2021 | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program | SB/SE |
| 3.22.3 | 11/2021 | Individual Income Tax Returns | SB/SE |
| 3.22.15 | 11/2021 | Foreign Partnership Withholding | SB/SE |
| 3.22.19 | 11/2021 | Foreign Trust System | SB/SE |
| 3.22.110 | 11/2021 | Processing Form 1042 Withholding Returns | W&I |
| 3.22.111 | 11/2021 | Chapter Three and Chapter Four Withholding Database | W&I |
| 3.22.261 | 11/2021 | Foreign Investment in Real Property Tax Act (FIRPTA) | SB/SE |
| 3.24.3 | 11/2021 | Individual Income Tax Returns | W&I |
| 3.24.7 | 11/2021 | Delinquent Accounts | W&I |
| 3.24.8 | 11/2021 | Information Returns Processing | W&I |
| 3.24.10 | 11/2021 | Revenue Receipts | SB/SE |
| 3.24.13 | 11/2021 | Employment Tax Returns | W&I |
| 3.24.14 | 11/2021 | Fiduciary Income Tax Returns | W&I |
| 3.24.15 | 11/2021 | Partnership Return of Income | W&I |
| 3.24.16 | 11/2021 | Corporation Income Tax Returns | W&I |
| 3.24.21 | 11/2021 | Credit and Account Transfers | SB/SE |
| 3.24.23 | 11/2021 | Excise Tax Returns | W&I |
| 3.24.25 | 11/2021 | BMF International Miscellaneous Tax Returns | W&I |
| 3.24.28 | 11/2021 | Foreign Account Tax Compliance General Purpose Programs | SB/SE |
| 3.24.29 | 12/2021 | SCRS Error Resolution | SB/SE |
| 3.24.30 | 12/2017 | Data Controls | SB/SE |
| 3.24.37 | 11/2021 | General Instructions | SB/SE |
| 3.24.38 | 11/2020 | BMF General Instructions | W&I |
| 3.24.40 | 12/2017 | Application for Taxpayer Identification Number for Pending U.S. Adoptions | W&I |
| 3.24.50 | 01/2022 | Campus Performance Evaluation Reporting System | W&I |
| 3.24.106 | 10/2021 | Estate Tax Returns | W&I |
| 3.24.133 | 11/2021 | Residual Remittance Processing System | SB/SE |
| 3.24.143 | 10/2021 | Gift Tax Returns | W&I |
| 3.24.154 | 11/2021 | Unemployment Tax Returns | W&I |

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| 3.24.159 | 01/2018 | SCRS SC Edits | IT |
| 3.24.162 | 01/2018 | BOB Transcription Instructions | LB&I |
| 3.24.180 | 01/2022 | Allocated Tips | W&I |
| 3.24.183 | 12/2017 | Planning and Control Data | SB/SE |
| 3.24.202 | 11/2021 | Supervisory Operator's Manual | W&I |
| 3.24.212 | 10/2021 | Applications for Extension of Time to File Tax Returns | W&I |
| 3.24.213 | 03/2022 | Real Estate Mortgage Investment Conduit Income Tax Returns | W&I |
| 3.24.226 | 12/2021 | Declaration for Electronic Filing | SB/SE |
| 3.24.249 | 03/2022 | Fiscal Year Required Payments/Form 8752 | W&I |
| 3.28.1 | 01/2022 | Informational Referral Receipt and Routing for Form 3949-A | W&I |
| 3.28.2 | 11/2021 | Information Referral Process for Form 3949-A | W&I |
| 3.28.3 | 10/2021 | Individual Income Tax Returns | W&I |
| 3.28.4 | 11/2021 | Identity Theft Returns for Submission Processing | W&I |
| 3.30.10 | 06/2018 | Cost Estimate Reference | W&I |
| 3.30.18 | 01/2017 | Reports Teams Instructions for Work Planning and Control | W&I |
| 3.30.19 | 01/2017 | Production Control and Performance Reporting | SB/SE |
| 3.30.20 | 03/2022 | Organization, Function, and Program (OFF) Codes | SB/SE |
| 3.30.30 | 01/2022 | Embedded Quality for Submission Processing (EQSP) System | W&I |
| 3.30.50 | 01/2017 | Project PCA Production Control Accounting | SB/SE |
| 3.30.123 | 11/2021 | Processing Timeliness: Cycles, Criteria and Critical Dates | Appeals |
| 3.30.124 | 05/2022 | Campus Monitoring Reports | SB/SE |
| 3.30.126 | 04/2019 | Control Data Analysis | W&I |
| 3.30.127 | 05/2022 | Workload Scheduling | SB/SE |
| 3.37.110 | 11/2021 | Chapter 3 Withholding Returns | SB/SE |
| 3.38.147 | 11/2021 | International Notices | SB/SE |
| 3.40.8 | 11/2020 | Information Returns Processing | SB/SE |
| 3.40.37 | 11/2020 | General Instructions | SB/SE |
| 3.41.267 | 11/2021 | Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS) | W&I |
| 3.41.269 | 11/2021 | Information Returns Processing on SCRIPS | SB/SE |
| 3.41.274 | 11/2021 | General Instructions for Processing via SCRIPS | W&I |
| 3.41.275 | 11/2021 | Scanner Operations on SCRIPS | W&I |
| 3.41.276 | 11/2021 | Form 941 and Schedule R SCRIPS Processing | W&I |

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| 3.42.4 | 09/2021 | IRS e-file for Business Tax Returns | SB/SE |
| 3.42.5 | 12/2021 | IRS e-file of Individual Income Tax Returns | W&I |
| 3.42.7 | 09/2021 | EPSS Help Desk Support | W&I |
| 3.42.8 | 09/2021 | Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS) | W&I |
| 3.42.9 | 12/2021 | Filing Information Returns Electronically (FIRE) | W&I |
| 3.42.10 | 09/2021 | Authorized IRS e-file Providers | LB&I |
| 3.42.20 | 10/2020 | Preparer e-file Hardship Waiver Requests | W&I |
| 3.43.405 | 08/2016 | Measured Employees Performance System (MEPS) for Managers | SB/SE |

Part 4 Examining Process

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

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| 4.1.26 | 12/2021 | Campus Exam Return Selection, Delivery and Monitoring | W&I |
| 4.19.10 | 11/2021 | Examination General Overview | SB/SE |
| 4.19.14 | 12/2021 | EITC Revenue Protection Strategy | W&I |
| 4.19.19 | 12/2021 | Campus Examination Telephone Contacts | W&I |
| 4.19.20 | 12/2021 | Automated Correspondence Exam (ACE) Processing Overview | SB/SE |
| 4.19.21 | 12/2021 | Clerical | SB/SE |

Part 11 Disclosure, Communications, and Liaison

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

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| 11.55.2 | 03/2021 | Wage and Investment Communications and Liaison | W&I |
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Part 21 Customer Account Services

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

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| 21.1.1 | 09/2021 | Accounts Management and Compliance Services Overview | LB&I |
| 21.1.2 | 09/2021 | Reference Materials Overview | LB&I |
| 21.1.3 | 09/2021 | Operational Guidelines Overview | LB&I |
| 21.1.7 | 09/2021 | Campus Support | SB/SE |
| 21.2.1 | 09/2021 | Systems | LB&I |
| 21.2.2 | 09/2021 | Research | LB&I |

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| 21.2.4 | 09/2021 | Master File Accounts Maintenance | LB&I |
| 21.3.1 | 09/2021 | Taxpayer Contacts Resulting From Notice Issuance | Appeals |
| 21.3.3 | 08/2021 | Incoming and Outgoing Correspondence/Letters | Appeals |
| 21.3.4 | 09/2021 | Field Assistance | W&I |
| 21.3.5 | 09/2021 | Taxpayer Inquiry Referrals Form 4442 | SB/SE |
| 21.3.6 | 09/2021 | Forms and Information Requests | Appeals |
| 21.3.7 | 08/2021 | Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) | Appeals |
| 21.3.8 | 09/2021 | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | TE/GE |
| 21.3.9 | 08/2021 | Processing Reporting Agents File Authorizations | SB/SE |
| 21.3.10 | 09/2021 | Practitioner Priority Service (PPS) | SB/SE |
| 21.3.11 | 12/2021 | Information Returns Reporting Procedures | W&I |
| 21.4.1 | 08/2021 | Refund Research | SB/SE |
| 21.4.2 | 08/2021 | Refund Trace and Limited Payability | All |
| 21.4.3 | 09/2021 | Returned Refunds/Releases | SB/SE |
| 21.4.4 | 09/2021 | Manual Refunds | SB/SE |
| 21.4.5 | 09/2021 | Erroneous Refunds | SB/SE |
| 21.4.6 | 09/2021 | Refund Offset | SB/SE |
| 21.5.1 | 08/2021 | General Adjustments | SB/SE |
| 21.5.2 | 08/2021 | Adjustment Guidelines | W&I |
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| 21.5.4 | 08/2021 | General Math Error Procedures | SB/SE |
| 21.5.5 | 09/2021 | Unpostables | SB/SE |
| 21.5.6 | 08/2021 | Freeze Codes | SB/SE |
| 21.5.7 | 08/2021 | Payment Tracers | SB/SE |
| 21.5.8 | 08/2021 | Credit Transfers | W&I |
| 21.5.9 | 08/2021 | Carrybacks | W&I |
| 21.5.10 | 08/2021 | Examination Issues | SB/SE |
| 21.6.1 | 09/2021 | Filing Status and Exemption/Dependent Adjustments | W&I |
| 21.6.2 | 09/2021 | Adjusting TIN-Related Problems | SB/SE |
| 21.6.3 | 09/2021 | Credits | SB/SE |

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| 21.6.4 | 09/2021 | Tax Computation / Accounting Period Changes | SB/SE |
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

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| 1.1.26 | 09/2021 | Whistleblower Office | All |
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| 1.35.9 | 08-2020 | 66158B | Integrated Financial System Payroll |
| 1.35.14 | 11-2016 | 67071D | IRS Annual Financial Statement Audit |
| 1.35.15 | 07-2021 | 52979C | Annual Close Guidelines |
| 1.35.23 | 09-2020 | 66601B | Integrated Financial System Security |
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| 1.36.2 | 08-2020 | 50695F | Treasury Information Executive Repository |
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| 1.55.5 | 04-2014 | 37355S | Employee Suggestion Program |
| 1.55.7 | 05-2020 | 51772R | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines |

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| 2.3.39 | 06-2015 | 28151M | Command Code FTPIN |
| 2.3.50 | 02-2017 | 28162T | Command Code LVREQ |
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| 2.4.8 | 11-2012 | 28197K | Command Codes ESIGN and BSIGN |
| 2.4.54 | 04-2018 | 33288Y | Command Codes CSPOD, CSPSP, CSSAD and CSZIP |
| 2.4.55 | 04-2018 | 53615P | Command Code CSORD |

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| 2.13.2 | 06-2013 | 36329M | Telecommunications Asset Tool |
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| 2.13.13 | 10-2016 | 60518N | Enterprise Electronic Facsimile (EEFax) |
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| 4.1.24 | 04-2020 | 49270W | LMSB Sources of Returns, Ordering and Classification |
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| 4.25.6 | 07-2015 | 58879J | Report Writing Guide for Estate and Gift Tax Examinations |
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| 4.46 LB&I Guide for Quality Examinations | | | |
| 4.46.2 | 07-2020 | 38192D | Administrative Matters and Annual Compliance Plan |
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