



Internal Revenue **MANUAL INDEX**

October 2024



Contains the IRM Inventory in four ways:

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

Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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

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</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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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"> ○ 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) ○ Human Capital Office (HCO) ○ Information Technology (IT) ○ Large Business and International (LBI) ○ National Headquarters (NHQ) ○ Office of Chief Risk Officer (OCRO) ○ Office of Procurement ○ Office of Professional Responsibility (OPR) ○ Online Services (OLS) ○ 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	1/17/2023	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Independent Office of Appeals	All
1.1.8	6/7/2024	30382H	National Taxpayer Advocate	TAS
1.1.10	2/25/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	3/27/2024	30386Z	Information Technology	All
1.1.13	1/24/2023	30387K	Taxpayer Services	All
1.1.16	3/15/2022	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	11/8/2022	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	8/2/2019	40229Z	Criminal Investigation	All
1.1.20	7/19/2024	50178P	Office of Professional Responsibility	All
1.1.21	10/22/2024	37682C	Chief Financial Officer	All
1.1.22	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	3/12/2024	14055T	Large Business and International Division	All
1.1.26	11/7/2023	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	2/15/2024	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	9/18/2024	92900T	Taxpayer Experience Office	All
Chapter 1.2 Servicewide Policies and Authorities				
1.2.1	8/8/2024	29301S	Servicewide Policy Statements	All
1.2.2	9/19/2024	73276Q	Servicewide Delegations of Authority	All
1.2.61	6/17/2022	50076S	Division Delegations of Authority for Wage and Investment	TS
1.2.62	6/21/2024	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	7/25/2023	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE

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

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1.4.61	4/27/2023	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.4.63	10/18/2024	94952P	Roles and Responsibilities of Disclosure Managers	All
Chapter 1.5 Managing Statistics in a Balanced Measurement System				
1.5.1	6/30/2023	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	10/26/2022	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/17/2022	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	6/12/2024	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	11/10/2021	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
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	10/7/2022	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	9/13/2023	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/5/2022	32114X	Taxpayer Services (TS) Internal Management Documents Program	TS
1.11.8	10/10/2024	50463T	Servicewide Electronic Research Program (SERP)	TS
1.11.9	12/12/2023	53704J	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	2/7/2024	53277J	Interim Guidance Process	All
1.11.13	8/1/2022	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
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	Workspace, Furniture, and Equipment Standards	FMSS
1.14.4	10/7/2022	38310P	Personal Property Management	All
1.14.5	9/13/2021	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Program	FMSS

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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	8/22/2022	49873J	IRS Environmental Compliance Program	All
Chapter 1.15 Records and Information Management				
1.15.1	3/7/2024	31421F	The Records and Information Management Program	All
1.15.2	10/18/2023	31423B	Types of Records and Their Life Cycles	All
1.15.3	10/13/2023	31425X	Disposing of Records	All
1.15.4	3/11/2024	31426I	Retiring and Requesting Records	All
1.15.5	10/17/2023	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	3/12/2024	31451T	Files Management	All
Chapter 1.17 Publishing				
1.17.1	9/26/2024	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/11/2024	31852I	Publishing Systems and Programs	All
1.17.3	8/9/2024	31853T	Tax Products Program	All
1.17.7	8/11/2023	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	10/16/2024	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	8/10/2023	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	8/14/2023	75322N	IRS Published Product Identification	All
Chapter 1.18 Distribution				
1.18.2	10/13/2023	38314H	Forecasting Requirements	All
1.18.3	10/18/2024	38315S	Tax Forms Distribution Programs	TS
1.18.4	9/18/2024	48239X	Technology and Program Support	TS
1.18.5	2/1/2021	48240Y	National Distribution Center	TS
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
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1.22.1	9/27/2024	31771O	Mail and Transportation Management Overview	All
1.22.2	10/24/2024	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/14/2022	31773K	Addressing and Packaging	All
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Chapter 1.25 Practice Before the Service				
1.25.1	7/22/2024	48365U	Rules Governing Practice Before the IRS	All
1.25.2	11/18/2022	52482U	Practitioner Enrollment	RPO
1.25.4*	7/26/2024	52484Q	Processing Circular 230 Disciplinary Cases	OPR
1.25.8	10/13/2023	58009D	Enrollment of Actuaries	RPO
Chapter 1.29 Audit Coordination Process				
1.29.1	10/21/2024	69176B	Authorities and Responsibilities	CRO
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1.32.1	3/22/2023	39947S	IRS Local Travel Guide	All
1.32.4	10/19/2023	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	7/8/2024	38880S	Reporting on Event-Related Spending	All
1.32.11	3/28/2023	55730Z	IRS City-to-City Travel Guide	All
1.32.13	4/27/2022	35266E	Relocation Services Program	CFO
1.32.14	6/18/2024	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	4/25/2023	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/29/2022	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process				
1.33.3	7/13/2023	50383K	Reimbursable Operating Guidelines	All
1.33.4	2/7/2023	48604K	Financial Operating Guidelines	All
1.33.5	10/18/2024	94050K	Managerial Costing	All
1.33.7	6/22/2023	94077B	User Fees	CFO
1.33.8	6/21/2024	94674A	Estimating Trust Fund Costs	All
Chapter 1.34 Revenue Accounting				
1.34.4	3/17/2023	53135C	Unpaid Assessments	CFO
Chapter 1.35 Financial Accounting				
1.35.3	9/9/2024	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	1/10/2024	43166F	Purchase Card Program	All
1.35.13	7/23/2024	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
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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	TS
1.55.6	11/8/2022	48309K	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
Chapter 1.56 Large Business and International				
1.56.1	7/13/2022	75148R	LB&I Policy Function Processes and Procedures	LB&I
Chapter 1.57 Facilities Management and Security Services Quality Assurance				
1.57.1	7/31/2024	75150D	Quality Assurance Programs	FMSS
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<i>(Development, implementation, and maintenance of information systems.)</i>				
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2.2.1	10/18/2022	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
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2.2.5	10/18/2022	28578H	PCS Command Code TSDEL	Appeals
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2.2.7	10/19/2022	28580T	PCS Command Code TSCLS	Appeals
2.2.8	10/19/2022	28581E	PCS Command Code MSCHG	Appeals
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Chapter 2.3 IDRS Terminal Responses				
2.3.1	5/7/2024	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
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2.3.28	11/7/2023	28141Q	Command Code FTDPN	All
2.3.29	3/16/2023	28142B	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	6/5/2024	28143M	Command Code DAILY	All
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2.3.34	11/14/2023	28147E	Command Code PATRA	Appeals
2.3.35*	3/18/2024	28102R	Command Code IRPTR	Appeals
2.3.36	6/27/2024	28148P	Command Code SCFTR	Appeals
2.3.37	8/8/2024	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	10/10/2023	28150B	Command Code TXCMP	Appeals
2.3.40	5/9/2024	28152X	Command Code PICRD	Appeals
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2.3.54*	1/27/2023	30809R	Command Code DDBOL	Appeals
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2.3.70	6/5/2020	28182L	Command Code EFTPS	Appeals
2.3.71	5/5/2020	28183W	Command Code ATINQ	Appeals
2.3.73	3/27/2024	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	11/17/2023	28186D	Command Code DDPOL	IT
2.3.76	11/2/2023	32675P	Command Code ISTSD	Appeals
2.3.77	11/2/2023	32676A	Command Code ISTSE	Appeals
2.3.78	5/22/2024	32689D	Command Code LOCAT	Appeals
2.3.79	11/20/2023	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	1/27/2023	37170F	Command Code DDBKD	Appeals
2.3.81	11/13/2023	55093B	Command Code ESTABA	All
2.3.82	11/13/2023	55095X	Command Code ESTABH	All
2.3.85*	1/30/2023	61664M	Command Code DFAST and DLITE	All
2.3.86	2/15/2024	67908N	Command Code IRPOL	Appeals
2.3.87*	1/17/2023	93183W	Command Code DDBMF	IT
Chapter 2.4 IDRS Terminal Input				
2.4.1	6/12/2024	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	3/23/2020	28192H	Command Code MESSG	All
2.4.5	11/16/2023	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	5/5/2023	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	7/12/2023	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/15/2023	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	11/20/2023	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	11/14/2023	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	11/7/2023	28200W	Command Code NMFTM	IT
2.4.12	11/13/2023	28201H	Command Codes DELET and CCPYT	All
2.4.13	11/15/2023	28202S	Command Code TERUP	All
2.4.14	11/7/2023	28203D	Command Code NMFST	All
2.4.15	11/15/2022	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	8/9/2024	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	9/7/2022	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	6/24/2024	28209R	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	10/31/2023	28210S	Command Codes RFUND and REFAP	IT
2.4.21	8/7/2023	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	11/8/2023	28213Z	Command Code CRMNL	All
2.4.23	11/27/2023	28214K	Command Code CHKCLR and CHKCL	All

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2.4.24	3/6/2023	28215V	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	5/22/2024	28216G	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	6/18/2024	28217R	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	6/4/2024	28218C	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	12/1/2022	28219N	Command Codes STAUP, STATI and STATB	All
2.4.29	2/10/2023	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30*	11/17/2023	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	2/24/2023	28223V	Command Code LEVY	All
2.4.32*	11/2/2023	28224G	Command Code PDTUP	All
2.4.33	7/11/2023	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	11/14/2023	28226C	Command Code DOALL	All
2.4.35	11/15/2023	28227N	Command Code STN90	All
2.4.37	11/3/2023	28229J	Command Code NOREF Overview	All
2.4.38	7/16/2024	28230K	Command Code CSEDR	All
2.4.39	7/16/2024	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	7/14/2023	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	7/12/2023	28233R	Command Code UNLCE	All
2.4.42	1/30/2023	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	11/7/2022	28235N	Command Code PINEX	All
2.4.44	3/6/2023	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/16/2023	28237J	Command Code NRP97	All
2.4.46	5/15/2020	28100V	Command Code EPLAN	All
2.4.47	11/16/2023	28238U	Command Code VPMSG	All
2.4.48	11/14/2023	28239F	Command Code VPPIN	All
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2.4.52	11/9/2023	28243N	Command Codes TPCIN and TPCOL	IT
2.4.53	7/14/2023	31276M	Command Code DUPED	All
2.4.56	8/6/2024	32674E	Command Code ISTSR	All
2.4.57	11/20/2023	35348J	Command Code CDPTR	All
2.4.58	1/30/2023	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	11/20/2023	54615Z	Command Code TMSSN	All
2.4.61	11/20/2023	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	TS
Chapter 2.5 Systems Development				
2.5.1*	5/9/2024	33496A	Systems Development	IT
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2.5.10*	12/17/2021	73139M	Function Point Standards	IT
2.5.11*	11/22/2023	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/16/2021	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/27/2022	36192J	Database Design Techniques and Deliverables	IT
2.5.14	2/22/2023	35692E	Quality Assurance (QA)	IT
Chapter 2.7 Information Technology (IT) Operations				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
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2.8.1*	12/15/2023	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/8/2023	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/8/2023	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/8/2023	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/8/2023	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/8/2023	28760D	AIMS Command Code AMAXU	IT
2.8.7*	12/15/2023	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/13/2023	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/8/2023	50448E	AIMS Command Code AMRET	IT
Chapter 2.9 Integrated Data Retrieval System Procedures				
2.9.1*	8/5/2024	28250C	Integrated Data Retrieval System	IT
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2.11.1	7/20/2023	28244Y	IDRS Correspondence	IT
Chapter 2.12 Security and Privacy				
2.12.2	11/9/2023	69748P	Security and Communication Services (SACS) Security Command Codes	IT
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2.15.1	2/24/2021	37206W	Enterprise Architecture (EA) Overview	All
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2.17.1	10/26/2020	71048C	Infrastructure Currency Policy for Software	IT
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2.21.1	11/3/2023	37317E	Introduction to Shopping Cart Processing for IT	IT
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2.25.2	6/4/2024	37414Y	IRS Integrated Enterprise Portal Usage Standard'	All
2.25.3	9/7/2023	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.20	12/11/2020	71879J	SharePoint	All
2.25.101	5/24/2024	38937M	IRS.gov Web Content Management Procedures	All
Chapter 2.28 Unified Communications				
2.28.1	3/8/2023	74354N	Unified Communications Policy	IT
Chapter 2.30 Section 508				
2.30.1	8/16/2022	75372T	Section 508 Compliance	All
Chapter 2.31 Lifecycle Management				
2.31.1	1/23/2023	93036W	One Software Development Life Cycle (OneSDLC) Guidance	IT
Chapter 2.109 Risk, Issue, and Action Item Management Practices				
2.109.2	4/22/2020	72209P	Risk, Issue, and Action Item Management Process	All
Chapter 2.110 Requirements Engineering				
2.110.1	7/26/2024	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
Chapter 2.120 Solution Engineering				
2.120.6	6/3/2024	74884G	Engineering Planning Process	All
2.120.7	5/29/2024	74885R	Solution Design Process	All
2.120.8	5/29/2024	74886C	Interface Design Process	All
2.120.9	5/29/2024	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	6/4/2024	74889J	Engineering Documentation Process	IT
2.120.11	5/29/2024	74890K	Data Management Process	All
2.120.12	6/3/2024	74891V	Naming Data Element(s)/Objects(s) Process	All
Chapter 2.123 Knowledge Management				
2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
Chapter 2.125 Change Management				
2.125.1	10/31/2022	70893D	Change Management Policy	IT
2.125.2	10/21/2022	70895Z	Change Management Process Description	IT
Chapter 2.126 Enterprise Organizational Readiness				
2.126.2	11/3/2023	67722P	Enterprise Organizational Readiness Process and Procedure Description	All
Chapter 2.127 Testing Standards and Procedures				
2.127.1	5/15/2017	60807J	IT Test Policy	All
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2.148.3	2/5/2024	68035V	Request Management	All
Chapter 2.149 IT Asset Management				
2.149.1	5/29/2024	67329K	Asset Management Policy	All
2.149.2	5/29/2024	67331W	Asset Management Process Description	All
2.149.3	5/29/2024	67521C	Asset Management Hardware Procedures	All
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Chapter 2.150 Configuration Management				
2.150.1	4/1/2024	60766Z	Configuration Management Policy	IT
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2.150.5	6/20/2024	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
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2.172.1	4/2/2024	75190N	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	4/2/2024	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT
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2.173.1	2/9/2024	72357A	IT Governance Policy	IT
2.173.2	2/12/2024	72359W	IT Governance Procedures	IT
Part 3 Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
Chapter 3.0 General				
3.0.101*	11/6/2023	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	11/8/2023	33178B	Losses and Shortages	TS
3.0.230	11/8/2023	33181Y	Lockbox Processing Procedures	TS
3.0.275	7/29/2024	32289Z	Business Results Measures for Submission Processing Functions	TS
3.0.276	12/27/2022	71639X	General, Scorecard Performance Measure Process - Security and Internal Control Review	TS
Chapter 3.5 Accounts Services				
3.5.10	11/14/2023	37354H	Remittance Transaction Research (RTR) System	TS
3.5.20*	11/30/2023	36983G	Processing Requests for Tax Return/Return Information	TS
3.5.21*	11/30/2023	93676M	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	TS
3.5.61*	11/10/2023	33260W	Files Management and Services	TS

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3.8.46	12/14/2023	33950H	Discovered Remittance	TS
3.8.47*	8/30/2024	33951S	Manual Deposit for Field Office Payment Processing	TS
Chapter 3.10 Campus Mail and Work Control				
3.10.5	11/21/2023	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/14/2023	33395O	Information Returns Processing	TS
3.10.72*	10/27/2023	33410S	Receiving, Extracting, and Sorting	LB&I
3.10.73*	10/27/2023	53717M	Batching and Numbering	All
Chapter 3.11 Returns and Documents Analysis				
3.11.3*	11/28/2023	33440G	Individual Income Tax Returns	SB/SE
3.11.6*	11/6/2023	33455F	Data Processing (DP) Tax Adjustments	TS
3.11.10	11/1/2023	33470U	Revenue Receipts	TS
3.11.12*	12/19/2023	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	10/31/2023	33485T	Employment Tax Returns	TS
3.11.14*	11/7/2023	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.11.15*	11/3/2023	33495P	Return of Partnership Income	SB/SE
3.11.16*	11/28/2023	33500X	Corporate Income Tax Returns	TS
3.11.20*	10/30/2024	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	12/15/2023	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	12/8/2023	33515W	Excise Tax Returns	TS
3.11.25*	11/3/2023	33525S	Miscellaneous Tax Returns	TS
3.11.26*	12/7/2023	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	12/21/2023	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	TS
3.11.106*	11/3/2023	33575Y	Estate and Gift Tax Returns	TS
3.11.154*	11/10/2023	33581C	Unemployment Tax Returns	TS
3.11.180*	11/10/2023	33583Y	Allocated Tips	TS
3.11.212*	11/14/2023	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	11/14/2023	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	TS
3.11.217*	11/10/2023	51221V	Form 1120-S Corporation Income Tax Returns	TS
3.11.249*	11/14/2023	33586F	Processing Form 8752	TS
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3.12.3*	10/16/2024	33590N	Individual Income Tax Returns	SB/SE
3.12.8*	11/6/2023	33620Q	Information Returns Processing	SB/SE
3.12.10*	11/6/2023	33630M	Revenue Receipts	LB&I
3.12.12*	12/13/2023	33640I	Exempt Organization Returns	TE/GE
3.12.13*	10/22/2024	33645L	Employment Tax Returns	TS
3.12.14*	10/30/2024	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.12.15*	11/7/2023	33655H	Return of Partnership Income	SB/SE
3.12.16*	11/7/2023	33660A	Corporate Income Tax Returns	TS
3.12.21	11/8/2023	33670W	Credit and Account Transfers	SB/SE
3.12.22*	1/22/2024	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	11/6/2023	33675Z	Excise Tax Returns	TS
3.12.26*	12/27/2023	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	11/6/2023	33695R	General Unpostables	All
3.12.37*	11/7/2023	33710V	IMF General Instructions	SB/SE
3.12.38*	11/7/2023	32384X	BMF General Instructions	SB/SE
3.12.106*	11/6/2023	33740J	Estate Tax Returns - Paper Correction Processing	TS
3.12.154*	11/6/2023	33743Q	Unemployment Tax Returns	SB/SE
3.12.166	11/20/2023	33744B	EPMF Unpostables	TS
3.12.179*	11/6/2023	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	TS
3.12.212*	11/6/2023	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/6/2023	33752B	Form 1066, U.S. REMIC Income Tax Return	TS
3.12.217*	11/6/2023	33753M	Error Resolution Instructions for Form 1120-S	TS
3.12.220*	11/6/2023	33756T	Error Resolution System for Excise Tax Returns	TS
3.12.249*	11/9/2023	33755I	Processing Form 8752	TS
3.12.251*	10/15/2024	33761M	Corporation Income Tax Returns	TS
3.12.263*	10/21/2024	33741U	Estate and Gift Tax Returns	TS
3.12.278	11/27/2023	33770X	Exempt Organization Unpostable Resolution	TE/GE
3.12.279*	11/7/2023	31656Y	BMF/CAWR/PMF Unpostable Resolution	TS
Chapter 3.13 Campus Document Services				
3.13.2*	11/6/2023	33746X	BMF Account Numbers	TS
3.13.5*	11/7/2023	33759A	Individual Master File (IMF) Account Numbers	TS
3.13.6	12/1/2023	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	TS
3.13.12	11/30/2023	33760B	Exempt Organization Account Numbers	TE/GE
3.13.36	10/21/2024	33775A	EPMF Account Numbers	TE/GE
3.13.40*	11/8/2023	52088E	Application for Tax Identification Number for Pending U.S. Adoptions	TS

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3.13.62	11/14/2023	33780T	Media Transport and Control	SB/SE
3.13.122*	11/13/2023	31657J	Individual Master File (IMF) Entity Control Unpostables	TS
3.13.222*	11/7/2023	33790P	BMF Entity Unpostable Correction Procedures	TS
Chapter 3.14 Notice Review				
3.14.1*	10/29/2024	31974X	IMF Notice Review	TS
3.14.2*	11/6/2023	32201V	Notice Review - Business Master File (BMF) Notice Review	TS
Chapter 3.17 Accounting and Data Control				
3.17.5*	12/1/2023	49225T	Hardcore Payment Tracers	TS
3.17.10*	12/4/2023	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.15*	9/20/2024	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	11/14/2023	47866A	Refund Intercept Program	TS
3.17.21*	9/3/2024	33880U	Credit and Account Transfers	TS
3.17.30*	12/4/2023	33885X	SC Data Controls	TS
3.17.41	7/13/2022	33890Q	Excise Reporting	CFO
3.17.46*	12/1/2023	33900B	Automated Non-Master File Accounting	SB/SE
3.17.50	9/11/2023	33003Z	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63*	7/18/2024	33910X	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64*	9/20/2024	57118F	Accounting Control General Ledger Policies and Procedures	CFO
3.17.79*	12/4/2023	33915A	Accounting Refund Transactions	TS
3.17.80*	11/29/2023	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	TS
3.17.220*	11/30/2023	33917W	Excess Collections File	LB&I
3.17.221	12/8/2023	33919S	Enterprise Computing Center Data Controls	IT
3.17.243*	11/9/2023	33916L	Miscellaneous Accounting	TS
3.17.244*	9/23/2024	57188D	Manual Assessments	CFO
3.17.277	12/8/2023	33928D	Electronic Payments	SB/SE
3.17.278	8/15/2024	48070K	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	TS
Chapter 3.20 Exempt Organizations Returns Processing				
3.20.12*	11/13/2023	33965G	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13*	10/30/2024	38871H	Exempt Organizations Photocopy Procedures	TE/GE
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3.21.3*	10/30/2024	34010Y	Individual Income Tax Returns	TS
3.21.15*	10/27/2023	37648G	Foreign Partnership Withholding	LB&I
3.21.19*	10/27/2023	34014Q	Foreign Trust System	LB&I
3.21.25*	11/14/2023	34020U	Miscellaneous Tax Returns	LB&I
3.21.110*	11/14/2023	34025X	Processing Form 1042 Withholding Returns	LB&I

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3.21.261*	11/14/2023	39746F	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263*	10/22/2024	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	TS
3.21.264*	11/6/2023	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
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20.1.10*	8/20/2024	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	11/22/2023	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/6/2021	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals
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Chapter 20.2 Interest				
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21.1.2	9/10/2024	36801P	Reference Materials Overview	LB&I
21.1.3*	9/12/2024	36802A	Operational Guidelines Overview	LB&I
21.1.7*	10/8/2024	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	9/12/2024	36806S	Systems	LB&I
21.2.2	9/25/2024	36807D	Research	LB&I
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21.3.6*	9/20/2024	28017P	Forms and Information Requests	Appeals
21.3.7*	9/12/2024	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
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21.3.9*	8/20/2024	33093P	Processing Reporting Agents File Authorizations	SB/SE
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21.4.3*	9/20/2024	36817Z	Returned Refunds/Releases	SB/SE
21.4.4*	9/12/2024	36818K	Manual Refunds	SB/SE
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21.8.2*	8/30/2024	49814S	BMF International Adjustments	TS
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21.8.5*	9/3/2024	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	TS
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25.1.3*	11/17/2023	27683R	Criminal Referrals	CI
25.1.4	11/2/2023	27684C	Administrative Joint Investigation	CI
25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
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25.3.4	6/1/2023	30399C	Suits against IRS Employees	SB/SE
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25.3.6	3/11/2024	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
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25.15.7*	10/10/2024	30269N	Innocent Spouse Shared Processing Responsibilities	All
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25.15.17	5/11/2022	50494S	Reconsiderations	SB/SE
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25.21.4	10/22/2021	71647X	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
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25.24.4*	10/7/2020	67656U	Return Preparer Misconduct Field Collection	SB/SE
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25.30.7	11/30/2022	66032U	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
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Chapter 25.32 Direct File

25.32.1	12/18/2023	94526P	Direct File Pilot - Customer Support	TS
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Part 30 Administrative

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Chapter 30.1 Office of Chief Counsel Mission Statement

30.1.1	5/28/2014	29704D	Mission Statement, and the Strategic and Program Plan	Counsel
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Chapter 30.2 Chief Counsel Directives

30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel

Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority

30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	11/13/2023	29599U	Delegations of Authority and Designations	Counsel

Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity

30.4.1	8/16/2023	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel

Chapter 30.5 Resources, Services, and Financial Management

30.5.1	10/26/2007	29063N	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	2/28/2014	29123E	Travel Guidelines	Counsel
30.5.3	7/15/2005	29608U	Financial Management	Counsel

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30.6.1	3/27/2020	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
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Chapter 30.7 Management Systems				
30.7.1	12/21/2010	41428A	Information Systems	Counsel
30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
30.7.3	12/14/2009	29611R	Technology Services	Counsel
30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
Chapter 30.8 Library Services				
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Chapter 30.9 File Management				
30.9.1	7/21/2005	29712D	Case File Management	Counsel
30.9.2	12/23/2010	29714Z	Guidelines for Specific Categories of Case Files	Counsel
Chapter 30.10 Standards for Correspondence				
30.10.1	7/15/2005	29183G	Correspondence Guidelines	Counsel
Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records				
30.11.1	8/9/2018	29184R	FOIA Requests for Chief Counsel Records	Counsel
Part 31 Guiding Principles				
Chapter 31.1 Guiding Principles				
31.1.1	7/19/2023	29647T	Legal Work	Counsel
31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/20/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	12/22/2023	29422W	Significant Case Program	Counsel
Part 32 Published Guidance and Other Guidance to Taxpayers				
Chapter 32.1 Chief Counsel Regulation Handbook				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel

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32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	10/28/2011	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/7/2011	29177C	Forms of Advice	Counsel
32.3.2	8/2/2022	39010W	Letter Rulings	Counsel
32.3.3	8/11/2004	39011H	Information Letters	Counsel
32.3.4	10/11/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/6/2005	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/28/2010	29180Z	Industry Issue Resolution	Counsel
Chapter 32.7 Frequently Asked Questions				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
Part 33 Legal Advice				
Chapter 33.1 Legal Advice				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/19/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/5/2011	39433Z	Releasing Legal Advice to the Public	Counsel
Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/28/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/6/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/10/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/10/2010	39523E	Designating a Case for Litigation	Counsel

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33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/22/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	8/4/2023	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	7/11/2023	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/20/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/24/2016	39024K	Insolvencies	Counsel
Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/22/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/11/2004	29665P	Injunctions	Counsel
34.5.6	8/3/2023	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/3/2023	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/27/2021	38021T	Affirmative Litigation	Counsel
34.6.2	8/8/2023	39028C	Types of Suits	Counsel
34.6.3	7/5/2023	39029N	Summons Enforcement Actions	Counsel
Chapter 34.7 Pre-Trial Procedures				
34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel
Chapter 34.8 Settlement Procedures				
34.8.1	6/5/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	8/11/2023	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	8/9/2023	27624A	General Procedures	Counsel
Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1	8/1/2022	29682A	The SAUSA Program	Counsel
Chapter 34.12 Litigation Exhibits				
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel

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Part 35 Tax Court Litigation				
Chapter 35.1 Tax Court Jurisdiction				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/11/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/31/2023	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	8/9/2023	29833H	Tax Court Petitions	Counsel
35.2.2	8/2/2022	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel
35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/11/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/11/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/13/2021	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/11/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/11/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/8/2017	38348N	Motions in Collection Due Process Cases	Counsel
35.3.32	9/14/2023	94308R	Motions in Passport Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/9/2023	29878U	Trial Planning	Counsel
35.4.2	1/24/2024	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	1/24/2024	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/11/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/17/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/11/2004	38053D	Introduction	Counsel
35.5.2	8/6/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/11/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/28/2015	38056K	Settlement of Joint Committee Cases	Counsel

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35.5.5	12/14/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/11/2004	29863V	Calendar Calls	Counsel
35.6.2	12/26/2023	29864G	Trial of the Case	Counsel
35.6.3	8/11/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/11/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/11/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/11/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/11/2004	29869J	Overpayments	Counsel
35.8.4	8/11/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/11/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/11/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	12/21/2023	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/21/2023	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	8/2/2023	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel

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36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
Part 38 Criminal Tax				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
Chapter 38.3 Criminal Tax Policy and Exhibits				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
Part 39 General Legal Services				
Chapter 39.1 Professionalism and Government Ethics Programs				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
Chapter 39.2 Labor and Related Matters				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
Chapter 39.3 Claims and Suits				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
Chapter 39.4 Practice Before the Internal Revenue Service				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel

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<i>Chapter 39.5 Public Contracts and Technology Law</i>				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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

1.1.7	06/2020	Independent Office of Appeals	All
1.4.28	02/2020	Appeals Managers Procedures	Appeals

Part 4 Examining Process

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

4.48.2	10/2023	Valuation Assistance for Cases Involving Works of Art	Appeals
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Part 8 Appeals

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

8.1.1	01/2024	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2024	Working Cases in Appeals	Appeals
8.1.6	02/2024	Disclosure, Security and Outside Contacts	Appeals
8.1.7	07/2022	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	02/2022	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	02/2022	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	07/2022	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	01/2024	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	12/2023	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	01/2024	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	07/2022	e-file Cases	Appeals
8.7.14	04/2023	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/2021	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	10/2023	Appeals Inventory Validation Process	Appeals
8.11.1	09/2024	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	11/2021	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	10/2024	Abusive Transaction Penalties	Appeals
8.11.8	06/2023	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	10/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals

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8.17.4	05/2017	Notices of Deficiency	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	09/2013	Interest Issues in Settlement Computations	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2021	Valuation Assistance Procedures	Appeals
8.19.1	04/2016	Procedures and Authorities	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Appeals
8.19.6	04/2016	Partner Cases	Appeals
8.19.7	03/2015	Administrative Adjustment Request	Appeals
8.19.8	09/2013	Collection Cases	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Appeals
8.19.10	12/2021	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	Appeals
8.19.13	04/2016	Docketed and Department of Justice Cases	Appeals
8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Appeals
8.20.3	04/2021	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	08/2024	Carding New Receipts	Appeals
8.20.6	04/2024	Interim Actions	Appeals
8.20.7	05/2022	Closing Procedures	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	02/2022	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
8.21.7	11/2013	Barred Statute Procedures	Appeals
8.22.4	05/2022	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals

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8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	05/2023	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2022	Closing and Post Closing Actions	Appeals
8.23.1	08/2021	Offer in Compromise Overview	Appeals
8.23.2	09/2020	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
8.23.4	04/2022	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	09/2022	Doubt as to Liability (DATL) Offers in Compromise	Appeals
8.24.1	08/2024	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	09/2013	Early Referral Procedures	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	09/2020	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals

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Part 1 Organization, Finance and Management

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

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

Part 11 Disclosure, Communications, and Liaison

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

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

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Part 1 Organization, Finance and Management

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1.1.6	01/2023	Chief Counsel	All
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Part 30 Administrative

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

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

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
30.9.1	07/2005	Case File Management	Counsel
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	Counsel
30.10.1	07/2005	Correspondence Guidelines	Counsel
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	Counsel

Part 31 Guiding Principles

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

Part 32 Published Guidance and Other Guidance to Taxpayers

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

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

Part 33 Legal Advice

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

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

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

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

Part 35 Tax Court Litigation

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

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

Part 36 Appellate Litigation and Actions on Decision

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

Part 37 Disclosure

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

Part 38 Criminal Tax

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

Part 39 General Legal Services

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

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Part 1 Organization, Finance and Management

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

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Part 3 Submission Processing

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

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

Part 6 Human Resources Management

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

1.35.6	06/2024	Property and Equipment Accounting	All
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1.32.12	06/2022	IRS Relocation Travel Guide	CFO
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Part 1 Organization, Finance and Management

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

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

Part 9 Criminal Investigation

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

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

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

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

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Part 1 Organization, Finance and Management

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

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

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Part 1 Organization, Finance and Management

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

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2.1	01/2023	Physical Security	All
10.2.5	03/2024	Identification Media	All
10.2.6	11/2023	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	06/2023	Incident Reporting	All
10.2.9	10/2024	Occupant Emergency Program	All
10.2.14	01/2023	Methods of Providing Protection	All
10.2.18	02/2023	Physical Access Control (PAC)	All
10.9.1	11/2023	Classified National Security Information	All

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Part 1 Organization, Finance and Management

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

Part 6 Human Resources Management

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

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

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6.338.1	10/2024	Qualification Requirements	All
6.339.1	08/2022	Medical Qualification Determination Requirements	All
6.340.1	11/2023	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	11/2023	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.362.1	02/2023	External Pathways Program	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	04/2021	Learning Management System Standards	All
6.410.9	08/2021	Training Evaluation Policy	All
6.410.10	08/2022	Event Planning and Approval	All
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	12/2023	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	05/2023	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2024	Policies, Authorities, Categories, and Approvals	All
6.511.1	05/2022	Position Management and Classification Policy and Operational Guidance	All
6.530.1	12/2023	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2024	Pay Under the General Schedule and IRS Payband System	All
6.536.1	12/2023	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	11/2023	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	07/2023	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	08/2023	IRS Absence and Leave	All

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6.630.2	07/2023	Absence and Leave for Military-Related Reasons	All
6.630.4	02/2024	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	All
6.630.5	06/2023	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	All
6.711.1	10/2010	Labor Relations Authorities	All
6.711.2	03/2011	Processing Information Requests	HCO
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
6.731.1	07/2023	Suitability Determinations for Employment	All
6.735.1	07/2024	Ethics and Conduct Matters: Guidance	All
6.735.2	07/2023	Outside Employment	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	09/2021	Grieving Matters of Personal Concern	All
6.800.1	09/2022	Workers' Compensation Program	All
6.800.2	11/2023	IRS Telework Program	HCO
6.800.3	07/2023	Employee Assistance & Worklife Referral Program	All
6.800.4	01/2023	Lactation Program	All
6.959.1	11/2021	IRS Payband System	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Part 25 Special Topics

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

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

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

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

Part 2 Information Technology

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

2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSL0D	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSN0T	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
2.2.9	10/2022	PCS Command Code TSUMY	Appeals
2.3.1	05/2024	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	06/2024	Introduction to IDRS Terminal Responses	All
2.3.8	11/2023	Standard Validity Criteria	All
2.3.10	12/2023	Command Codes MFREQ and RECON	All
2.3.11	11/2023	Command Codes TXMOD and SUMRY	All
2.3.12	11/2023	Command Code ACTON	All
2.3.13	11/2023	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2023	Command Code ENMOD	All
2.3.16	07/2023	Command Codes RFINK and RAFRQ	All
2.3.17	11/2023	Command Code ESTABD	All
2.3.18	11/2023	Command Code ESTABM	All
2.3.20	03/2023	Command Code URINQ (URF)	All
2.3.25	11/2023	Command Codes DM1DT and DTVUE	IT
2.3.26	06/2024	Command Code TDINQ	All

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

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

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

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

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

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

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

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Part 1 Organization, Finance and Management

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

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

Part 4 Examining Process

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

4.1.8	08/2022	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	07/2024	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	03/2023	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	07/2024	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	09/2024	Designation of cases for litigation	All
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.30.4	06/2024	Industry Program	LB&I
4.31.9	01/2024	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.31.11	07/2023	Other PTE Topics	LB&I
4.36.1	11/2023	Joint Committee Process Overview	LB&I
4.36.2	11/2023	Identification of Joint Committee Cases	LB&I
4.36.3	11/2023	Examination Team Responsibilities	LB&I
4.36.4	11/2023	Joint Committee Review Team Procedures	LB&I
4.36.5	10/2024	Reports	LB&I
4.37.1	03/2023	Financial Products Specialty	All
4.46.1	08/2024	General Information and Definitions	LB&I

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4.46.3	01/2024	Planning the Examination	LB&I
4.46.4	09/2023	Executing the Examination	LB&I
4.46.5	11/2023	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2024	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	07/2022	Campaign Development Process	LB&I
4.50.2	07/2022	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	09/2022	Large Corporate Compliance Program	LB&I
4.50.5	02/2024	Office of Tax Shelter Analysis (OTSA)	LB&I
4.51.2	05/2024	LMSB Administrative Guidance	LB&I
4.51.4	06/2024	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	09/2023	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.60.1	02/2023	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
4.60.11	07/2023	International Compliance Assurance Program	LB&I
4.61.3	01/2023	Development of IRC 482 Cases	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	03/2023	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	10/2024	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	03/2022	International Visitors Program	All

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4.62.3	03/2023	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	06/2024	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	LB&I
4.63.2	11/2023	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	10/2023	Examination Procedures	LB&I
4.63.5	03/2023	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	02/2024	The IRS FFI List Publishing Processes Document	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
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Part 11 Disclosure, Communications, and Liaison

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

11.51.1	02/2023	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	06/2024	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
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Part 25 Special Topics

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

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

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IRM Number	Date	Title	Audience
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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
1.4.12	11/2023	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.10.1	06/2015	IRS Correspondence Manual	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.6.1	03/2022	Overview of Continuity Planning	All
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
10.6.7	07/2022	Emergency Notification System	HCO

Part 25 Special Topics

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

25.32.1	12/2023	Direct File Pilot - Customer Support	TS
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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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Part 1 Organization, Finance and Management

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

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	10/2024	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	02/2024	Office of Online Services	All
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Part 2 Information Technology

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

2.25.101	05/2024	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	07/2024	Office of Professional Responsibility	All
1.25.1	07/2024	Rules Governing Practice Before the IRS	All
1.25.4	07/2024	Processing Circular 230 Disciplinary Cases	OPR

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IRM Number	Date	Title	Audience
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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
1.4.63	10/2024	Roles and Responsibilities of Disclosure Managers	All
1.15.1	03/2024	The Records and Information Management Program	All
1.15.2	10/2023	Types of Records and Their Life Cycles	All
1.15.3	10/2023	Disposing of Records	All
1.15.4	03/2024	Retiring and Requesting Records	All
1.15.5	10/2023	Relocating/Removing Records	All
1.15.6	03/2021	Managing Electronic Records	All
1.15.7	03/2024	Files Management	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.1	09/2023	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	03/2023	Incident Management Program	All
10.5.5	03/2023	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	11/2023	Privacy Act	All
10.5.7	12/2023	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	08/2024	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All
10.10.3	08/2023	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS 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	08/2023	Introduction to Disclosure	All
11.3.2	07/2023	Disclosure to Persons with a Material Interest	All

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
11.3.3	07/2023	Disclosure to Designees and Practitioners	All
11.3.4	07/2023	Congressional Inquiries	All
11.3.5	01/2024	Fees	All
11.3.6	07/2023	Seals and Certifications	All
11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	08/2023	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	08/2023	Freedom of Information Act	All
11.3.21	08/2024	Investigative Disclosure	All
11.3.22	08/2024	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	08/2023	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	08/2024	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	08/2023	Disclosure to the President	All
11.3.31	01/2024	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	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	08/2023	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2023	Role and Responsibilities of Disclosure Managers	All
11.3.39	04/2024	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	02/2024	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	11/2023	Governmental Liaison Operations	PGLD

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11.4.2	09/2023	Data Exchange Program	PGLD

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

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Procurement**

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Part 1 Organization, Finance and Management

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

1.1.32	08/2018	Office of the Chief Procurement Officer	All
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IRM Number	Date	Title	Audience
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Part 1 Organization, Finance and Management

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

1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2024	Servicewide Policy Statements	All
1.2.2	09/2024	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	10/2022	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	09/2023	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	12/2023	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	02/2024	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

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

3.49.5	01/2024	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	08/2023	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	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	08/2024	Examination of NRP Returns	SB/SE

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RAAS**

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	03/2024	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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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	11/2022	Practitioner Enrollment	RPO
1.25.8	10/2023	Enrollment of Actuaries	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	12/2023	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	01/2024	Return Preparer Suitability	RPO
25.20.4	03/2024	Continuing Education	RPO

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SB/SE

IRM Number	Date	Title	Audience
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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	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	11/2023	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	05/2023	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2024	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2024	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	02/2022	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	10/2023	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	11/2022	Insolvency	SB/SE
1.4.52	10/2023	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	04/2023	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	10/2024	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	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	04/2023	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	07/2024	Document Matching, Analysis & Case Selection	SB/SE
4.2.1	09/2022	Miscellaneous Examination Information	LB&I
4.2.2	02/2024	Disaster Assistance Relief	LB&I

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IRM Number	Date	Title	Audience
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5	03/2022	Disclosure of Official Information	LB&I
4.2.6	05/2023	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	07/2024	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
4.4.16	10/2023	Inventory Control	Appeals
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	10/2024	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating and Correcting the AIMS Database	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
4.7.6	06/2022	Reports	LB&I
4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
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

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	01/2023	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9.1	10/2024	Outline of System	LB&I
4.10.1	07/2022	Overview of Examiner Responsibilities	LB&I
4.10.2	09/2022	Pre-Contact Responsibilities	SB/SE
4.10.3	05/2023	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	03/2022	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	09/2022	Issue Resolution	Appeals
4.10.8	04/2023	Report Writing	LB&I
4.10.9	04/2024	Workpaper System and Case File Assembly	SB/SE
4.10.10	09/2024	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2022	Claims for Refund and Requests for Abatement	LB&I
4.10.13	07/2023	Certain Technical Issues	SB/SE
4.10.15	04/2024	Report Generation Software	LB&I
4.10.16	07/2024	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	10/2023	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I
4.11.51	08/2024	Return Preparer Program	SB/SE
4.11.52	12/2021	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	10/2022	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	04/2024	Introduction	SB/SE
4.15.1	07/2021	Jeopardy and Terminations	Appeals
4.15.3	10/2021	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	04/2023	SEP Responsibilities and Case Development	LB&I

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IRM Number	Date	Title	Audience
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	SB/SE
4.18.1	01/2022	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2024	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2024	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2024	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2024	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/2023	Minister and Religious Waiver Program	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2023	Examination Classification of Work	TS
4.19.12	12/2023	Centralized Files and Scheduling	SB/SE
4.19.13	09/2024	General Case Development and Resolution	SB/SE
4.19.15	10/2024	Discretionary Programs	SB/SE
4.19.16	10/2024	Claims	SB/SE
4.19.22	03/2024	CAWR Control	SB/SE
4.19.23	10/2024	FUTA Control	SB/SE
4.19.25	06/2024	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	10/2023	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	02/2022	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	03/2024	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	02/2021	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	02/2024	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	11/2023	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	02/2024	Classification Settlement Program (CSP)	Appeals
4.23.7	10/2024	Employment Tax on Tip Income	Appeals
4.23.8	04/2024	Determining Employment Tax Liability	LB&I

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	04/2023	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	07/2024	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	06/2023	Statute Control and Extension	Appeals
4.23.15	04/2023	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2024	Campus Employment Tax Non-File Program	SB/SE
4.24.1	03/2023	Introduction to Excise Taxes	SB/SE
4.24.2	09/2023	Form 637 Excise Tax Registrations	Appeals
4.24.5	04/2024	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	08/2022	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	06/2024	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	07/2021	Excise Tax Penalties Guidance	SB/SE
4.24.10	06/2023	Appeals Referral Procedures	SB/SE
4.24.13	09/2024	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2024	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	04/2021	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	06/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE
4.24.21	09/2023	Case Closings	SB/SE
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	10/2023	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	10/2023	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	07/2023	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	09/2024	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	09/2024	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	06/2021	Case Closing Procedures	SB/SE
4.25.11	05/2023	Special Examination Procedures	SB/SE
4.25.12	04/2023	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/2021	Miscellaneous Procedures	SB/SE
4.26.1	02/2019	Introduction and Program Structure	SB/SE
4.26.3	03/2022	Examination Case Selection (ECS)	SB/SE
4.26.4	03/2022	FinCEN Query (FCQ)	SB/SE
4.26.5	06/2020	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/2019	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE

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4.26.11	08/2021	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	07/2021	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	04/2020	Structuring	SB/SE
4.26.14	07/2020	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE
4.26.16	06/2021	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	11/2021	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2020	Examiner Responsibilities and Procedures	SB/SE
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.1	06/2023	Introduction	Appeals
4.31.2	04/2023	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3	01/2023	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	04/2019	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.5	05/2022	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	06/2024	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	06/2018	The Abusive Transactions (AT) Process	LB&I
4.32.3	03/2023	Coordination and Roles of Cross-Functional Units	SB/SE
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
4.38.1	03/2024	Organization and Responsibilities	SB/SE
4.103.1	11/2023	CDE Application and Procedures	LB&I
4.119.1	10/2024	BMF Underreporter (BUR) Control	SB/SE
4.119.3	08/2024	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	12/2023	BMF Underreporter (BUR) Program	SB/SE

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Part 5 Collecting Process

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

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
5.1.2	03/2023	Remittances, Form 809 and Designated Payments	SB/SE
5.1.3	08/2024	Safety, Security, and Control	SB/SE
5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	11/2019	Balancing Civil and Criminal Cases	SB/SE
5.1.7	04/2021	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8	09/2024	Courtesy Investigations	SB/SE
5.1.9	10/2023	Collection Appeal Rights	SB/SE
5.1.10	10/2021	Taxpayer Contacts	SB/SE
5.1.11	11/2023	Delinquent Return Investigations	SB/SE
5.1.12	08/2024	Cases Requiring Special Handling	SB/SE
5.1.14	05/2023	Field Collection Techniques and Other Assignments	SB/SE
5.1.15	03/2021	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	08/2024	Locating Taxpayers and their Assets	All
5.1.19	12/2023	Collection Statute Expiration	SB/SE
5.1.20	10/2024	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	03/2023	Disclosure	SB/SE
5.1.23	10/2023	Taxpayer Representation	SB/SE
5.1.24	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	10/2023	IDRS and Data Security for Collection	SB/SE
5.1.28	03/2023	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2015	Petition for Remission Program	SB/SE
5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.1.33	03/2024	Field Collection Fraud Development	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	10/2024	Collection Reports	SB/SE
5.3.1	08/2023	ENTITY Case Management System (ENTITY)	SB/SE

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5.4.10	07/2024	General Case Processing	SB/SE
5.4.11	09/2024	CCP Installment Agreements	SB/SE
5.4.12	04/2023	Field Office Resource Team	SB/SE
5.4.13	08/2024	General CCP and Clerical Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2023	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE
5.5.7	04/2024	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	12/2022	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	03/2024	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	05/2023	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	02/2020	FTD Alerts	Appeals
5.7.2	04/2024	Letter 903 Process	SB/SE
5.7.3	07/2023	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	SB/SE
5.7.4	07/2023	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	12/2023	Collectibility Determination	SB/SE
5.7.6	04/2023	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	11/2023	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	02/2023	Federal Contractors	SB/SE
5.7.10	11/2023	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	05/2023	Overview	Appeals
5.8.2	06/2024	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	06/2024	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	02/2023	Investigation	SB/SE
5.8.5	04/2024	Financial Analysis	Appeals
5.8.6	10/2024	Collateral Agreements	SB/SE

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5.8.7	06/2022	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	11/2023	Acceptance Processing	SB/SE
5.8.9	09/2024	Actions on Post-Accepted Offers	Appeals
5.8.10	07/2024	Special Case Processing	Appeals
5.8.11	04/2024	Effective Tax Administration	Appeals
5.8.12	05/2024	Independent Administrative Review	Appeals
5.9.1	11/2023	Overview of Bankruptcy	All
5.9.2	01/2023	The Bankruptcy Code and Collection	SB/SE
5.9.3	05/2022	Debtors' Delinquent Accounts	SB/SE
5.9.4	03/2023	Common Bankruptcy Issues	SB/SE
5.9.5	11/2022	Opening a Bankruptcy Case	SB/SE
5.9.6	04/2024	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	10/2023	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	02/2023	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	05/2023	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	10/2022	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	11/2022	Insolvency Mail Processing	SB/SE
5.9.12	01/2022	Insolvency Automated Processes	SB/SE
5.9.13	09/2022	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	09/2022	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16	06/2024	Insolvency Case Monitoring	SB/SE
5.9.17	09/2024	Closing a Bankruptcy Case	All
5.9.18	12/2022	Automated Discharge System (ADS)	SB/SE
5.9.19	04/2024	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	09/2024	Pre-Seizure Considerations	SB/SE
5.10.2	08/2022	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2022	Conducting the Seizure	SB/SE
5.10.4	08/2022	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE

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5.10.6	05/2021	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	06/2023	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	03/2024	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	03/2024	Notice of Levy in Special Cases	Appeals
5.11.7	10/2024	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	07/2024	Notice of Lien Determinations	Appeals
5.12.3	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2024	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	08/2024	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/2024	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	07/2024	Lien Related Certificates	Appeals
5.12.11	08/2024	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	07/2024	Securing Installment Agreements	Appeals
5.14.2	10/2023	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made Appeals to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals

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5.14.9	10/2019	Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	11/2023	Currently Not Collectible	All
5.17.1	09/2023	General Information	SB/SE
5.17.2	10/2023	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	09/2023	Suits by the United States	Appeals
5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	11/2023	Summonses	SB/SE
5.17.7	01/2024	Liability of Third Parties for Unpaid Employment Taxes	SB/SE
5.17.8	08/2024	General Provisions of Bankruptcy	SB/SE
5.17.9	07/2024	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2023	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	11/2023	Investigations and Reports	Appeals
5.17.13	06/2023	Insolvencies and Decedents' Estates	SB/SE
5.17.14	10/2023	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	06/2023	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	07/2024	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2022	Balance Due	Appeals
5.19.2	11/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	07/2023	Backup Withholding Program	SB/SE
5.19.4	03/2022	Enforcement Action	SB/SE
5.19.5	12/2022	ACS Inventory	SB/SE
5.19.6	03/2024	ACS Support	SB/SE
5.19.7	10/2022	Monitoring Offer In Compromise	SB/SE
5.19.8	05/2023	Collection Appeal Rights	SB/SE

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5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	12/2023	Collection Operations Transcript Processing	SB/SE
5.19.11	10/2024	Withholding Compliance Program	SB/SE
5.19.12	04/2024	Centralized Lien Operation	SB/SE
5.19.13	10/2022	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	03/2024	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2023	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	03/2023	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	04/2024	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	02/2024	Business Master File (BMF) Return Delinquency	Collection
5.19.23	10/2023	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2023	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	10/2024	Passport Program	SB/SE
5.19.26	11/2023	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.20.1	10/2024	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	09/2024	Summons Procedures	SB/SE
5.20.6	10/2024	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	10/2024	Examination Reconsiderations and Referrals	SB/SE
5.20.12	08/2023	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	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	Collection Tools for International Cases	SB/SE

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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	10/2024	Adjustments to International Cases	SB/SE

Part 7 Rulings and Agreements

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

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

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

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

(Assessment and abatement of penalties and interest.)

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

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

Part 22 Taxpayer Education and Assistance

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

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

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

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

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

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

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Part 1 Organization, Finance and Management

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

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

Part 13 Taxpayer Advocate Service

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

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

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

Part 25 Special Topics

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

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

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Part 1 Organization, Finance and Management

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

Part 3 Submission Processing

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

3.11.12	12/2023	Exempt Organization Returns	SB/SE
3.11.20	10/2024	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	12/2023	Employee Plan Excise Tax Return	SB/SE
3.11.26	12/2023	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	12/2023	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	12/2023	Exempt Organization Returns	TE/GE
3.12.22	01/2024	Employee Plan Excise Tax Returns	TE/GE
3.12.26	12/2023	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	11/2023	EPMF Unpostables	TS
3.12.278	11/2023	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	11/2023	Exempt Organization Account Numbers	TE/GE
3.13.36	10/2024	EPMF Account Numbers	TE/GE
3.20.12	11/2023	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	10/2024	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	11/2023	Exempt Organization Returns	SB/SE
3.24.20	10/2024	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	12/2023	Employee Plan Returns	SB/SE
3.24.26	10/2024	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	12/2023	EPMF Return Processing Form 5500-EZ	TE/GE

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

Part 4 Examining Process

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

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

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Part 7 Rulings and Agreements

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

7.1.1	07/2024	Employee Plans	TE/GE
7.1.2	11/2023	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	07/2024	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	07/2024	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	07/2024	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	06/2024	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	11/2023	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	10/2024	Employee Plans Determination Letter Program	TE/GE
7.11.2	07/2023	EP Case Assignment Guide	TE/GE
7.11.3	07/2024	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	07/2024	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	07/2024	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	09/2023	Multiemployer Plans	TE/GE
7.11.7	08/2024	Multiple Employer Plans	TE/GE
7.11.8	07/2023	EP Determinations Closing Agreement Program	TE/GE
7.11.9	07/2024	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	07/2024	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	11/2023	Proposed Adverse Cases	TE/GE
7.11.12	08/2024	Preparing Technical Advice Requests	TE/GE
7.11.13	03/2024	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	10/2024	Administrative Desk Guide	TE/GE
7.12.1	11/2023	Plan Terminations	TE/GE
7.13.1	04/2024	Determination Letter Applications	TE/GE
7.13.5	07/2023	Letter Generation	TE/GE
7.13.7	05/2024	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE

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

Part 21 Customer Account Services

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

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

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Part 25 Special Topics

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

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

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Part 1 Organization, Finance and Management

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

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

Part 3 Submission Processing

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

3.0.101	11/2023	Schedule K-1 Processing	SB/SE
3.0.167	11/2023	Losses and Shortages	TS
3.0.230	11/2023	Lockbox Processing Procedures	TS
3.0.275	07/2024	Business Results Measures for Submission Processing Functions	TS
3.0.276	12/2022	General, Scorecard Performance Measure Process - Security and Internal Control Review	TS
3.5.10	11/2023	Remittance Transaction Research (RTR) System	TS
3.5.20	11/2023	Processing Requests for Tax Return/Return Information	TS
3.5.21	11/2023	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	TS
3.5.61	11/2023	Files Management and Services	TS
3.8.44	11/2023	Campus Deposit Activity	SB/SE
3.8.45	12/2023	Manual Deposit Process	SB/SE
3.8.46	12/2023	Discovered Remittance	TS
3.8.47	08/2024	Manual Deposit for Field Office Payment Processing	TS
3.10.5	11/2023	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2023	Information Returns Processing	TS
3.10.72	10/2023	Receiving, Extracting, and Sorting	LB&I
3.10.73	10/2023	Batching and Numbering	All
3.11.3	11/2023	Individual Income Tax Returns	SB/SE
3.11.6	11/2023	Data Processing (DP) Tax Adjustments	TS
3.11.10	11/2023	Revenue Receipts	TS
3.11.13	10/2023	Employment Tax Returns	TS
3.11.14	11/2023	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.11.15	11/2023	Return of Partnership Income	SB/SE

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3.11.16	11/2023	Corporate Income Tax Returns	TS
3.11.23	12/2023	Excise Tax Returns	TS
3.11.25	11/2023	Miscellaneous Tax Returns	TS
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	TS
3.11.106	11/2023	Estate and Gift Tax Returns	TS
3.11.154	11/2023	Unemployment Tax Returns	TS
3.11.180	11/2023	Allocated Tips	TS
3.11.212	11/2023	Applications for Extension of Time to File	SB/SE
3.11.213	11/2023	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	TS
3.11.217	11/2023	Form 1120-S Corporation Income Tax Returns	TS
3.11.249	11/2023	Processing Form 8752	TS
3.11.250	12/2023	Form 8300 Processing	TS
3.12.2	11/2023	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	10/2024	Individual Income Tax Returns	SB/SE
3.12.8	11/2023	Information Returns Processing	SB/SE
3.12.10	11/2023	Revenue Receipts	LB&I
3.12.13	10/2024	Employment Tax Returns	TS
3.12.14	10/2024	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.12.15	11/2023	Return of Partnership Income	SB/SE
3.12.16	11/2023	Corporate Income Tax Returns	TS
3.12.21	11/2023	Credit and Account Transfers	SB/SE
3.12.23	11/2023	Excise Tax Returns	TS
3.12.32	11/2023	General Unpostables	All
3.12.37	11/2023	IMF General Instructions	SB/SE
3.12.38	11/2023	BMF General Instructions	SB/SE
3.12.106	11/2023	Estate Tax Returns - Paper Correction Processing	TS
3.12.154	11/2023	Unemployment Tax Returns	SB/SE
3.12.179	11/2023	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	TS
3.12.212	11/2023	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2023	Form 1066, U.S. REMIC Income Tax Return	TS
3.12.217	11/2023	Error Resolution Instructions for Form 1120-S	TS

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3.12.220	11/2023	Error Resolution System for Excise Tax Returns	TS
3.12.249	11/2023	Processing Form 8752	TS
3.12.251	10/2024	Corporation Income Tax Returns	TS
3.12.263	10/2024	Estate and Gift Tax Returns	TS
3.12.279	11/2023	BMF/CAWR/PMF Unpostable Resolution	TS
3.13.2	11/2023	BMF Account Numbers	TS
3.13.5	11/2023	Individual Master File (IMF) Account Numbers	TS
3.13.6	12/2023	Submission Processing Image Control Team (ICT) Correspondence Scanning	TS
3.13.40	11/2023	Application for Tax Identification Number for Pending U.S. Adoptions	TS
3.13.62	11/2023	Media Transport and Control	SB/SE
3.13.122	11/2023	Individual Master File (IMF) Entity Control Unpostables	TS
3.13.222	11/2023	BMF Entity Unpostable Correction Procedures	TS
3.14.1	10/2024	IMF Notice Review	TS
3.14.2	11/2023	Notice Review - Business Master File (BMF) Notice Review	TS
3.17.5	12/2023	Hardcore Payment Tracers	TS
3.17.10	12/2023	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	11/2023	Refund Intercept Program	TS
3.17.21	09/2024	Credit and Account Transfers	TS
3.17.30	12/2023	SC Data Controls	TS
3.17.46	12/2023	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2023	Accounting Refund Transactions	TS
3.17.80	11/2023	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	TS
3.17.220	11/2023	Excess Collections File	LB&I
3.17.221	12/2023	Enterprise Computing Center Data Controls	IT
3.17.243	11/2023	Miscellaneous Accounting	TS
3.17.277	12/2023	Electronic Payments	SB/SE
3.17.278	08/2024	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	TS
3.21.3	10/2024	Individual Income Tax Returns	TS
3.21.15	10/2023	Foreign Partnership Withholding	LB&I
3.21.19	10/2023	Foreign Trust System	LB&I
3.21.25	11/2023	Miscellaneous Tax Returns	LB&I

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3.21.110	11/2023	Processing Form 1042 Withholding Returns	LB&I
3.21.111	11/2023	Chapter Three and Chapter Four Withholding Returns	TS
3.21.112	11/2023	Foreign Account Tax Compliance Act (FATCA) Registration	TS
3.21.261	11/2023	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263	10/2024	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	TS
3.21.264	11/2023	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22.3	10/2024	Individual Income Tax Returns	TS
3.22.15	11/2023	Foreign Partnership Withholding	TS
3.22.19	11/2023	Foreign Trust System	SB/SE
3.22.110	11/2023	Processing Form 1042 Withholding Returns	TS
3.22.111	11/2023	Chapter Three and Chapter Four Withholding Database	TS
3.22.261	11/2023	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24.3	10/2024	Individual Income Tax Returns	TS
3.24.7	08/2024	Delinquent Accounts	TS
3.24.8	11/2023	Information Returns Processing	TS
3.24.10	11/2023	Revenue Receipts	SB/SE
3.24.13	11/2023	Employment Tax Returns	TS
3.24.14	11/2023	Fiduciary Income Tax Returns	TS
3.24.15	11/2023	Partnership Return of Income	TS
3.24.16	11/2023	Corporation Income Tax Returns	TS
3.24.21	11/2022	Credit and Account Transfers	SB/SE
3.24.23	11/2023	Excise Tax Returns	TS
3.24.25	11/2023	BMF International Miscellaneous Tax Returns	TS
3.24.28	11/2023	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	10/2024	General Instructions	TS
3.24.38	10/2024	BMF General Instructions	TS
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	TS
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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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Part 1 Organization, Finance and Management

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

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Part 25 Special Topics

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BMF Identity Theft Processing	25.23.9	08-2024	67669X
BMF Installment Agreements	5.14.7	03-2022	28509U
BMF International Adjustments	21.8.2	08-2024	49814S
BMF International Miscellaneous Tax Returns	3.24.25	11-2023	34384R
BMF Underreporter (BUR) Control	4.119.1	10-2024	55352J
BMF Underreporter (BUR) Manager and Coordinator Handbook	4.119.3	08-2024	55354F

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BMF/NMF Miscellaneous Information	21.7.1	08-2024	36841Z
BOB Transcription Instructions	3.24.162	12-2022	34677F
Bondholder Identification and Referrals	4.70.20	11-2023	93364R
Branded Prescription Drug Fee	25.21.1	05-2019	59067T
BSA Examiner Responsibilities for Form 8300 Examinations	4.26.11	08-2021	27709M
Business Impact Analysis (BIA) Security Policy	10.8.13	06-2024	94199Q
Business Master File (BMF) Identity Theft Procedures for Accounts Management	25.23.11	09-2024	68577G
Business Master File (BMF) Return Delinquency	5.19.22	02-2024	59241P
Business Results Measures for Submission Processing Functions	3.0.275	07-2024	32289Z
Business Returns IRC 6020(b) Processing	5.18.2	07-2024	36855N
Business Unit Delegations of Authority for Chief Financial Officer	1.2.69	08-2024	93079N
Business Valuation Guidelines	4.48.4	09-2020	39441Z
Calendar Calls	35.6.1	08-2004	29863V
Campaign Development Process	4.50.1	07-2022	69791W
Campus Appeals Docketed Cases	8.4.2	02-2022	50785K
Campus Backup Withholding Return Compliance Program Procedures	4.19.26	10-2022	73754H
Campus Collection Fraud Procedures	25.1.11	07-2021	49714R
Campus Compliance International Case Processing (CCICP)	5.19.19	03-2023	52390T
Campus Compliance Operations Site	4.22.5	04-2020	33011Z
Campus Deposit Activity	3.8.44	11-2023	33386D
Campus Employment Tax Non-Filer Program	4.23.26	01-2024	52560H
Campus Estate and Gift	4.25.2	10-2023	34469D
Campus Exam Return Selection, Delivery and Monitoring	4.1.26	12-2023	49273D
Campus Examination Fraud	4.19.10	12-2023	48148H
Campus Examination Fraud Procedures	25.1.14	09-2021	54034A
Campus Examination Telephone Contacts	4.19.19	12-2023	48158D
Campus Monitoring Reports	3.30.124	05-2023	34770H
Campus Performance Evaluation Reporting System	3.24.50	01-2022	34590X
Campus Procedures for Currently Not Collectible and Offers in Compromise	5.19.17	03-2023	51133M
Campus Procedures for Excise Tax	4.24.22	01-2023	74339Y
Campus Procedures for Handling Identity Theft	5.19.21	04-2024	57474S
Campus Procedures for Securing Financial Information	5.19.13	10-2022	26077x
Campus Support	21.1.7	10-2024	38746V
CAP (CAWR Automated Program) Technical System Procedures	4.19.8	09-2020	40897H
Carding New Receipts	8.20.5	08-2024	36043N
Career and Career-Conditional Employment	6.315.1	01-2024	52705K
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CAS Technical and Procedural Information	4.47.2	06-2021	27550V
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Case Closings	4.24.21	09-2023	67932N
Case Development and Processing Guidelines	4.64.1	09-2020	66119C
Case File Management	30.9.1	07-2005	29712D
Case Processing	4.8.2	03-2017	31456W
Cases Requiring Special Handling	5.1.12	08-2024	27992F
Cases Requiring Special Handling	8.22.6	08-2020	58569K
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Caution Upon Contact Taxpayer	25.4.2	03-2021	36337M
CAWR Control	4.19.22	03-2024	50661Z
CAWR Manager and Coordinator Guide	1.4.22	04-2024	50658C
CAWR Reconciliation Balancing	4.19.4	04-2024	36858U
CCP Installment Agreements	5.4.11	09-2024	49239H
CDE Application and Procedures	4.103.1	11-2023	55116P
Central Log Server Security Policy	10.8.63	07-2023	93425T
Central Withholding Agreement Program Group Manager Handbook	1.4.24	07-2020	57275B
Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	10.10.3	08-2023	93548T
Centralized Case Processing	4.7.8	06-2022	30467T
Centralized Files and Scheduling	4.19.12	12-2023	48150T
Centralized Lien Operation	5.19.12	04-2024	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2	06-2024	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3	06-2024	27842Y
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Certification of State Federal Unemployment Tax Act (FUTA)Credits	4.19.5	10-2024	36859F
Change Management Policy	2.125.1	10-2022	70893D
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Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11	07-2019	57350H
Chapter 3 Withholding Returns	3.37.110	11-2023	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9	07-2024	57348V
Chapter Three and Chapter Four Withholding Database	3.22.111	11-2023	38623V
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Chief Counsel	1.1.6	01-2023	30379K
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Civil Fraud	25.1.6	06-2021	27686Y
Civil Penalty Accuracy Review Process	20.3.1	10-2020	69216A
Civil Seizure and Forfeiture	9.7.2	10-2023	35087F
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Claims and Abatements	4.70.17	11-2023	93355G
Claims And Petitions	9.7.7	08-2015	36436C
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Claims, Suits, and Related Matters	39.3.1	04-2022	29462G
Classification and Case Assignment (C&CA) Procedures	4.70.6	05-2022	71614C
Classification of NRP Returns	4.22.3	11-2023	33008C
Classification Settlement Program (CSP)	4.23.6	02-2024	35226U
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Clerical	4.19.21	11-2023	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	08-2016	57550J
Closing a Bankruptcy Case	5.9.17	09-2024	39975K
Closing a Regulation Project	32.1.9	08-2018	39004S
Closing Agreements Covering Specific Matters	32.3.4	10-2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	07-2024	28391Y
Closing and Post Closing Actions	8.22.9	08-2022	58573S
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Closing Procedures	8.20.7	05-2022	36045J
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Cloud Computing Security Policy	10.8.24	02-2024	68066U
Collaborative Efforts	13.2.7	10-2024	73769G
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Collection Appeal Rights	5.1.9	10-2023	35409L
Collection Appeal Rights	5.19.8	05-2023	28018A
Collection Appeals Program (CAP)	8.24.1	08-2024	50808Y
Collection Cases	8.19.8	09-2013	48402M
Collection Due Process Appeals Program	8.22.4	05-2022	49156R
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Collection Operations Transcript Processing	5.19.10	12-2023	34453T
Collection Reports	5.2.4	10-2024	35464K
Collection Statute Expiration	5.1.19	12-2023	37576X
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Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	06-2024	28218C
Command Code ASIGN	2.4.50	05-2020	28241R
Command Code ATINQ	2.3.71	05-2020	28183W
Command Code BRTVU	2.3.57	03-2024	58088M
Command Code CCASG for Case Control Activity System	2.4.42	01-2023	28234C
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Command Code CHKCLR and CHKCL	2.4.23	11-2023	28214K
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Command Code DAILY	2.3.30	06-2024	28143M
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Command Code DDBMF	2.3.87	01-2023	93183W
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Command Code DDPOL	2.3.74	11-2023	28186D
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Command Code DOALL	2.4.34	11-2023	28226C
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Command Code ESTABM	2.3.18	11-2023	28131U
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Command Code TDINQ	2.3.26	06-2024	28139E
Command Code TERUP	2.4.13	11-2023	28202S
Command Code TMSSN	2.4.59	11-2023	54615Z
Command Code TXCMP	2.3.38	10-2023	28150B
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Command Code UPDIS for the GUF System	2.3.48	08-2024	28160X
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Command Code URINQ (URF)	2.3.20	03-2023	28133Q
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Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	11-2022	28205Z
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Command Codes TXMOD and SUMRY	2.3.11	11-2023	28124F
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Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	03-2024	55752N
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Conducting the Seizure	5.10.3	09-2022	35403X
Conference and Issue Resolution	8.6.1	07-2020	36054U
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Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	06-2024	75426G
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Congressional Affairs Program	13.1.8	07-2023	30659V
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Contact with the Public and the Media	11.1.3	10-2014	31863P
Container Platform Security Policy	10.8.12	02-2024	93794J
Content Policies and Standards for Intranet Sites	11.1.4	02-2015	37584X
Continuing Education	25.20.4	03-2024	94304Z
Continuity Plan Requirements	10.6.2	03-2022	71637B
Contractor Investigations	10.23.2	04-2022	51142X
Control Data Analysis	3.30.126	04-2019	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	11-2023	53316X
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	04-2023	59702V
Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	03-2023	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	11-2023	33500X
Corporate Income Tax Returns	3.12.16	11-2023	33660A
Corporate Tax Administration Tools	1.4.5	12-2020	33211B
Corporation Income Tax Returns	3.12.251	10-2024	33761M
Corporation Income Tax Returns	3.24.16	11-2023	34357K
Correspondence and Closing Letters	4.4.7	07-2022	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G
Cost Estimate Reference	3.30.10	06-2023	32204C
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Courtesy Investigations	5.1.8	09-2024	27789G
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Credit and Account Transfers	3.24.21	11-2022	34373K
Credit Transfers	21.5.8	09-2024	36828G
Credit Transfers and Reprocessing Returns	4.4.3	05-2023	30313U
Credits	21.6.3	09-2024	36834K
Criminal Forfeiture	9.7.3	03-2015	36431Z
Criminal Investigation	1.1.19	08-2019	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	11-2020	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	09-2020	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	04-2024	36425V
Criminal Investigation Strategies	9.5.3	07-2024	36218E
Criminal Referrals	25.1.3	11-2023	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	08-2020	65519W
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4.51.1	03-2016	32526T	Rules of Engagement
4.51.6	03-2016	37346H	Issue Management Process Guide
4.53 SBSE Administrative Programs			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination

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

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4.71.20	12-2023	58195C	Employee Plans Large Case Support Examination Procedures
4.71.22	01-2024	61728V	Employee Plans Compliance Unit (EPCU)
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
4.72 Employee Plans Technical Guidelines			
4.72.2	11-2022	35951M	Cash or Deferred Arrangements
4.72.3	11-2022	35952X	Employee Contributions and Matching Contributions
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4.72.5	11-2022	35954T	Top-Heavy Plans
4.72.6	11-2022	35955E	IRC 415(b)
4.72.7	11-2022	35956P	Examination Guidelines for IRC 415(c)
4.72.8	11-2022	35957A	Valuation of Assets in Defined Contribution Plans
4.72.9	11-2022	35958L	Qualified Joint and Survivor Annuity Requirements
4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
4.72.13	11-2022	27872M	IRC 403(b) Plans
4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
4.72.17	12-2022	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	01-2023	35924F	Nonbank Trustee Investigation Procedures
4.72.19	11-2022	55470G	IRC 457 Examination Guidelines
4.75 Exempt Organizations Examination Procedures			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System
4.75.7	04-2024	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
4.75.8	09-2019	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.10	01-2024	33212M	Exempt Organization Pre-contact Procedures
4.75.11	01-2024	33213X	On-Site Audit Guidelines
4.75.12	01-2024	33215T	Required Filing Checks and Package Audit Procedures
4.75.13	01-2024	33216E	Issue Development and Conclusion
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4.75.16	01-2024	33220M	Case Closing Procedures
4.75.17	01-2024	33221X	Mandatory Review
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4.75.22	01-2024	33228W	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	01-2024	27552R	Organizations Covered by a Group Ruling
4.75.25	01-2024	33232E	Exempt Organizations Examinations Closing Agreements
4.75.26	08-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)
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4.75.28	01-2024	33237H	Discrepancy Adjustments
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
4.75.31	01-2024	54706P	Conversion of Returns
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4.75.34	01-2024	48088Q	Procedures for Disposition of IRC 501(p) Cases
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4.75.38	01-2024	67328Z	Small Employer Health Care Tax Credit Under Section 45R
4.75.39	01-2024	70892S	Church Tax Inquiries and Examinations Under IRC 7611
4.75.40	01-2024	71315K	Employment Tax Audit Procedures
4.76 Exempt Organizations Examination Guidelines			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
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4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	09-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	09-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	09-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
4.80 Government Entities Examinations			
4.80.1	02-2024	71643F	Technical Assistance and Technical Advice Requests
4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
4.81.2	10-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects
4.81.4	09-2019	55320Z	Examination Planning
4.81.5	02-2024	51852A	Conducting the Examination

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4.81.6	02-2024	54530N	Closing Agreements
4.81.7	02-2024	51851P	Bondholder Identification and Referrals
4.81.9	09-2018	68186N	Technical Advice Requests
4.81.10	08-2018	51850E	Quality Review
4.81.11	09-2019	51849D	Tax Exempt Bonds Referral Program
4.81.14	02-2024	68190V	Unagreed Issues
4.82 Tax Exempt Bonds Examination Guidelines			
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds
4.82.2	02-2024	68189U	Arbitrage Payment Refund Claim Procedures
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
4.86.1	12-2023	34422U	Indian Tribal Governments Administration and Policy
4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management			
4.87.1	04-2019	34423F	Inventory Management
4.88 Indian Tribal Governments Examination Issues and Procedures			
4.88.1	12-2023	34424Q	Examination Issues Pertaining to ITG Cases
4.89 Compliance and Program Management (CPM)			
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities
4.90 Federal, State and Local Governments (FSLG)			
4.90.1	10-2019	33026Y	FSLG Mission and Policy
4.90.2	10-2019	33028U	Customer Assistance
4.90.3	04-2018	33029F	Compliance Checks
4.90.4	12-2019	33032C	Information Return Examinations and Penalties
4.90.5	09-2019	33033N	Case Selection Procedures
4.90.6	09-2019	33034Y	Referrals
4.90.7	12-2019	33037F	Claims
4.90.8	08-2018	33039B	Examination Quality Measurement Standards
4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
4.90.10	12-2019	33042Y	Statute Control Procedures
4.90.11	10-2019	33043J	Technical Review
4.90.12	12-2019	33044U	Case Closing Procedures
4.90.13	10-2019	36147G	FSLG Large Case Examination Program
4.90.14	10-2019	40953G	Counsel Contact and Technical Guidance
4.90.15	10-2019	62638A	FSLG Fraud Procedures
4.103 Compliance Data Environment (CDE)			
4.103.2	02-2021	55246E	CDE Procedures

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5.1 Field Collecting Procedures

5.1.30	10-2018	49413D	Resolution-directed Approach to Casework
5.1.31	10-2018	49810A	Workload Management

5.13 Collection Quality Measurement

5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
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5.24 Central Withholding Agreement (CWA) Program

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5.24.2	09-2017	51867Z	Central Withholding Agreement (CWA) Program - Case Development
5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines

Part 6: Human Resources Management

6.771 Agency Grievance System

6.771.2	02-2018	33022G	Grievance Examiner Handbook
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Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs

7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
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7.15 Employee Plans TEDS User Manual

7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)
7.15.3	09-2015	55000E	Business Rules
7.15.5	09-2015	55039N	Case Identification and Status Codes

7.20 Exempt Organizations Determination Letter Program

7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
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7.21 Exempt Organizations Determinations Processing

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7.21.4	07-2016	27617L	Transcription and Case Establishment
7.21.6	07-2016	27619H	Inventory Control Subsystem
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
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7.22 Exempt Organizations Determination Letter Automation Systems

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7.22.5	07-2016	27954R	Letter Generation
7.22.6	07-2016	27955C	Inventory Control System (ICS)
7.22.7	07-2016	27956N	Management Information System

7.25 Exempt Organizations Determinations Manual

7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations

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7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associationsof Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
7.25.13	11-2019	35983W	Cemetery Companies
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7.25.15	11-2019	35944X	Small Insurance Companies or Associations
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations
7.25.17	12-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	12-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	12-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	12-2019	36072Q	Black Lung Benefit Trusts
7.25.23	12-2019	36073B	Religious and Apostolic Associations
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7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	12-2019	36093T	Amateur Sports Organizations
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	12-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
7.26 Private Foundations Manual			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exlcusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	12-2019	35989K	Termination of Private Foundation Status
7.26.15	12-2019	36098W	IRC 4947 Trusts

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7.27 Exempt Organizations Tax Manual			
7.27.3	12-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	12-2019	36075X	Taxation of Unrelated Business Income
7.27.5	12-2019	36076I	Unrelated Trade or Business
7.27.6	12-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	12-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	12-2019	36089L	Unrelated Debt-Financed Income
7.27.9	12-2019	36090M	Debt—Financed Property
7.27.10	12-2019	36091X	Acquisition Indebtedness
7.27.11	12-2019	36080Q	Political Organizations
7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	12-2019	35963E	Taxes on Excess Business Holdings
7.27.18	12-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	12-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

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8.25 Trust Fund Recovery Penalty (TFRP)			
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals
8.26 Alternative Dispute Resolution (ADR) Program			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures

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9.5 Investigative Process			
9.5.6	08-2015	36220Q	Organized Crime & Strike Force
9.5.7	08-2015	36221B	Narcotic Investigations

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10.2.2	10-2015	51712P	Physical Security Compliance Reviews
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10.2.4	09-2018	51715W	Overview of ID Media

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10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	05-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
10.2.15	02-2023	51729K	Minimum Protection Standards (MPS)
10.4 Physical Security Information for Managers			
10.4.1	11-2016	51731W	Managers Security Handbook
10.5 Privacy and Information Protection			
10.5.3	10-2015	49878M	Identity Protection Program
10.8 Information Technology (IT) Security			
10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.8	10-2015	53118R	Live Data Protection
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy

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11.3 Disclosure of Official Information			
11.3.8	10-2021	30431R	Disclosure of Written Determinations
11.3.14	02-2020	30437F	Privacy Act General Provisions
11.3.15	02-2020	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	02-2020	30439B	Privacy Act Notification Programs
11.3.17	02-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	02-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	02-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	02-2020	30443J	Personnel Records
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
11.55 Wage and Investment			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

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13.1 Taxpayer Advocate Case Procedures			
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.4 TAS TAMIS Guide			
13.4.1	08-2021	32655X	General TAMIS Information
13.4.3	08-2021	35621V	TAMIS Training
13.4.4	08-2021	35622G	Navigation/Querying

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13.4.5	08-2021	35623R	Initiating and Working a Case on TAMIS
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20.2.6	04-2016	32967S	Methods of Computing Interest
20.2.8	04-2016	32970P	Restricted Interest
20.2.12	01-2017	32975S	Employment Taxes

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21.2.5	06-2017	36810A	Miscellaneous Forms and Processing
21.3 Taxpayer Contacts			
21.3.2	12-2015	36812W	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
21.3.12	06-2017	55809H	Taxpayer Contacts - Accounts Management Balance Due Contacts
21.3.13	10-2017	66360P	Department of Education (ED) Procedures
21.7 Business Tax Returns and Non-Master File Accounts			
21.7.5	10-2020	36845R	Estate and Gift Tax Returns
21.7.8	08-2021	36848Y	Excise Taxes
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees
21.9 Specialized Accounts Management Programs			
21.9.2	09-2015	52830W	Accounts Management Identity Theft
21.10 Quality Assurance			
21.10.4	08-2022	66103S	Customer Satisfaction Surveys

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22.42 TEB Taxpayer Education and Assistance			
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22.43 Employee Plans Customer Education and Outreach			
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25.5 Summons			
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25.7.7	01-2022	35833P	EO/BMF Reports
25.15 Relief from Joint And Several Liability			
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	06-2021	30276C	Appeals Procedures
25.15.16	10-2016	49557G	Telephone Contacts
25.18 Community Property			
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25.19 Health Coverage Tax Credit (HCTC)			
25.19.1	07-2017	39701S	General Information
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25.19.6	07-2017	39707G	Additional HCTC Guidelines
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25.23 Identity Protection and Victim Assistance			
25.23.5	10-2017	67665F	ACSS IDT Processing
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
25.23.7	09-2017	67667B	AUR Identity Theft Processing
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing
25.24 Return Preparer Misconduct Program			
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30.7 Management Systems			
30.7.15	11-2021	29622Y	Management Systems and Techniques - The Quality Process

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31.4 Processing Criminal Tax Cases			
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34.7 Pre-Trial Procedures			
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Part 39: General Legal Services

39.1 Professionalism and Government Ethics Programs

39.1.2	04-2022	29355Q	Government Ethics Programs
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