



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.17.4

JULY 23, 2025

EFFECTIVE DATE

(07-23-2025)

PURPOSE

- (1) This transmits revised IRM 4.17.4, Compliance Initiatives Projects, Procedures.

MATERIAL CHANGES

- (1) Material changes to the IRM are listed in the table below:

IRM Reference	Description of Change
4.17.4.1	Subsection changed from Introduction. Subsections added to address program background, authority, responsibilities, program management and review, program controls, acronyms, terms, and related resources.
4.17.4.2	Content previously contained in IRM 4.17.4.1 and moved to IRM 4.17.4.2. Content wording modified.
4.17.4.3	Content previously contained in IRM 4.17.4.2 and moved to IRM 4.17.4.3. Content wording modified.
4.17.4.4	Content previously contained in IRM 4.17.4.3 and moved to IRM 4.17.4.4.
4.17.4.4.1	Content wording modified.
4.17.4.4.4	Content wording modified.
4.17.4.4.5	Content wording modified.
4.17.4.4.6	Removed.
4.17.4.5	Content previously contained in IRM 4.17.4.4 and moved to IRM 4.17.4.5.
4.17.4.5.1	Content wording modified.
4.17.4.5.4	Content wording modified.
4.17.4.6	Content previously contained in IRM 4.17.4.5 and moved to IRM 4.17.4.6.

IRM Reference	Description of Change
4.17.4.7	Content previously contained in IRM 4.17.4.6 and moved to IRM 4.17.4.7. Content wording modified.
4.17.4.8	Content previously contained in IRM 4.17.4.7 and moved to IRM 4.17.4.8. Content wording modified.
4.17.4.9	Content previously contained in IRM 4.17.4.8 and moved to IRM 4.17.4.9.
4.17.4.10	Content previously contained in IRM 4.17.4.9 and moved to IRM 4.17.4.10.
4.17.4.11	Content previously contained in IRM 4.17.4.10 and moved to IRM 4.17.4.11.
Throughout IRM	IRS Style changes.

EFFECT ON OTHER DOCUMENTS

IRM 4.17.4 dated May 15, 2017 is superseded.

AUDIENCE

Compliance employees within all Operating Divisions.

Katherine Fox
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CTCO:S:E:HQ:ECS
Small Business/Self-Employed Division

4.17.4
Procedures

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4.17.4.1
(07-23-2025)
Program Scope and Objectives

- (1) Purpose: This IRM section serves as a guide for the preparation, review, approval and reporting of Compliance Initiative Projects (CIP) in addition to extensions, modifications and terminations.
- (2) Audience: Compliance employees within all Operating Divisions.
- (3) Policy Owner: Director, Examination Case Selection.
- (4) Program Owner: Field Case Selection, under the Director, Examination Case Selection.
- (5) Primary Stakeholders: SB/SE Examination.
- (6) Contact Information: To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance.

4.17.4.1.1
(07-23-2025)
Background

- (1) Compliance Initiative Projects (CIP) are authorized activities outside of the planned strategies involving taxpayer contact for the purpose of correcting non-compliance that meet the mission, standards, resources of the IRS.

4.17.4.1.2
(07-23-2025)
Authority

- (1) By Law, the IRS has the authority to conduct examinations under the Title 26, Internal Revenue Service, Subtitle F - Procedure and Administration, Chapter 78, Discovery of Liability and Enforcement of Title, Subchapter A, Examination and Inspection, which includes, but not limited to the following IRC sections: IRC 7206, Examination of Books and Witnesses.

4.17.4.1.3
(07-23-2025)
Roles and Responsibilities

- (1) The Director, Examination Headquarters, is the executive responsible for providing policy and guidance for field employees and ensuring consistent application of policies, procedures, and tax law to effect tax administration while protecting taxpayer rights. See IRM 1.1.16.5.5, Examination Headquarters, for additional information.
- (2) The Director, Examination Case Selection, reports to the Director, Examination Headquarters, and is responsible for providing guidance on selection of cases and delivery of inventory, input of the work plan, and setting direct assignment criteria for routing of examination work. See IRM 1.1.16.5.5.3, Exam Case Selection, for additional information.
- (3) Field Case Selection (FCS), under the Director, Examination Case Selection, is the group responsible for providing policy guidance on the selection of cases and delivery of the inventory to field examination. See IRM 1.1.16.5.5.3.1, Field Case Selection, for additional information.

4.17.4.1.4
(07-23-2025)
Program Management and Review

- (1) The following are systems or reports that may be used to monitor the classification and delivery of inventory:
 - AIMS Centralized Information System (A-CIS)
 - Examination Returns Control System (ERCS) Tableau
- (2) The National CIP Database will be utilized to track open and terminated CIPs.

4.17.4.1.5
(07-23-2025)

Program Controls

- (1) At the conclusion of the CIP, the Program Analyst reviews audit results to make decisions to improve program quality and selection methods.

4.17.4.1.6
(07-23-2025)

Acronyms

- (1) The following table list acronyms commonly used throughout this IRM and their definitions:

Acronym	Definition
A-CIS	AIMS Centralized Information System
CIP	Compliance Initiative Project
ECS	Exam Case Selection
FCS	Field Case Selection
IRS	Internal Revenue Service
TE/GE	Tax Exempt & Government Entities
SB/SE	Small Business & Self Employed
TS	Taxpayer Services

4.17.4.1.7
(07-23-2025)

Terms

- (1) The following table list commonly used terms and associated definitions referenced throughout the IRM:

Term	Definition
External Data	Taxpayer specific data collected from public and private sources outside of IRS. External data does not include non-sensitive data such as electronic asset locator and people locator services, newspaper articles, periodicals, taxpayer websites, and so on.
Internal Data	Information that is required to be filed with the IRS, is produced within the IRS, or is furnished to the IRS and incorporated into its data systems. An example is information received from other government agencies as part of an agreement.

Term	Definition
National CIP Database	An Access database which contains information on past and present CIPs. This database contains a brief description of the activities and/or issues that each CIP addresses. The database has historical and current CIP information that is available for research by IRS personnel. TE/GE will maintain its own record keeping system of CIPs.
Taxpayer	Relates to the primary return identified under an approved CIP. This does not include related returns, prior, or subsequent year returns.
Taxpayer Specific Data	Any information that contains taxpayer identifiers or can be traced back to a specific taxpayer. Examples are name, address, taxpayer identification number, driver's license number, telephone number, or coding used in place of another identifier that can ultimately be traced to a specific taxpayer.

4.17.4.1.8
(07-23-2025)

Related Resources

- (1) The following table lists related resources:

Resource	Title
IRM 4.17.1	Compliance Initiative Projects, Overview of Compliance Initiative Projects
IRM 4.17.2	Compliance Initiative Projects, Responsibilities
IRM 4.17.3	Compliance Initiative Projects, Requirements
IRM 4.31.1	SB/SE Emerging Issues

4.17.4.2
(07-23-2025)
CIP Request

- (1) The appropriate Manager/Director must approve all CIP requests.

- (2) Language in the CIP authorization request must be specific. Blanket language and broad, undefined coverage are not acceptable. The authorization should specifically identify the market segment and the potential area(s) of noncompliance.

4.17.4.2.1
(05-15-2017)

Types of CIP Request

- (1) There are four types of CIP requests.
- (2) **Part 1 CIP** - A Part 1 CIP authorization is requested when fewer than 50 taxpayer contacts are anticipated for a field office compliance initiative. Form 13502, Compliance Initiative Project Authorization - Part One, is used to request a Part One CIP Authorization. See IRM 4.17.4.4, Part One Authorization Request, for additional information.
- (3) **Part 2 CIP** - A Part 2 CIP authorization is requested to expand a Part 1, when the Part 1 reveals documented non-compliance, or when there is an otherwise established compliance risk. Form 13498, Compliance Initiative Project Authorization - Part Two, is used to request a Part Two CIP Authorization. See IRM 4.17.4.5, Part Two Authorization Request, for additional information.
- (4) **National Office CIP** - A National Office CIP authorization is one requested by a headquarters function. Form 13502 or Form 13498 is used based on the descriptions in paragraph 2 and 3 above. See IRM 4.17.4.10, National CIP for additional information.
- (5) **Cross-functional CIP** A Cross-functional CIP authorization is one jointly requested by two or more business operating divisions. Form 13502 or Form 13498 is used based on the descriptions in paragraph 2 and 3 above. See IRM 4.17.4.11, Cross Operating Division CIP Approval Process, for additional information.

4.17.4.3
(07-23-2025)

Naming Convention

- (1) For purposes of recording and accessing CIPs in the National CIP Database, a naming convention should be used for titling projects. The following naming convention should be used: Function, Project Code, Primary Issue(s) or Market Segment (if applicable), CIP Type, Completion Date.

Example: HQ PC 9999 Unreported Income by Referees Part I 01312017.

Example: ET TC 8888 Employment Tax Issue Part II 006302017.

Note: The market segment should not be taxpayer specific.

4.17.4.4
(05-15-2017)

Part One CIP Authorization Request

- (1) Form 13502, Compliance Initiative Project Authorization - Part One, requests approval for a CIP. It is hereinafter referenced as Part One CIP in this IRM.
- (2) The authorization request may be limited to Part One CIP only in the following circumstances:
 - To acquire and evaluate external data not publicly available.
 - To contact 50 or fewer taxpayers (100 or fewer in Collection or Campus).

4.17.4.4.1
(07-23-2025)
**Background and
Objectives**

- (1) Provide information to explain the basis for selecting the proposed project. If the authorization request is for Part One CIP only, identify the circumstance outlined in IRM 4.17.4.4, Part One CIP Authorization Request, that permits the use of Part One CIP. Explain the issue(s) and additional information such as:
 - Source of the project (referral, and so on).
 - Data used to determine there is a compliance risk.
 - Results or research from similar past projects.

Note: Similar or prior projects need to be considered even if they are from different exam areas or divisions. Authorization must contain clear justification for repeating a project. The authorization request must also contain the results to date of the previous project, including the no change rate and other applicable metrics.

 - Objectives and expected results.

4.17.4.4.2
(07-23-2025)
Market Segment

- (1) A market segment is generally a group containing similar characteristics. Examples of market segments include, but are not limited to, the following:
 - Business Type or Industry (Services, Construction, Retail, and so on)
 - Issue (Passive Activity Losses, Low Income Housing Credit, and so on)
 - Form Type (Schedule C, Form 1041, and so on)

Note: An issue appearing on multiple form types does not require multiple CIP's. Multiple simultaneous Part I CIP's for identical issues but different form types are not permitted.

 - New businesses
- (2) The market segment section should also include:
 - Thresholds and parameters used to identify the population

Note: Thresholds and parameters must be supported by research. This could include internal or external data from sources such as EOAD, IBMIS or Subject Matter Experts.

 - Projected fallout by Activity Code
 - CDE Filter ID, if applicable

4.17.4.4.3
(02-25-2010)
Data

- (1) Describe the data needed, or to be used, including the source and whether it is internal or external. If the request is to secure data, include the expected delivery date, delivery medium, amount of time needed to use the data, and ultimate disposition. If applicable, provide an assessment of the accuracy of the data if it is external, and a description of the procedures to be used for securing and storing it.

4.17.4.4.4
(07-23-2025)
**Time Frames/Action
Plans**

- (1) The CIP Authorization should have a specific project completion date.
- (2) List the tasks necessary to complete the project, the estimated time to accomplish them, and the projected task completion dates. Ensure sufficient time is allowed for each task, and the overall project completion date is reasonable. Coordinate with other impacted functions/units to provide reasonable time allocations. Action plan dates should coincide with the final project completion date.

- (3) If the authorization request covers more than 2 tax years, justification must be included.

4.17.4.4.5
(07-23-2025)

**Review, Concurrence
and Approval of Part
One CIP Only**

- (1) Generally, SB/SE CIPs will be National CIPs initiated, monitored, and terminated by the Field Case Selection CIP Analyst.
- (2) The review and approval procedures for Part One CIPs are based on the originator. Generally, Part One CIP's require concurrence from analysts, and senior managers. Approval is generally the first level executive with authority to commit exam resources and direct case selection.
- (3) Concurrence represents the agreement of impacted parties. Approval is the final authorization to proceed with case selection.
- (4) Concurrence and approval should be as follows:

Function/Program/ Operating Unit	Concurrence	Approval
SB/SE - Exam HQ (Nation CIPs)	<ul style="list-style-type: none"> HQ SB/SE CIP Analyst Program Manager, FCS 	Director, Examination Case Selection (ECS)
SB/SE Field Collection	Planning & Performance Analysis	Director, Collection Inventory Selection
Specialty Tax (Estate & Gift, Excise, Employment, BSA)	<ul style="list-style-type: none"> CIP Analyst or equivalent Manager, WSD Program Manager, WSD Exam Chief (E&G, Excise, Employment, BSA) 	Assistant Director, ECS
SB/SE Campus	<ul style="list-style-type: none"> Program Manager Workload Selection and Delivery Campus CIP HQ Analyst 	Director, Campus Examination/AUR
Exam Quality & Technical Support	<ul style="list-style-type: none"> Analyst, EQTS Manager, EQTS CIP Analyst, FCS Program Manager, FCS 	Director, EQTS
SB/SE C&L	<ul style="list-style-type: none"> C&L Territory Manager Area PSP Territory Manager 	Director, C&L
TS	<ul style="list-style-type: none"> Analyst, Refundable Credits Policy & Program Management function Program Manager, Refundable Credits Policy & Program Management function 	Director, Refundable Credits Policy & Program Management
Cross Functional within SB/SE	All individuals for the affected units above	Director, ECS
TE/GE EO, EP	<ul style="list-style-type: none"> Compliance Program Manager Director, Examinations Functional Director, Other impacted TE/GE functions 	Functional Director, EO or EP

Function/Program/ Operating Unit	Concurrence	Approval
TE/GE GE/SS	<ul style="list-style-type: none"> • Compliance Program Manager • Manager, Field Operations • Tech Advisor, GE/SS • Functional Director, GE/SS or delegate • Functional Director, Other impacted TE/GE functions 	ADC, GE/SS
Cross Division	All individuals from the affected functions above	Division Commissioners or delegate

Note: Any impacted organization, function or division not mentioned above must also provide concurrence.

- (5) **Disclosure** - Disclosure must sign for concurrence on any CIP authorization that involves the external release of taxpayer information to gather third party data.
- (6) SB/SE HQ CIP Analyst will maintain the National CIP Database. All completed authorizations must be forwarded to the SB/SE HQ CIP Analyst for updating the National CIP Database.

Exception: CIPs impacting only TE/GE are maintained only by TE/GE.

4.17.4.5
(07-23-2025)
**Part Two CIP
Authorization Request**

- (1) Form 13498, Compliance Initiative Project Authorization - Part Two, is used to request approval for a Part Two CIP Authorization. It is hereinafter referenced as Part Two CIP in this IRM.
- (2) A Part Two CIP is requested when there is a documented, demonstrated level of non-compliance. It is not necessary for a Part Two CIP to be preceded by a Part One CIP.
- (3) A Part Two CIP Authorization request contains all the information required of a Part One CIP. See IRM 4.17.4.4, Part One CIP Authorization Request, for information required.

4.17.4.5.1
(07-23-2025)
Alternative Treatments

- (1) Documented consideration should be given to identify alternative non-enforcement ways to improve voluntary compliance as enforcement is generally very labor intensive. Examples are:
 - Taxpayer outreach/education. See IRM 4.17.2.7, Communications & Liaison (C&L) Managers/Directors, for additional information.
 - Revisions to forms or publications.
 - Legislative or regulatory changes.
 - Agreements with state or local business licensing authorities for tax compliance requirements.

4.17.4.5.2
(07-23-2025)

Measures and Analysis

- (1) Describe the measure(s) that will be used to evaluate noncompliance. Examples of measures include, but are not limited to:

- Returns secured
- Dollars collected
- Number of returns examined
- No change rate
- Dollars recommended per return/hour
- Reasons for non-compliance (see IRM 4.10.16, Examination Operational Automation Database (EOAD))

Note: If a Part One CIP is expanded to a Part Two CIP, the results of the Part One must be included in the Part Two CIP authorization.

- Information from feedback forms from examiners

4.17.4.5.3
(07-23-2025)

Cost/Benefit

- (1) Describe the estimated resources needed to execute the project. Include hours/FTE's to be expended by type of employee (RO, RA, TCO, TE, and so on). Also include costs over and above those that would normally be incurred. Examples include, but are not limited to:

- Specialized training
- Mandatory Referral Items such as engineering appraisals or Foreign Tax Credits
- Data acquisition
- Unusual items such as extensive travel
- Unusually high rate of appeal or default

4.17.4.5.4
(07-23-2025)

Review, Concurrence, and Approval for Part Two Authorization Requests

- (1) Generally, SB/SE CIPs will be National CIPs initiated, monitored, and terminated by the Field Case Selection CIP Analyst.
- (2) The review and approval procedures for Part Two CIPs are based on the originator. Generally, Part Two CIPs require concurrence from analysts, C&L, front line managers, senior managers and executives. Approval is generally the second level executive with authority to commit exam resources and direct case selection, and/or the Director Examination Case Selection.
- (3) Concurrence represents the agreement of impacted parties. Approval is the final authorization to proceed with case selection.
- (4) Concurrence and approval should be as follows:

Function/Program/ Operating Unit	Concurrence	Approval
SB/SE HQ	<ul style="list-style-type: none"> • SB/SE HQ CIP Analyst • Program Manager, FCS • C&L HQ Analyst 	Director, ECS
SB/SE Field Collection	Planning & Performance Analysis	Director, Collection Inventory Selection

Function/Program/ Operating Unit	Concurrence	Approval
Specialty Tax (Estate & Gift, Excise, Employment, BSA)	<ul style="list-style-type: none"> CIP Analyst or equivalent Manager WSD Program Manager E&G Case Selection Exam Chief (E&G, Excise, Employment, BSA) Assistant Director ECS HQ C&L Analyst Chief, Criminal Investigation (BSA Only) 	Director, ECS
Exam Quality & Technical Support	<ul style="list-style-type: none"> Analyst, EQTS Manager, EQTS SB/SE HQ CIP Analyst Program Manager, FCS Director, EQTS 	Director, ECS
SB/SE Campus	<ul style="list-style-type: none"> Program Manager Workload Selection and Delivery Campus CIP HQ Analyst Director Campus Examination/AUR 	Director, ECS
SB/SE C&L	<ul style="list-style-type: none"> C&L Territory Manager Area PSP Territory Manager C&L Stakeholder Liaison C&L Area Director 	Director, ECS
SB/SE HQ	<ul style="list-style-type: none"> HQ SB/SE CIP Analyst Program Manager FCS C&L HQ Analyst 	Director, ECS
T&S	<ul style="list-style-type: none"> Analyst, Refundable Credits Policy & Program Management function Program Manager, Refundable Credits Policy & Program Management function 	Director, Refundable Credits Policy & Program Management
Cross Functional within SB/SE	All individuals for the affected units above	Director, ECS
TE/GE EO, EP	<ul style="list-style-type: none"> Compliance Program Manager Director, Examinations Functional Director, Other impacted TE/GE functions 	Functional Director, EO or EP
TE/GE GE/SS	<ul style="list-style-type: none"> Compliance Program Manager Manager, Field Operations Tech Advisor, GE/SS Functional Director, Other impacted TE/GE functions Functional Director, GE/SS 	ADC, GE/SS
Cross Division	All individuals from the affected functions above	Division Commissioners or delegate

Note: Any impacted organization, function or division not mentioned above must also provide concurrence.

- (5) **Disclosure** - Disclosure must sign for concurrence on any CIP authorization that involves the external release of taxpayer information to gather third party data.
- (6) SB/SE HQ CIP Analyst will maintain the National CIP Database. All completed authorizations must be forwarded to the SB/SE HQ CIP Analyst for updating the National CIP Database.

4.17.4.6 (07-23-2025)

Modifications to CIPs

- (1) Minor modifications may be made to CIPs. The modifications should be documented by notation or addendum to the original authorization request. The approver of the original authorization should be notified. Examples of minor modifications include:
 - Expansion to other return types
 - Name changes
 - Expansion to other Posts of Duty
 - Expansion to subsequent tax years

Note: Minor modifications must not change the intent of the original CIP.

- (2) Major modifications are changes that alter the intent of the original CIP and require the submission of a new authorization request. Examples of major modifications include:
 - Change of the market segment
 - Introduction of a new use for external data
 - Change or expansion of issues; except those related to the original issue(s)

4.17.4.7 (07-23-2025)

Extension of Project

- (1) At times, it may be necessary to extend a CIP beyond the project completion date. Extensions must be approved by the official approving the original CIP. The extension must be approved at least 60 business days prior to the current project completion date.
- (2) Approval of an extension of Part One CIPs must be obtained on Form 13502, Compliance Initiative Project Authorization - Part One, under the Part One - Extension.
- (3) Approval of an extension of a Part Two CIPs must be obtained on Form 13498, Compliance Initiative Project Authorization - Part Two, under Part Two - Extension.
- (4) An extension will not be needed to complete returns already in process at the time of the project completion date.

Note: For purposes of this IRM section, returns already in process include returns where the taxpayer has been contacted or primary returns authorized by the project have already been updated to AIMS status 10 or above.

- (5) The table below provides the Division and procedures for extensions.

Division	Special Procedures
SB/SE	<ul style="list-style-type: none"> The Director ECS must approve all extensions exceeding 6 months beyond the original project completion date. A copy of the Extension must be forwarded to the SB/SE CIP Program Analyst.
TE/GE	A copy of the extension must be forwarded to the designated Compliance Program Manager for EO, EP or GE/SS having responsibility for the CIP database.

4.17.4.8

(07-23-2025)

Project Termination and Report

- (1) A CIP should be terminated when any of the following conditions have been met:

- Noncompliance has been addressed.
- Resources are no longer available.
- Other circumstances indicate the project is no longer viable.

Note: If at the time of termination, there are not a sufficient number closed cases to properly evaluate the CIP results, the CIP owner should request an extension of time to submit the termination report. The CIP owner should send an email request to the SB/SE HQ CIP analyst with the request for an extension. The SB/SE HQ CIP analyst will document the National CIP Database with the extension of time.

- (2) A termination report, Form 13497, Compliance Initiative Project Authorization - Termination Report, should be completed and submitted for approval within 90 days after the project completion date, including extensions, on the Part One CIP authorization or Part Two CIP authorization.
- (3) The termination report will be prepared by the CIP owner and signed by the individual who approved the CIP. See IRM 4.17.4.4.5, Review, Concurrence, and Approval of Part One CIP Only, for Part One CIP approval or IRM 4.17.4.5.4, Review, Concurrence, and Approval Part Two Authorization Requests, for Part Two CIP approval. A copy of the termination report should be forwarded to the SB/SE HQ CIP Analyst to update the National CIP Database and retention.

Note: TE/GE will follow their respective IRMs for termination reports, completion dates, and tracking codes. The TE/GE termination report will be prepared by the CIP team and signed by the individuals who approved the CIP Authorization.

- (4) If the results of a Part One CIP warranted an expansion to a Part Two CIP, then the Part One CIP is considered automatically terminated and no termination report is required.
- (5) If at the time of the project completion date or the termination report approval date there is still inventory associated outstanding, the inventory will need to be addressed. The table below outlines the actions to take for remaining inventory:

Status Code	Action
Case Not Built or Established on AIMS	Should not be built
Status Code 08 or Below	Should be evaluated and surveyed as appropriate
Status 10 and Above	Update Aging Reason Code (ARC) 29 and continue exam

4.17.4.9
(07-23-2025)
Monitoring and Status Reports

- (1) The CIP owner is expected to regularly monitor projects to determine if they are still viable and proceeding according to the project authorization.
- (2) TE/GE monitoring and status reports guidelines are in the respective IRMs.

4.17.4.10
(07-23-2025)
National CIPs

- (1) Generally, SB/SE CIPs will be initiated as a National CIP by the SB/SE HQ CIP Analyst. For all other functions, if the CIP issue and market segment are national in scope, a National CIP should be considered. It can originate in the Area or in the Headquarters, Campus, Speciality functional units, or TE/GE divisions.
- (2) A national CIP follows the same approval requirements outlined in IRM 4.17.4.4.5, Review, Concurrence and Approval of Part One CIP Only or IRM 4.17.4.5.4, Review, Concurrence and Approval Part Two Authorization Requests.
- (3) Headquarters will retain the original authorization request after approval. Copies will be made available to the appropriate Program Managers.
- (4) The SB/SE HQ CIP Analyst will coordinate with other divisions where the CIP crosses business operating units.

4.17.4.11
(07-23-2025)
Cross-Operating Division CIP Approval Process

- (1) The Operating Division CIP Analyst or Coordinator (SB/SE or TE/GE) will coordinate with their counterpart when it is determined that the CIP affects another division.
- (2) Approval channels for cross-operating division CIPs require the approval of the applicable division Commissioners or their delegate as outlined in IRM 4.17.4.4.5, Review, Concurrence and Approval of Part One CIP Only or IRM 4.17.4.5.4, Review, Concurrence and Approval Part Two Authorization Requests.

