



Internal Revenue Manual Index

MARCH 2018

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INTERNAL REVENUE MANUAL (IRM)

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April 2018

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

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2.4.4	01-2010	28192H	102.4 CH. 4	Command Code MESSG
2.4.5	11-2015	28193S	102.4 CH. 5	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System
2.4.6	12-2014	28194D	102.4 CH. 6	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH. 7	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	102.4 CH. 8	Command Codes ESIGN and BSIGN
2.4.9	11-2016	28198V	102.4 CH. 9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	12-2017	28199G	102.4 CH. 10	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH. 11	Command Code NMFTM
2.4.12	12-2016	28201H	102.4 CH. 12	Command Codes DELET and CCPYT
2.4.13	11-2015	28202S	102.4 CH. 13	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH. 14	Command Code NMFST
2.4.15	12-2016	28205Z	102.4 CH. 15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
2.4.16*	12-2017	28206K	LEM 2.4.16	Command Codes REQ54 and ADJ54
2.4.17	12-2017	28207V	102.4 CH. 17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48

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2.4.19	11-2015	28209R	102.4 CH. 19	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2017	28210S	LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH. 21	Command Codes CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH. 23	Command Code CHKCLR and CHKCL
2.4.24	12-2016	28215V	102.4 CH. 24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	01-2017	28216G	102.4 CH. 25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BIDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH. 26	Command Codes FRM14, FRM49, and TDIRQ
2.4.27	02-2017	28218C	102.4 CH. 27	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	12-2017	28222K	LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH. 34	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH. 35	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH. 37	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH. 38	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH. 39	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH. 40	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2017	28233R	102.4 CH. 41	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH. 42	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH. 43	Command Code PINEX
2.4.44	03-2017	28236Y	102.4 CH. 44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH. 46	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH. 47	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH. 48	Command Code VPPIN
2.4.50	12-2014	28241R	102.4 CH. 50	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL
2.4.53	12-2016	31276M	102.4 CH. 53	Command Code DUPED
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2016	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z	2400	Command Code TMSSN

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2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	01-2018	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP 45

2.5 Systems Development

2.5.1	09-2006	33496A	2553.40	Systems Development
2.5.3	03-2007	33498W	2.5.1	Programming and Source Code Standards
2.5.4	04-2005	30905A	2.2.5 CH 4	Document Standards
2.5.5	04-2005	30743M	2.2.5 CH 5	Guidelines for Preparing Program Requirements Packages (PRPs)
2.5.7	04-2005	33499H	2553.13	Data Name Standards
2.5.10	06-2010	73139M	2.1.13	Function Point Standards
2.5.11	04-2005	36327Q	2553.38	Analysis Techniques and Deliverables
2.5.12	04-2005	35415P	2553.39	Design Techniques and Deliverables
2.5.13	04-2005	36192J	2553.35	Database Design Techniques and Deliverables
2.5.14	06-2010	35692E	2553.12	Quality Assurance (QA)

2.7 Information Technology (IT) Operations

2.7.1*	05-2013	73141Y	2.7.2	Inter-center
2.7.6*	01-2010	73144F	2.7.2	Systems Scheduling
2.7.9	12-2017	32002E	2.7.2	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness

2.8 Audit Information Management System (AIMS)

2.8.1*	12-2012	28249B	LEM 2.8.1	Introduction to AIMS REALTIME Processing
2.8.2	12-2017	28756V	102.8 CH 2	AIMS Command Code AM424
2.8.3	12-2017	28757G	102.8 CH 3	AIMS Command Code AMDIS
2.8.4	12-2017	28758R	102.8 CH 4	AIMS Command Code AMSTU
2.8.5	12-2017	28759C	102.8 CH 5	AIMS Command Code AMSOC
2.8.6*	12-2017	28760D	LEM 2.8.6	AIMS Command Code AMAXU
2.8.7*	12-2017	28762Z	LEM 2.8.7	AIMS Command Code AMCLS
2.8.8	12-2017	28763K	102.8 CH. 8	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB
2.8.9	12-2012	50448E		AIMS Command Code AMRET

2.9 Integrated Data Retrieval System Procedures

2.9.1*	12-2016	28250C	LEM 2.9.1	Integrated Data Retrieval System
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2.11 IDRS Correspondence System

2.11.1	04-2013	28244Y	102.11 CH. 1	IDRS Correspondence
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2.12 Security and Privacy

2.12.1*	12-2011	53401Z	LEM 2.12.1	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
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2.15 Enterprise Architecture (EA)

2.15.1	02-2009	37206W	2.1.11	Enterprise Architecture (EA) Overview
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.16 Enterprise Life Cycle (ELC)				
2.16.1	07-2017	49718J	2.5.50	ELC Guidance
2.21 Requisition Processing for IT Acquisition Products and Services				
2.21.1	04-2017	37317E		Introduction to Requisition Processing for Information Technology (IT)
2.22 Business Planning and Risk Management				
2.22.1	04-2017	38167S		Unified Work Request (UWR) Process
2.25 Managed Service for IRS				
2.25.2	02-2018	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
2.100 Integrated Process Management				
2.100.1	01-2017	48508B		Integrated Process Management Policy
2.100.2	01-2017	59034Y		Integrated Process Management Standardization Process
2.100.4	05-2016	60801V		Integrated Process Architecture (IPA)
2.110 Requirements Engineering				
2.110.1	09-2015	60046A	102.10 CH.1; 3(28)(105)0	Requirements Engineering Directive
2.110.2	02-2013	60078K		Requirements Engineering Process
2.120 Engineering				
2.120.1	09-2014	59976N		Engineering Policy
2.120.2	08-2017	59977Y		Technical Solution Process
2.120.3	10-2015	59978J		Product Integration Process
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
2.123 Knowledge Management				
2.123.1	03-2016	68608U	2.14.2	Knowledge Management Directive
2.123.2	03-2016	68610G		Knowledge Management Process Description
2.126 Enterprise Organizational Readiness				
2.126.1	07-2015	64032A		Transition Management Directive
2.126.2	07-2015	67722P		Transition Management Process
2.127 Software Testing Standards and Procedures				
2.127.1	05-2017	60807J	2.5.2	IT Test Policy

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2.127.2	05-2017	60808U	2.5.2	IT Testing Process and Procedures
2.144 Capacity Management				
2.144.1	07-2015	61944X		Capacity Management Policy
2.144.2	09-2015	61946T		Business Capacity Management
2.144.3	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
2.145 Availability Management				
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process Description
2.148 IT Support Services Management				
2.148.1	07-2017	68033Z		IT Support Services Management Directive
2.148.2	03-2016	68034K	2.14.2	Incident Management Process
2.148.3	03-2016	68035V	2.14.2	Request Fulfillment Process
2.149 IT Asset Management				
2.149.1	09-2015	67329K	2.14.1	Asset Management Policy
2.149.2	10-2015	67331W	2.14.1	Asset Management Process Description
2.149.3	10-2015	67521C		Asset Management Hardware Procedures
2.149.4	09-2015	67522N		Asset Management Software Procedures
2.150 Configuration Management				
2.150.1	04-2018	60766Z	2.27.1	Configuration Management Policy
2.150.2	09-2013	60767K	2.27.1	Configuration Management
2.150.3	11-2013	60768V	2.27.1	Change Management (ChM) Policy
2.152 Data Engineering				
2.152.1	10-2015	59990R		Data Engineering Policy
2.152.2	07-2015	59989Q		Data Management Process Description
2.152.3	09-2015	67565E		Naming Data Elements
Part 3 Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
3.0 General				
3.0.101*	11-2017	33347E		Schedule K-1 Processing
3.0.167*	09-2017	33178B	3000	Losses and Shortages
3.0.230	11-2017	33181Y	3000	Lockbox Processing Procedures
3.0.275	10-2017	32289Z		Business Results Measures for Submission Processing Functions
3.5 Accounts Services				
3.5.10	11-2017	37354H	Training 5212-001	Remittance Transaction Research (RTR) System

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3.5.20*	12-2017	36983G	21.2.5	Processing Requests for Tax Return/Return Information
3.5.61	11-2017	33260W	3500	Files Management and Services
3.8 Deposit Activity				
3.8.44*	11-2017	33386D	3.8.43	Campus Deposit Activity
3.8.45*	12-2017	29994V		Manual Deposit Process
3.8.46	12-2017	33950H		Discovered Remittance
3.8.47*	09-2017	33951S	3.8.45	Manual Deposit for Field Office Payment Processing
3.10 Campus Mail and Work Control				
3.10.5	11-2017	33393S	3(10)00	Batch/Block Tracking System (BBTS)
3.10.8*	11-2017	33395O	3.11.8	Information Returns Processing
3.10.72*	11-2017	33410S	3(10)00	Receiving, Extracting, and Sorting
3.10.73*	11-2017	53717M	3.10.72	Batching and Numbering
3.11 Returns and Documents Analysis				
3.11.3*	11-2017	33440G	3(11)00	Individual Income Tax Returns
3.11.6*	11-2017	33455F	3(11)00	Data Processing (DP) Tax Adjustments
3.11.10	11-2017	33470U	3(11)00	Revenue Receipts
3.11.12*	12-2017	33480Q	3(11)00	Exempt Organization Returns
3.11.13*	11-2017	33485T	3(11)00	Employment Tax Returns
3.11.14*	11-2017	33490M	3(11)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2017	33495P	3(11)00	Return of Partnership Income
3.11.16*	11-2017	33500X	3(11)00	Corporate Income Tax Returns
3.11.20*	12-2017	54308H	3.11.212	Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	12-2017	33510T	3(11)00	Employee Plan Excise Tax Return
3.11.23*	11-2017	33515W	3(11)00	Excise Tax Returns
3.11.25*	11-2017	33525S	3(11)00	Miscellaneous Tax Returns
3.11.26*	12-2017	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	12-2017	52570D		EPMF Return Processing Form 5500-EZ
3.11.29*	12-2017	69551K	25.19.8	Health Coverage Tax Credit (HCTC) Enrollment Processing
3.11.106*	11-2017	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2017	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	11-2017	33583Y	3(11)00	Allocated Tips
3.11.212*	11-2017	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2017	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2017	51221V	3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2017	33586F	3(11)00	Processing Form 8752
3.12 Error Resolution				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.12.2*	11-2017	67652C		Individual Master File Error Resolution General Instructions
3.12.3*	11-2017	33590N	3(12)00	Individual Income Tax Returns
3.12.8*	11-2017	33620Q	3(12)00	Information Returns Processing
3.12.10*	11-2017	33630M	3(12)00	Revenue Receipts
3.12.12*	12-2017	33640I	3.12.246	Exempt Organization Returns
3.12.13*	11-2017	33645L	3(12)00	Employment Tax Returns
3.12.14*	11-2017	33650E	3(12)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2017	33655H	3(12)00	Return of Partnership Income
3.12.16*	11-2017	33660A	3(12)00	Corporate Income Tax Returns
3.12.21	11-2017	33670W	3(12)00	Credit and Account Transfers
3.12.22*	12-2017	33673D	3(12)00	Employee Plan Excise Tax Returns
3.12.23*	11-2017	33675Z	3(12)00	Excise Tax Returns
3.12.26*	12-2017	57692Q	3.11.26	Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2017	33695R	3(12)00	General Unpostables
3.12.37*	10-2017	33710V	3(12)00	IMF General Instructions
3.12.38*	11-2017	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2017	33740J	3(12)00	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2017	33743Q	3(12)00	Unemployment Tax Returns
3.12.166	06-2017	33744B	3(12)00	EPMF Unpostables
3.12.179*	11-2017	33742F	3(12)00	Individual Master File (IMF) Unpostable Resolution
3.12.212*	11-2017	33751Q	3(12)00	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2017	33752B	3(12)00	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2017	33753M	3(12)00	Error Resolution Instructions for Form 1120S
3.12.220*	11-2017	33756T	3(12)00	Error Resolution System for Excise Tax Returns
3.12.249*	11-2017	33755I	3(12)00	Processing Form 8752
3.12.251*	11-2017	33761M	3(12)00	Corporation Income Tax Returns
3.12.263*	11-2017	33741U	3(12)00	Estate and Gift Tax Returns
3.12.278*	12-2017	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	11-2017	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

3.13 Campus Document Services

3.13.2*	11-2017	33746X	3.11.17	BMF Account Numbers
3.13.5	11-2017	33759A	3(13)00	Individual Master File (IMF) Account Numbers
3.13.6	12-2017	66285J		Submission Processing Image Control Team (ICT) Correspondence Scanning
3.13.12	12-2017	33760B	3(13)00	Exempt Organization Account Numbers
3.13.36	06-2017	33775A	7.3.3 CH 2	EPMF Account Numbers
3.13.40	11-2017	52088E	3.21.259	Application for Tax Identification Number for Pending U.S. Adoptions
3.13.62*	10-2017	33780T	3(13)00	Media Transport and Control

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3.13.122*	11-2017	31657J	3(13)00	Individual Master File (IMF) Entity Control Unpostables
3.13.222*	11-2017	33790P	3(13)00	BMF Entity Unpostable Correction Procedures

3.14 Notice Review

3.14.1*	11-2017	31974X	21.10.2	IMF Notice Review
3.14.2*	11-2017	32201V	21.10.2	Notice Review - Business Master File (BMF) Notice Review

3.17 Accounting and Data Control

3.17.5*	09-2017	49225T		Hardcore Payment Tracers
3.17.10*	11-2017	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	09-2017	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	12-2017	47866A		Refund Intercept Program
3.17.21	08-2017	33880U		Credit and Account Transfers
3.17.30*	11-2017	33885X	3(17)00	SC Data Controls
3.17.41	09-2009	33890Q	3(17)00	Accounting and Operating Reports
3.17.46*	11-2017	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)00	Redesign Revenue Accounting Control System
3.17.64*	09-2017	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	11-2017	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	12-2017	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2017	33917W	3(17)00	Excess Collections File
3.17.221	11-2017	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	08-2017	33916L	3.5.17	Miscellaneous Accounting
3.17.244*	09-2017	57188D	3.17.243	Manual Assessments
3.17.277	11-2017	33928D	3.0.258	Electronic Payments
3.17.278	09-2017	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

3.20 Exempt Organizations Returns Processing

3.20.12*	12-2017	33965G	3(20)00	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
3.20.13*	12-2017	38871H	3.20.12	Exempt Organizations Photocopy Procedures

3.21 International Returns and Documents Analysis

3.21.3*	11-2017	34010Y	3.11.8	Individual Income Tax Returns
3.21.15*	11-2017	37648G	3.21.25	Foreign Partnership Withholding
3.21.19*	11-2017	34014Q	3(21)00	Foreign Trust System
3.21.25*	11-2017	34020U	3(21)00	Miscellaneous Tax Returns
3.21.110*	11-2017	34025X	3(21)00	Processing Form 1042 Withholding Returns
3.21.111*	11-2017	38622K		Chapter Three Withholding Returns

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3.21.112	11-2017	60501S		Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2017	39746F	3.21.259	Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	04-2018	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)
3.21.264*	11-2017	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

3.22 International Error Resolution

3.22.3*	11-2017	34030Q	3(22)00	Individual Income Tax Returns
3.22.15*	11-2017	37643D		Foreign Partnership Withholding
3.22.19*	11-2017	34033X	3(22)00	Foreign Trust System
3.22.110*	11-2017	34040M	3(22)00	Processing Form 1042 Withholding Returns
3.22.111*	11-2017	38623V		Chapter Three Withholding (CTW) Database
3.22.261*	11-2017	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)

3.24 ISRP System

3.24.3	11-2017	34298E	3.24.3	Individual Income Tax Returns
3.24.7	01-2018	34318L	3.24.7	Delinquent Accounts
3.24.8	11-2017	34323E	3.24.8	Information Returns Processing
3.24.10	11-2017	34328H	3.24.10	Revenue Receipts
3.24.12	12-2017	34337S	3.24.12	Exempt Organization Returns
3.24.13	11-2017	34343W	3.24.13	Employment Tax Returns
3.24.14	11-2017	34347O	3.24.14	Fiduciary Income Tax Returns
3.24.15	11-2017	34352H	3.24.15	Partnership Return of Income
3.24.16	11-2017	34357K	3.24.16	Corporation Income Tax Returns
3.24.20	12-2017	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2017	34373K	3.24.21	Credit and Account Transfers
3.24.22	12-2017	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2017	34385C	3.37.3	Excise Tax Returns
3.24.25	11-2017	34384R	3.24.25	BMF International Miscellaneous Tax Returns
3.24.26	12-2017	34837X	3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27	12-2017	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2017	34570F	3.29.28	Foreign Account Tax Compliance General Purpose Programs
3.24.29	01-2018	34555Q	3.29.29	SCRS Error Resolution
3.24.30	12-2017	34566X	3.29.30	Data Controls
3.24.37	11-2017	34412Y	3.24.37	General Instructions
3.24.38	11-2017	39345Q		BMF General Instructions
3.24.40	12-2017	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	12-2017	34590X	3.29.50	Campus Performance Evaluation Reporting System

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3.24.106	11-2017	34442M	<i>3.24.106</i>	Estate Tax Returns
3.24.133	11-2017	34452I	<i>3.24.133</i>	Residual Remittance Processing System
3.24.143	11-2017	34455P	<i>3.24.143</i>	Gift Tax Returns
3.24.154	10-2017	34464A	<i>3.24.154</i>	Unemployment Tax Returns
3.24.159	01-2018	32933M		SCRS SC Edits
3.24.162	01-2018	34677F	<i>3.29.162</i>	BOB Transcription Instructions
3.24.176	01-2018	34709E	<i>3.29.176</i>	Audit Selection System
3.24.180	12-2017	34713M	<i>3.29.180</i>	Allocated Tips
3.24.183	12-2017	34712B	<i>3.29.183</i>	Planning and Control Data
3.24.202	02-2018	34456A	<i>3.24.202</i>	Supervisory Operator's Manual
3.24.212	11-2017	34467H	<i>3.24.212</i>	Applications for Extension of Time to File Tax Returns
3.24.213	12-2017	34468S	<i>3.24.213</i>	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	01-2018	34734P	<i>3.29.226</i>	Declaration for Electronic Filing
3.24.249	12-2017	34471P	<i>3.24.249</i>	Fiscal Year Required Payments/Form 8752

3.28 Special Processing Procedures

3.28.3	11-2017	34521K	<i>3(28)00</i>	Individual Income Tax Returns
3.28.4*	11-2017	60510D		Identity Theft Returns for Submission Processing

3.30 Work Planning and Control

3.30.10	02-2017	32204C	<i>Document 6746</i>	Cost Estimate Reference
3.30.18	01-2017	68095X		Reports Teams Instructions for Work Planning and Control
3.30.19	01-2017	34720B	<i>25.14.1</i>	Production Control and Performance Reporting
3.30.20	03-2018	62236A	<i>25.8.1</i>	Organization, Function, and Program (OFP) Codes
3.30.30	11-2017	47307E	<i>3.30.28</i>	Embedded Quality for Submission Processing (EQSP) System
3.30.50	01-2017	34755S	<i>3(30)00</i>	Project PCA Production Control Accounting
3.30.123*	11-2017	34760L	<i>3.30.125</i>	Processing Timeliness: Cycles, Criteria and Critical Dates
3.30.124	12-2017	34770H	<i>3(30)00</i>	Campus Monitoring Reports
3.30.126	04-2018	32161W	<i>121.8 Ch. 4</i>	Control Data Analysis
3.30.127	03-2018	33048M	<i>121.8 Ch. 2</i>	Workload Scheduling

3.34 National Research Program (NRP)

3.34.3	03-2010	40274C		NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	12-2006	48398P		S Corporation Tax Returns - Document Analysis & Data Entry

3.37 International ISRP

3.37.110	11-2017	34874A	<i>3.37.110</i>	Chapter 3 Withholding Returns
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3.38 International Tax Returns and Documents

3.38.147*	10-2017	34880E	<i>3(38)00</i>	International Notices
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3.40 Block Out of Balance Resolution

3.40.8*	11-2017	34899V	3(40)00	Information Returns Processing
3.40.37	10-2017	34905O	3(40)00	General Instructions

3.41 OCR Scanning Operations

3.41.267*	11-2017	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2017	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2017	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2017	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	11-2017	39954H		Form 941 and Schedule R SCRIPS Processing
3.41.277	11-2017	48185K		Form 940 SCRIPS Processing

3.42 Electronic Tax Administration

3.42.4*	09-2017	30620M	12.3.1	IRS e-file for Business Tax Returns
3.42.5*	10-2017	28779U	12.2.1	IRS e-file of Individual Income Tax Returns
3.42.7	09-2017	37145U		EPSS Help Desk Support
3.42.8	02-2018	32530B		E-Services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	12-2017	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2017	36617X	3.42.5	Authorized IRS e-file Providers
3.42.20	10-2016	60081H		Preparer e-file Hardship Waiver Requests

3.43 Integrated Management System

3.43.405	08-2016	56046M		Measured Employees Performance System (MEPS) for Managers
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3.45 TE/GE Processing

3.45.1	12-2017	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees
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3.49 Statistics of Income Processing

3.49.5	10-2017	51321W	1.13.5	Statistical Editing of Individual Income Tax Returns
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Part 4 Examining Process

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

4.1 Planning and Special Programs

4.1.1*	10-2017	27602M	4.1.4	Planning, Monitoring, and Coordination
4.1.2	10-2017	27603X	4.1.4	Workload Identification and Survey Procedures
4.1.5	10-2017	27608A	4.1.7	Case Building, Classification, Storage and Delivery
4.1.8	06-2014	27612I	4.1 CH 8	Special Examination Features and Programs
4.1.9	06-2014	27613T	4.1 CH 9	International Features
4.1.10*	12-2016	39167C	LEM 4.1.10	Return Preparer Program Coordinator

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4.1.20	07-2007	49265D		Headquarters and Industry Offices Responsible for LMSB PSP
4.1.21	08-2007	49267Z		LMSB Planning and Monitoring
4.1.22*	03-2010	49268K	LEM 4.1.22	LMSB Workload Study
4.1.23	07-2007	49269V		Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LEM 4.1.24	LMSB Sources of Returns, Ordering and Classification
4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems
4.1.26*	12-2017	49273D	4.19.27	Campus Exam Return Selection, Delivery and Monitoring

4.2 General Examining Procedures

4.2.1	11-2016	34440Q	4200	General Examination Information
4.2.2	10-2003	34443X	4200	Miscellaneous Examination Procedures
4.2.3	10-2003	34445T	4200	Technical Advice to Taxpayers and Examination Personnel
4.2.5*	06-2017	34447P	4200	Disclosure of Official Information
4.2.6	03-2013	34448A	4200	Examination of Employee Returns
4.2.7	06-2017	25690M	4.70.2	Ex Parte Communication Procedures
4.2.8	03-2018	69679N	4.24.7	Guidelines for SB/SE National Quality Review

4.4 AIMS Procedures and Processing Instructions

4.4.1	04-2016	30311Y	104.3 CH. 1	Introduction
4.4.3	09-2011	30313U	4.4.8	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH. 4	Claims
4.4.5	12-2012	30315Q	104.3 CH. 5	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH. 6	Conversion of Returns
4.4.7	09-2014	30317M	104.3 CH. 7	Correspondence and Closing Letters
4.4.9	08-2012	30319I	104.3 CH. 9	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH. 10	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH. 11	Entity Changes
4.4.12	05-2016	30323Q	104.3 CH. 12	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	02-2015	30325M	104.3 CH. 14	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	12-2011	30327I	104.3 CH. 16	Inventory Control
4.4.17	07-2011	30328T	104.3 CH. 17	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH. 18	Large Dollar Cases
4.4.19	08-2016	30343I	104.3 CH. 19	Manual Refunds
4.4.21	07-2012	30345E	4.4.20	Non-Examined Closures and Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH. 22	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	4.11.17	Openings
4.4.24	07-2014	30348L	104.3 CH. 24	Payments and Remittances

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4.4.25	07-2012	30349W	104.3 CH. 25	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH. 26	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH. 27	Reports
4.4.29	05-2011	30363A	104.3 CH. 29	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	104.3 CH. 33	Transfers
4.4.34	03-2011	30374H	104.3 CH. 34	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH. 35	Unpostable Resolution

4.5 TE/GE AIMS Manual

4.5.1	09-2013	36157C	7.3.1	TE/GE AIMS Processing
4.5.2	10-2016	36158N	7.3.1 CH 4	TE/GE Examined and Non-Examined Closures
4.5.3	09-2015	36268K	7.3.1 CH. 5	TE/GE AIMS Special Processing Procedures
4.5.5	09-2006	36159Y	7.3.2 CH 7	TE/GE Reports

4.7 Examination Returns Control System (ERCS)

4.7.1	04-2016	30415R	4.7 CH 1	Overview
4.7.2	10-2015	30416C	4.7.11	Security
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	04-2014	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	4.7 CH 5	Group and Territory
4.7.6	01-2015	30420K	4.7 CH 6	Reports
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff

4.8 Technical Services

4.8.1	11-2015	31455L	4.8 CH. 1	Organization and Responsibilities
4.8.2	03-2017	31456W	4.8 CH. 2	Case Processing
4.8.4	03-2015	31433X	4.8 CH. 4	Mandatory Review
4.8.5	10-2017	31422Q	25.15.10	Post Examination Case Processing Requirements
4.8.6	07-2017	65519W		Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	4.8 CH. 7	Technical Field Support
4.8.8	12-2017	31428E	4.8 CH. 8	Miscellaneous Responsibilities
4.8.9	08-2016	50713Q	4.15.6	Statutory Notices of Deficiency
4.8.10	04-2018	50714B		Notice of Employment Tax Determination Under IRC 7436
4.8.11	03-2017	68642Q		Fraud Program Responsibilities

4.9 Examination Technical Time Reporting System

4.9.1	05-2014	27665V	4.9.2	Outline of System
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4.10 Examination of Returns

4.10.1	08-2017	27634W	4.2 CH 1	Overview of Examiner Responsibilities
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.10.2*	11-2016	27635H	LEM 4.10.2	Pre-Contact Responsibilities
4.10.3	02-2016	27636S	4.2 CH 3	Examination Techniques
4.10.4	12-2016	27637D	4.2 CH 4	Examination of Income
4.10.5	06-2017	27639Z	4.2 CH 5	Required Filing Checks
4.10.6	07-2001	27641L	4.2 CH 6	Penalty Considerations
4.10.7	01-2018	27642W	4.2 CH 7	Issue Resolution
4.10.8*	04-2017	27643H	4.2 CH 8	Report Writing
4.10.9	08-2014	27644S	4.2 CH 9	Workpaper System and Case File Assembly
4.10.10	11-2017	34502D	4.10.8	Standard Paragraphs and Explanation of Adjustments
4.10.13	10-2015	35206C		Certain Technical Issues
4.10.15	03-2015	38773C		Report Generation Software
4.10.16	03-2016	37578T	4.4.28	Examination Operational Automation Database (EOAD)
4.10.20	05-2017	38775Y	4000	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
4.10.21	07-2008	51337G		U.S. Withholding Agent Examinations - Form 1042
4.10.26	08-2012	48619J		Net Rate Netting Procedures for LB&I Cases
4.10.27	12-2013	54356R		Identity Theft Case Processing for Field Examiners

4.11 Examining Officers Guide (EOG)

4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
4.11.6	02-2017	36013Z		Changes in Accounting Methods
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.29	08-2017	36395S		Transfer of Returns Open for Examination
4.11.51	09-2016	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	04-2010	36505E		Power of Attorney Rights and Responsibilities
4.11.57	05-2017	36507A		Third Party Contacts

4.12 Nonfiled Returns

4.12.1	10-2010	27548J	4.3.14 CH 1	Nonfiled Returns
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4.13 Audit Reconsideration

4.13.1	12-2015	31048S	4.3.6 CH 1	Introduction
4.13.2	12-2015	31049D	104.12 CH 2	Contact Employees
4.13.3	12-2015	31050E	104.12 CH 3	Central Reconsideration Unit
4.13.4	10-2006	31051P	104.12 CH 4	Area Office (AO) Examination
4.13.5	12-2015	31052A	4.13.8	Exam SFR Reconsiderations
4.13.6	12-2015	31054W	104.12 CH 6	Appeals
4.13.7	12-2015	31055H	104.12 CH 7	Exhibits

4.15 Jeopardy/Termination Assessments

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4.15.1	05-2014	28044W	4.3.9 CH. 1	Jeopardy and Terminations
4.15.2	06-2014	28045H	4.3.9 CH. 2	Examination Procedures
4.15.3	09-2011	28046S	4.3.9 CH. 3	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	4.3.9 CH. 4	Administrative and Judicial Review
4.15.5	10-2014	28049Z	4.3.9 CH. 5	Post-Assessment Procedures
4.15.7	01-2012	28051L	4872	Planning and Special Programs Procedures

4.16 Special Enforcement Program (SEP)

4.16.1	06-2017	34426M		SEP Responsibilities and Case Development
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4.17 Compliance Initiative Projects

4.17.1	04-2017	34366V		Overview of Compliance Initiative Projects
4.17.2	04-2017	34367G		Responsibilities
4.17.3	05-2017	34368R		Requirements
4.17.4	05-2017	34369C		Procedures

4.18 Exam Offer-In-Compromise

4.18.1	02-2017	28827T	4.3.21 CH 1	Offers in Compromise Received in Exam
4.18.2	02-2017	28828E	4.3.21 CH 2	Doubt as to Liability Offers
4.18.3	02-2017	28829P	4.3.21 CH 3	Effective Tax Administration Offers
4.18.5	02-2017	28831B	4.3.21 CH 5	Review, Closing and Reporting Requirements
4.18.6	02-2017	28832M	4.3.21 CH 6	Case Processing and Controls
4.18.7	02-2017	28833X	4.3.21 CH. 7	Special Case Processing

4.19 Liability Determination

4.19.2*	08-2017	36856Y	LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2017	36857J	LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	03-2018	36858U	LEM 4.19.4	CAWR Reconciliation Balancing
4.19.5*	09-2017	36859F	LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA)Credits
4.19.6*	08-2017	34131C	21.2.5	SSA Correspondence and Minister and Religious Waiver Programs
4.19.7*	09-2017	36334F	Training 3570-105	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	09-2017	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	09-2017	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2017	48148H	4.19.1	Examination General Overview
4.19.11*	10-2017	48149S	LEM 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	02-2018	48151E	4.19.24	General Case Development and Resolution
4.19.14*	12-2017	48152P	LEM 4.19.1	EITC Revenue Protection Strategy
4.19.15*	12-2017	48153A	LEM 4.19.1	Discretionary Programs
4.19.16	02-2018	48155W	4.19.1	Claims

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4.19.17*	10-2016	48156H	4.19.1	Non-Filer Program
4.19.18	12-2016	48157S	4.19.1	Quality Review Program
4.19.19	12-2017	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	12-2017	48160P	LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	12-2017	48161A	4.19.1	Clerical
4.19.22	03-2018	50661Z		CAWR Control
4.19.23	09-2017	50662K		FUTA Control
4.19.25*	08-2017	59919S		Information Return Penalty (IRP) Procedures

4.20 Examination Collectibility

4.20.1	10-2017	29628M	4.3.2 CH 1	General Collectibility Procedures
4.20.2	10-2017	29632U	4.3.2 CH 2	Scope Consideration
4.20.3	10-2017	29633F	4.3.2 CH 3	Soliciting Payment
4.20.4	10-2017	29634Q	4.3.2 CH 4	Installment Agreements

4.21 Electronic Filing Program

4.21.1*	08-2011	28517U	104.11 CH 1	Monitoring the IRS e-file Program
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4.22 National Research Program (NRP)

4.22.1	09-2017	33006G		National Research Program Overview
4.22.2	09-2017	33007R		NRP Case Building
4.22.3	12-2017	33008C	LEM 4.22.3	Classification of NRP Returns
4.22.4*	01-2013	33009N	LEM 4.22.4	Examination of NRP Cases-Area Office
4.22.5	10-2014	33011Z		Campus Compliance Operations Site
4.22.6	01-2013	48403X		Area Office - Examination of Individual Returns
4.22.7	02-2007	48405T		Area Office - Examination of S Corporation Returns
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	10-2012	47344H		Employment Tax Study - NRP Examination Guidelines
4.22.11	05-2012	59122H		SB/SE Examination of NRP C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.22.13	01-2014	59601J		Fuel Excise Tax Study - NRP Examination Guidelines

4.23 Employment Tax

4.23.1	09-2016	35221R	104.6 CH. 1	Introduction
4.23.2	12-2016	35222C	104.6 CH. 2	Employment Tax Examination Objectives
4.23.3	08-2016	35223N	104.6 CH. 3	Classification, Selection and General Procedures for Employment Tax Cases
4.23.4	03-2017	35224Y	104.6 CH. 4	Workpapers — Employment Tax Examinations
4.23.5*	11-2017	35225J	LEM 4.23.5	Technical Guidelines for Employment Tax Issues
4.23.6	12-2017	35226U	104.6 CH. 6	Classification Settlement Program (CSP)

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4.23.7	01-2014	35227F	104.6 CH. 7	Employment Tax on Tip Income
4.23.8	10-2015	35228Q	104.6 CH. 8	Determining Employment Tax Liability
4.23.9	03-2017	35229B	104.6 CH. 9	Employment Tax Penalty and Fraud Procedures
4.23.10	09-2015	35231N	104.6 CH. 10	Report Writing Guide for Employment Tax Examinations
4.23.11	02-2017	35232Y	104.6 CH. 11	Prompt Action in Deficiency and Overassessment Cases
4.23.12	09-2016	35233J	104.6 CH. 12	Delinquent Return Procedures
4.23.13	01-2016	35234U	104.6 CH. 13	Adjusted Returns, Abatements and Claims
4.23.14	08-2017	35235F	104.6 CH. 14	Statute Control and Extension
4.23.15	02-2017	35236Q	104.6 CH. 15	Technical Advice From the Office of Chief Counsel
4.23.17	03-2017	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	02-2017	59702V		Coordinating Worker Classification Determinations Between SS-8 Program and Exam.
4.23.19	01-2018	66111S		Employment Tax Case Assignment and Grading Criteria
4.23.20	02-2017	66486W		Voluntary Classification Settlement Program (VCSP) Procedures
4.23.21	09-2016	66694Y		Tax Compliance Officer Employment Tax Procedures

4.24 Excise Tax

4.24.1	05-2017	28302T	4.3.3 CH. 1	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH. 2	Form 637 Excise Tax Registrations
4.24.4	09-2013	28305A	4.3.3 CH. 4	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	08-2016	28306L	4.3.3 CH. 5	Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.6	04-2018	28307W	4.24.12	Technical Guidance and Information Processing for Excise Tax Examination Issues
4.24.7	06-2017	28308H	4.3.3 CH. 7	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	11-2017	28309S	4.24.11	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	08-2016	28310T	4.3.3 CH. 9	Excise Tax Penalties and Excise Return Preparer Penalties Guidance
4.24.10	05-2017	35213R	4.24.11	Appeals Referral Procedures
4.24.13	07-2017	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	02-2016	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	07-2017	57469Z	4.24.13	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	12-2016	58891R	4.24.13	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	12-2016	58892C	4.24.9	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2018	59137G	4.24.3	Excise Case Selection

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4.24.20	05-2017	67929Q	4.24.10	Excise Tax Report Writing Guide
4.24.21	05-2017	67932N	4.24.10	Case Closings

4.25 Estate and Gift Tax

4.25.1	10-2017	35011T	4.3.8 CH 5	Estate and Gift Tax Examinations
4.25.2*	09-2009	34469D	LEM 4.25.2	Campus Procedures For Estate Tax
4.25.3	08-2015	58876C		Planning, Classification, and Selection
4.25.4	07-2016	58877N		International Estate and Gift Tax Examinations
4.25.5	07-2016	58878Y		Technical Guidelines for Estate and Gift Tax Issues
4.25.6	08-2015	58879J		Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	07-2016	58880K	4.25.1	Estate and Gift Tax Penalty and Fraud Procedures
4.25.8*	07-2016	58881V		Delinquent Returns and SFR Procedures
4.25.9*	08-2015	58882G		Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	10-2017	58883R		Case Closing Procedures
4.25.11	07-2016	58884C		Special Examination Procedures
4.25.12	07-2016	58885N	4.25.1	Valuation Assistance
4.25.13	08-2015	58886Y		Appeals, Mediation, and Settlement Procedures
4.25.14*	07-2016	58887J		Miscellaneous Procedures

4.26 Bank Secrecy Act

4.26.1	01-2016	27699B	4.3.4 CH. 1	Introduction
4.26.2	05-2014	27701C	4.3.4 CH 2	Program Structure
4.26.3	09-2016	27702N	4.3.4 CH 3	Examination Case Selection (ECS)
4.26.4	01-2016	35434W		FinCEN Query (FCQ)
4.26.5	10-2012	27703Y	4.3.4 CH 5	Bank Secrecy Act History and Law
4.26.6	11-2006	27704J	4.3.4 CH 6	Bank Secrecy Act Examiner Responsibilities
4.26.7	06-2012	27706F	4.3.4 CH 7	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	4.3.4 CH 8	Special Procedures
4.26.9	06-2006	35436S	Doc. 7785	Examination Techniques For Bank Secrecy Act Industries
4.26.10	07-2012	27708B	4.3.4 CH 10	Form 8300 History and Law
4.26.11	11-2006	27709M	4.3.4 CH 11	BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12	06-2006	35437D		Examination Techniques for Form 8300 Industries
4.26.13	01-2016	35439Z		Structuring
4.26.14	07-2012	27711Y	4.24.13	Disclosure
4.26.15	11-2015	35442W		General Program
4.26.16	11-2015	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17	05-2008	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures

4.27 Bankruptcy

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4.27.1	02-2018	27750X	4.3.10 CH 1	Bankruptcy Petitions
4.27.2	02-2017	27751I	4.3.10 CH 2	Examiner Responsibilities
4.27.3*	04-2018	27752T	4.3.10 CH 3	Review and Processing Procedures
4.27.4	08-2009	27753E	4.3.10 CH 4	Statute of Limitations Considerations
4.27.5	12-2010	27754P	4.3.10 CH 5	Miscellaneous Provisions

4.28 Examination Specialization

4.28.1	03-2008	27547Y	4.3.7 CH 1	Examination Specialization (ES) Program and Procedures
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4.29 Partnership Control System (PCS)

4.29.1	11-2017	36921I	121.4 CH 1	Overview of the PCS
4.29.2	11-2017	36922T	121.4 CH 2	Maintaining the PCS Database
4.29.3	11-2017	36923E	121.4 CH 3	PCS Database Elements
4.29.4	11-2017	36924P	121.4 CH 4	PCS Reports
4.29.5	11-2017	36925A	121.4 CH 5	PCS TEFRA/NonTEFRA Notices and Cover Letters

4.30 LB&I General Procedures

4.30.1	03-2018	32528P		Pre-Filing Agreement Program
4.30.3	10-2010	32504F		Overseas Posts

4.31 Pass-Through Entity Handbook

4.31.1	03-2017	36873J	4.4.31	Introduction
4.31.2*	04-2017	36874U	121.5 CH 2	TEFRA Examinations - Field Office Procedures
4.31.3*	04-2017	36879X	4.4.31	TEFRA Examinations - CTF Procedures
4.31.4*	04-2017	35419H	4.31.3	Administrative Adjustment Request (AAR)
4.31.5*	04-2017	35421T	4.31.3	NonTEFRA Examinations - Field Office Procedures
4.31.6*	04-2017	35422E	4.31.3	NonTEFRA Examinations - CTF Procedures
4.31.7	04-2017	50160J		TEFRA Bankruptcy
4.31.8*	04-2017	66796V		TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures

4.32 Abusive Transactions

4.32.1	02-2018	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2012	38330H	4.35.2	The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross-Functional Units
4.32.4	02-2016	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return

4.36 Joint Committee Procedures

4.36.1	09-2015	32505Q	4.3.5 CH 8	Joint Committee Process Overview
4.36.2	09-2015	32891R	4.3.5 CH 1	Identification of Joint Committee Cases
4.36.3	09-2015	32892C	4.3.5 CH 7	Examination Team Responsibilities
4.36.4	09-2015	32893N	4.3.5 CH 7	Joint Committee Review Team Procedures
4.36.5	09-2015	32894Y	4.3.5 CH 6	Reports

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4.37 Financial Products and Transactions				
4.37.1	10-2010	27674G	104.7 CH 6	Financial Products Specialty
4.40 Technical Advisor Program				
4.40.4	05-2006	27633L	4.4 CH 5	Petroleum Industry Program (PIP)
4.41 Oil and Gas Industry				
4.41.1	12-2013	35071V	4.4.1 CH 8	Oil and Gas Handbook
4.42 Insurance Industry				
4.42.1	05-2002	27667R	4.4.2 CH 1	Introduction
4.42.2	05-2002	27668C	4.4.2 CH 2	Life Insurance Companies
4.42.3	05-2002	27669N	4.4.2 CH 3	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6	Glossary
4.43 Retail Industry				
4.43.1	07-2009	27595I	4.4.3 CH 6	Retail Industry
4.44 Subchapter T Cooperatives				
4.44.1	01-2002	36078E	7.8.2 CH 45	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Examination Process				
4.46.1	03-2016	38191S	4.46.1	General Information and Definitions
4.46.2	07-2011	38192D	4.45.4	Administrative Matters and Annual Compliance Plan
4.46.3	03-2016	38194Z	4.45.16	Planning the Examination
4.46.4	03-2016	38195K	4.45.4	Executing the Examination
4.46.5	03-2016	38196V	4.46.7	Resolving the Examination
4.46.6	04-2014	38197G		Workpapers and Reports Resources
4.46.10	04-2018	38201D	PENDING	Outside Expert Program
4.47 Computer Audit Specialist				
4.47.1	08-2002	27549U	4.3.13 CH 1	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2	CAS Technical and Procedural Information
4.47.3	07-2011	34154B		Statistical Sampling Auditing Techniques
4.48 Engineering Specialty				
4.48.1	05-2006	28459Z	4.3.16 CH 1	Overview of Engineering Program
4.48.2	10-2012	31715E	4200	Valuation Assistance for Cases Involving Works of Art
4.48.3	07-2006	39439N		Tangible Personal Property Valuation Guidelines
4.48.4	07-2006	39441Z		Business Valuation Guidelines
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines

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4.49 Economist Program				
4.49.1	11-2006	35060O	4.3.17 CH 1	Overview - Economist Program
4.50 LB&I Compliance Integration				
4.50.1	05-2018	69791W		Campaign Development Process
4.51 LB&I Case Management				
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.4	06-2017	37347S		LB&I/Appeals Fast Track Settlement Program (FTS)
4.51.8	09-2015	57674U		Compliance Assurance Process (CAP) Examinations
4.52 Global High Wealth Industry				
4.52.1	08-2013	64023P		Global High Wealth Industry Processes and Procedures
4.60 International Procedures				
4.60.1*	09-2014	35009H	4.3.1.1 CH 9	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8	Tax Treaty Related Matters
4.60.4	02-2015	35001X	4.3.1.1 CH 1	LB&I International Programs
4.60.5	09-2004	35002I	4.3.1.1 CH 2	Classification of International-feature Returns
4.60.6	12-2015	35003T	4.3.1.1 CH 3	International Referral Criteria and Procedures
4.60.7	12-2015	35004E	4.3.1.1 CH 4	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5	International Examination and Processing Procedures
4.60.9	09-2015	35006A	4.3.1.1 CH 6	International Examiner's Report
4.61 International Program Audit Guidelines				
4.61.1	05-2006	27726X	4.3.1.2 CH 1	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2	Foreign Based Books and Records
4.61.3	05-2006	27728T	4.3.1.2 CH. 3	Development of IRC section 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH. 4	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH. 7	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	05-2006	27736T	4.3.1.2 CH 16	Possession Corporations
4.61.10	05-2006	27737E	4.3.1.2 CH 18	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19	Transfers of Property by and to Foreign Corporations
4.61.12	05-2006	27739A	4.3.1.2 CH 29	Foreign Investment in Real Property Tax Act
4.61.13	09-2015	50701Y		Dual Consolidated Losses
4.62 International Relations				

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4.62.1	03-2014	33000S	14.1 CH 10	International Visitors Program
4.62.3	03-2017	33167U		Requests for Representation Funds and Gifts for Foreign Officials

4.63 Withholding and International Individual Compliance

4.63.1	01-2018	67713E		Overview of the WIIC Practice Area
4.63.2	01-2018	67714P		LB&I WIIC Practice Network Knowledge Management
4.63.3*	01-2018	67715A		Offshore Voluntary Disclosure Program
4.63.4	01-2018	67717W		Examination Procedures
4.63.5	01-2018	67718H		International Penalties and Procedures – Individuals

4.64 Central Withholding Agreement (CWA) Program

4.64.1*	09-2017	66119C	5.24.3	Case Development and Processing Guidelines
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4.70 TE/GE Examinations

4.70.3	05-2017	57907G		Promoter Investigations
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4.71 Employee Plans Examination of Returns

4.71.1	05-2017	35855D	7.6.1 CH 1	Overview of Form 5500 Examination Procedures
4.71.2	11-2017	33831Z		Overview of IDRS and Non-Master File Transcript Requests
4.71.3	09-2017	36272S	4.72.12	Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4	09-2017	35909Q	7.6.4	Discrepancy Adjustments
4.71.5	10-2017	35239X	LEM 4.71.5	Form 5330 Examinations
4.71.6	05-2017	37345W	7.6.1 CH 5	Employee Plans Referrals
4.71.7	11-2017	33832K	7.6.3	Survey Returns
4.71.8	05-2017	33833V		EP Claims
4.71.9	09-2017	33834G		Statute Control Procedures
4.71.10	09-2017	33837N	4.72.20	Form 990-T Processing
4.71.11	11-2017	35915U	7.6.5	Office Correspondence Examination Program (OCEP)
4.71.12	09-2017	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	04-2018	33840K		Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	09-2017	35241J	7.6.6	EP Mandatory Review
4.71.15	04-2017	35242U		EP Special Review
4.71.16	07-2017	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	05-2017	57900H		Non-Return Unit Examinations
4.71.18	05-2017	57901S		EP Penalties
4.71.19	08-2017	57902D		Fast Track Settlement Procedures
4.71.20	11-2017	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	05-2017	61727K		Examination Procedures for Plans in U.S. Territories
4.71.22	01-2018	61728V		Employee Plans Compliance Unit (EPCU)

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4.71.23	08-2017	61730H		Bankruptcy Procedures
4.71.24	09-2017	61731S		Whistleblower Claims
4.71.25	09-2017	65117W	25.1.9	EP Exam Fraud Procedures
4.71.26	03-2016	67325S		Case Selection Criteria
4.71.27	11-2017	68748F		Form 5329 Examination Procedures

4.72 Employee Plans Technical Guidelines

4.72.2	09-2017	35951M	7.7.1 CH 2	Cash or Deferred Arrangements
4.72.3	09-2017	35952X	7.7.1 CH 3	Employee Contributions and Matching Contributions
4.72.4	05-2017	35953I	7.7.1 CH 4	Employee Stock Ownership Plans (ESOPs)
4.72.5	09-2016	35954T	7.7.1 CH 5	Top-Heavy Plans
4.72.6	09-2017	35955E	7.7.1 CH 6	IRC 415(b)
4.72.7	05-2017	35956P	7.7.1 CH 7	Examination Guidelines for IRC 415(c)
4.72.8	08-2016	35957A	7.7.1 CH 8	Valuation of Assets in Defined Contribution Plans
4.72.9	02-2015	35958L	7.7.1 CH 9	Qualified Joint and Survivor Annuity Requirements
4.72.10	09-2017	35959W	7.7.1 CH 10	Single-Sum Distributions
4.72.11	09-2017	35960X	7.7.1 CH 11	Prohibited Transactions
4.72.13	08-2017	27872M	7.7.1 CH 13	IRC 403(b) Plans
4.72.14	09-2017	32023H		Multiemployer Plan Examination Guidelines
4.72.15	09-2017	33534D	7(10)5(10)	IRC 404 Examination Guidelines
4.72.16	10-2017	33536Z	PENDING	IRC 430 Examination Guidelines
4.72.17	08-2017	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2018	35924F	7.6.1 CH. 4	Nonbank Trustee Investigation Procedures
4.72.19	08-2017	55470G		IRC 457 Examination Guidelines

4.75 Exempt Organizations Examination Procedures

4.75.4	09-2016	33208E	7900	Case Selection and Delivery
4.75.5	08-2016	33209P	7900	Information Items
4.75.7	06-2017	35904N	7.5.3	EO Case Assignment Guide
4.75.8	07-2017	51899J		Compliance Strategies and Critical Initiatives
4.75.9	08-2016	33263D	PENDING	Exempt Organizations Compliance Area (EOCA)
4.75.10	08-2017	33212M	7.6.2	Exempt Organization Pre-Audit Procedures
4.75.11	01-2017	33213X	7.6.2	On-Site Audit Guidelines
4.75.12	03-2017	33215T	7.6.3 CH 2	Required Filing Checks and Package Audit Procedures
4.75.13	04-2017	33216E	7.6.2	Issue Development and Conclusion
4.75.15	07-2017	33218A	7.6.3	Closing Letters and Audit Reports
4.75.16	07-2017	33220M	7.6.2	Case Closing Procedures
4.75.17	06-2017	33221X	4.75.19	Mandatory Review
4.75.18	06-2017	33223T	7.6.6	Special Review

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4.75.20	07-2017	33225P	4.72.1	Final Case Processing
4.75.21	03-2017	33226A	4.75.23	EO Special Examination Procedures
4.75.22	08-2017	33228W	7.6.2 CH 6	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	07-2017	27552R	7.9. 3	Organizations Covered by a Group Ruling
4.75.25	05-2017	33232E	7.9 CH. 3	Exempt Organizations Examinations Closing Agreements
4.75.26	01-2017	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	08-2016	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	06-2017	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	07-2017	54706P		Conversion of Returns
4.75.32	01-2017	33238S	7(11)00	Declaratory Judgment Cases And The Administrative Record
4.75.34	02-2017	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	08-2016	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	06-2017	54705E		Procedures For Processing Technical Advice Cases
4.75.37	05-2017	55996R	4.75.15	Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2017	67328Z		Small Employer Health Care Tax Credit Under Section 45R
4.75.39	10-2017	70892S	4.75.39	Church Tax Inquiries and Examinations Under IRC 7611

4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

4.81.1	08-2017	35428S	7.6.2 CH 5	Tax Exempt Bonds Examination Process Overview
4.81.2	04-2016	52554D	4.81.1	Examination Selection
4.81.3	01-2016	51854W		Questionnaire Compliance Check Projects
4.81.4	01-2016	55320Z	4.81.6	Examination Planning
4.81.5	01-2016	51852A	4.82.1	Conducting the Examination
4.81.6	01-2016	54530N		Closing Agreements
4.81.7	11-2008	51851P	4.81.1	Bondholder Referrals
4.81.9	09-2016	68186N		Technical Advice Requests
4.81.10	08-2017	51850E		Quality Review
4.81.11	02-2017	51849D		Tax Exempt Bonds Referral Program
4.81.12*	10-2015	55322V		Compliance Review of Form 8038-CP
4.81.14	01-2016	68190V		Unagreed Issues

4.82 Tax Exempt Bonds Examination Guidelines

4.82.2	12-2015	68189U		Arbitrage Payment Refund Claim Procedures
4.82.3*	10-2017	68187Y		Direct Pay Bonds

4.86 Indian Tribal Governments (ITG) Procedures

4.86.1	12-2016	34422U		Indian Tribal Governments Administration and Policy
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4.86.2	08-2016	67780V	4.87.1	Classification, Case Selection and Referral Procedures
4.86.3	06-2015	67781G	4.87.1	Compliance Checks
4.86.5	09-2015	67969A		Conducting Indian Tribal Government Examinations
4.86.10	09-2015	68028G		Compliance and Program Management (CPM) Responsibilities

4.87 Indian Tribal Governments Inventory Management

4.87.1	09-2015	34423F		Inventory Management
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4.88 Indian Tribal Governments Examination Issues and Procedures

4.88.1	10-2015	34424Q		Examination Issues Pertaining to ITG Cases
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4.90 Federal, State and Local Governments (FSLG)

4.90.1	08-2016	33026Y		FSLG Mission and Policy
4.90.2	06-2014	33028U		Customer Assistance
4.90.4	05-2017	33032C		Information Return Examinations and Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	06-2015	33039B		Examination Quality Measurement Standards
4.90.9	09-2014	33041N		Procedures, Workpapers and Report Writing
4.90.10	10-2016	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	12-2016	33044U		Case Closing Procedures
4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	07-2015	40953G		Counsel Contact and Technical Guidance
4.90.15	04-2017	62638A	25.1.9	FSLG Fraud Procedures

4.103 Compliance Data Environment (CDE)

4.103.1	05-2011	55116P	4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.6	CDE Roles and Reports

4.119 BMF Liability Determination

4.119.1*	08-2017	55352J		BMF Underreporter (BMF AUR) Control
4.119.3	08-2017	55354F		BMF Underreporter (BMF AUR) Manager and Coordinator Handbook
4.119.4*	09-2017	55355Q		BMF Underreporter (BMF-AUR) Program

Part 5 Collecting Process

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

5.1 Field Collecting Procedures

5.1.1	02-2016	27899D	5.1 CH. 1	Miscellaneous Collection Procedures
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5.1.2*	11-2014	27784D	LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH. 3	Safety, Security, and Control
5.1.4	07-2014	27786Z	5.1 CH. 4	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	10-2017	27787K	LEM 5.1.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Courtesy Investigations
5.1.9	04-2016	35409L	5.1 CH. 9	Collection Appeal Rights
5.1.10	11-2017	27790H	5.1 CH. 10	Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Delinquent Return Investigations
5.1.12*	12-2017	27992F	LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14	Field Collection Techniques and Other Assignments
5.1.15*	11-2017	28316H	5.1 CH. 15	Abatements, Reconsiderations and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	04-2018	37576X		Collection Statute Expiration
5.1.20	11-2016	50396N	LEM 5.1.20	Collection Inventory
5.1.21	01-2015	50718T		Collecting from Limited Liability Companies
5.1.22	10-2014	52164V	5.1.1	Disclosure
5.1.23	10-2014	52165G	5.1.1	Taxpayer Representation
5.1.24*	03-2018	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	07-2017	54431X		IDRS and Data Security for Collection
5.1.28*	04-2018	61662Q	5.1.12	Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program
5.1.30	10-2014	49413D		Resolution-directed Approach to Casework
5.1.31	10-2014	49810A		Workload Management

5.2 Reports

5.2.1	09-2016	35459R	5.2 CH 1	Collection Time Reporting
5.2.4	09-2016	35464K	5.2.2	Collection Reports

5.3 Entity Case Management Systems

5.3.1	08-2016	35466G	5.3 CH 1	ENTITY Case Management System (ENTITY)
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5.4 Case Processing

5.4.10*	12-2013	49238W		General Case Processing
5.4.11	10-2016	49239H		CCP Installment Agreements
5.4.12*	11-2016	49241T		Field Office Resource Team
5.4.13*	06-2014	49242E		CCP General Procedures

5.5 Decedent Estates and Estate Taxes

5.5.1	03-2010	35478Y	5.5.3	Decedent and Estate Tax Accounts
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5.5.2	04-2012	35479J	5.5 CH. 2	Probate Proceedings
5.5.3	03-2010	35481V	5.5 CH. 3	Working Decedent Cases
5.5.4	12-2011	35483R	5.5.3	Proof of Claim Procedures in Decedent Cases
5.5.5	10-2012	35485N	5.5 CH. 5	Processing Estate and Gift Tax Extensions
5.5.6	06-2013	35486Y	5.5 CH. 6	Collection on Accounts with Special Estate Tax Elections
5.5.7	09-2013	35487J	5.5 CH. 7	Collecting Estate and Gift Tax Accounts
5.5.8	06-2010	35488U	5.5 CH. 8	Estate Tax Liens
5.5.9	09-2013	61777Q		Administrative and Judicial Actions for Estate Taxes

5.6 Collateral Agreements

5.6.1	03-2018	35489F	5.6.1	Collateral Agreements and Security Type Collateral
5.6.2	09-2011	35491R	5.6.2	Maintenance

5.7 Trust Fund Compliance

5.7.1	05-2017	35495J	LEM 5.7	FTD Alerts
5.7.2	03-2015	35496U	LEM 5.7	Letter 903 Process
5.7.3*	08-2015	35497F	LEM 5.7	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.7.4*	06-2017	35498Q	5.7 CH. 4	Investigation and Recommendation of the TFRP
5.7.5	11-2014	35499B	5.7 CH. 5	Collectibility Determination
5.7.6	07-2017	35501C	5.7 CH. 6	Trust Fund Penalty Assessment Action
5.7.7	08-2015	35502N	5.7 CH. 7	Payment Application and Refund Claims
5.7.8	03-2017	31077V	5.7 CH 8	In-Business Repeater or Pyramiding Taxpayers
5.7.9	01-2018	47908V		Federal Contractors
5.7.10	07-2017	53316X	5.7.6	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing

5.8 Offer in Compromise

5.8.1	08-2017	27839B	5.8 CH. 1	Overview
5.8.2	02-2018	27841N	5.8 CH. 2	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	02-2018	27842Y	5.8 CH. 3	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	01-2018	27843J	5.8 CH. 4	Investigation
5.8.5*	03-2018	27844U	5.8 CH. 5	Financial Analysis
5.8.6	10-2017	27846Q	5.8 CH. 6	Collateral Agreements
5.8.7	02-2017	27847B	5.8 CH. 7	Return, Terminate, Withdraw, and Reject Processing
5.8.8	10-2016	27848M	5.8 CH. 8	Acceptance Processing
5.8.9	04-2018	27849X	5.8 CH. 9	Actions on Post-Accepted Offers
5.8.10*	02-2017	27853F	5.8 CH. 10	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH. 11	Effective Tax Administration
5.8.12	04-2018	33096W		Independent Administrative Review

5.9 Bankruptcy and Other Insolvencies

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5.9.1*	06-2017	39955S	25.17.1	Overview of Bankruptcy
5.9.2	08-2016	39956D	25.17.2	The Bankruptcy Code and Collection
5.9.3*	08-2017	39958Z	25.17.3	Debtors' Delinquent Accounts
5.9.4*	12-2017	39959K	LEM 5.9.4	Common Bankruptcy Issues
5.9.5*	08-2016	39961W	LEM 5.9.5	Opening a Bankruptcy Case
5.9.6*	03-2015	39962H	25.17.7	Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	12-2017	39964D	25.17.11	Processing Chapter 11 Bankruptcy Cases
5.9.9*	09-2015	39966Z	25.17.12	Processing Chapter 12 Bankruptcy Cases
5.9.10	10-2015	39967K	25.17.13	Processing Chapter 13 Bankruptcy Cases
5.9.11	08-2016	39968V	5.9 CH 11	Insolvency Mail Processing
5.9.12*	03-2016	39969G	5.9 CH 12	Insolvency Automated Processes
5.9.13*	03-2016	39970H	LEM 5.9.13	Manual Proofs of Claim and Common Claim Issues
5.9.14*	01-2018	39971S	5.9.14	Automated Proofs of Claim (APOC)
5.9.15	12-2017	39972D	25.17.10	Payments in Bankruptcy
5.9.16*	05-2017	39974Z		Insolvency Case Monitoring
5.9.17*	12-2016	39975K	LEM 5.9.17	Closing a Bankruptcy Case
5.9.18	09-2017	39976V		Automated Discharge System (ADS)
5.9.19	11-2011	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	04-2017	51069N	5.5.2	Non-Bankruptcy Insolvencies
5.9.21	03-2017	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)

5.10 Seizure and Sale

5.10.1	05-2016	35401B	5.10 CH 1	Pre-Seizure Considerations
5.10.2	10-2016	35402M	5.10 CH 2	Securing Approval for Seizure Actions and Post-Approval Actions
5.10.3	05-2016	35403X	5.10 CH 3	Conducting the Seizure
5.10.4	06-2016	35404I	5.10 CH 4	Actions Prior to Sale
5.10.5	02-2017	35405T	5.10 CH 5	Sale Procedures
5.10.6	02-2017	35406E	5.10 CH 6	Post Sale Actions and Responsibilities of Advisory
5.10.7	10-2014	35407P	5.10 CH 7	Acquired Property and Property Redeemed by the United States
5.10.8	06-2014	34277B		Judicial Sales
5.10.9	06-2014	53036M		Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines

5.11 Notice of Levy

5.11.1	11-2017	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	10-2017	35744V	5300	Serving Levies, Releasing Levies and Returning Property
5.11.3	11-2017	35746R	5300	Jeopardy Levy without a Jeopardy Assessment
5.11.4	02-2018	35747C	5300	Bank Levies
5.11.5	12-2016	35748N	5300	Levy on Wages, Salary, and Other Income

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5.11.6	08-2017	35749Y	5300	Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Automated Levy Programs

5.12 Federal Tax Liens

5.12.1	10-2013	35750Z	5.12 CH 1	Lien Program Overview
5.12.2	11-2015	35751K	5.12 CH 2	Notice of Lien Determinations
5.12.3*	07-2015	35752V	LEM 5.12.3	Lien Release and Related Topics
5.12.4	06-2016	35753G	LEM 5.12.4	Judicial/Non-Judicial Foreclosures
5.12.5*	06-2016	35754R	LEM 5.12.5	Redemptions
5.12.6	01-2018	36255H	5.12.1	Appeals Processes Involving Liens
5.12.7	09-2017	58946P	5.12.6	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A	5.12.6	Notice of Lien Refiling
5.12.9	12-2015	58949W	5.12.6	Withdrawal of Notice of Federal Tax Lien
5.12.10	09-2015	58950X	5.12.3	Lien Related Certificates
5.12.11	10-2013	58952T	5.12.2	Lien Special Topics

5.13 Collection Quality Measurement

5.13.1	10-2014	35467R	5.13.6	Embedded Quality Administrative Guidelines
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5.14 Installment Agreements

5.14.1*	01-2016	28331W	LEM 5.14.1	Securing Installment Agreements
5.14.2*	12-2015	28504R	5.14 CH 2	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	06-2009	28505C	5.14 CH 3	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection
5.14.4*	05-2017	28506N	5.14 CH 4	Withdrawals and Installment Agreements with Special Circumstances
5.14.5	12-2015	28507Y	5.14 CH 5	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7	BMF Installment Agreements
5.14.9	12-2017	28511G	5.14.8	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals
5.14.10	12-2017	33077P	5.14.7	Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11	12-2014	33078A	5.14.12	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements

5.15 Financial Analysis

5.15.1	11-2014	29227X	5.15 CH. 1	Financial Analysis Handbook
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5.16 Currently Not Collectible

5.16.1*	12-2015	29751C	LEM 5.16.1	Currently Not Collectible
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5.17 Legal Reference Guide for Revenue Officers

5.17.1	04-2010	30793S	5.17 CH 1	General Information
5.17.2	03-2018	57343S	5.17 CH 2	Federal Tax Liens

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5.17.3	11-2014	57344D	5.17 CH 3	Levy and Sale
5.17.4	01-2016	30752X	5.17 CH. 4	Suits by the United States
5.17.5	03-2018	57346Z	5.17 CH. 5	Suits Against the United States
5.17.6	09-2017	30754T	5.17 CH. 6	Summonses
5.17.7	07-2012	30755E	5.17 CH. 7	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	10-2016	57347K	5.17 CH. 8	General Provisions of Bankruptcy
5.17.9	10-2016	57348V	5.17 CH. 9	Chapter 7 Bankruptcy (Liquidation)
5.17.10	12-2016	57349G	5.17 CH. 10	Chapter 11 Bankruptcy (Reorganization)
5.17.11	11-2016	57350H	5.17 CH. 11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)
5.17.12	12-2017	30756P	5.17 CH. 12	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH. 13	Insolvencies and Decedents' Estates
5.17.14	01-2012	57352D	5.17 CH. 14	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	10-2014	49712V		Termination and Jeopardy Assessments and Jeopardy Collection

5.18 Liability Determination

5.18.1*	12-2017	36854C	LEM 5.18.1	Automated Substitute for Return (ASFR) Program
5.18.2*	06-2016	36855N	LEM 5.18.2	Business Returns IRC 6020(b) Processing

5.19 Liability Collection

5.19.1*	12-2017	36860G	21.3.12	Balance Due
5.19.2*	07-2017	36861R	LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Backup Withholding Program
5.19.4*	03-2018	36863N	LEM 5.19.4	Enforcement Action
5.19.5*	03-2018	36864Y	5.19.20	ACS Inventory
5.19.6*	02-2018	36865J	21.9.6	ACS Support
5.19.7*	08-2017	36866U	5.5.3	Monitoring Offer In Compromise
5.19.8	03-2018	28018A	21.3.12	Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Automated Levy Programs
5.19.10*	04-2017	34453T	LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	10-2016	39978R	LEM 5.19.11	Withholding Compliance Program
5.19.12	03-2016	47931K		Centralized Lien Operation
5.19.13*	06-2017	26077X	5.19.1	Campus Procedures for Securing Financial Information
5.19.14*	01-2016	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15*	10-2017	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	10-2017	51133M	5.19.1	Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	09-2017	51815X	5.19.20	Federal Employee/Retiree Delinquency Initiative (FERDI)

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5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	04-2018	57474S	5.19.1	Campus Procedures for Handling Identity Theft
5.19.22*	07-2016	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	10-2017	60934R		Restitution - Based Assessments Processing
5.19.24	06-2017	68910J	5.19.7	Doubt as to Liability Offer in Compromise

5.20 Abusive Tax Avoidance Transactions (ATAT)

5.20.1	01-2016	38109M	105.3 CH 1	Abusive Tax Avoidance Transaction Program
5.20.2	03-2016	38110N	5.20.5	Abusive Tax Avoidance Transactions Time Reporting
5.20.3	03-2016	38111Y	105.3 CH 3	Third Party Contacts
5.20.4	11-2016	38112J		Summons Procedures
5.20.6	11-2016	38118X		Whipsaw Assessments
5.20.7	09-2014	38120J		Monitoring of IRC 7407 and 7408 Injunctions
5.20.8*	09-2014	38121U		Promoter/Preparer Investigations
5.20.10	05-2014	51672Q		Identification and Processing of Frivolous Documents
5.20.11	08-2016	51673B		Examination Reconsiderations and Referrals
5.20.12*	03-2015	51674M		Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases

5.21 International and Insular Issues

5.21.1	10-2017	20268G		Overview
5.21.2	04-2018	20354T		Offshore Information Gathering Techniques
5.21.3	01-2016	20355E		Collection Tools for International Cases
5.21.4	10-2017	20356P		Payments Made in Foreign Currency
5.21.5	04-2018	20357A		International Field Calls
5.21.6	02-2016	20358L		Foreign Financial Account Reporting
5.21.7*	11-2015	55072Y		Special Cases
5.21.8	01-2014	65390T		Adjustments to International Cases

Part 6 Human Resources Management

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

6.10 Agency Accountability Systems

6.10.1	09-2009	53707Q		IRS Personnel Staffing Accountability
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6.213 Excepted Service

6.213.1	11-2009	53379G	6.300.2	Employment in the Excepted Service
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6.250 Strategic Human Capital Management

6.250.1	06-2002	34093Z	0200	Policies, Requirements, Responsibilities, and Strategies
6.250.2	03-2018	53487H		Internal Revenue Service Strategic Workforce Planning

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6.250.3	12-2012	53381S	6.331.1	Delegated Examining Authority
6.300 Employment (General)				
6.300.1	11-2009	34636K	0300	Employment (General)
6.304 Expert and Consultant Appointments				
6.304.1	11-2009	53380H	6.300.2	Expert and Consultant Appointments
6.307 Veterans Recruitment Appointments				
6.307.1	11-2009	20269R	6.300.3	Veterans Employment Programs and Restoration of Duty
6.308 Volunteer Service				
6.308.1	11-2009	53369K	6.300.2	Student Volunteer Service
6.315 Career and Career Conditional Employment				
6.315.1	11-2009	52705K	6.300.1	Career and Career-Conditional Employment
6.330 Recruitment, Selection and Placement				
6.330.1	12-2009	53382D	6.300.4	Recruitment, Selection, and Placement
6.332 Strategic Recruitment				
6.332.1	02-2010	33013V	6.300.1	Workforce Recruitment Strategies
6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)				
6.334.1	11-2009	53371W	6.300.2	Temporary Assignments under the Intergovernmental Personnel Act (IPA)
6.335 Promotion and Internal Placement				
6.335.1	03-2013	34640S	0300	IRS Merit Promotion Plan and Internal Placement
6.337 Examining System				
6.337.1	11-2009	53384Z		Alternative Rating and Selection
6.338 Qualification Requirements				
6.338.1	12-2009	53385K	0338	Qualification Requirements
6.339 Medical Qualification Determinations				
6.339.1	12-2015	53386V	6.300.1	Medical Qualification Determination Requirements
6.340 Other Than Full-Time Career Employment				
6.340.1	11-2009	53387G	6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)
6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 Learning and Education				
6.410.1	04-2017	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	02-2016	57678M		Training Evaluation Policy
6.430 Performance Management				

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6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	10-2017	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)
6.430.3	12-2017	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments

6.432 Performance Base Reduction in Grade and Removal Actions

6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
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6.451 Employee Performance and Utilization

6.451.1	10-2011	30095H	0.4.5	Policies, Authorities, Categories, and Approvals
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6.511 Position Classification

6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
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6.530 Aggregate Limitations on Pay and Special Rate Schedules

6.530.1	01-2010	20194B	6.500.1	Aggregate Limitations on Pay and Special Rate Schedules
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6.531 Pay Under the General Schedule

6.531.1	03-2010	54090K	6.500.1	IRS Pay Under the General Schedule
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6.536 Grade and Pay Retention

6.536.1	10-2010	54089J	6.500.1	IRS Grade and Pay Retention
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6.550 Pay Administration

6.550.1	12-2009	53304F	6.500.1	Pay Administration
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6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives

6.575.1	09-2013	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
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6.576 Voluntary Separation Incentive Payments (VSIP)

6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
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6.610 Hours of Duty

6.610.1	10-2016	20195M	6.600.1	IRS Hours of Duty
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6.630 Absence and Leave

6.630.1	01-2017	54211D	6.600.1	IRS Absence and Leave
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6.711 Labor-Management Relations

6.711.1	10-2010	33015R	0771.1	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U	0700	Processing Information Requests

6.715 Voluntary Separations and Reductions in Grade or Pay

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6.715.1	07-2002	33016C	0700	Policies, Responsibilities, Requirements, and Procedures
6.731 Suitability				
6.731.1	11-2009	33017N	0700	Suitability Determinations for Employment
6.735 Ethics and Conduct Matters				
6.735.1	08-2015	48406E	0735.1	Ethic and Conduct Matters: Guidance
6.751 Discipline and Disciplinary Actions				
6.751.1	11-2008	33018Y	0700	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance
6.752 Disciplinary Suspensions and Adverse Actions				
6.752.1	11-2008	33019J	0700	Disciplinary Suspensions of 14 Calendar Days or Less
6.752.2	10-2010	33020K	0700	Adverse Actions
6.771 Agency Grievance System				
6.771.1	10-2012	33021V	0700	Agency Grievance System (AGS)
6.800 Employee Benefits				
6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	02-2018	54590P		IRS Telework Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program
6.800.4	03-2017	66284Y		IRS Nursing Mothers Program
Part 7 Rulings and Agreements				
<i>(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)</i>				
7.1 TE/GE Administrative Procedures and Programs				
7.1.1	08-2017	36111E	7.9.1	Employee Plans
7.1.2	11-2017	32513Q	7.9.2	Exempt Organizations Administrative Procedures
7.1.5	09-2017	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2017	62625X		Employee Plans Technical - Case Processing Procedures
7.1.7	07-2017	69149U		Processing Information Requests
7.2 TE/GE Closing Agreements				
7.2.1	08-2015	28391Y	7.9.5	Closing Agreements Originating in EP Technical
7.2.2	10-2017	36112P	7.9.2	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	12-2016	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
7.2.4	09-2017	67898C		Employee Plans Voluntary Closing Agreement Requests
7.11 Employee Plans Determination Letter Program				
7.11.1	06-2017	36161K	7.4.1 CH. 4	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	7.5.2	EP Case Assignment Guide

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7.11.3	01-2018	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	05-2017	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	12-2017	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2017	57220S		Multiemployer Plans
7.11.7	05-2017	57221D		Multiple Employer Plans
7.11.8	05-2017	56036Q		EP Determinations Closing Agreement Program
7.11.9	02-2018	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	08-2017	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	09-2017	62968R	7.11.1	Proposed Adverse Cases
7.11.12	01-2018	64076C	7.11.1	Preparing Technical Advice Requests
7.11.13	02-2018	71012A		Employee Plans Determination IDRS Access Procedures

7.12 Employee Plans Guidelines

7.12.1	02-2017	27562N	7.7.2	Plan Terminations
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7.13 Employee Plans Automated Processing Procedures

7.13.1	11-2016	36027N	7.4.3 CH 1	Determination Letter Applications
7.13.5	07-2016	36152Z	7.4.3 CH 5	Letter Generation
7.13.7	10-2017	36154V	7.4.3 CH 7	Moving Cases through the EDS Inventory Control Subsystem
7.13.8	09-2015	36155G	7.4.3 CH 8	EDS Unpostables

7.14 Employee Plans EDS User Manual

7.14.1	08-2015	27761E	7.15.5	Introduction
7.14.2	09-2015	27762P	7.4.5 CH 2	Data Entry
7.14.4	09-2015	27764L	7.4.5 CH 5	Letter Generation
7.14.5	09-2015	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	09-2015	27767S	7.4.5 CH 7	Management Information System (MIS)

7.15 Employee Plans TEDS User Manual

7.15.1	09-2015	54997S	7.15.5	Employee Plans User Manual Introduction
7.15.4	09-2015	55001P		Tax Exempt Determination System (TEDS) Roles and Delegation
7.15.6	09-2015	55002A		Navigating the Tax Exempt Determination System (TEDS)
7.15.7	09-2015	55041Z		Electronic Case Processing
7.15.8	07-2013	55042K		Tax Exempt Determinations Systems (TEDS) Routing Slip Features

7.20 Exempt Organizations Determination Letter Program

7.20.1	10-2015	37433F	7.4.1	Exempt Organizations Determination Letter Overview
7.20.2*	05-2018	36935W	7600	Determination Letter Processing of Exempt Organizations
7.20.3	10-2015	36937S	7600	Processing Foundation Classification and Miscellaneous Requests

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7.20.4	10-2015	36938D	7.20.3	Automatic Revocation and Other Special Determination Issues
7.20.5	10-2015	36940P	7600	Review Procedures for EO Determinations
7.20.6	02-2016	49353M		Anti-Terrorism and Other Emerging Issues
7.20.9*	06-2016	67561M		Processing Form 1023-EZ

7.21 Exempt Organizations Determinations Processing

7.21.1	09-2015	27614E	7.4.4 CH 1	Exempt Organizations Determinations Processing Overview
7.21.2	09-2015	27615P	7.4.4 CH 2	Processing User Fees
7.21.5	02-2018	27618W	7.21.9	Determination Case Processing Assistance
7.21.8	09-2015	27621T	7.4.4 CH 8	EDS Unpostables
7.21.10	03-2018	49700D	Pending	Processing EO Correspondence Requests

7.22 Exempt Organizations Determination Letter Automation Systems

7.22.1	09-2015	27951K	7.4.6 CH 1	Determination Letter Automation Systems Overview
7.22.4	09-2015	66705U		Tax Exempt Determination System (TEDS) User Manual
7.22.8	09-2015	66706F	7.22.7	EP/EO Determination System (EDS) User Manual

7.25 Exempt Organizations Determinations Manual

7.25.1	09-2014	27756L	7.8.2 CH 1	Exempt Organizations Determination Program Overview
7.25.2	12-2014	35979O	7.8.2 CH. 2	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH. 3	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH. 4	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH. 5	Labor, Agricultural, and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH. 6	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH. 7	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH. 8	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH. 11	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	7.8.2 CH. 12	Organizations Exempt Under IRC 501(c)(12)
7.25.13	01-2009	35983W	7.8.2 CH. 13	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH. 14	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	7.8.2 CH. 15	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	7.8.2 CH. 16	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH. 17	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH. 19	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH. 20	Qualified Group Legal Services Plans
7.25.21	06-2001	35981A	7.8.2 CH. 25	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	7.8.2 CH. 21	Black Lung Benefit Trusts

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7.25.23	05-2002	36073B	7.8.2 CH. 27	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH. 28	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH. 32	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH. 30	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH. 51	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH. 52	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54	Qualified Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)

7.26 Private Foundations Manual

7.26.1	08-2001	35985S	7.8.3 CH. 1	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	08-2001	36015V	7.8.3 CH. 2	Private Foundations Defined – IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	08-2001	73145Q	7.8.3 CH. 3	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion
7.26.4	08-2001	35854S	7.8.3 CH. 4	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH. 5	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH. 6	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	04-2003	35989K	7.8.3 CH. 7	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH. 18	IRC 4947 Trusts

7.27 Exempt Organizations Tax Manual

7.27.3	06-2001	36074M	7.8.2 CH. 33	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH. 35	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH. 36	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH. 37	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	7.8.2 CH. 38	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH. 39	Unrelated Debt-Financed Income
7.27.9	06-2001	36090M	7.8.2 CH. 40	Debt—Financed Property
7.27.10	06-2001	36091X	7.8.2 CH. 41	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH. 46	Political Organizations
7.27.12	05-2003	33267V		IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	05-2002	35927M	7.8.3 CH. 12	Tax on Net Investment Income of Private Foundations
7.27.15	08-2001	27564J	7.8.3 CH. 13	Taxes on Self-Dealing
7.27.16	08-2001	35830I	7.8.3 CH. 14	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2013	35963E	7.8.3 CH. 15	Taxes on Excess Business Holdings

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7.27.18	05-2002	35988Z	7.8.3 CH. 16	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	7.8.3 CH. 17	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	7.8.3 CH. 20	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2013	35949A	7.8.3 CH. 19	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	7.8.1 CH 28	Taxes on Excess Benefit Transactions

7.28 Exempt Organizations Disclosure Procedures

7.28.2	09-2015	37474A		Information Disclosure to State Officials Under IRC 6104(c)
7.28.4	09-2015	52441Z	7.20.5	Public Inspection of Written Determinations Under IRC 6110

7.29 Exempt Organizations Technical Rulings and Guidance

7.29.1	02-2008	51150X		Overview
7.29.3	07-2008	51153E		Exempt Organizations Technical Procedures

7.40 LB&I Initiatives with Other Business Units

7.40.1	03-2017	37894W		Industry Issue Resolution (IIR) Program
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7.50 Form SS-8 Worker Classification Determinations

7.50.1*	08-2016	62288C	4600	Form SS-8 Processing Handbook
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Part 8 Appeals

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

8.1 Appeals Function

8.1.1	08-2016	36182N	8000	Appeals Operating Directives and Guidelines
8.1.3	01-2015	36184J	8.20.1	Working Cases in Appeals
8.1.6	05-2016	50774D	8.6.1	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.20.9	AQMS Purpose and Guidelines
8.1.8	09-2016	50781S		Employee Tax Compliance
8.1.9	08-2016	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	09-2017	59405Z	8.1.6	Ex Parte Communications

8.2 Pre 90-Day and 90-Day Cases

8.2.1	08-2016	36187Q	8.20.8	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.20.7	Statutory Notice of Deficiency Cases
8.2.3	08-2015	50784Z	8.6.1	Related, Whipsaw and Inactive Cases

8.4 Appeals Docketed Cases

8.4.1	03-2014	36052Y	8000	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1	Campus Appeals Docketed Cases
8.4.4	01-2017	68025Z		Examination Assistance Requests

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8.6 Conference and Settlement Practices

8.6.1*	08-2016	36054U	8000	Conference and Issue Resolution
8.6.2	08-2017	50786V	8.12.1	Appeals Case Memo Procedures
8.6.3	10-2016	50787G	8.14.1	Appeals Rulings
8.6.4	03-2015	50788R	8.6.1	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	10-2016	58307K	8.1.6	Identity Theft Procedures

8.7 Technical and Procedural Guidelines

8.7.1	02-2017	36060Y	8.7.1	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2014	50789C	8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.17.5	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.20.7	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	8.5.1	Claim and Overassessment Cases
8.7.8	03-2018	50794V	8.16.1	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	12-2017	50795G	8.9.1	Joint Committee (JC) Cases
8.7.10	01-2018	50796R	8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	03-2015	50797C	8.20.5	Working Appeals Team Cases
8.7.13*	02-2016	50857T		e-file Cases
8.7.14	08-2014	57392N		Freedom of Information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2015	59972V	4.23.16	Appeals Employment Tax Procedures
8.7.17	09-2016	63101S	8.20.6	Appeals Remittance Procedures
8.7.18	08-2016	68470G		Return Preparer Misconduct Cases
8.7.19	12-2015	68283H		Net Rate Netting Procedures for Appeals

8.10 Appeals Reports and Projects

8.10.1	07-2015	36055F	8.10.1	Internal Reports
8.10.2	09-2012	50798N	8.10.1	Reports to Outside Officials
8.10.3	08-2015	52445R	8.20.9	Appeals Inventory Validation Process

8.11 Penalties Worked in Appeals

8.11.1	10-2014	36059X	8000	Return Related Penalties in Appeals
8.11.3	02-2015	50868A	8.11.1	Return Preparer Penalty Cases
8.11.4	11-2014	55125A	8.11.1	Penalty Appeals (PENAP)
8.11.5	12-2015	55127W		International Penalties
8.11.6	02-2015	55128H		FBAR Penalties
8.11.7	11-2014	55129S		Abusive Transaction Penalties
8.11.8	10-2014	59756T		Miscellaneous Penalties

8.13 Closing Agreements

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8.13.1	08-2012	36039F	8(13)10	Processing Closing Agreements in Appeals
8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.2	02-2014	31908R	8116	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116	Preparing a Statement of Account
8.17.4	05-2017	31912Z	8116	Notices of Deficiency
8.17.5	03-2014	31913K	8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.5	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2	Penalties/Additions to Tax in Computations
8.18 Valuation Assistance				
8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
8.19 Appeals Pass-Through Entity Handbook				
8.19.1	04-2016	36945S	8113	Procedures and Authorities
8.19.2	04-2016	36946D	8113	Managers/TEFRA Resources
8.19.6	04-2016	36952H	8113	Partner Cases
8.19.7	03-2015	41804U	8.19.1	Administrative Adjustment Request
8.19.8	09-2013	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures
8.19.10	04-2016	52410A	8.19.5	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	04-2016	52412W	8.19.5	Agreed TEFRA Partnership Cases
8.19.12	04-2016	52413H	8.19.5	Final Partnership Administrative Adjustment
8.19.13	04-2016	52414S	8.19.5	Docketed and Department of Justice Cases
8.20 Account and Processing Support (APS)				
8.20.2	10-2014	33441R	8.1.1 CH. 2	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH. 2	Appeals Centralized Database System (ACDS)
8.20.5	06-2017	36043N	8.2.3	Carding New Receipts
8.20.6	06-2016	36044Y	8.2.3	Interim Actions
8.20.7	10-2014	36045J	8.1.7	Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAS)
8.21 Appeals Statute Responsibility				
8.21.1	10-2013	39926P		General Statute Responsibility
8.21.2	10-2014	39927A		Account and Processing Support (APS) Statute Responsibility
8.21.3	08-2014	39929W	8.2.1	Appeals Technical Employees Statute Responsibility
8.21.4	12-2013	39930X		Appeals Management Statute Responsibility
8.21.5	11-2015	39932T		Collection Statutes
8.21.6	04-2016	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures

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8.22 Collection Due Process				
8.22.4	08-2017	49156R	8.22.2	Collection Due Process Appeals Program
8.22.5	08-2017	49157C	8.22.2	Receipt, Control and Pre-Conference Considerations
8.22.6	08-2017	58569K	8.22.2	Cases Requiring Special Handling
8.22.7	08-2017	58571W	8.22.2	Alternatives to Collection Action
8.22.8	08-2017	58572H	8.22.2	Liability Issues and Relief from Liability
8.22.9	08-2017	58573S	8.22.2	Closing and Post Closing Actions
8.23 Offer in Compromise				
8.23.1	04-2016	50802K	8.13.2	Offer in Compromise Overview
8.23.2	10-2014	50803V	8.13.2	Receipt and Control of Non-Collection Due Process (CDP) Offers
8.23.3	08-2017	50804G	8.13.2	Evaluation of Offers in Compromise
8.23.4	12-2016	50805R	8.13.2	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers
8.24 Collection Appeals Program and Jeopardy Levy Appeals				
8.24.1	12-2014	50808Y	8.20.7	Collection Appeals Program (CAP)
8.24.2	05-2014	59045F	8.24.1	Jeopardy Levy Appeals
8.25 Trust Fund Recovery Penalty (TFRP)				
8.25.1	10-2014	50809J	8.11.2	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	10-2014	50810K	8.11.2	Working Trust Fund Recovery Penalty Cases in Appeals
8.26 Alternative Dispute Resolution (ADR) Program				
8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	06-2017	50813R		Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers
8.26.3	09-2017	50814C		Fast Track Mediation for Collection Cases
8.26.4	09-2013	50815N	8.6.1	Early Referral Procedures
8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	03-2015	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	06-2017	64006E		Rapid Appeals Process (RAP)

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Part 9 Criminal Investigation

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

9.1 Criminal Investigation Mission and Strategies

9.1.1	03-2017	36200Y	9.1 CH. 1	Mission
9.1.2	09-2013	36201J	9.1 CH. 2	Authority
9.1.3	02-2010	36229L	9.1 CH. 3	Criminal Statutory Provisions and Common Law
9.1.4	11-2016	36202U	9.1 CH. 4	Criminal Investigation Directives and Functional Delegations of Authority

9.2 Skills and Training

9.2.1	05-2016	36231X	9.2 CH. 1	Training
9.2.2	06-2015	36226E	9.2 CH. 2	Physical Fitness Program
9.2.3	06-2015	36228A	9.4.10	Use of Force Procedures

9.3 Disclosure and Publicity

9.3.1	06-2015	36250E	9.3 CH. 1	Disclosure
9.3.2	02-2012	36251P	9.3 CH. 2	Publicity and Internal Communications

9.4 Investigative Techniques

9.4.1	03-2018	36203F	9.4 CH. 1	Investigation Initiation
9.4.2	03-2012	36205B	9.10.2	SOURCES OF INFORMATION
9.4.4	07-2011	36207X	9.10.2	Requests for Information
9.4.5	07-2015	36208I	9.4 CH. 5	Interviews
9.4.6	07-2013	36209T	9.4 CH. 6	Surveillance and Non-Consensual Monitoring
9.4.7	09-2013	36210U	9.4 CH. 7	CONSENSUAL MONITORING
9.4.8	11-2012	36211F	9.4 CH. 8	Undercover Operations
9.4.9	03-2013	36212Q	9.4 CH. 9	Search Warrants, Evidence and Chain of Custody
9.4.11	09-2011	36214M	9.4 CH. 11	Investigative Services
9.4.12	12-2010	36215X	9.10.2	Arrests
9.4.13	08-2015	36232I	9.4 CH 13	Financial Investigative Task Force

9.5 Investigative Process

9.5.1	09-2015	36216I	9.5 CH. 1	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH. 2	Grand Jury Investigations
9.5.3	04-2006	36218E	9.5.4	Criminal Investigation Strategies
9.5.5	02-2015	36233T	9.5 CH. 5	Money Laundering and Currency Crimes
9.5.8	09-2015	36222M	9.5 CH. 8	Investigative Reports
9.5.9	03-2012	36223X	9.5 CH. 9	Methods of Proof
9.5.11	11-2011	36463J	9.5 CH. 11	Other Investigations
9.5.12	04-2008	49908P	9.5.10	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	9.5 CH. 13	Civil Considerations

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9.5.14	09-2005	36235P	9.5 CH. 14	Closing Procedures
9.6 Trial and Court Related Activities				
9.6.2	08-2008	36464U	9.6 CH. 2	Plea Agreements and Sentencing Process
9.6.3	11-2013	36465F	9.6 CH. 3	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH. 4	Trial
9.7 Asset Seizure and Forfeiture				
9.7.1	03-2015	36428C	9.7 CH. 1	Roles, Responsibilities, and Authorities
9.7.2	07-2015	35087F	9.7 CH. 2	Civil Seizure and Forfeiture
9.7.3	03-2015	36431Z	9.7 CH. 4	Criminal Forfeiture
9.7.4	11-2013	36433V	9.7 CH. 6	PRE-SEIZURE PLANNING
9.7.5	05-2012	36432K	9.7 CH. 5	Forms, Processing, and Documentation
9.7.6	03-2013	36435R	9.7 CH. 8	Custody and Storage of Seized Assets
9.7.7	08-2015	36436C	9.7 CH. 9	Claims And Petitions
9.7.8	07-2014	36437N	9.7.10	Disposition of Seized and Forfeited Property
9.7.9	07-2015	37396N	9.7.12	Equitable Sharing and Reverse Asset Sharing
9.7.10	10-2013	37219Z		International Seizures and Forfeitures
9.7.11	11-2014	36438Y	9.7 CH. 11	Abandoned Property
9.7.12	04-2013	36439J	9.7 CH. 12	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH. 13	Title 26 Seizures for Forfeiture
9.8 Scheme Development				
9.8.1	05-2012	36442G	9.8 CH. 1	Scheme Development Center
9.9 Criminal Investigation Management Information System (CIMIS)				
9.9.1	10-2017	36446Y	9.9 CH. 1	Employee Criminal Investigation Management Information System Responsibilities and Procedures
9.9.4	07-2016	36449F	9.9.12	Criminal Investigation Management Information System Data Fields
9.10 Administrative Databases and Software				
9.10.1	06-2010	36425V	9.10 CH. 1	Criminal Investigation Management Information System Equipment Inventory
9.11 Fiscal and Personnel Matters				
9.11.1	01-2012	36461N	9.11 CH. 1	Fiscal and Budgetary Matters
9.11.2	08-2015	36466Q	9.11 CH. 2	Domestic and Foreign Travel
9.11.3	05-2018	36459B	9.11 CH. 3	INVESTIGATIVE PROPERTY
9.11.4	11-2012	36460C	9.11 CH. 4	Personnel Matters
9.12 Administrative and Recordkeeping Matters				
9.12.1	07-2013	36416K	9.12 CH 1	Miscellaneous Administrative Procedures

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Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 Physical Security Program

10.2.1	09-2017	51711E	1.16.1	Physical Security
10.2.4	09-2014	51715W	1.16.4	Overview of ID Media
10.2.5	09-2014	51716H	1.16.5	Identification Card
10.2.6	09-2017	51717S	1.16.6	Non-Enforcement Pocket Commissions
10.2.8	05-2016	51720P	1.16.8	Incident Reporting
10.2.9	10-2017	51721A	1.16.9	Occupant Emergency Planning
10.2.11	08-2016	51724H	1.16.11	Basic Security Concepts
10.2.12	10-2017	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	08-2016	51728Z	10.2.16	Methods of Providing Protection
10.2.15	08-2016	51729K	1.16.15	Minimum Protection Standards (MPS)

10.5 Privacy and Information Protection

10.5.1	03-2018	49876Q	25.10.1	Privacy Policy
10.5.2	12-2016	49877B		Privacy Compliance and Assurance (PCA) Program
10.5.4	10-2017	49879X	10.5.3	Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements
10.5.7	11-2016	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.5.8*	02-2018	49883F	10.8.8	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments

10.6 Continuity Operations

10.6.1	03-2014	59988F	10.2.10	Continuity Planning Requirements
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10.8 Information Technology (IT) Security

10.8.1*	07-2015	49446Y	10.8.3	Policy and Guidance
10.8.2*	09-2016	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.5*	02-2018	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	10-2016	50384V		Secure Application Development
10.8.7*	01-2017	53313Q		Mac OS X Security Policy
10.8.9*	04-2016	53314B		Virtualization Security Policy
10.8.10*	01-2018	50850U	LEM 10.8.10	Linux and Unix Security Policy
10.8.20*	01-2018	50853B		Windows Security Policy
10.8.21*	04-2018	54962B	10.8.4	Database Security Policy
10.8.22*	02-2018	55175G	10.8.42	Web Server Security Policy

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
10.8.24*	05-2016	68066U		Cloud Computing Security Policy
10.8.26*	02-2017	49826K	25.10.20	Government Furnished and Personally Owned Mobile Device Security Policy
10.8.27	06-2017	50851F		Personal Use of Government Furnished Information Technology Equipment and Resources
10.8.30*	09-2015	50509G	25.10.10	Unisys Operating Systems Security Standards
10.8.32*	07-2017	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	06-2016	50208S	2.3.9	IDRS Security Controls
10.8.40*	06-2016	50854M		Wireless Security Policy
10.8.50*	04-2016	49074M	25.10.12	Servicewide Security Patch Management
10.8.52*	08-2017	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	09-2016	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2017	66020C		Network Security Policy
10.8.60*	09-2015	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process

10.9 National Security Information

10.9.1	08-2012	51732H	1.9.1	National Security Information
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10.23 Personnel Security

10.23.1	08-2016	51141M	1.23.1	Personnel Security
10.23.2	04-2016	51142X	1.23.2	Contractor Investigations
10.23.3	06-2016	51144T	1.23.3	Personnel Security/Suitability Program

Part 11 Communications and Liaison

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

11.1 Communications

11.1.1	07-2015	31861T	1.19 CH. 1	Introduction
11.1.2	10-2014	33001D	1.19 CH. 2	News Coverage of Tax Prosecutions
11.1.3	10-2014	31863P	1.19 CH. 3	Contact with the Public and the Media
11.1.4	02-2015	37584X	2.25.9	Content Policies and Standards for Intranet Sites

11.3 Disclosure of Official Information

11.3.1	03-2018	30423R	1.3 CH. 1	Introduction to Disclosure
11.3.2	01-2017	30424C	1.3 CH. 2	Disclosure to Persons with a Material Interest
11.3.3	01-2016	30425N	1.3 CH. 3	Disclosure to Designees and Practitioners
11.3.4	05-2017	30426Y	1.3 CH. 4	Congressional Inquiries
11.3.5	05-2017	30427J	1.3 CH. 5	Fees
11.3.6	10-2017	30428U	1.3 CH. 6	Seals and Certifications
11.3.7	11-2017	30429F	1.3 CH. 7	Freedom of Information Act Reading Room Operations

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
11.3.8	04-2017	30431R	1.3 CH. 8	Disclosure of Written Determinations
11.3.9	06-2012	30432C	7.8.2 CH. 50	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH. 10	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH. 11	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH. 12	Designation of Documents
11.3.13	04-2017	30436U	1.3 CH. 13	Freedom of Information Act
11.3.14	05-2018	30437F	1.3 CH. 14	Privacy Act General Provisions
11.3.15	05-2018	30438Q	1.3 CH. 15	Privacy Act Publication and Reporting Requirements
11.3.16	05-2018	30439B	1.3 CH. 16	Privacy Act Notification Programs
11.3.17	05-2018	30440C	1.3 CH. 17	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH. 18	Privacy Act Access and Amendment of Records
11.3.19	05-2018	30442Y	1.3 CH. 19	Privacy Act Accounting for Disclosures
11.3.20	09-2013	30443J	1.3 CH. 20	Personnel Records
11.3.21	07-2017	30444U	1.3 CH. 21	Investigative Disclosure
11.3.22	05-2018	30445F	1.3 CH. 22	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	12-2017	30446Q	1.3 CH. 23	Disclosure to the Government Accountability Office (GAO)
11.3.24	07-2008	30447B	1.3 CH. 24	Disclosures to Contractors
11.3.25	03-2018	30448M	1.3 CH. 25	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	07-2017	30449X	1.3 CH. 26	Wagering Tax Information
11.3.27	05-2017	30450Y	1.3 CH. 27	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	1.3 CH. 28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH. 29	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	02-2017	30453F	1.3 CH. 30	Disclosure to the President
11.3.31	10-2017	30454Q	1.3 CH. 31	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH. 32	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH. 33	Other Disclosures to State and Local Governments
11.3.34	07-2017	30457X	1.3 CH. 34	Disclosure for Non-tax Criminal Violations
11.3.35	04-2018	30458I	1.3 CH. 35	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH. 37	Recordkeeping and Accounting for Disclosures
11.3.38	09-2017	30462Q	1.3 CH. 38	Role and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH. 39	Computer Matching and Privacy Protection Act
11.3.40	08-2017	30464M	1.3 CH. 40	Disclosures Involving Trust Fund Recovery Penalty Assessments

11.4 Office of Governmental Liaison

11.4.1	12-2017	33481B	11.4.3	Governmental Liaison Operations
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
11.4.2	10-2017	33482M	104.1 CH 9	Data Exchange Program

11.5 Legislative Affairs

11.5.1	08-2006	48639B		Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)
11.5.2	08-2014	39914X		Congressional Affairs Program
11.5.4	06-2015	67879V	11.53.3	Legislative Analysis and Tracking Implementation Services Program

11.51 Large Business and International Communications

11.51.1	06-2008	49775E		TIGTA and GAO Audit Program Process at the LMSB Division
11.51.2	06-2016	68000E		LB&I Intranet Publishing Standards

11.53 Small Business/Self-Employed

11.53.2	04-2015	48691T		SB/SE CSO Communications
11.53.3	04-2015	48692E	11.53.4	CSO Support, Disaster Assistance and Issue Management Resolution System
11.53.4	04-2015	48693P		TIGTA/GAO
11.53.5	01-2015	48694A		Stakeholder Liaison (SL) Activities

11.55 Wage and Investment

11.55.2	09-2008	49223X		Wage and Investment Communications and Liaison
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Part 13 Taxpayer Advocate Service

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

13.1 Taxpayer Advocate Case Procedures

13.1.1	12-2014	30650A	13.1 CH. 1	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH. 2	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	08-2016	30653H	13.1 CH. 3	Definition of Terms/Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH. 5	Taxpayer Advocate Service (TAS) Confidentiality
13.1.6	10-2014	30657Z	13.1 CH. 6	Casework Communications
13.1.7	02-2016	30658K	13.1 CH. 7	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	04-2017	30659V	13.1 CH. 8	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3	Executive Correspondence Case Procedures
13.1.10	05-2012	30661H	13.1 CH. 10	Special Processes
13.1.11	06-2015	30662S	13.1 CH. 11	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH. 12	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation Under IRC §7811(d)
13.1.15	08-2016	35727K	13.1.5	Customer Complaints/RRA98 §1203 Procedures
13.1.16	04-2017	35728V	13.1.7	TAS Intake and Case Receipt Process

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
13.1.17	08-2013	47430U	13.1.7	TAS Case Transfer Process
13.1.18	05-2016	47431F	13.1.7	Processing TAS Cases
13.1.19	05-2016	47432Q	13.1.7	TAS Operations Assistance Request (OAR) Process.
13.1.20	05-2016	47433B	13.1.7	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	05-2016	47434M	13.1.7	TAS Case Closing and Reopen Case Procedures
13.1.22	01-2016	49944H		Manual Inventory Balancing Procedures

13.2 Systemic Advocacy

13.2.1	07-2009	30665Z	13.2 CH. 1	Processing Advocacy Issues
13.2.2	07-2009	30666K	13.2 CH. 2	Inventory Control and Working an Assignment

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

13.3.1	03-2012	30667V	13.3 CH. 1	NTA Toll-free Procedures
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13.4 TAS TAMIS Guide

13.4.1	03-2009	32655X		General TAMIS Information
13.4.2	01-2016	35620K		Administration and Security
13.4.3	05-2009	35621V		TAMIS Training
13.4.4	05-2009	35622G		Navigation/Querying
13.4.5	06-2015	35623R		Initiating and Working a Case on TAMIS
13.4.6	05-2009	35624C		Management Inventory Screens
13.4.7	04-2017	35625N		Administrative Reports
13.4.8	03-2011	35626Y		Report Writing

13.5 TAS Balanced Measures

13.5.1	10-2001	32657T	1.5.8	TAS Balanced Measure System
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13.6 Taxpayer Advocate Service Communications

13.6.1	02-2012	35731S		Internal and External Communications
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13.7 Taxpayer Advocacy Panel Program

13.7.1	09-2014	47230S		Taxpayer Advocacy Panel Operating Procedures
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 Penalty Handbook

20.1.1*	11-2017	33067T	LEM 20.1.1	Introduction and Penalty Relief
20.1.2*	07-2016	33068E	LEM 5.1	Failure To File/Failure To Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3	Estimated Tax Penalties
20.1.4*	02-2018	36750J	LEM 5.1	Failure to Deposit Penalty
20.1.5	12-2016	33073X	LEM 5.1	Return Related Penalties
20.1.6	07-2017	33072M	LEM 5.1	Preparer, Promoter, Material Advisor Penalties
20.1.7*	10-2017	33064M	LEM 20.1.7	Information Return Penalties

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20.1.8*	04-2018	33063B	120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	11-2015	33061F	120.1 CH. 9	International Penalties
20.1.10*	04-2018	33062Q	LEM 20.1.10	Miscellaneous Penalties
20.1.11*	08-2016	50742T	LEM 20.1.10	Excise Tax and Estate and Gift Tax Penalties
20.1.12	12-2017	52679Z		Penalties Applicable to Incorrect Appraisals

20.2 Interest

20.2.1*	04-2016	32961E	20.2.11	Interest Introduction, Standards and Guidelines
20.2.4*	03-2015	32965W	LEM 20.2	Overpayment Interest
20.2.5*	07-2017	32966H	20.2.8	Interest on Underpayments
20.2.7*	04-2016	32968D	20.2.8	Abatement and Suspension of Debit Interest
20.2.9	08-2013	32971A	104.8 CH. 10	Interest on Carryback of Net Operating Loss
20.2.10*	10-2016	32973W	104.8 CH 20	Interest on Estate, Excise, Employment, and Foreign Taxes
20.2.11	01-2017	32974H	104.8 CH 18	Miscellaneous Interest Provisions
20.2.14*	02-2017	32978Z	104.8	Netting of Overpayment and Underpayment Interest

20.3 Penalty Programs Internal Processes

20.3.1	04-2018	69216A		Civil Penalty Accuracy Review Process
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Part 21 Customer Account Services

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

21.1 Accounts Management and Compliance Services Operations

21.1.1	09-2017	36800E	21.1.1	Accounts Management and Compliance Services Overview
21.1.2	09-2017	36801P	21.2	Reference Materials Overview
21.1.3*	09-2017	36802A	21.3.12	Operational Guidelines Overview
21.1.7*	08-2017	38746V		Campus Support

21.2 Systems and Research Programs

21.2.1*	09-2017	36806S	21.3.13	Systems
21.2.2	09-2017	36807D	21.3	Research
21.2.3*	09-2017	36808O	21.2.4	Transcripts
21.2.4*	09-2017	36809Z	21.2.5	Master File Accounts Maintenance

21.3 Taxpayer Contacts

21.3.1*	09-2017	36811L	21.6	Taxpayer Contacts Resulting From Notice Issuance
21.3.3	08-2017	36813H	21.3.2	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2017	36814S	21.1.6	Field Assistance
21.3.5	09-2017	28016E	21.5.11	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2017	28017P	21.3.3	Forms and Information Requests

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21.3.7*	09-2017	28789Q	121.3 CH 7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2017	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2017	33093P	3.13.2	Processing Reporting Agents File Authorizations
21.3.10	09-2017	33204M	21.1.3	Practitioner Priority Service (PPS)
21.3.11	12-2017	54528B	3.42.7	Information Returns Reporting Procedures

21.4 Refund Inquiries

21.4.1*	08-2017	36815D	21.8	Refund Research
21.4.2*	09-2017	36816O	21.8	Refund Trace and Limited Payability
21.4.3*	09-2017	36817Z	21.8	Returned Refunds/Releases
21.4.4*	09-2017	36818K	21.8	Manual Refunds
21.4.5*	09-2017	36819V	21.8	Erroneous Refunds
21.4.6*	09-2017	36820W	21.8	Refund Offset

21.5 Account Resolution

21.5.1*	09-2017	36821H	21.5.7	General Adjustments
21.5.2*	09-2017	36822S	21.5.8	Adjustment Guidelines
21.5.3*	09-2017	36823D	21.5.9	General Claims Procedures
21.5.4*	09-2017	36824O	21.5.10	General Math Error Procedures
21.5.5	09-2017	36825Z	21.5.5	Unpostables
21.5.6*	08-2017	36826K	21.3.12	Freeze Codes
21.5.7*	09-2017	36827V	21.5.3	Payment Tracers
21.5.8*	09-2017	36828G	21.5.4	Credit Transfers
21.5.9*	08-2017	36829R	21.5.2	Carrybacks
21.5.10*	09-2017	36830S	21.6.8	Examination Issues
21.5.11*	06-2017	36831D	3.15.259	Employee Plan Accounts

21.6 Individual Tax Returns

21.6.1*	09-2017	36832O	21.13	Filing Status and Exemption Adjustments
21.6.2*	08-2017	36833Z	21.6.7	Adjusting TIN-Related Problems
21.6.3*	08-2017	36834K	21.6.2	Credits
21.6.4*	09-2017	36835V	21.6.3	Tax Computation / Accounting Period Changes
21.6.5*	09-2017	36836G	21.6.9	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2017	36837R	21.6.6	Specific Claims and Other Issues
21.6.7*	08-2017	36838C	21.6.4	Adjusting Individual Tax Accounts
21.6.8	09-2017	36839N	25.15.13	Split Spousal Assessments (MFT 31 / MFT 65)

21.7 Business Tax Returns and Non-Master File Accounts

21.7.1*	08-2017	36841Z	21.7.6	BMF/NMF Miscellaneous Information
21.7.2*	08-2017	36842K	21.7.6	Employment and Railroad Tax Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
21.7.3*	08-2017	36843V	21.14	Unemployment Taxes
21.7.4*	08-2017	36844G	21.14	Income Taxes/Information Returns
21.7.5*	08-2017	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2017	36847N	21.7.7	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2017	36848Y	21.14	Excise Taxes
21.7.9*	08-2017	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2017	36850K	21.14	No-Merge Cases
21.7.11*	08-2017	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2017	36852G	21.8.3	Non-Master File (NMF) Adjustments
21.7.13*	08-2017	32186R	21.7.1	Assigning Employer Identification Numbers (EINs)

21.8 International

21.8.1*	08-2017	49813H	3.15.128	IMF International Adjustments
21.8.2*	08-2017	49814S	3.15.129	BMF International Adjustments
21.8.4*	08-2017	49817Z	3.38.128	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2017	50502H	3.21.25	Miscellaneous FIRPTA Related Issues
21.8.6	08-2017	49818K	3.21.25	Exemptions from US Withholding (Form 8233)
21.8.7	07-2017	69286Y		Form-Related Communication

21.10 Quality Assurance

21.10.1	08-2017	36867F	21.10.2	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
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Part 22 Taxpayer Education and Assistance

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

22.24 IRS Taxpayer Burden Reduction

22.24.1	01-2016	37489Z		Servicewide Burden Reduction Activities
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22.30 Wage and Investment Outreach Procedures

22.30.1	09-2017	36870C	21.10.6	Stakeholder Partnerships, Education and Communication
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22.31 Multilingual Initiatives

22.31.1	12-2016	39864C		IRS Language Services
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22.40 Federal, State and Local Governments

22.40.1	08-2016	38104J		Outreach
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22.41 Indian Tribal Governments

22.41.1	12-2016	35210K		Outreach
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22.42 TEB Taxpayer Education and Assistance

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
22.42.1	08-2017	35364J		Tax Exempt Bonds Customer Education and Outreach

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 Fraud Handbook

25.1.1	01-2014	27681V	104.2 CH. 1	Overview/Definitions
25.1.2	08-2016	27682G	104.2 CH. 2	Recognizing and Developing Fraud
25.1.3*	08-2016	27683R	104.2 CH. 3	Criminal Referrals
25.1.4	10-2016	27684C	104.2 CH. 4	Administrative Joint Investigation
25.1.5	06-2016	27685N	104.2 CH. 5	Grand Jury Investigations
25.1.6	04-2016	27686Y	104.2 CH. 6	Civil Fraud
25.1.7	11-2015	27687J	104.2 CH. 7	Failure to File
25.1.8	10-2016	27688U	104.2 CH. 8	Field Collection
25.1.9*	07-2016	27689F	104.2 CH. 9	Tax Exempt and Government Entities (TE/GE)
25.1.10	03-2015	34951C		LB&I Fraud Procedures
25.1.11*	11-2017	49714R		Campus Collection Fraud Procedures
25.1.12	07-2017	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	04-2016	54034A		Campus Examination Fraud Procedures

25.2 Information and Whistleblower Awards

25.2.1	01-2018	27541K	104.4 CH. 1	General Operating Division Guidance for Working Whistleblower Claims
25.2.2	01-2018	27544R	104.4 CH. 2	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH. 3	Reimbursements to State/Local Law Enforcement Agencies

25.3 Litigation and Judgments

25.3.1	08-2013	30351I	105.2 CH. 1	General Guidelines
25.3.2*	12-2017	30397G	LEM 25.3.2	Suits by the United States
25.3.3	01-2017	30398R	105.2 CH. 3	Suits Against the United States and Claims for Damages under IRC § 7433
25.3.4	07-2010	30399C	105.2 CH. 4	Suits against IRS Employees
25.3.5	03-2012	30400S	105.2 CH. 5	Judgment Follow-up
25.3.6	09-2013	52749M	25.3.1	Open Litigation Control, Monitoring and Closing Actions
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports

25.4 Employee Protection

25.4.1	01-2017	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	01-2017	36337M	LEM 25.4	Caution Upon Contact Taxpayer

25.5 Summons

25.5.1	09-2014	27528R	109.1 CH. 1	Introduction
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25.5.2	07-2015	27529C	109.1 CH. 2	Preparation
25.5.3*	12-2016	27530D	109.1 CH. 3	Procedures
25.5.4	07-2015	27532Z	109.1 CH. 4	Examination of Books and Witnesses
25.5.5	12-2015	27533K	109.1 CH. 5	Summons for Taxpayer Records and Testimony
25.5.6	03-2017	27534V	109.1 CH. 6	Summonses on Third-Party Witnesses
25.5.7	02-2016	27536R	109.1 CH. 7	Special Procedures for John Doe Summonses
25.5.8	01-2016	27537C	109.1 CH. 8	Use of Summons Special Applications
25.5.9	04-2017	27538N	109.1 CH. 9	Fees and Costs for Summoned Witnesses
25.5.10	05-2016	27539Y	109.1 CH. 10	Enforcement of Summons
25.5.11	06-2015	27540Z	109.1 CH. 11	Title 31 Bank Secrecy Act Summons

25.6 Statute of Limitations

25.6.1*	09-2017	36881J	LEM 25.6	Statute of Limitations Processes and Procedures
25.6.22	02-2018	28778J	121.2 CH 22	Extension of Assessment Statute of Limitations By Consent
25.6.23*	03-2018	29221J	121.2 CH 23	Examination Process-Assessment Statute of Limitations Controls

25.7 Exempt Organizations Business Master File

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8.1.3	01/2015	Working Cases in Appeals	David Zito	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Martin Mailloux	Appeals
8.1.7	04/2013	AQMS Purpose and Guidelines	Diane Kopanski	Appeals
8.1.8	09/2016	Employee Tax Compliance	Sharon Evans	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Sharon Evans	Appeals
8.1.10	09/2017	Ex Parte Communications	John Gonzalez	Appeals
8.2 PRE 90-DAY AND 90-DAY CASES				
8.2.1	08/2016	Agreed Pre-90-Day Income Tax Cases	Martin Mailloux	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Gary Easley	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Gary Easley	Appeals
8.4 APPEALS DOCKETED CASES				
8.4.1	03/2014	Procedures for Processing and Settling Docketed Cases	Julie Ferenci	Appeals
8.4.2	10/2012	Campus Appeals Docketed Cases	Julie Ferenci	Appeals
8.4.4	01/2017	Examination Assistance Requests	Julie Ferenci	Appeals

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8.6.1*	08/2016	Conference and Issue Resolution	Charmaine Osbi	Appeals
8.6.2	08/2017	Appeals Case Memo Procedures	Carla Washington	Appeals
8.6.3	10/2016	Appeals Rulings	Andrew Waters	Appeals
8.6.4	03/2015	Reaching Settlement and Securing an Appeals Agreement Form	Sharon Evans	Appeals
8.6.5	10/2016	Identity Theft Procedures	David Zito	Appeals
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.1	02/2017	Guidelines for Cases with Special Issues	Sharon Evans	Appeals
8.7.3	09/2012	Domestic and International Operations Programs	Nancy Wright	Appeals
8.7.4	08/2014	Appeals Estate and Gift Tax Cases	Nancy Talajkow	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Nancy Talajkow	Appeals
8.7.6	05/2014	Appeals Bankruptcy Cases	Perry Pace	Appeals
8.7.7	06/2015	Claim and Overassessment Cases	Sharon Evans	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Martin Mailloux	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Martin Mailloux	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Martin Mailloux	Appeals
8.7.11	03/2015	Working Appeals Team Cases	Charmaine Osbi	Appeals
8.7.13*	02/2016	e-file Cases	David Zito	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Naomi Laub	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Sandra Burdsall	Appeals
8.7.16	10/2015	Appeals Employment Tax Procedures	Sharon Evans	Appeals
8.7.17	09/2016	Appeals Remittance Procedures	Sharon Evans	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	David Zito	Appeals
8.7.19	12/2015	Net Rate Netting Procedures for Appeals	Sharon Evans	Appeals
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1	07/2015	Internal Reports	Peggy Smith	Appeals
8.10.2	09/2012	Reports to Outside Officials	David Zito	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Julie Ferenci	Appeals
8.11 PENALTIES WORKED IN APPEALS				
8.11.1	10/2014	Return Related Penalties in Appeals	Naomi Laub	Appeals
8.11.3	02/2015	Return Preparer Penalty Cases	David Zito	Appeals

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8.11.5	12/2015	International Penalties	John Serafini	Appeals
8.11.6	02/2015	FBAR Penalties	David Zito	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Naomi Laub	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Naomi Laub	Appeals
8.13 CLOSING AGREEMENTS				
8.13.1	08/2012	Processing Closing Agreements in Appeals	Sandra Burdsall	Appeals
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.2	02/2014	General Settlement and Rule 155 Computations	Linda Thall	Appeals
8.17.3	09/2013	Preparing a Statement of Account	Linda Thall	Appeals
8.17.4	05/2017	Notices of Deficiency	Martin Mailloux	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Linda Thall	Appeals
8.17.6	09/2013	Interest Issues in Settlement Computations	Linda Thall	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Linda Thall	Appeals
8.18 VALUATION ASSISTANCE				
8.18.1	08/2012	Valuation Assistance Procedures	Vriend Ruth	Appeals
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK				
8.19.1	04/2016	Procedures and Authorities	James Boulukos	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Rebecca Torres	Appeals
8.19.6	04/2016	Partner Cases	James Boulukos	Appeals
8.19.7	03/2015	Administrative Adjustment Request	James Boulukos	Appeals
8.19.8	09/2013	Collection Cases	Rebecca Torres	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Rebecca Torres	Appeals
8.19.10	04/2016	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	James Boulukos	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	James Boulukos	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	James Boulukos	Appeals
8.19.13	04/2016	Docketed and Department of Justice Cases	James Boulukos	Appeals
8.20 ACCOUNT AND PROCESSING SUPPORT (APS)				
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Peggy Smith	Appeals
8.20.3	10/2014	Appeals Centralized Database System (ACDS)	Peggy Smith	Appeals
8.20.5	06/2017	Carding New Receipts	Terri Shelley-Kir	Appeals
8.20.6	06/2016	Interim Actions	Terri Shelley-Kir	Appeals

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8.20.7	10/2014	Closing Procedures	Terri Shelley-Kir	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Terri Shelley-Kir	Appeals
8.21 APPEALS STATUTE RESPONSIBILITY				
8.21.1	10/2013	General Statute Responsibility	Sharon Evans	Appeals
8.21.2	10/2014	Account and Processing Support (APS) Statute Responsibility	Peggy Smith	Appeals
8.21.3	08/2014	Appeals Technical Employees Statute Responsibility	Sharon Evans	Appeals
8.21.4	12/2013	Appeals Management Statute Responsibility	Sharon Evans	Appeals
8.21.5	11/2015	Collection Statutes	Irene Trimback-	Appeals
8.21.6	04/2016	Statute Information on TEFRA Cases	James Boulukos	Appeals
8.21.7	11/2013	Barred Statute Procedures	Sharon Evans	Appeals
8.22 COLLECTION DUE PROCESS				
8.22.4	08/2017	Collection Due Process Appeals Program	Monty Luhmann	Appeals
8.22.5	08/2017	Receipt, Control and Pre-Conference Considerations	Monty Luhmann	Appeals
8.22.6	08/2017	Cases Requiring Special Handling	Monty Luhmann	Appeals
8.22.7	08/2017	Alternatives to Collection Action	Monty Luhmann	Appeals
8.22.8	08/2017	Liability Issues and Relief from Liability	Monty Luhmann	Appeals
8.22.9	08/2017	Closing and Post Closing Actions	Monty Luhmann	Appeals
8.23 OFFER IN COMPROMISE				
8.23.1	04/2016	Offer in Compromise Overview	Irene Trimback-	Appeals
8.23.2	10/2014	Receipt and Control of Non-Collection Due Process (CDP) Offers	Timothy Sample	Appeals
8.23.3	08/2017	Evaluation of Offers in Compromise	Irene Trimback-	Appeals
8.23.4	12/2016	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Irene Trimback-	Appeals
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS				
8.24.1	12/2014	Collection Appeals Program (CAP)	John Gonzalez	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Perry Pace	Appeals
8.25 TRUST FUND RECOVERY PENALTY (TFRP)				
8.25.1	10/2014	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Kathryn Dugan	Appeals
8.25.2	10/2014	Working Trust Fund Recovery Penalty Cases in Appeals	Kathryn Dugan	Appeals
8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM				

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8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Charmaine Osbi	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Charmaine Osbi	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	John Gonzalez	Appeals
8.26.4	09/2013	Early Referral Procedures	Charmaine Osbi	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Charmaine Osbi	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Fabio Ambrosio	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Charmaine Osbi	Appeals
8.26.9	03/2015	Post-Appeals Mediation Procedures for Collection Cases	Dale Veer	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Charmaine Osbi	Appeals

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

25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.12	10/2014	Appeals Procedures	Theda Koors	Appeals

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1.1 ORGANIZATION AND STAFFING

1.1.11	02/2015	Chief, Communications and Liaison	Janene Howell	All
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1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE

1.10.3	11/2016	Standards for Using Email	Janene Howell	All
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Part 11: Communications and Liaison

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

11.1 COMMUNICATIONS

11.1.1	07/2015	Introduction	Betti Daniels	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	Janene Howell	All
11.1.3	10/2014	Contact with the Public and the Media	Janene Howell	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	Janene Howell	C&L

11.5 LEGISLATIVE AFFAIRS

11.5.2	08/2014	Congressional Affairs Program	Eric Hall	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services Program	Robert Coar	All

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

1.1 ORGANIZATION AND STAFFING				
1.1.21	01/2018	Chief Financial Officer	Cynthia Carver	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.2	02/2015	Monitoring and Improving Internal Control	Paul Gurzo	All
1.4.3	05/2016	IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting	Lawrence Sao	All
1.4.30	10/2015	Monitoring Internal Control Planned Corrective Actions	Evelyn Sherrod	CFO
1.4.31	12/2017	IRS Quality Assurance Program	Erika Mathis	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.1	10/2016	The IRS Balanced Performance Measurement System	Erin Mather	All
1.5.2	01/2015	Uses of Section 1204 Statistics	Erika Mathis	All
1.5.3	05/2017	Manager's Self-Certification and the Independent Review Process	Stephanie Benti	All
1.31 CFO INTERNAL POLICY AND PROCEDURES				
1.31.3	02/2015	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	Dean Overman	All
1.31.7	02/2018	Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office	MICHAEL HOL	CFO
1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES				
1.32.1	02/2012	Official IRS Local Travel Guide	Janice Young	All
1.32.4	10/2014	Travel Card Program	Janice Youngl	All
1.32.10	11/2014	Approval Process for Event-Related Spending	Angela Coleman	All
1.32.11	09/2011	Official IRS City-to-City Travel Guide	Janice Young	All
1.32.12	03/2017	IRS Relocation Travel Guide	Janice Young	CFO
1.32.13	10/2016	Relocation Services Program	Janice Young	CFO
1.32.14	01/2017	Gainsharing Travel Savings Program	Betty Brown	CFO
1.32.15	10/2017	Public Transportation Subsidy Program (PTSP)	Sandra Graves	All
1.32.20	07/2015	Using Appropriated Funds to Purchase Meals and Light Refreshments	Betty Brown	All
1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS				

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1.33.3	04/2015	Reimbursable Operating Guidelines	Pam Dallas	All
1.33.4	12/2014	Financial Operating Guidelines	Pam Dallas	All
1.34 REVENUE ACCOUNTING				
1.34.1	06/2009	Definitions and Acronyms	Erika Mathis	CFO
1.34.4	08/2015	Unpaid Assessments	Julie Vogel	CFO
1.35 FINANCIAL ACCOUNTING				
1.35.3	07/2015	Receipt and Acceptance Guidelines	Cynthia Carver	All
1.35.5	08/2012	Advances, Prepaid Expenses, and Other Assets	Cynthia Carver	All
1.35.6	07/2016	Property and Equipment Accounting	Cynthia Carver	All
1.35.7	09/2013	Debt Collection	Joan Wyman	All
1.35.9	03/2016	Integrated Financial System Payroll	Catherine Loose	CFO
1.35.13	03/2016	Administrative Waiver	B. MacDermid	All
1.35.14	07/2017	IRS Annual Financial Statement Audit	B MacDermid	All
1.35.15	07/2015	Annual Close Guidelines	Cynthia Carver	All
1.35.16	12/2016	Managerial Cost Accounting	Angela Leroux	All
1.35.17	07/2016	Estimating Trust Fund Costs	Angela Leroux	CFO
1.35.18	12/2015	Imprest Funds	Scott DeHerrera	CI
1.35.19	07/2016	User Fees	Angela Leroux	CFO
1.35.23	06/2017	Integrated Financial System Security	Anthony Young	CFO
1.35.24	08/2015	Establishing IRS Commitments and Obligations	Scott DeHerrera	CFO
1.36 ADMINISTRATIVE ACCOUNTING AND FINANCIAL MANAGEMENT REPORTS				
1.36.2	12/2017	Treasury Information Executive Repository	Constance Marti	All

Part 3: Submission Processing

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

3.17 ACCOUNTING AND DATA CONTROL				
3.17.41	09/2009	Accounting and Operating Reports	Joan Cannon	CFO
3.17.50	02/2015	Submission Processing RRACS Procedures	Susan Orge	All
3.17.63	04/2014	Redesign Revenue Accounting Control System	Willa Williams	CFO

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11.5 LEGISLATIVE AFFAIRS

11.5.1	08/2006	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	James Southwel	All
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1 ORGANIZATION AND STAFFING

1.1.6	06/2015	Chief Counsel	Jenni Bae	All
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(Processes and activities associated with the Office of the Chief Counsel.)

30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Cristina Aiken	CC
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30.2 CHIEF COUNSEL DIRECTIVES

30.2.1	04/2014	Office of Chief Counsel Directives System	Sandra Stine	CC
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30.2.2	06/2013	General Counsel Orders and Directives	Sandra Stine	CC
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30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY

30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	Jenni Bae	CC
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30.3.2	10/2017	Delegations of Authority and Designations	Linda Galanis	CC
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30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY

30.4.1	06/2017	Employment	Pamela roberts	CC
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30.4.2	10/2017	Personnel Guidance	Gregg Hoffmast	CC
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30.4.3	03/2011	Training and Communication	Jeffrey Brown	CC
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30.4.4	01/2008	Equal Employment Opportunity	Susan Magee	CC
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30.4.5	05/2006	Labor and Employee Relations	Susan Nieser	CC
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30.4.6	03/2009	Leave Administration	Konnie Melia	CC
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30.4.7	12/2012	Work Schedules	Susan Nieser	CC
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30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Kirsten Witter	CC
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30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT

30.5.1	10/2007	Space, Property, Procurement, and Telecommunications	Sandra Stine	CC
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30.5.2	02/2014	Travel Guidelines	Cassandra Bum	CC
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30.5.3	07/2005	Financial Management	Cassandra Bum	CC
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30.6 SECURITY AND EMERGENCY PREPAREDNESS

30.6.1	10/2016	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Jenni Bae	CC
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30.6.2	01/2014	Emergency Preparedness	Michael Cochis	CC
30.7 MANAGEMENT SYSTEMS				
30.7.1	12/2010	Information Systems	Christine Grode	CC
30.7.2	11/2012	Research and Management Information	Gail Henderson-	CC
30.7.3	12/2009	Technology Services	Jeff Brown	CC
30.7.4	01/2014	Programs and Special Topics	Sandra Stine	CC
30.8 LIBRARY SERVICES				
30.8.1	12/2013	Counsel Library Services	Marlene Henriks	CC
30.9 FILE MANAGEMENT				
30.9.1	07/2005	Case File Management	George Bowden	CC
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	William Conroy	CC
30.10 STANDARDS FOR CORRESPONDENCE				
30.10.1	07/2005	Correspondence Guidelines	Jim Benjamin	CC
30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS				
30.11.1	05/2009	FOIA Requests for Chief Counsel Records	Pooja Lalwahi	CC

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31.1 GUIDING PRINCIPLES				
31.1.1	07/2016	Legal Work	Jenni Bae	CC
31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Kathryn Zuba	CC
31.1.3	08/2004	Signature Principles	Kathryn Zuba	CC
31.1.4	10/2010	Coordination and Reconciliation of Disputes	William Conroy	CC
31.2 SIGNIFICANT CASE COORDINATION				
31.2.1	08/2004	Significant Case Program	Kathryn Zuba	CC

Part 32: Published Guidance and Other Guidance to Taxpayers

32.1 CHIEF COUNSEL REGULATION HANDBOOK				
32.1.1	04/2017	Overview of the Regulations Process	Matthew Lucey	CC
32.1.2	09/2011	Procedural Requirements for Regulation Projects	Matthew Lucey	CC
32.1.3	08/2004	Substantive Development of a Regulation Project	Henry Schneider	CC
32.1.4	10/2011	Outlining and Drafting Substantive Regulatory Text	Matthew Lucey	CC
32.1.5	10/2015	Required Format for Regulations	Jenni Bae	CC
32.1.6	09/2011	Review, Approval, and Publication of Regulations	Matthew Lucey	CC
32.1.7	08/2011	Inquiries, Comments, and Public Hearings	Henry Schneider	CC

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32.1.8	08/2004	Publishing the Final Regulation	Henry Schneider	CC
32.1.9	08/2004	Closing a Regulation Project	Henry Schneider	CC
32.2 CHIEF COUNSEL PUBLICATION HANDBOOK				
32.2.1	08/2004	Introduction to the Chief Counsel Publication Handbook	Henry Schneider	CC
32.2.2	04/2017	Summary of the Published Guidance Process	Matthew Lucey	CC
32.2.3	10/2011	Drafting Published Guidance	Matthew Lucey	CC
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Henry Schneider	CC
32.2.5	01/2013	Coordination and Clearance	Jason Bremer	CC
32.2.6	10/2011	Circulating Draft Publication Items	Matthew Lucey	CC
32.2.7	10/2011	Formal Clearance of Publication Items	Matthew Lucey	CC
32.2.8	04/2017	Publication	Matthew Lucey	CC
32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS				
32.3.1	10/2011	Forms of Advice	Matthew Lucey	CC
32.3.2	10/2017	Letter Rulings	Jenni Bae	CC
32.3.3	08/2004	Information Letters	Henry Schneider	CC
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Henry Schneider	CC
32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
32.4.2	06/2005	Pre-Filing Agreements	Henry Schneider	CC
32.4.3	10/2010	Industry Issue Resolution	William Conroy	CC

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33.1 LEGAL ADVICE				
33.1.1	08/2004	Roles and Responsibilities for Providing Legal Advice	Kathryn Zuba	CC
33.1.2	10/2016	Chief Counsel's Legal Advice Program	Barbara Pettoni	CC
33.1.3	07/2011	Releasing Legal Advice to the Public	William Conroy	CC
33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE				
33.2.1	08/2004	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Kathryn Zuba	CC
33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	William Conroy	CC
33.3 OTHER LEGAL ADVICE				
33.3.1	08/2004	Legislation and Miscellaneous Matters	Kathryn Zuba	CC
33.3.2	10/2015	Offers in Compromise	Jenni Bae	CC

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33.3.3	11/2010	Appeals Settlement Guidelines	William Conroy	CC
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	William Conroy	CC
33.3.5	08/2004	Congressional and Other IRS Controlled Correspondence	Kathryn Zuba	CC
33.3.6	12/2010	Designating a Case for Litigation	William Conroy	CC
33.3.7	08/2010	Tax Forms, Tax Publications, and Public Use Forms	Kathryn Zuba	CC

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34.1 JURISDICTION OF THE DISTRICT COURTS				
34.1.1	08/2004	Jurisdiction of the District Courts	Gary Gray	CC
34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS				
34.2.1	08/2004	Jurisdiction of the Court Of Federal Claims	Gary Gray	CC
34.3 PROCEDURES IN BANKRUPTCY CASES				
34.3.1	01/2015	Procedures in Bankruptcy Cases	Jenni Bae	CC
34.4 INSOLVENCIES				
34.4.1	03/2016	Insolvencies	Jenni Bae	CC
34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.1	02/2016	Defense Letters	Jenni Bae	CC
34.5.2	12/2012	Refund Litigation	Elizabeth Cowa	CC
34.5.3	08/2004	Suits Brought Against the United States	Gary Gray	CC
34.5.5	08/2004	Injunctions	Gary Gray	CC
34.5.6	02/2013	Procedures in 28 U.S.C. § 2410 Actions	Deborah Grogan	CC
34.5.7	08/2004	Damages Litigation	Gary Gray	CC
34.6 SUITS BROUGHT BY THE UNITED STATES				
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35.4.2	12/2010	Gathering Information from Government Sources	William Conroy	CC
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35.7.2	08/2004	Preparation of Briefs	Curtis Wilson	CC
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1.4.9	03/2017	Resource Guide for Management Officials - Criminal Investigation	Marsha Matthew	CI
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9.1.2	09/2013	Authority	Marsha Matthew	CI
9.1.3	02/2010	Criminal Statutory Provisions and Common Law	Marsha Matthew	CI
9.1.4	11/2016	Criminal Investigation Directives and Functional Delegations of Authority	Marsha Matthe	CI
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9.4.13	08/2015	Financial Investigative Task Force	Maura Fahy	CI
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9.5.3	04/2006	Criminal Investigation Strategies	Marsha Matthew	CI
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9.5.8	09/2015	Investigative Reports	Monica Harris	CI
9.5.9	03/2012	Methods of Proof	Marsha Matthew	CI
9.5.11	11/2011	Other Investigations	Marsha Matthew	CI
9.5.12	04/2008	Processing Completed Criminal Investigation Reports	Monica Harris	CI
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1.1.1	06/2015	IRS Mission and Organizational Structure	Jynell Spriggs	All
1.1.5	06/2015	Office of the Commissioner	Jynell Spriggs	All

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1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	Kevin Dean	EDI
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1.20.2	06/2013	Providing Reasonable Accommodation for Individuals with Disabilities	Kathy King	ALL
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
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1.4.6	08/2016	Managers Security Handbook	Mark Cowles	All
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1.14.2	08/2016	Supply Purchasing Program	Sheila May	AWSS
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1.14.5	05/2017	Occupational Health and Safety Program	Megan Ahn	AWSS
1.14.6	09/2017	Real Property Management Program	Bill Jurney	AWSS
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10.2.4	09/2014	Overview of ID Media	Tiffnie Brandt	All
10.2.5	09/2014	Identification Card	Tiffnie Brandt	All
10.2.6	09/2017	Non-Enforcement Pocket Commissions	Stephanie Trudo	All
10.2.8	05/2016	Incident Reporting	Shelley Merchan	All
10.2.9	10/2017	Occupant Emergency Planning	Deborah Paul	All
10.2.11	08/2016	Basic Security Concepts	Timothy Gregg	All

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10.2.13	08/2012	Information Protection	Ismael Pagan	All
10.2.14	08/2016	Methods of Providing Protection	Timothy Gregg	All
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10.6 CONTINUITY OPERATIONS				
10.6.1	03/2014	Continuity Planning Requirements	Wynn Fitzpatrick	All
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1.1.22	11/2017	Human Capital Office	Darlene Claibor	All
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1.4.1	01/2012	Management Roles and Responsibilities	Darlene Claibor	All

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6.250.1	06/2002	Policies, Requirements, Responsibilities, and Strategies	Roger Kriesch	All
6.250.2	03/2018	Internal Revenue Service Strategic Workforce Planning	Audrey Martinez	All
6.250.3	12/2012	Delegated Examining Authority	Gresham Nina	All
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6.337 EXAMINING SYSTEM				
6.337.1	11/2009	Alternative Rating and Selection	Brenda Walker	All
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6.339 MEDICAL QUALIFICATION DETERMINATIONS				
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6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	Felicia King	All
6.410 LEARNING AND EDUCATION				
6.410.1	04/2017	Learning and Education Policy	Edward Brilliant	All
6.410.8	10/2012	Learning Technology Office Standards	Lydia Comer	All
6.410.9	02/2016	Training Evaluation Policy	Deborah Dicken	All
6.430 PERFORMANCE MANAGEMENT				
6.430.1	06/2011	Introduction to Performance Management	John Czernek	All
6.430.2	10/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	Steven Coleman	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	Laurie Czechowi	All
6.430.4	05/2011	Performance and Reduction in Force	John Czernek	All
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6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS				
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	Kathy Welch	All
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6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)				
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6.610 HOURS OF DUTY				
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6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	Madeline Mendo	All
6.731 SUITABILITY				
6.731.1	11/2009	Suitability Determinations for Employment	Norman Shatz	All
6.735 ETHICS AND CONDUCT MATTERS				
6.735.1	08/2015	Ethic and Conduct Matters: Guidance	Sharon Lee	All
6.751 DISCIPLINE AND DISCIPLINARY ACTIONS				
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	Cathelyn Church	All
6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS				
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	Tony Judd	All
6.752.2	10/2010	Adverse Actions	Tony Judd	All
6.771 AGENCY GRIEVANCE SYSTEM				
6.771.1	10/2012	Agency Grievance System (AGS)	Madeline Mendo	All

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6.800 EMPLOYEE BENEFITS				
6.800.1	02/2011	Workers' Compensation Program	Deborah Corbin	All
6.800.2	02/2018	IRS Telework Program	Kim Deck	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	Earline Hill	All
6.800.4	03/2017	IRS Nursing Mothers Program	Machelle Miles	HCO

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.23 PERSONNEL SECURITY				
10.23.1	08/2016	Personnel Security	Zeta Buck	All
10.23.2	04/2016	Contractor Investigations	James Huskey	All
10.23.3	06/2016	Personnel Security/Suitability Program	James Huskey	All

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.12	03/2015	Chief Technology Officer	Ruth Shannon	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.62	12/2011	Division/Function Delegation of Authorities for Modernization and Information Technology Services (MITS)	Norah Stevens	IT
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Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM

2.2.1*	12/2013	Partnership Control System Chapter Overview	Melissa Manchi	Appeals
2.2.2	12/2014	PCS Command Code TSLOD	Melissa Manchi	Appeals
2.2.3	12/2014	PCS Command Code TSCHG	Melissa Manchi	Appeals
2.2.4	12/2014	PCS Command Code TSINQ	Melissa Manchi	Appeals
2.2.5	12/2014	PCS Command Code TSDEL	Melissa Manchi	Appeals
2.2.6	12/2014	PCS Command Code TSNOT	Melissa Manchi	Appeals
2.2.7	12/2014	PCS Command Code TSCLS	Melissa Manchi	Appeals
2.2.8	12/2014	PCS Command Code MSCHG	Melissa Manchi	Appeals
2.2.9	12/2014	PCS Command Code TSUMY	Melissa Manchi	Appeals

2.3 IDRS TERMINAL RESPONSES

2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	Randy Bartlett	All
2.3.2*	03/2010	Introduction to IDRS Terminal Responses	Jeff Stambaugh	All
2.3.8*	10/2015	Standard Validity Criteria	Crettia Hunter	All
2.3.10	12/2014	Command Codes MFREQ and RECON	Luann Diroff	All
2.3.11*	12/2017	Command Codes TXMOD and SUMRY	Harry Dillon	All
2.3.12	12/2013	Command Code ACTON	Rudy Wantin	All
2.3.13	06/2015	Command Codes FFINQ, REINF, and REMFE	Roger Cabanilla	All
2.3.15*	12/2017	Command Code ENMOD	Harry Dillon	All
2.3.16	12/2011	Command Codes RFINK and RAFRQ	Hal Sill	All
2.3.17	06/2013	Command Code ESTABD	Jessica Webb	All

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2.3.18	01/2010	Command Code ESTABM	Doyle Wiley	All
2.3.20	12/2014	Command Code URINQ (URF)	Faye Elhajj	All
2.3.25	01/2011	Command Codes DM1DT and DTVUE	Mark Trauernich	IT
2.3.26	11/2012	Command Code TDINQ	Randy Bartlett	All
2.3.27	06/2012	Command Code ECREQ	Fritz Brown	All
2.3.28	12/2017	Command Code FTDPN	Christopher Lec	All
2.3.29	06/2015	Command Codes INTST, ICOMP, and COMPA	Nick Majka	All
2.3.30	12/2012	Command Code DAILY	Randy Bartlett	All
2.3.31	10/2015	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	Jill Davis	All
2.3.32*	12/2017	Command Code MFTRA	Gary SanSouci	All
2.3.34	01/2011	Command Code PATRA	Gary SanSouci	Appeals
2.3.35*	01/2018	Command Code IRPTR	Anthony Blake	Appeals
2.3.36	12/2011	Command Code SCFTR	Donnetta Warre	Appeals
2.3.37	12/2012	Command Code UPTIN for the GUF System	Donna Hanco	Appeals
2.3.38	12/2016	Command Code TXCMP	Aaron Person	Appeals
2.3.40	01/2009	Command Code PICRD	Richard Greco	Appeals
2.3.41	01/2009	Command Code PIEST	Richard Greco	Appeals
2.3.43	01/2018	Command Code PIFTF	Hien Du	Appeals
2.3.44*	07/2009	Command Code PIVAR	Richard Greco	Appeals
2.3.45	12/2014	Command Code XSINQ	Faye Elhajj	Appeals
2.3.47*	12/2017	Command Codes INOLE, EOGEN, and SPARQ	Mark Trauernich	Appeals
2.3.48	12/2012	Command Code UPDIS for the GUF System	Donna Hanco	Appeals
2.3.49	12/2017	Command Code EICMP	Stuart Boswell	Appeals
2.3.51	12/2017	Command Code IMFOL	Saroj Joshi	Appeals
2.3.52	06/2016	Command Codes RTVUE and RTFTP	Venu Kakulamar	Appeals
2.3.53	08/2017	Command Code PMFOL	Marvin Rice	Appeals
2.3.54*	08/2009	Command Code DDBOL	Tony Tropea	Appeals
2.3.55	01/2018	Command Codes ELFUP and ELFRQ	Stacy Givhan	Appeals
2.3.56	01/2010	Command Code ESTABR	Doyle Wiley	Appeals
2.3.57	06/2016	Command Code BRTVU	Christopher Sliw	Appeals
2.3.59*	12/2017	Command Codes BMFOL and BMFOR	Deborah Redfer	CI

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2.3.60	11/2015	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Edwina Wilkinso	Appeals
2.3.62	12/2017	Command Code ESTAB	Linda Tate	Appeals
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Venu Kakulamar	Appeals
2.3.64	01/2015	Command Code EMFOL	Debbie Redfern	Appeals
2.3.65	12/2017	EPMF Return Transaction File On-Line (ERTVU) Research	Deborah Redfer	IT
2.3.66	03/2013	Command Code PLINF and PLINQ	Phil Thompson	Appeals
2.3.68	12/2017	Command Codes DUPOL and DUPPG	Mark Trauernich	IT
2.3.69	08/2009	Command Code VPARS	Don Moss	Appeals
2.3.71	12/2014	Command Code ATINQ	Robert Kuhar	Appeals
2.3.73	12/2017	Command Codes TRDBV, TRERS, TRPRT, and R8453	Lysa Wilburn	Appeals
2.3.74	12/2017	Command Code DDPOL	Elaine Galayda	Appeals
2.3.76	01/2010	Command Code ISTSD	Gina Tutt	Appeals
2.3.77	11/2013	Command Code ISTSE	Gina Tutt	Appeals
2.3.78	12/2011	Command Code LOCAT	Valerie Bockaire	Appeals
2.3.79	06/2015	Command Code CDPWEB, (CDPTA, CDPTE)	Richard Hicks	Appeals
2.3.80	01/2015	Command Code DDBKD	Freda Lee	Appeals
2.3.81	01/2011	Command Code ESTABA	Doyle Wiley	All
2.3.82	01/2011	Command Code ESTABH	Jessica Webb	All
2.3.85*	06/2015	Command Code DFAST and DLITE	Keith Haley	All
2.3.86	01/2018	Command Code IRPOL	Anthony Blake	Appeals

2.4 IDRS TERMINAL INPUT

2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	Randy Bartlett	All
2.4.4	01/2010	Command Code MESSG	Greg Larson	All
2.4.5	11/2015	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	Michael Hanson	All
2.4.6	12/2014	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	David Le	All
2.4.7	12/2013	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	Jill Davis	All
2.4.8	11/2012	Command Codes ESIGN and BSIGN	Dorinda Allen	All

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IRM Number	Date	Title	Author	Audience
2.4.9	11/2016	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	Rudolph Wantin	All
2.4.10	12/2017	Command Codes EOREQ and EOCHG	Rudolph Wantin	All
2.4.11	01/2009	Command Code NMFTM	Aaron Person	IT
2.4.12	12/2016	Command Codes DELET and CCPYT	Fern Overbaugh	All
2.4.13	11/2015	Command Code TERUP	Michael Hanson	All
2.4.14	01/2011	Command Code NMFST	Aaron Person	All
2.4.15	12/2016	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	Stuart Boswell	All
2.4.16*	12/2017	Command Codes REQ54 and ADJ54	Edgar Walker	All
2.4.17	12/2017	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	Jill Davis	All
2.4.19	11/2015	Command Codes REQ77, FRM77 and FRM7A	Matthew Cline	All
2.4.20*	01/2017	Command Codes RFUND and REFAP	Amy Crowe	All
2.4.21	01/2010	Command Codes CHK64 and CHK64R	Stuart Boswell	All
2.4.22*	01/2010	Command Code CRMNL	Aaron Person	All
2.4.23	10/2015	Command Code CHKCLR and CHKCL	Stuart Boswell	All
2.4.24	12/2016	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	Joseph Haynes	All
2.4.25	01/2017	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	Richard Sienicki	All
2.4.26	12/2014	Command Codes FRM14, FRM49, and TDIRQ	Randy Bartlett	All
2.4.27	02/2017	Command Code ASGNI/ASGNB formerly TSIGN	Valerie Bockarie	All
2.4.28*	11/2015	Command Codes STAUP, STATI and STATB	John Troutman	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	Fritz Brown	All
2.4.30*	12/2017	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	John Troutman	All
2.4.31*	12/2011	Command Code LEVY	Fritz Brown	All
2.4.32*	01/2010	Command Code PDTUP	Aaron Person	All
2.4.33	11/2012	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	Matthew Cline	All
2.4.34	06/2015	Command Code DOALL	Paul Williams	All
2.4.35	01/2010	Command Code STN90	Doyle Wiley	All
2.4.37	12/2011	Command Code NOREF Overview	Cheryl Collins	All

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2.4.38	06/2014	Command Code CSEDR	John Troutman	All
2.4.39	07/2010	Command Codes ASEDD and ASED	Franciea Young	All
2.4.40	11/2012	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	Hal Sill	All
2.4.41	06/2017	Command Code UNLCE	Matthew Cline	All
2.4.42	01/2012	Command Code CCASG for Case Control Activity System	Roger Cabanilla	All
2.4.43	12/2014	Command Code PINEX	Christopher Lec	All
2.4.44	03/2017	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	Joseph Haynes	All
2.4.45*	10/2015	Command Code NRP97	Joseph Haynes	All
2.4.46	12/2011	Command Code EPLAN	William Chester	All
2.4.47	01/2010	Command Code VPMSG	Don Moss	All
2.4.48	01/2010	Command Code VPPIN	Don Moss	All
2.4.50	12/2014	Command Code ASIGN	Robert Kuhar	All
2.4.52	01/2010	Command Codes TPCIN and TPCOL	Elaine Galayda	All
2.4.53	12/2016	Command Code DUPED	James Chou	All
2.4.56	01/2011	Command Code ISTSR	William Buhl	All
2.4.57	01/2009	Command Code CDPTR	Richard Hicks	All
2.4.58	06/2016	Command Code DDBCK/ DDBCV / DDBCS	James Chou	All
2.4.59	11/2012	Command Code TMSSN	Crettia Hunter	All
2.4.60	11/2013	Command Code RAPID	Matthew Cline	All
2.4.61	01/2018	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP 45	Crettia Hunter	W&I

2.5 SYSTEMS DEVELOPMENT

2.5.1	09/2006	Systems Development	Catrina Edwards	IT
2.5.3	03/2007	Programming and Source Code Standards	Joe Holmes	IT
2.5.4	04/2005	Document Standards	Deborah Falling	IT
2.5.5	04/2005	Guidelines for Preparing Program Requirements Packages (PRPs)	Deborah Falling	IT
2.5.7	04/2005	Data Name Standards	Terri Johnson	IT
2.5.10	06/2010	Function Point Standards	Catrina Edwards	IT
2.5.11	04/2005	Analysis Techniques and Deliverables	Catrina Edwards	IT
2.5.12	04/2005	Design Techniques and Deliverables	Terri Johnson	IT

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IRM Number	Date	Title	Author	Audience
2.5.13	04/2005	Database Design Techniques and Deliverables	Terri Johnson	IT
2.5.14	06/2010	Quality Assurance (QA)	Denise Patterso	IT
2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS				
2.7.1*	05/2013	Inter-center	Angela Diavoliki	IT
2.7.6*	01/2010	Systems Scheduling	Theresa Brown	IT
2.7.9	12/2017	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	Angela Diavoliki	IT
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12/2012	Introduction to AIMS REALTIME Processing	Marion Solomon	Appeals
2.8.2	12/2017	AIMS Command Code AM424	Marion Solomon	Appeals
2.8.3	12/2017	AIMS Command Code AMDIS	Marion Solomon	Appeals
2.8.4	12/2017	AIMS Command Code AMSTU	Marion Solomon	Appeals
2.8.5	12/2017	AIMS Command Code AMSOC	MARION SOLO	Appeals
2.8.6*	12/2017	AIMS Command Code AMAXU	Solomon Marion	LB&I
2.8.7*	12/2017	AIMS Command Code AMCLS	Michelle Sol	Appeals
2.8.8	12/2017	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Sherry Little	Appeals
2.8.9	12/2012	AIMS Command Code AMRET	Marion Solomon	IT
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	12/2016	Integrated Data Retrieval System	Charlene Mathis	IT
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1	04/2013	IDRS Correspondence	David Le	IT
2.12 SECURITY AND PRIVACY				
2.12.1*	12/2011	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	Theresa Brown	All
2.15 ENTERPRISE ARCHITECTURE (EA)				
2.15.1	02/2009	Enterprise Architecture (EA) Overview	Li-Ming Huang	All
2.16 ENTERPRISE LIFE CYCLE (ELC)				
2.16.1	07/2017	ELC Guidance	Robin Abel	IT
2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES				
2.21.1	04/2017	Introduction to Requisition Processing for Information Technology (IT)	Andrea Ward-R	All
2.22 BUSINESS PLANNING AND RISK MANAGEMENT				
2.22.1	04/2017	Unified Work Request (UWR) Process	Jeffery Smith	All
2.25 MANAGED SERVICE FOR IRS				
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	Paula Ray	All

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2.25.3	08/2009	Intranet Site and Web Server Registration Procedures	Kevin Acoven	All
2.25.5	04/2006	Accessibility Guidelines for the Web	Kevin Acoven	All
2.25.13	04/2006	IRS Domain Naming Standards	Kevin Acoven	All
2.25.14	04/2006	Portal Environment Usability Services	Kevin Acoven	All
2.100 INTEGRATED PROCESS MANAGEMENT				
2.100.1	01/2017	Integrated Process Management Policy	Edith Henry	IT
2.100.2	01/2017	Integrated Process Management Standardization Process	Alexander Holga	IT
2.100.4	05/2016	Integrated Process Architecture (IPA)	Yalonda Beverly	All
2.110 REQUIREMENTS ENGINEERING				
2.110.1	09/2015	Requirements Engineering Directive	Steven Hakala	All
2.110.2	02/2013	Requirements Engineering Process	Ron Bellante	All
2.120 ENGINEERING				
2.120.1	09/2014	Engineering Policy	Neil Kim	All
2.120.2	08/2017	Technical Solution Process	Neil Kim	All
2.120.3	10/2015	Product Integration Process	Darren Toyer	All
2.120.4	10/2014	Design Coordination	Rodney DuBose	All
2.120.5	09/2015	Performance Engineering	Robert Ridgewel	All
2.123 KNOWLEDGE MANAGEMENT				
2.123.1	03/2016	Knowledge Management Directive	Kevin Dee	IT
2.123.2	03/2016	Knowledge Management Process Description	Kevin Dee	IT
2.126 ENTERPRISE ORGANIZATIONAL READINESS				
2.126.1	07/2015	Transition Management Directive	Gretchen Trujillo	All
2.126.2	07/2015	Transition Management Process	Gretchen Trujillo	All
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1	05/2017	IT Test Policy	Donna Spivey	All
2.127.2	05/2017	IT Testing Process and Procedures	Donna Spivey	All
2.144 CAPACITY MANAGEMENT				
2.144.1	07/2015	Capacity Management Policy	Robert Ridgewel	All
2.144.2	09/2015	Business Capacity Management	Robert Ridgewel	All
2.144.3	11/2015	Component Capacity Management	Robert Ridgewel	All
2.144.4	09/2015	Service Capacity Management	Robert Ridgewel	All
2.144.5	07/2015	Enterprise Demand Forecast	Jenchung Wang	All
2.145 AVAILABILITY MANAGEMENT				

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IRM Number	Date	Title	Author	Audience
2.145.1	06/2014	Availability Management Policy	Robert Ridgewel	All
2.145.2	09/2014	Availability Management Process Description	Jorge Cruz	All
2.148 IT SUPPORT SERVICES MANAGEMENT				
2.148.1	07/2017	IT Support Services Management Directive	Kevin Dee	All
2.148.2	03/2016	Incident Management Process	Kevin Dee	All
2.148.3	03/2016	Request Fulfillment Process	Kevin Dee	All
2.149 IT ASSET MANAGEMENT				
2.149.1	09/2015	Asset Management Policy	Kevin Dee	All
2.149.2	10/2015	Asset Management Process Description	Kevin Dee	All
2.149.3	10/2015	Asset Management Hardware Procedures	Kevin Dee	All
2.149.4	09/2015	Asset Management Software Procedures	Kevin Dee	All
2.150 CONFIGURATION MANAGEMENT				
2.150.1	04/2018	Configuration Management Policy	Marie Hermann	IT
2.150.2	09/2013	Configuration Management	Darryl Owens	IT
2.150.3	11/2013	Change Management (ChM) Policy	Darryl Owens	IT
2.152 DATA ENGINEERING				
2.152.1	10/2015	Data Engineering Policy	Jenchung Wang	All
2.152.2	07/2015	Data Management Process Description	Jenchung Wang	All
2.152.3	09/2015	Naming Data Elements	Jenchung Wang	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	07/2015	Policy and Guidance	Michael Pierre	All
10.8.2*	09/2016	IT Security Roles and Responsibilities	Kim Cole-Tarver	All
10.8.5*	02/2018	Domain Name System Security Extensions (DNSSEC) Security Policy	Andrew Considi	All
10.8.6	10/2016	Secure Application Development	Joseph Nolan	IT
10.8.7*	01/2017	Mac OS X Security Policy	April Dash	All
10.8.9*	04/2016	Virtualization Security Policy	April Dash	All
10.8.10*	01/2018	Linux and Unix Security Policy	Andrew Considi	IT
10.8.20*	01/2018	Windows Security Policy	Denise Crisco	All
10.8.21*	04/2018	Database Security Policy	Valencia Mance	All

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IRM Number	Date	Title	Author	Audience
10.8.22*	02/2018	Web Server Security Policy	Kim Cole-Tarver	All
10.8.24*	05/2016	Cloud Computing Security Policy	Roger Barnett	IT
10.8.26*	02/2017	Government Furnished and Personally Owned Mobile Device Security Policy	Randi Fountain	IT
10.8.27	06/2017	Personal Use of Government Furnished Information Technology Equipment and Resources	Randi Fountain	IT
10.8.30*	09/2015	Unisys Operating Systems Security Standards	Denise Crisco	IT
10.8.32*	07/2017	IBM Mainframe System Security Requirements	Denise Crisco	IT
10.8.34*	06/2016	IDRS Security Controls	Randi Fountain	All
10.8.40*	06/2016	Wireless Security Policy	Joseph Nolan	All
10.8.50*	04/2016	Servicewide Security Patch Management	April Dash	All
10.8.52*	08/2017	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	Joseph Nolan	All
10.8.54*	09/2016	Minimum Firewall Administration Requirements	Joseph Nolan	All
10.8.55*	02/2017	Network Security Policy	Joseph Nolan	All
10.8.60*	09/2015	IT Service Continuity Management (ITSCM) Policy and Guidance	Sandra Johnson	All
10.8.62	09/2015	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	Sandra Johnson	IT

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.24	11/2006	Large and Mid-Size Business Division	Susan Felder	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.24*	07/2017	Central Withholding Agreement Program Group Manager Handbook	Casey Kamiyam	LB&I
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1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES

1.32.5	06/2016	International Travel Office Procedures	Webster Ross	All
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Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS

4.1.20	07/2007	Headquarters and Industry Offices Responsible for LMSB PSP	Monique Gabel	LB&I
4.1.21	08/2007	LMSB Planning and Monitoring	Monique Gabel	LB&I
4.1.22*	03/2010	LMSB Workload Study	Monique Gabel	LB&I
4.1.23	07/2007	Determining Return Needs for LMSB	Monique Gabel	LB&I
4.1.24*	03/2010	LMSB Sources of Returns, Ordering and Classification	Monique Gabel	LB&I
4.1.25	07/2007	LMSB Inventory Ordering and Return Delivery Systems	Monique Gabel	LB&I

4.10 EXAMINATION OF RETURNS

4.10.20	05/2017	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers	David Wagner	Appeals
4.10.21	07/2008	U.S. Withholding Agent Examinations - Form 1042	Linh Vu	LB&I
4.10.26	08/2012	Net Rate Netting Procedures for LB&I Cases	Sherry Holderby	LB&I

4.11 EXAMINING OFFICERS GUIDE (EOG)

4.11.6	02/2017	Changes in Accounting Methods	Lisa Miller	LB&I
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4.30 LB&I GENERAL PROCEDURES

4.30.1	03/2018	Pre-Filing Agreement Program	Melanie Perrin	LB&I
4.30.3	10/2010	Overseas Posts	Carol Pataky	LB&I

4.36 JOINT COMMITTEE PROCEDURES

4.36.1	09/2015	Joint Committee Process Overview	Diana Rectenwa	LB&I
4.36.2	09/2015	Identification of Joint Committee Cases	Diana Rectenwa	LB&I

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IRM Number	Date	Title	Author	Audience
4.36.3	09/2015	Examination Team Responsibilities	Diana Rectenwa	LB&I
4.36.4	09/2015	Joint Committee Review Team Procedures	Diana Rectenwa	LB&I
4.36.5	09/2015	Reports	Diana Rectenwa	LB&I
4.37 FINANCIAL PRODUCTS AND TRANSACTIONS				
4.37.1	10/2010	Financial Products Specialty	Ruth Levine	Appeals
4.40 TECHNICAL ADVISOR PROGRAM				
4.40.4	05/2006	Petroleum Industry Program (PIP)	Susan Wilder	LB&I
4.41 OIL AND GAS INDUSTRY				
4.41.1	12/2013	Oil and Gas Handbook	Robert McCann	LB&I
4.42 INSURANCE INDUSTRY				
4.42.1	05/2002	Introduction	John Prisco	LB&I
4.42.2	05/2002	Life Insurance Companies	John Prisco	LB&I
4.42.3	05/2002	Examination Methods and Techniques	John Prisco	LB&I
4.42.4	05/2002	Audit Techniques for Specific Areas/Potential Adjustments	John Prisco	LB&I
4.42.5	05/2002	Miscellaneous	John Prisco	LB&I
4.42.6	05/2002	Glossary	John Prisco	LB&I
4.43 RETAIL INDUSTRY				
4.43.1	07/2009	Retail Industry	David Moser	Counsel
4.44 SUBCHAPTER T COOPERATIVES				
4.44.1	01/2002	IRC section 521 Exempt Farmers' Cooperatives	Tracy Holtslag	Counsel
4.46 LB&I EXAMINATION PROCESS				
4.46.1	03/2016	General Information and Definitions	Bonnie Mirante	LB&I
4.46.2	07/2011	Administrative Matters and Annual Compliance Plan	Scott Silvers	LB&I
4.46.3	03/2016	Planning the Examination	Bonnie Mirante	LB&I
4.46.4	03/2016	Executing the Examination	Bonnie Mirante	LB&I
4.46.5	03/2016	Resolving the Examination	Bonnie Mirante	LB&I
4.46.6	04/2014	Workpapers and Reports Resources	Peter Radjenovi	LB&I
4.46.10	04/2018	Outside Expert Program	Tiffany Vertison-	LBI
4.47 COMPUTER AUDIT SPECIALIST				
4.47.1	08/2002	Computer Audit Specialist Program (CAS)	Bill Vice	LB&I
4.47.2	08/2002	CAS Technical and Procedural Information	Bill Vice	LB&I
4.47.3	07/2011	Statistical Sampling Auditing Techniques	Jerry Goguen	All
4.48 ENGINEERING SPECIALTY				

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4.48.1	05/2006	Overview of Engineering Program	Roy Nixon	LB&I
4.48.3	07/2006	Tangible Personal Property Valuation Guidelines	Roy Nixon	LB&I
4.48.4	07/2006	Business Valuation Guidelines	Roy Nixon	LB&I
4.48.5	07/2006	Intangible Property Valuation Guidelines	Roy Nixon	LB&I
4.48.6	07/2006	Real Property Valuation Guidelines	Roy Nixon	LB&I
4.49 ECONOMIST PROGRAM				
4.49.1	11/2006	Overview - Economist Program	Chris Miller	LB&I
4.50 LB&I COMPLIANCE INTEGRATION				
4.50.1	05/2018	Campaign Development Process	Deborah Myers	LB&I
4.51 LB&I CASE MANAGEMENT				
4.51.2	12/2005	LMSB Administrative Guidance	Susan Blake	LB&I
4.51.4	06/2017	LB&I/Appeals Fast Track Settlement Program (FTS)	Lois Lee	Appeals
4.51.8	09/2015	Compliance Assurance Process (CAP) Examinations	John Stallard	LB&I
4.52 GLOBAL HIGH WEALTH INDUSTRY				
4.52.1	08/2013	Global High Wealth Industry Processes and Procedures	Troy Venable	LB&I
4.60 INTERNATIONAL PROCEDURES				
4.60.1*	09/2014	Exchange of Information	Michael Richard	All
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	Andrew Parris	LB&I
4.60.3	01/2002	Tax Treaty Related Matters	Andrew Parris	LB&I
4.60.4	02/2015	LB&I International Programs	James Nasto	LB&I
4.60.5	09/2004	Classification of International-feature Returns	Tom Simson	LB&I
4.60.6	12/2015	International Referral Criteria and Procedures	James Nasto	LB&I
4.60.7	12/2015	Guidelines for Evaluating International Referrals	James Nasto	LB&I
4.60.8	06/2014	International Examination and Processing Procedures	James Nasto	LB&I
4.60.9	09/2015	International Examiner's Report	James Nasto	LB&I
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES				
4.61.1	05/2006	Overview of Guidelines	Ronny Ragland	LB&I
4.61.2	05/2006	Foreign Based Books and Records	Ronny Ragland	LB&I
4.61.3	05/2006	Development of IRC section 482 Cases	Ronny Ragland	LB&I
4.61.4	05/2006	Information Gathering	Ronny Ragland	LB&I
4.61.5	05/2006	Entity Classification	Ronny Ragland	LB&I

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4.61.6	05/2006	Boycotts	Ronny Ragland	LB&I
4.61.7	05/2006	Controlled Foreign Corporations	Ronny Ragland	LB&I
4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	Kay Dove	LB&I
4.61.9	05/2006	Possession Corporations	Ronny Ragland	LB&I
4.61.10	05/2006	Foreign Tax Credit	Ronny Ragland	LB&I
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	MATT HARTMA	LB&I
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	Ronny Ragland	LB&I
4.61.13	09/2015	Dual Consolidated Losses	Dorian McClosk	LB&I
4.62 INTERNATIONAL RELATIONS				
4.62.1	03/2014	International Visitors Program	Michael Smith	All
4.62.3	03/2017	Requests for Representation Funds and Gifts for Foreign Officials	Stella Wiesman	All
4.63 WITHHOLDING AND INTERNATIONAL INDIVIDUAL COMPLIANCE				
4.63.1	01/2018	Overview of the WIIC Practice Area	Dora DeLellis	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	Dora DeLellis	LB&I
4.63.3*	01/2018	Offshore Voluntary Disclosure Program	Dora DeLellis	LB&I
4.63.4	01/2018	Examination Procedures	Dora DeLellis	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	Dora DeLellis	LB&I
4.64 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
4.64.1*	09/2017	Case Development and Processing Guidelines	Christopher Hol	LB&I

Part 7: Rulings and Agreements

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

7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS				
7.40.1	03/2017	Industry Issue Resolution (IIR) Program	Melanie Perrin	Appeals

Part 11: Communications and Liaison

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

11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS				
11.51.1	06/2008	TIGTA and GAO Audit Program Process at the LMSB Division	Gramari Rivera	LB&I
11.51.2	06/2016	LB&I Intranet Publishing Standards	David Thompso	LB&I

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Part 21: Customer Account Services

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

21.8 INTERNATIONAL

21.8.7	07/2017	Form-Related Communication	Sameka Wood	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 AFFORDABLE CARE ACT

25.21.1	08/2015	Branded Prescription Drug Fee	Mi Lim	All
25.21.2	12/2015	Insurance Provider Fee	Cheryl Cornwell	All

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Part 2: Information Technology

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

2.25 MANAGED SERVICE FOR IRS				
2.25.101	08/2006	IRS.gov Content Management Guidelines	Cindy May	All
2.25.102	06/2012	IRS.gov Website Help Desk Process	Brenda Roache	All
2.25.104	08/2006	Lyris List Procedures	Jeff Smith	All

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.20	11/2016	Office of Professional Responsibility	Diana Gertscher	All
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1.25 PRACTICE BEFORE THE SERVICE

1.25.1	11/2016	Rules Governing Practice Before the IRS	Robert Johnson	All
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1.25.4*	06/2016	Processing Circular 230 Disciplinary Cases	Diana Gertscher	All
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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.27	02/2018	Privacy, Governmental Liaison and Disclosure (PGLD)	Dale Veer	All
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1.15 RECORDS AND INFORMATION MANAGEMENT

1.15.1	08/2017	The Records and Information Management Program	Tracee Taylor	All
1.15.2	08/2017	Types of Records and Their Life Cycles	Tracee Taylor	All
1.15.3	08/2017	Disposing of Records	Tracee Taylor	All
1.15.4	08/2017	Retiring and Requesting Records	Tracee Taylor	All
1.15.5	08/2017	Relocating/Removing Records	Tracee Taylor	All
1.15.6	11/2016	Managing Electronic Records	Tracee Taylor	All
1.15.7	08/2017	Files Management	Tracee Taylor	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5 PRIVACY AND INFORMATION PROTECTION

10.5.1	03/2018	Privacy Policy	Sandra Johnson	All
10.5.2	12/2016	Privacy Compliance and Assurance (PCA) Program	Walden Donald	All
10.5.4	10/2017	Incident Management Program	Shirley Bogan	All
10.5.5	08/2013	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements	Dora Holmes	All
10.5.7	11/2016	Use of Pseudonyms by IRS Employees	Susan Christoph	All
10.5.8*	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	Jennifer Meinel	All

Part 11: Communications and Liaison

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

11.3 DISCLOSURE OF OFFICIAL INFORMATION

11.3.1	03/2018	Introduction to Disclosure	Corrina Smith	All
11.3.2	01/2017	Disclosure to Persons with a Material Interest	Rob Tillman	All

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11.3.3	01/2016	Disclosure to Designees and Practitioners	Rob Tillman	All
11.3.4	05/2017	Congressional Inquiries	Nesbit Parker	All
11.3.5	05/2017	Fees	Franklin Weber	All
11.3.6	10/2017	Seals and Certifications	Robin Tillman	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	Corrina Smith	All
11.3.8	04/2017	Disclosure of Written Determinations	Nesbit Parker	All
11.3.9	06/2012	Exempt Organizations	Nathaniel Boyd	TE/GE
11.3.10	06/2015	Employee Plans Information	Nesbit Parker	TE/GE
11.3.11	09/2015	Other Information Available to the Public	Nesbit Parker	All
11.3.12	10/2009	Designation of Documents	Malia Berumen	All
11.3.13	04/2017	Freedom of Information Act	Denise Higley	All
11.3.14	05/2018	Privacy Act General Provisions	David Silverman	All
11.3.15	05/2018	Privacy Act Publication and Reporting Requirements	David Silverman	All
11.3.16	05/2018	Privacy Act Notification Programs	David Silverman	All
11.3.17	05/2018	Privacy Act Recordkeeping Restrictions	David Silverman	All
11.3.18	09/2013	Privacy Act Access and Amendment of Records	David Silverman	All
11.3.19	05/2018	Privacy Act Accounting for Disclosures	David Silverman	All
11.3.20	09/2013	Personnel Records	David Silverman	All
11.3.21	07/2017	Investigative Disclosure	Rob Tillman	All
11.3.22	05/2018	Disclosure to Federal Officers and Employees for Tax Administration Purposes	Debra Huerta	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	Debra Huerta	All
11.3.24	07/2008	Disclosures to Contractors	David Silverman	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	Melba Tyson	All
11.3.26	07/2017	Wagering Tax Information	Jonathan Davis	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	Debra Huerta	All
11.3.28	08/2014	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	Anne Jensen	All
11.3.29	09/2009	Disclosure to Federal Agencies for Administration of Nontax Laws	Leonard Smigle	All
11.3.30	02/2017	Disclosure to the President	Rob Tillman	All

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11.3.31	10/2017	Tax Check Reports on Federal Appointees	Rob Tillman	All
11.3.32	10/2010	Disclosure to States for Tax Administration Purposes	Len Smigelski	All
11.3.33	10/2013	Other Disclosures to State and Local Governments	Leonard Smigel	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	Debra Huerta	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	Debra Huerta	All
11.3.36	07/2015	Safeguard Review Program	Terrance Follas	All
11.3.37	10/2010	Recordkeeping and Accounting for Disclosures	Len Smigelski	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	Debra Huerta	All
11.3.39	09/2013	Computer Matching and Privacy Protection Act	David Silverman	All
11.3.40	08/2017	Disclosures Involving Trust Fund Recovery Penalty Assessments	Rob Tillman	All
11.4 OFFICE OF GOVERNMENTAL LIAISON				
11.4.1	12/2017	Governmental Liaison Operations	Belva Burbank	PGLD
11.4.2	10/2017	Data Exchange Program	Patricia Grasela	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 EMPLOYEE PROTECTION				
25.4.1	01/2017	Potentially Dangerous Taxpayer	Laura Decker	All
25.4.2	01/2017	Caution Upon Contact Taxpayer	Joanne Evangeli	All

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</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 ORGANIZATION AND STAFFING

1.1.30	12/2016	Office of Planning, Programming, and Audit Coordination	Erin Mather	All
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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.18	05/2012	Research, Analysis and Statistics Division	Janet Gulotta	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.10	11/2016	Policy Statements for Organization, Finance and Management Activities	Edwin Staples	All
1.2.11	07/2012	Policy Statements for Information Technology Activities	Edwin Staples	All
1.2.12	10/2012	Policy Statements for Submission Processing Activities	Edwin Staples	All
1.2.13	03/2014	Policy Statements for the Examining Process	Edwin Staples	All
1.2.14	10/2012	Policy Statements for Collecting Process Activities	Edwin Staples	All
1.2.15	10/2012	Policy Statements for Human Resource Management Activities	Edwin Staples	All
1.2.16	06/2013	Policy Statements for the Rulings and Agreements Process	Edwin Staples	All
1.2.17	09/2016	Policy Statements for Appeals Activities	Edwin Staples	All
1.2.18	10/2012	Policy Statements for Criminal Investigation Activities	Edwin Staples	All
1.2.19	10/2012	Policy Statements for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.20	11/2012	Policy Statements for Penalties and Interest Activities	Edwin Staples	All
1.2.21	10/2012	Policy Statements for Customer Account Services Activities	Edwin Staples	All
1.2.22	10/2012	Policy Statements for Taxpayer Education and Assistance Activities	Edwin Staples	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Janet Gulotta	All
1.2.24	06/2015	Policy Statements for Special Topics	Edwin Staples	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Janet Gulotta	All
1.2.40	06/2017	Delegations of Authority for Organization, Finance and Management Activities	Manuel Brown	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Janet Gulotta	All
1.2.42	09/2014	Delegation of Authorities for Submission Processing Activities	Christina Sexto	All

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IRM Number	Date	Title	Author	Audience
1.2.43	03/2018	Delegations of Authority for the Examining Process	Quiana Dinkins	All
1.2.44	02/2016	Delegations of Authority for the Collecting Process	Edwin Staples	All
1.2.45	10/2016	Delegations of Authority for Human Resource Management Activities	Edwin Staples	All
1.2.46	06/2017	Delegation of Authorities for the Rulings and Agreements Process	Manuel Brown	All
1.2.47	12/2017	Delegation of Authorities for the Appeals Process	Manuel Brown	All
1.2.48	02/2013	Delegation of Authorities for Criminal Investigation Activities	Edwin Staples	All
1.2.49	03/2018	Delegations of Authority for Communications, Liaison and Disclosure Activities	Quiana Dinkins	All
1.2.50	07/2014	Delegation of Authorities for Taxpayer Advocate Service Activities	Edwin Staples	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	Christina Sexto	All
1.2.52	04/2018	Delegations of Authority for Special Topics Activities	Quiana Dinkins	All
1.2.53	07/2017	Delegation of Authorities for Chief Counsel Activities	Manuel Brown	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	Edwin Staples	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5	07/2016	Corporate Tax Administration Tools	Manuel Brown	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	02/2018	Servicewide Research for Tax Administration	Janet Gulotta	All
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	10/2017	Internal Management Document (IMD) Program and Responsibilities	Amy Ravenscraf	All
1.11.2	11/2016	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	04/2014	Policy Statements	Edwin Staples	All
1.11.4	06/2015	Delegation Orders	Edwin Staples	All
1.11.5	08/2017	Publishing the Internal Revenue Manual (IRM)	Sherry Zuckerm	All
1.11.6	07/2017	Using and Researching the Internal Revenue Manual (IRM)	Sherry Zuckerm	All
1.11.9	01/2017	Clearing and Approving Internal Management Documents (IMDs)	Iris Lehrich	All
1.11.10	01/2018	Interim Guidance Process	Iris Lehrich	All
1.13 STATISTICS OF INCOME				
1.13.1	12/2015	Statistical Reporting	Melissa Ludlum	CFO

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1.13.2	06/2014	Processing Management	Joseph Koshans	RAAS
1.13.3	06/2014	Document Management	Joseph Koshans	CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David Ligon-Mill	CFO

Part 3: Submission Processing

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

3.34 NATIONAL RESEARCH PROGRAM (NRP)				
3.34.3	03/2010	NRP Individual Income Tax Returns - Code and Edit, Transcription	Robert Brown	RAAS
3.34.4	12/2006	S Corporation Tax Returns - Document Analysis & Data Entry	Robert Brown	LB&I
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	10/2017	Statistical Editing of Individual Income Tax Returns	Maureen Kahr	RAAS

Part 4: Examining Process

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

4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	09/2017	National Research Program Overview	Hellon Moore	LB&I
4.22.2	09/2017	NRP Case Building	Hellon Moore	LB&I
4.22.3	12/2017	Classification of NRP Returns	Hellon Moore	LB&I
4.22.4*	01/2013	Examination of NRP Cases-Area Office	Teresa Howard	LB&I
4.22.5	10/2014	Campus Compliance Operations Site	Teresa Howard	LB&I
4.22.6	01/2013	Area Office - Examination of Individual Returns	Teresa Howard	LB&I
4.22.7	02/2007	Area Office - Examination of S Corporation Returns	Robert Brown	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	Teresa Howard	RAAS
4.22.9	11/2011	International Form 1040 NRP Study	Teresa Howard	RAAS
4.22.10	10/2012	Employment Tax Study - NRP Examination Guidelines	Robert Brown	RAAS
4.22.11	05/2012	SB/SE Examination of NRP C Corporation Returns	Jeff McIntyre	SB/SE
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	Brenda DePippo	LB&I
4.22.13	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Justin Allen	SB/SE

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RPO

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.28	10/2017	Return Preparer Office	Rachel Erath	All
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1.25 PRACTICE BEFORE THE SERVICE

1.25.2	05/2017	Practitioner Enrollment	Rachel Erath	RPO
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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.)

25.20 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT

25.20.1*	10/2017	Complaint Referrals	Rachel Erath	RPO
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25.20.2*	10/2017	Identification and Treatment of Ghost Preparers	Lucille Jessey	RPO
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

1.1 ORGANIZATION AND STAFFING

1.1.16	06/2016	Small Business/Self Employed Division	Darrel Morgan	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.65	03/2018	Small Business/Self-Employed Delegations of Authority	Maria Psencik	SB/SE
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE
1.4.19*	10/2017	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria Shaddy	SB/SE
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE
1.4.22	03/2018	CAWR Manager and Coordinator Guide	Michael Zambar	SB/SE
1.4.23	10/2017	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2017	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	James Kosmerl	SB/SE
1.4.40	04/2017	SB/SE Field and Office Examination Group Manager	Dawn AmRhein	SB/SE
1.4.50	05/2017	Collection Group Manager, Territory Manager and Area Director Operational Aid	Scott Pryde	SB/SE
1.4.51	08/2016	Insolvency	Tiffany Lentz	SB/SE
1.4.52	10/2017	Offer in Compromise Manager's Resource Guide - Field Program	C. Highsmith	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Don Hallenbeck	SB/SE
1.4.54	10/2015	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	Diane Morris	W&I
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	Kelly Bialecki	SB/SE

1.53 SMALL BUSINESS/SELF-EMPLOYED

1.53.1	08/2007	Managing Organizational Change	Kara Lewis	SB/SE
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Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS

4.1.1*	10/2017	Planning, Monitoring, and Coordination	Paula Schnur	SB/SE
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IRM Number	Date	Title	Author	Audience
4.1.2	10/2017	Workload Identification and Survey Procedures	Paula Schnur	SB/SE
4.1.5	10/2017	Case Building, Classification, Storage and Delivery	Paula Schnur	SB/SE
4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	LB&I
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	12/2016	Return Preparer Program Coordinator	Dawn Marshall	LB&I
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	11/2016	General Examination Information	Daniel Gri	LB&I
4.2.2	10/2003	Miscellaneous Examination Procedures	Kevin Harris	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Kevin Harris	LB&I
4.2.5*	06/2017	Disclosure of Official Information	Lori Holthaus	LB&I
4.2.6	03/2013	Examination of Employee Returns	Jeff McIntyre	LB&I
4.2.8	03/2018	Guidelines for SB/SE National Quality Review	Christopher Ste	SB/SE
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	04/2016	Introduction	Pamela Kaufma	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Pamela Kaufma	Appeals
4.4.4	12/2011	Claims	Christie Lyons	Appeals
4.4.5	12/2012	Closings to Appeals	Pamela Kaufma	Appeals
4.4.6	12/2009	Conversion of Returns	Pam Kaufman	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Pamela Kaufma	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Pamela Kaufma	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Pamela Kaufma	Appeals
4.4.11	06/2007	Entity Changes	Pamela Kaufma	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	Pamela Kaufma	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	Pamela Kaufma	LB&I
4.4.16	12/2011	Inventory Control	Lyons Christie	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Pam Kaufman	Appeals
4.4.18	06/2010	Large Dollar Cases	Pamela Kaufma	Appeals
4.4.19	08/2016	Manual Refunds	Ann Olson	Appeals
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Pam Kaufman	Appeals

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IRM Number	Date	Title	Author	Audience
4.4.22	11/2009	Non-Master File (NMF) Processing	Shirley Winkler	Appeals
4.4.23	10/2013	Openings	Pamela Kaufma	Appeals
4.4.24	07/2014	Payments and Remittances	Pamela Kaufma	Appeals
4.4.25	07/2012	Quick Assessments	Pamela Kaufma	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Pamela Kaufma	Appeals
4.4.27	12/2009	Reports	Shirley Winkler	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Pam Kaufman	Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Doreen Hartman	LB&I
4.4.33	04/2010	Transfers	Shirley Winkler	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Shirley Winkler	Appeals
4.4.35	12/2009	Unpostable Resolution	Shirley Winkler	Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	04/2016	Overview	Nyna Cox	SB/SE
4.7.2	10/2015	Security	Nyna Cox	LB&I
4.7.3	01/2010	Statute of Limitations	Nyna Cox	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	Nyna Cox	SB/SE
4.7.5	09/2013	Group and Territory	Nyna Cox	LB&I
4.7.6	01/2015	Reports	Nyna Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna Cox	LB&I
4.7.8	05/2011	Centralized Case Processing	Nyna Cox	LB&I
4.7.10	06/2012	AIMS/ERCS Staff	Nyna Cox	LB&I
4.8 TECHNICAL SERVICES				
4.8.1	11/2015	Organization and Responsibilities	Suzanne Bates	SB/SE
4.8.2	03/2017	Case Processing	Suzanne Bates	SB/SE
4.8.4	03/2015	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	Suzanne Bates	LB&I
4.8.6	07/2017	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	SB/SE
4.8.7	04/2014	Technical Field Support	Suzanne Bates	SB/SE
4.8.8	12/2017	Miscellaneous Responsibilities	Suzanne Bates	LB&I
4.8.9	08/2016	Statutory Notices of Deficiency	Suzanne Bates	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	Suzanne Bates	SB/SE

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IRM Number	Date	Title	Author	Audience
4.8.11	03/2017	Fraud Program Responsibilities	Suzanne Bates	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1	05/2014	Outline of System	Catherine LaBill	LB&I
4.10 EXAMINATION OF RETURNS				
4.10.1	08/2017	Overview of Examiner Responsibilities	Dawn AmRhein	SB/SE
4.10.2*	11/2016	Pre-Contact Responsibilities	Janet Hackett	SB/SE
4.10.3	02/2016	Examination Techniques	Joseph Haynes	LB&I
4.10.4	12/2016	Examination of Income	Dawn AmRhein	Appeals
4.10.5	06/2017	Required Filing Checks	Lori Holthaus	SB/SE
4.10.6	07/2001	Penalty Considerations	Jerry Morey	Appeals
4.10.7	01/2018	Issue Resolution	Daniel Gri	Appeals
4.10.8*	04/2017	Report Writing	Daniel Gri	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	Janet Hackett	SB/SE
4.10.10	11/2017	Standard Paragraphs and Explanation of Adjustments	Dawn AmRhein	LB&I
4.10.13	10/2015	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	03/2015	Report Generation Software	Lori Holthaus	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	James Taylor	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	Xavier Guerrero	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11/2004	Allocation of Income and Deductions - IRC Section 482	Carolyn Thomas	LB&I
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Bruce Kenyon	LB&I
4.11.11	02/2014	Net Operating Loss Cases	Milton Pagan	LB&I
4.11.29	08/2017	Transfer of Returns Open for Examination	Dawn AmRhein	LB&I
4.11.51	09/2016	Return Preparer Program	Julie Knight	Appeals
4.11.52	11/2004	Transferee Liability Cases	Georges Carpen	LB&I
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	James Lienhart	Appeals
4.11.57	05/2017	Third Party Contacts	Dawn Marshall	LB&I
4.12 NONFILED RETURNS				
4.12.1	10/2010	Nonfiled Returns	Xavier Guerrero	Appeals
4.13 AUDIT RECONSIDERATION				
4.13.1	12/2015	Introduction	Janice Townson	SB/SE
4.13.2	12/2015	Contact Employees	Janice Townson	SB/SE

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IRM Number	Date	Title	Author	Audience
4.13.3	12/2015	Central Reconsideration Unit	Janice Townson	SB/SE
4.13.4	10/2006	Area Office (AO) Examination	Chris Manakas	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	Janice Townson	SB/SE
4.13.6	12/2015	Appeals	Janice Townson	Appeals
4.13.7	12/2015	Exhibits	Janice Townson	SB/SE
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1	05/2014	Jeopardy and Terminations	Mike Jenkins	Appeals
4.15.2	06/2014	Examination Procedures	Mike Jenkins	Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Peggy Lebar	Appeals
4.15.4	01/2012	Administrative and Judicial Review	Mike Jenkins	Appeals
4.15.5	10/2014	Post-Assessment Procedures	Lisa Ferreira	Appeals
4.15.7	01/2012	Planning and Special Programs Procedures	Mike Jenkins	Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2017	SEP Responsibilities and Case Development	Lisa Ferreira	CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	04/2017	Overview of Compliance Initiative Projects	Benjamin Swart	LB&I
4.17.2	04/2017	Responsibilities	Benjamin Swart	LB&I
4.17.3	05/2017	Requirements	Benjamin Swart	LB&I
4.17.4	05/2017	Procedures	Benjamin Swart	LB&I
4.18 EXAM OFFER-IN-COMPROMISE				
4.18.1	02/2017	Offers in Compromise Received in Exam	Dawn Marshall	SB/SE
4.18.2	02/2017	Doubt as to Liability Offers	Dawn Marshall	SB/SE
4.18.3	02/2017	Effective Tax Administration Offers	Dawn Marshall	SB/SE
4.18.5	02/2017	Review, Closing and Reporting Requirements	Dawn Marshall	SB/SE
4.18.6	02/2017	Case Processing and Controls	Dawn Marshall	SB/SE
4.18.7	02/2017	Special Case Processing	Dawn Marshall	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.2*	08/2017	IMF Automated Underreporter (AUR) Control	Terry Addington	SB/SE
4.19.3*	08/2017	IMF Automated Underreporter Program	Terry Addington	SB/SE
4.19.4*	03/2018	CAWR Reconciliation Balancing	Michael Zambar	SB/SE
4.19.5*	09/2017	Certification of State Federal Unemployment Tax Act (FUTA)Credits	Tessa Clark	SB/SE
4.19.6*	08/2017	SSA Correspondence and Minister and Religious Waiver Programs	Darrell Owen	SB/SE

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4.19.7*	09/2017	IMF Automated Underreporter (AUR) Technical System Procedures	Maria Shaddy	SB/SE
4.19.8	09/2017	CAP (CAWR Automated Program) Technical System Procedures	Mark Lee	SB/SE
4.19.9	09/2017	FCP (FUTA Case Processing) Technical System Procedures	Mark Lee	SB/SE
4.19.11*	10/2017	Examination Classification of Work	Edwina Graves	W&I
4.19.12	12/2011	Centralized Files and Scheduling	Donna Hopper	W&I
4.19.13*	02/2018	General Case Development and Resolution	Maureen Ozoo	SB/SE
4.19.15*	12/2017	Discretionary Programs	Jonathan Myers	SB/SE
4.19.16	02/2018	Claims	Gail Murphy	SB/SE
4.19.17*	10/2016	Non-Filer Program	Sherrie Bunot	SB/SE
4.19.18	12/2016	Quality Review Program	Maureen Ozooni	SB/SE
4.19.19	12/2017	Campus Examination Telephone Contacts	Christie Stokes	SB/SE
4.19.22	03/2018	CAWR Control	Michael Zambar	SB/SE
4.19.23	09/2017	FUTA Control	Tessa Clark	SB/SE
4.19.25*	08/2017	Information Return Penalty (IRP) Procedures	Darrell Owen	SB/SE
4.20 EXAMINATION COLLECTIBILITY				
4.20.1	10/2017	General Collectibility Procedures	Gillian Dalton	SB/SE
4.20.2	10/2017	Scope Consideration	Gillian Dalton	SB/SE
4.20.3	10/2017	Soliciting Payment	Gillian Dalton	SB/SE
4.20.4	10/2017	Installment Agreements	Gillian Dalton	SB/SE
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Monika Buffamo	LB&I
4.23 EMPLOYMENT TAX				
4.23.1	09/2016	Introduction	Laird MacMillan	Appeals
4.23.2	12/2016	Employment Tax Examination Objectives	Laird MacMillan	Appeals
4.23.3	08/2016	Classification, Selection and General Procedures for Employment Tax Cases	Laird MacMillan	Appeals
4.23.4	03/2017	Workpapers — Employment Tax Examinations	Laird MacMillan	Appeals
4.23.5*	11/2017	Technical Guidelines for Employment Tax Issues	Laird MacMillan	LB&I
4.23.6	12/2017	Classification Settlement Program (CSP)	Laird MacMillan	Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Laird MacMillan	Appeals
4.23.8	10/2015	Determining Employment Tax Liability	Laird MacMillan	Appeals
4.23.9	03/2017	Employment Tax Penalty and Fraud Procedures	Laird MacMillan	Appeals

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4.23.10	09/2015	Report Writing Guide for Employment Tax Examinations	Laird MacMillan	Appeals
4.23.11	02/2017	Prompt Action in Deficiency and Overassessment Cases	Laird MacMillan	Appeals
4.23.12	09/2016	Delinquent Return Procedures	Laird MacMillan	Appeals
4.23.13	01/2016	Adjusted Returns, Abatements and Claims	Laird MacMillan	SB/SE
4.23.14	08/2017	Statute Control and Extension	Laird MacMillan	Appeals
4.23.15	02/2017	Technical Advice From the Office of Chief Counsel	Laird MacMillan	Appeals
4.23.17	03/2017	Preparer Penalty Procedures for SB/SE Employment Tax	Laird MacMillan	SB/SE
4.23.18	02/2017	Coordinating Worker Classification Determinations Between SS-8 Program and Exam.	Laird MacMillan	LB&I
4.23.19	01/2018	Employment Tax Case Assignment and Grading Criteria	Laird MacMillan	SB/SE
4.23.20	02/2017	Voluntary Classification Settlement Program (VCSP) Procedures	Laird MacMillan	LB&I
4.23.21	09/2016	Tax Compliance Officer Employment Tax Procedures	Laird MacMillan	SB/SE
4.24 EXCISE TAX				
4.24.1	05/2017	Introduction to Excise Taxes	Joseph Kingeter	SB/SE
4.24.2	08/2012	Form 637 Excise Tax Registrations	Chris Steadham	SB/SE
4.24.4	09/2013	Excise Fuel Taxes Workload, Policies and Procedures	Bancroft Naomi	SB/SE
4.24.5	08/2016	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	Joe Mazzuca	SB/SE
4.24.6	04/2018	Technical Guidance and Information Processing for Excise Tax Examination Issues	John Jackson	SB/SE
4.24.7	06/2017	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	John Jackson	SB/SE
4.24.8	11/2017	Examination Guidance for Excise Claims for Refund or Abatement	Darla Smith	SB/SE
4.24.9*	08/2016	Excise Tax Penalties and Excise Return Preparer Penalties Guidance	Joseph Kingeter	SB/SE
4.24.10	05/2017	Appeals Referral Procedures	John Jackson	SB/SE
4.24.13	07/2017	Overview of Excise Fuel Compliance Program	Darla Smith-Der	SB/SE
4.24.14	02/2016	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Darla Smith-Der	SB/SE

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4.24.15*	07/2017	Excise Fuel Compliance Inspection, Sampling, and Shipping	Chris Steadham	SB/SE
4.24.16	12/2016	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	Darla Smith-Der	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	Michel Moncond	SB/SE
4.24.18	04/2018	Excise Case Selection	Rae Brousseau	SB/SE
4.24.20	05/2017	Excise Tax Report Writing Guide	John Jackson	SB/SE
4.24.21	05/2017	Case Closings	John Jackson	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1	10/2017	Estate and Gift Tax Examinations	Lisa Piehl	SB/SE
4.25.2*	09/2009	Campus Procedures For Estate Tax	Josian Antoine	SB/SE
4.25.3	08/2015	Planning, Classification, and Selection	Lisa Piehl	SB/SE
4.25.4	07/2016	International Estate and Gift Tax Examinations	Lisa Piehl	SB/SE
4.25.5	07/2016	Technical Guidelines for Estate and Gift Tax Issues	Lisa Piehl	SB/SE
4.25.6	08/2015	Report Writing Guide for Estate and Gift Tax Examinations	Lisa Piehl	SB/SE
4.25.7	07/2016	Estate and Gift Tax Penalty and Fraud Procedures	Lisa Piehl	SB/SE
4.25.8*	07/2016	Delinquent Returns and SFR Procedures	Lisa Piehl	SB/SE
4.25.9*	08/2015	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	Lisa Piehl	SB/SE
4.25.10	10/2017	Case Closing Procedures	Lisa Piehl	SB/SE
4.25.11	07/2016	Special Examination Procedures	Lisa Piehl	SB/SE
4.25.12	07/2016	Valuation Assistance	Lisa Piehl	SB/SE
4.25.13	08/2015	Appeals, Mediation, and Settlement Procedures	Lisa Piehl	SB/SE
4.25.14*	07/2016	Miscellaneous Procedures	Lisa Piehl	SB/SE
4.26 BANK SECRECY ACT				
4.26.1	01/2016	Introduction	Rod Lundquist	SB/SE
4.26.2	05/2014	Program Structure	Rod Lundquist	SB/SE
4.26.3	09/2016	Examination Case Selection (ECS)	Valerie Patterso	SB/SE
4.26.4	01/2016	FinCEN Query (FCQ)	Rod Lundquist	SB/SE
4.26.5	10/2012	Bank Secrecy Act History and Law	Rod Lundquist	SB/SE
4.26.6	11/2006	Bank Secrecy Act Examiner Responsibilities	Rod Lundquist	SB/SE
4.26.7	06/2012	Bank Secrecy Act Penalties	Rod Lundquist	SB/SE

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IRM Number	Date	Title	Author	Audience
4.26.8	06/2006	Special Procedures	Rod Lundquist	SB/SE
4.26.9	06/2006	Examination Techniques For Bank Secrecy Act Industries	Rod Lundquist	SB/SE
4.26.10	07/2012	Form 8300 History and Law	Rod Lundquist	SB/SE
4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	Rod Lundquist	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Rod Lundquist	SB/SE
4.26.13	01/2016	Structuring	Rod Lundquist	SB/SE
4.26.14	07/2012	Disclosure	Rod Lundquist	SB/SE
4.26.15	11/2015	General Program	Rod Lundquist	SB/SE
4.26.16	11/2015	Report of Foreign Bank and Financial Accounts (FBAR)	Rod Lundquist	SB/SE
4.26.17	05/2008	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	Rod Lundquist	SB/SE
4.27 BANKRUPTCY				
4.27.1	02/2018	Bankruptcy Petitions	Dawn Marshall	SB/SE
4.27.2	02/2017	Examiner Responsibilities	Dawn Marshall	SB/SE
4.27.3*	04/2018	Review and Processing Procedures	Dawn Marshall	SB/SE
4.27.4	08/2009	Statute of Limitations Considerations	Georges Carpen	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	Georges Carpen	SB/SE
4.28 EXAMINATION SPECIALIZATION				
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	Milton Pagan	LB&I
4.29 PARTNERSHIP CONTROL SYSTEM (PCS)				
4.29.1	11/2017	Overview of the PCS	Steve O'Neill	Appeals
4.29.2	11/2017	Maintaining the PCS Database	Steve O'Neill	Appeals
4.29.3	11/2017	PCS Database Elements	Steve O'Neill	Appeals
4.29.4	11/2017	PCS Reports	Steve O'Neill	Appeals
4.29.5	11/2017	PCS TEFRA/NonTEFRA Notices and Cover Letters	Steve O'Neill	Appeals
4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1	03/2017	Introduction	Steve O'Neill	Appeals
4.31.2*	04/2017	TEFRA Examinations - Field Office Procedures	Steve O'Neill	Appeals
4.31.3*	04/2017	TEFRA Examinations - CTF Procedures	Steve O'Neill	Appeals
4.31.4*	04/2017	Administrative Adjustment Request (AAR)	Steve O'Neill	LB&I
4.31.5*	04/2017	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	LB&I

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IRM Number	Date	Title	Author	Audience
4.31.6*	04/2017	NonTEFRA Examinations - CTF Procedures	Steve O'Neill	LB&I
4.31.7	04/2017	TEFRA Bankruptcy	Steve O'Neill	SB/SE, LBI, Appeals
4.31.8*	04/2017	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	Steve O'Neill	SB/SE
4.32 ABUSIVE TRANSACTIONS				
4.32.1	02/2018	Process Guide for Combating Abusive Tax Avoidance Transactions	Heidi Beukema	LB&I
4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	LB&I
4.32.3	06/2012	Coordination and Roles of Cross-Functional Units	Susan Furin	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Alice Ronk	Appeals
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05/2011	CDE Application and Use	Teresa Hultman	SB/SE
4.103.2	05/2011	CDE Procedures	Teresa Hultman	SB/SE
4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE
4.119 BMF LIABILITY DETERMINATION				
4.119.1*	08/2017	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.3	08/2017	BMF Underreporter (BMF AUR) Manager and Coordinator Handbook	Patricia Carlucci	SB/SE
4.119.4*	09/2017	BMF Underreporter (BMF-AUR) Program	Susan Stoker	SB/SE

Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES				
5.1.1	02/2016	Miscellaneous Collection Procedures	Rebecca Frankli	SB/SE
5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Lani Andrew	Appeals
5.1.3	11/2014	Safety, Security, and Control	Kathleen Morton	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Maureen Rattie	SB/SE
5.1.5*	10/2017	Balancing Civil and Criminal Cases	James Driscoll	SB/SE
5.1.7	06/2016	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	Thomas Garvey	Appeals
5.1.8*	11/2015	Courtesy Investigations	Donna DiLoreto	SB/SE
5.1.9	04/2016	Collection Appeal Rights	Anastasia Agne	Appeals

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IRM Number	Date	Title	Author	Audience
5.1.10	11/2017	Taxpayer Contacts	Denise Rosenbe	Appeals
5.1.11*	10/2016	Delinquent Return Investigations	Margaret Wood	SB/SE
5.1.12*	12/2017	Cases Requiring Special Handling	Eric Smith	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Christine Kalcev	Appeals
5.1.15*	11/2017	Abatements, Reconsiderations and Adjustments	Tracey Rodgers	Appeals
5.1.18*	06/2015	Locating Taxpayers and their Assets	Michael Smith	All
5.1.19	04/2018	Collection Statute Expiration	Rosalind Rush	SB/SE
5.1.20	11/2016	Collection Inventory	Paul Allen	SB/SE
5.1.21	01/2015	Collecting from Limited Liability Companies	Les Knott	SB/SE
5.1.22	10/2014	Disclosure	Carol Harper	SB/SE
5.1.23	10/2014	Taxpayer Representation	Lani Andrew	SB/SE
5.1.24*	03/2018	Third-Party Payer Arrangements for Employment Taxes	James Driscoll	SB/SE
5.1.25*	07/2017	IDRS and Data Security for Collection	Theresa Miliote	SB/SE
5.1.28*	04/2018	Identity Theft for Collection Employees	James Gorman	SB/SE
5.1.29*	01/2015	Petition for Remission Program	Kim Borbon	SB/SE
5.1.30	10/2014	Resolution-directed Approach to Casework	Michael Smith	SB/SE
5.1.31	10/2014	Workload Management	Michael Smith	SB/SE
5.2 REPORTS				
5.2.1	09/2016	Collection Time Reporting	Dimetra McCutc	SB/SE
5.2.4	09/2016	Collection Reports	Bill Zanieski	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	Paul Neilson	SB/SE
5.4 CASE PROCESSING				
5.4.10*	12/2013	General Case Processing	SidnaKay Marrio	SB/SE
5.4.11	10/2016	CCP Installment Agreements	Oliver Houston	SB/SE
5.4.12*	11/2016	Field Office Resource Team	Oliver Houston	SB/SE
5.4.13*	06/2014	CCP General Procedures	SidnaKay Marrio	SB/SE
5.5 DECEDENT ESTATES AND ESTATE TAXES				
5.5.1	03/2010	Decedent and Estate Tax Accounts	Cindy Ocmand	Appeals
5.5.2	04/2012	Probate Proceedings	Cindy Ocmand	SB/SE
5.5.3	03/2010	Working Decedent Cases	Cindy Ocmand	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Cindy Ocmand	Appeals

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5.5.5	10/2012	Processing Estate and Gift Tax Extensions	Cindy Ocmand	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Cindy Ocmand	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Cindy Ocmand	Appeals
5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	Cindy Ocmand	SB/SE
5.6 COLLATERAL AGREEMENTS				
5.6.1	03/2018	Collateral Agreements and Security Type Collateral	Rosalind Rush	Appeals
5.6.2	09/2011	Maintenance	Don Hallenbeck	Appeals
5.7 TRUST FUND COMPLIANCE				
5.7.1	05/2017	FTD Alerts	Rochelle Folque	Appeals
5.7.2	03/2015	Letter 903 Process	Rochelle Folque	SB/SE
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Jeanne Dunford	Appeals
5.7.4*	06/2017	Investigation and Recommendation of the TFRP	Jeanne Dunford	SB/SE
5.7.5	11/2014	Collectibility Determination	Jeanne Dunford	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Jeanne Dunford	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	Jeanne Dunford	SB/SE
5.7.8	03/2017	In-Business Repeater or Pyramiding Taxpayers	Jason Harty	Appeals
5.7.9	01/2018	Federal Contractors	Linda Sexton	Appeals
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	Jeanne Dunford	SB/SE
5.8 OFFER IN COMPROMISE				
5.8.1	08/2017	Overview	Diane Morris	Appeals
5.8.2	02/2018	Centralized Offer in Compromise Initial Processing and Processability	Darlene Kosch-	Appeals
5.8.3	02/2018	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Darlene Kosch-	Appeals
5.8.4	01/2018	Investigation	Thomas Moore	Appeals
5.8.5*	03/2018	Financial Analysis	Thomas Moore	Appeals
5.8.6	10/2017	Collateral Agreements	Christine Matz	SB/SE
5.8.7	02/2017	Return, Terminate, Withdraw, and Reject Processing	Christine Matz	Appeals
5.8.8	10/2016	Acceptance Processing	Diane Morris	Appeals
5.8.9	04/2018	Actions on Post-Accepted Offers	C. Highsmith	Appeals

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5.8.10*	02/2017	Special Case Processing	Clair Highsmith	Appeals
5.8.11	08/2015	Effective Tax Administration	Thomas Moore	Appeals
5.8.12	04/2018	Independent Administrative Review	Ledia Cohen	Appeals
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
5.9.1*	06/2017	Overview of Bankruptcy	Maria Valerio	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	Maria Valerio	SB/SE
5.9.3*	08/2017	Debtors' Delinquent Accounts	Maria Valerio	SB/SE
5.9.4*	12/2017	Common Bankruptcy Issues	Maria Valerio	SB/SE
5.9.5*	08/2016	Opening a Bankruptcy Case	Deborah Fowler	SB/SE
5.9.6*	03/2015	Processing Chapter 7 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Tiffany Lentz	SB/SE
5.9.8*	12/2017	Processing Chapter 11 Bankruptcy Cases	Maria Valerio	SB/SE
5.9.9*	09/2015	Processing Chapter 12 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.10	10/2015	Processing Chapter 13 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.11	08/2016	Insolvency Mail Processing	Laura Rau	SB/SE
5.9.12*	03/2016	Insolvency Automated Processes	Patricia Murphy	Appeals
5.9.13*	03/2016	Manual Proofs of Claim and Common Claim Issues	Tiffany Lentz	SB/SE
5.9.14*	01/2018	Automated Proofs of Claim (APOC)	Maria Valerio	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	Kathleen Zwalin	SB/SE
5.9.16*	05/2017	Insolvency Case Monitoring	Kathleen Zwalin	SB/SE
5.9.17*	12/2016	Closing a Bankruptcy Case	Deborah Fowler	SB/SE
5.9.18	09/2017	Automated Discharge System (ADS)	Laura Rau	Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Marilyn Ames	Appeals
5.9.20	04/2017	Non-Bankruptcy Insolvencies	Tiffany Lentz	SB/SE
5.9.21	03/2017	Electronic Proofs of Claim (EPOC)	Warren Appleby	SB/SE
5.10 SEIZURE AND SALE				
5.10.1	05/2016	Pre-Seizure Considerations	Alan Gilds	SB/SE
5.10.2	10/2016	Securing Approval for Seizure Actions and Post-Approval Actions	Alan Gilds	SB/SE
5.10.3	05/2016	Conducting the Seizure	Alan Gilds	SB/SE
5.10.4	06/2016	Actions Prior to Sale	Alan Gilds	SB/SE
5.10.5	02/2017	Sale Procedures	Rebecca Frankli	Appeals

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5.10.6	02/2017	Post Sale Actions and Responsibilities of Advisory	Rebecca Frankli	Appeals
5.10.7	10/2014	Acquired Property and Property Redeemed by the United States	Rocco Steco	SB/SE
5.10.8	06/2014	Judicial Sales	Karen Douglas	Appeals
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	Duane Thomas	SB/SE
5.11 NOTICE OF LEVY				
5.11.1	11/2017	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	James Maslank	Appeals
5.11.2	10/2017	Serving Levies, Releasing Levies and Returning Property	James Maslank	Appeals
5.11.3	11/2017	Jeopardy Levy without a Jeopardy Assessment	James Maslank	Appeals
5.11.4	02/2018	Bank Levies	James Maslank	Appeals
5.11.5	12/2016	Levy on Wages, Salary, and Other Income	James Maslank	Appeals
5.11.6	08/2017	Notice of Levy in Special Cases	James Maslank	Appeals
5.11.7*	09/2016	Automated Levy Programs	Kristi Darby	SB/SE
5.12 FEDERAL TAX LIENS				
5.12.1	10/2013	Lien Program Overview	Christine Kalcev	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Christine Kalcev	Appeals
5.12.3*	07/2015	Lien Release and Related Topics	Kyle Romick	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	Kyle Romick	SB/SE
5.12.5*	06/2016	Redemptions	Kyle Romick	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	Kyle Romick	Appeals
5.12.7	09/2017	Notice of Lien Preparation and Filing	Kyle Romick	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Christine Kalcev	Appeals
5.12.9	12/2015	Withdrawal of Notice of Federal Tax Lien	Kyle Romick	Appeals
5.12.10	09/2015	Lien Related Certificates	Kyle Romick	Appeals
5.12.11	10/2013	Lien Special Topics	Christine Kalcev	Appeals
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.1	10/2014	Embedded Quality Administrative Guidelines	Matthew Robert	SB/SE
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	01/2016	Securing Installment Agreements	David Beach	Appeals
5.14.2*	12/2015	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	David Beach	Appeals
5.14.3	06/2009	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	Harry Clemson	Appeals

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5.14.4*	05/2017	Withdrawals and Installment Agreements with Special Circumstances	David Beach	Appeals
5.14.5	12/2015	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	David Beach	Appeals
5.14.7*	03/2011	BMF Installment Agreements	Harry Clemson	Appeals
5.14.9	12/2017	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	Donna Wallande	Appeals
5.14.10	12/2017	Payroll Deduction Agreements and Direct Debit Installment Agreements	Donna Wallande	Appeals
5.14.11	12/2014	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Harry Clemson	Appeals
5.15 FINANCIAL ANALYSIS				
5.15.1	11/2014	Financial Analysis Handbook	Ronald Matthew	Appeals
5.16 CURRENTLY NOT COLLECTIBLE				
5.16.1*	12/2015	Currently Not Collectible	Sandra O'Shea	SB/SE
5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS				
5.17.1	04/2010	General Information	Delores Dillman	Appeals
5.17.2	03/2018	Federal Tax Liens	Christine Kalcev	Appeals
5.17.3	11/2014	Levy and Sale	Matthew Robert	SB/SE
5.17.4	01/2016	Suits by the United States	Christine Kalcev	Appeals
5.17.5	03/2018	Suits Against the United States	Christine Kalcev	Appeals
5.17.6	09/2017	Summonses	Donna DiLoreto	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Jeanne Dunford	Appeals
5.17.8	10/2016	General Provisions of Bankruptcy	Deborah Fowler	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	Deborah Fowler	SB/SE
5.17.10	12/2016	Chapter 11 Bankruptcy (Reorganization)	Deborah Fowler	Appeals
5.17.11	11/2016	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	Deborah Fowler	Appeals
5.17.12	12/2017	Investigations and Reports	Christine Kalcev	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Delores Dillman	Appeals
5.17.14	01/2012	Fraudulent Transfers and Transferee and Other Third Party Liability	Delores Dillman	Appeals
5.17.15	10/2014	Termination and Jeopardy Assessments and Jeopardy Collection	Maureen Rattie	SB/SE

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5.18 LIABILITY DETERMINATION				
5.18.1*	12/2017	Automated Substitute for Return (ASFR) Program	Karen Johnson	Appeals
5.18.2*	06/2016	Business Returns IRC 6020(b) Processing	Scott Cunningha	Appeals
5.19 LIABILITY COLLECTION				
5.19.1*	12/2017	Balance Due	Sally Krebs	Appeals
5.19.2*	07/2017	Individual Master File (IMF) Return Delinquency	Sandra Eidam	Appeals
5.19.3*	11/2015	Backup Withholding Program	James Poulson	Appeals
5.19.4*	03/2018	Enforcement Action	Suzanne Wolfe	SB/SE
5.19.5*	03/2018	ACS Inventory	Webster Pearl	Appeals
5.19.6*	02/2018	ACS Support	Yolanda Carter	SB/SE
5.19.7*	08/2017	Monitoring Offer In Compromise	Lisa Olivent	Appeals
5.19.8	03/2018	Collection Appeal Rights	Gerald Younger	Appeals
5.19.9*	10/2016	Automated Levy Programs	Kristi Darby	Appeals
5.19.10*	04/2017	Collection Operations Transcript Processing	Marie Wasylak	SB/SE
5.19.11*	10/2016	Withholding Compliance Program	Eidam Sandra	SB/SE
5.19.12	03/2016	Centralized Lien Operation	Kyle Romick	SB/SE
5.19.13*	06/2017	Campus Procedures for Securing Financial Information	Rosalind Rush	Appeals
5.19.14*	01/2016	Trust Fund Recovery Penalty (TFRP)	Linda Salvato	SB/SE
5.19.15*	10/2017	Federal Agency Delinquency (FAD) Program	Linda Sexton	SB/SE
5.19.16*	09/2015	Compliance Services Collection Operations (CSCO) Clerical Procedures	James Poulson	SB/SE
5.19.17*	10/2017	Campus Procedures for Currently Not Collectible and Offers in Compromise	Rosalind Rush	Appeals
5.19.18*	09/2017	Federal Employee/Retiree Delinquency Initiative (FERDI)	Emilie Frazier	SB/SE
5.19.19*	08/2016	Campus Compliance International Case Processing (CCICP)	JoAnn Zidanic	SB/SE
5.19.21	04/2018	Campus Procedures for Handling Identity Theft	James Gorman	Appeals
5.19.22*	07/2016	Business Master File (BMF) Return Delinquency	Andrew Busch	Appeals
5.19.23*	10/2017	Restitution - Based Assessments Processing	Sherry Malan	SB/SE
5.19.24	06/2017	Doubt as to Liability Offer in Compromise	Laura Lee	SB/SE
5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)				
5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	JoAnn Zidanic	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	JoAnn Zidanic	SB/SE

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5.20.3	03/2016	Third Party Contacts	JoAnn Zidanic	SB/SE
5.20.4	11/2016	Summons Procedures	JoAnn Zidanic	Appeals
5.20.6	11/2016	Whipsaw Assessments	JoAnn Zidanic	Appeals
5.20.7	09/2014	Monitoring of IRC 7407 and 7408 Injunctions	JoAnn Zidanic	SB/SE
5.20.8*	09/2014	Promoter/Preparer Investigations	JoAnn Zidanic	SB/SE
5.20.10	05/2014	Identification and Processing of Frivolous Documents	JoAnn Zidanic	Appeals
5.20.11	08/2016	Examination Reconsiderations and Referrals	JoAnn Zidanic	Appeals
5.20.12*	03/2015	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	JoAnn Zidanic	SB/SE

5.21 INTERNATIONAL AND INSULAR ISSUES

5.21.1	10/2017	Overview	JoAnn Zidanic	SB/SE
5.21.2	04/2018	Offshore Information Gathering Techniques	JoAnn Zidanic	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	JoAnn Zidanic	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	JoAnn Zidanic	SB/SE
5.21.5	04/2018	International Field Calls	JoAnn Zidanic	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	Gary Vinluan	SB/SE
5.21.7*	11/2015	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments to International Cases	Gary Vinluan	SB/SE

Part 7: Rulings and Agreements

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

7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS

7.50.1*	08/2016	Form SS-8 Processing Handbook	Dale Goodwin	All
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Part 11: Communications and Liaison

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

11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.2	04/2015	SB/SE CSO Communications	Eric Brown	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	Eric Brown	SB/SE
11.53.4	04/2015	TIGTA/GAO	III, Walker	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	Eric Brown	SB/SE

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Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK

20.1.1*	11/2017	Introduction and Penalty Relief	Kevin Mattes	Appeals
20.1.2*	07/2016	Failure To File/Failure To Pay Penalties	Wiegand Mouldi	Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Wiegand Mouldi	Appeals
20.1.4*	02/2018	Failure to Deposit Penalty	Richard Meffley	Appeals
20.1.5	12/2016	Return Related Penalties	Kyle Oliver	Appeals
20.1.6	07/2017	Preparer, Promoter, Material Advisor Penalties	Kyle Oliver	Appeals
20.1.7*	10/2017	Information Return Penalties	Dawn Davis	Appeals
20.1.8*	04/2018	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Jon Fukumura	Appeals
20.1.9	11/2015	International Penalties	Kathleen Navarr	Appeals
20.1.10*	04/2018	Miscellaneous Penalties	Jon Fukumura	Appeals
20.1.11*	08/2016	Excise Tax and Estate and Gift Tax Penalties	Karin Dashjian	All
20.1.12	12/2017	Penalties Applicable to Incorrect Appraisals	Kyle Oliver	Appeals

20.2 INTEREST

20.2.1*	04/2016	Interest Introduction, Standards and Guidelines	Clay Coleman	Appeals
20.2.4*	03/2015	Overpayment Interest	Clay Coleman	Appeals
20.2.5*	07/2017	Interest on Underpayments	Marie Bardin	Appeals
20.2.7*	04/2016	Abatement and Suspension of Debit Interest	Mara Isumu	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Mary Jephson	Appeals
20.2.10*	10/2016	Interest on Estate, Excise, Employment, and Foreign Taxes	Marie Bardin	Appeals
20.2.11	01/2017	Miscellaneous Interest Provisions	Marie Bardin	Appeals
20.2.14*	02/2017	Netting of Overpayment and Underpayment Interest	Oneida Stephen	LB&I

20.3 PENALTY PROGRAMS INTERNAL PROCESSES

20.3.1	04/2018	Civil Penalty Accuracy Review Process	Jeremy Green	SB/SE
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Part 22: Taxpayer Education and Assistance

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

22.24 IRS TAXPAYER BURDEN REDUCTION

22.24.1	01/2016	Servicewide Burden Reduction Activities	Laurie Tuzynski	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 FRAUD HANDBOOK

25.1.1	01/2014	Overview/Definitions	Joe Rosa	Appeals
25.1.2	08/2016	Recognizing and Developing Fraud	Joe Rosa	Appeals
25.1.3*	08/2016	Criminal Referrals	Joe Rosa	Appeals
25.1.4	10/2016	Administrative Joint Investigation	Joe Rosa	Appeals
25.1.5	06/2016	Grand Jury Investigations	Joe Rosa	Appeals
25.1.6	04/2016	Civil Fraud	Joe Rosa	CI
25.1.7	11/2015	Failure to File	Joe Rosa	Appeals
25.1.8	10/2016	Field Collection	Joe Rosa	Appeals
25.1.9*	07/2016	Tax Exempt and Government Entities (TE/GE)	Joe Rosa	Appeals
25.1.10	03/2015	LB&I Fraud Procedures	Joe Rosa	LB&I
25.1.11*	11/2017	Campus Collection Fraud Procedures	Joe Rosa	Appeals
25.1.12	07/2017	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Joe Rosa	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	Joe Rosa	SB/SE

25.3 LITIGATION AND JUDGMENTS

25.3.1	08/2013	General Guidelines	Christine Kalcev	Appeals
25.3.2*	12/2017	Suits by the United States	Christine Kalcev	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	Christine Kalcev	CI
25.3.4	07/2010	Suits against IRS Employees	Delores Dillman	SB/SE
25.3.5	03/2012	Judgment Follow-up	Delores Dillman	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	Christine Kalcev	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Cynthia Schuh	SB/SE

25.5 SUMMONS

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25.5.1	09/2014	Introduction	Cartha Haworth	CI
25.5.2	07/2015	Preparation	Donna DiLoreto	CI
25.5.3*	12/2016	Procedures	Donna DiLoreto	Appeals
25.5.4	07/2015	Examination of Books and Witnesses	Donna DiLoreto	Appeals
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	Donna DiLoreto	CI
25.5.6	03/2017	Summonses on Third-Party Witnesses	Donna DiLoreto	CI
25.5.7	02/2016	Special Procedures for John Doe Summonses	Donna DiLoreto	Appeals
25.5.8	01/2016	Use of Summons Special Applications	Donna DiLoreto	CI
25.5.9	04/2017	Fees and Costs for Summoned Witnesses	Donna DiLoreto	CI
25.5.10	05/2016	Enforcement of Summons	Donna DiLoreto	Appeals
25.5.11	06/2015	Title 31 Bank Secrecy Act Summons	Cartha Haworth	CI
25.6 STATUTE OF LIMITATIONS				
25.6.22	02/2018	Extension of Assessment Statute of Limitations By Consent	Gillian Dalton	All
25.6.23*	03/2018	Examination Process-Assessment Statute of Limitations Controls	Gillian Dalton	Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	12/2017	Processing Refund Hold Program Inventory	Darryl Liu	SB/SE
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1	06/2017	Introduction	Juanita Vannoy	SB/SE
25.15.2	11/2017	General Procedures/Employees With Taxpayer Contact	Juanita Vannoy	SB/SE
25.15.3*	12/2016	Technical Provisions of IRC 6015	Juanita Vannoy	SB/SE
25.15.5	07/2017	Relief from Community Property Laws	Juanita Vannoy	SB/SE
25.15.6	06/2017	Field Examination Procedures	Dawn AmRhein	SB/SE
25.15.7*	12/2016	Innocent Spouse Shared Processing Responsibilities	Juanita Vannoy	SB/SE
25.15.8	11/2014	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	Rosalie Calhoun	SB/SE
25.15.9*	12/2016	Account Processing of Requests for Relief from Joint and Several Liability	Juanita Vannoy	SB/SE
25.15.14	04/2018	Innocent Spouse Tracking System	Juanita Vannoy	SB/SE
25.15.15	03/2018	Mirror Modules for Requests for Relief from Joint and Several Liability	Juanita Vannoy	SB/SE
25.15.17	07/2014	Reconsiderations	Coleen O'Neal	SB/SE
25.15.18*	07/2016	Innocent Spouse Relief Processing Procedures	Dale Goodwin	SB/SE

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25.15.19*	12/2016	Non-Qualifying Claims & Complex Account Issues	Juanita Vannoy	SB/SE
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	12/2014	Program Guidelines	Patricia Alford	All
25.18 COMMUNITY PROPERTY				
25.18.1	06/2017	Basic Principles of Community Property Law	Daniel Gri	Appeals
25.18.2	02/2018	Income Reporting Considerations of Community Property	Daniel Gri	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Daniel Gri	Appeals
25.18.5	03/2017	Injured Spouse	Daniel Gri	Appeals
25.24 RETURN PREPARER MISCONDUCT PROGRAM				
25.24.4*	03/2017	Return Preparer Misconduct Field Collection	Cynthia Cooper	SB/SE
25.24.5*	03/2018	Return Preparer Misconduct Field Examination	Dawn Marshall	SB/SE
25.26 RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	CI
25.27 THIRD PARTY CONTACTS				
25.27.1	10/2017	Third-Party Contact Program	Valerie Williams	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 ORGANIZATION AND STAFFING

1.1.8	06/2005	National Taxpayer Advocate	Dianne Henders	All
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1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM

1.5.8	08/2015	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	Lisa Hadlock	TAS
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1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM

1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	Cedric Jeans	TAS
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Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES

13.1.1	12/2014	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	Cedric Jeans	All
13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	Cedric Jeans	All
13.1.3	08/2016	Definition of Terms/Use of Abbreviations	Kathy Alford	All
13.1.4	10/2004	TAS Authorities	Dianne Henders	All
13.1.5	02/2011	Taxpayer Advocate Service (TAS) Confidentiality	Marjorie Via	TAS
13.1.6	10/2014	Casework Communications	Fran Reichert	All
13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	Kathy Alford	All
13.1.8	04/2017	Congressional Affairs Program	Lisa Hadlock	TAS
13.1.9	10/2004	Executive Correspondence Case Procedures	Dianne Henders	All
13.1.10	05/2012	Special Processes	Susan Kennedy	TAS
13.1.11	06/2015	Case and Inventory Management	Lisa Hadlock	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	Matthew Price	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	Dianne Henders	All
13.1.15	08/2016	Customer Complaints/RRA98 §1203 Procedures	Kathy Alford	TAS
13.1.16	04/2017	TAS Intake and Case Receipt Process	Kathy Alford	TAS
13.1.17	08/2013	TAS Case Transfer Process	Anthony Arcure	TAS
13.1.18	05/2016	Processing TAS Cases	Lisa Hadlock	TAS

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13.1.19	05/2016	TAS Operations Assistance Request (OAR) Process.	Lisa Hadlock	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	Lisa Hadlock	TAS
13.1.21	05/2016	TAS Case Closing and Reopen Case Procedures	Lisa Hadlock	TAS
13.1.22	01/2016	Manual Inventory Balancing Procedures	Lisa Hadlock	TAS
13.2 SYSTEMIC ADVOCACY				
13.2.1	07/2009	Processing Advocacy Issues	Dianne Henders	All
13.2.2	07/2009	Inventory Control and Working an Assignment	Dianne Henders	All
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03/2012	NTA Toll-free Procedures	Matthew Price	All
13.4 TAS TAMIS GUIDE				
13.4.1	03/2009	General TAMIS Information	Dianne Henders	TAS
13.4.2	01/2016	Administration and Security	Lisa Hadlock	TAS
13.4.3	05/2009	TAMIS Training	Dianne Henders	TAS
13.4.4	05/2009	Navigation/Querying	Dianne Henders	TAS
13.4.5	06/2015	Initiating and Working a Case on TAMIS	Lisa Hadlock	TAS
13.4.6	05/2009	Management Inventory Screens	Dianne Henders	TAS
13.4.7	04/2017	Administrative Reports	Paula Stetson	TAS
13.4.8	03/2011	Report Writing	Matthew Price	TAS
13.5 TAS BALANCED MEASURES				
13.5.1	10/2001	TAS Balanced Measure System	Dianne Henders	TAS
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02/2012	Internal and External Communications	Matthew Price	TAS
13.7 TAXPAYER ADVOCACY PANEL PROGRAM				
13.7.1	09/2014	Taxpayer Advocacy Panel Operating Procedures	Louis Morizio	TAS

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.23	03/2017	Tax Exempt and Government Entities Division	Ann Junkins	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.7	02/2017	TE/GE Knowledge Network (K-Net) Administration	Ragen Bennet	TE/GE
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1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT

1.54.1	08/2016	TE/GE Roles and Responsibilities	Ann Junkins	TE/GE
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Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS

3.11.12*	12/2017	Exempt Organization Returns	Kathi Palmer	SB/SE
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3.11.20*	12/2017	Exempt Organization and Employee Plan Applications for Extension of Time to File	Lina Laforet	TE/GE
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3.11.22*	12/2017	Employee Plan Excise Tax Return	Lina Laforet	SB/SE
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3.11.26*	12/2017	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	Marsha White	TE/GE
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3.11.27*	12/2017	EPMF Return Processing Form 5500-EZ	Lina Laforet	TE/GE
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3.12 ERROR RESOLUTION

3.12.12*	12/2017	Exempt Organization Returns	David Thomas	TE/GE
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3.12.22*	12/2017	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
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3.12.26*	12/2017	Tax Exempt Bond Error Resolution Procedures	Marsha White	TE/GE
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3.12.166	06/2017	EPMF Unpostables	Brooke Williams	W&I
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3.12.278*	12/2017	Exempt Organization Unpostable Resolution	Maureen Willia	TE/GE
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3.13 CAMPUS DOCUMENT SERVICES

3.13.12	12/2017	Exempt Organization Account Numbers	Kathi Palmer	SB/SE
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3.13.36	06/2017	EPMF Account Numbers	Brooke Williams	TE/GE
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3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING

3.20.12*	12/2017	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	Lina Laforet	TE/GE
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3.20.13*	12/2017	Exempt Organizations Photocopy Procedures	Connie Peek	TE/GE
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3.24 ISRP SYSTEM

3.24.12	12/2017	Exempt Organization Returns	Kathi Palmer	SB/SE
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3.24.20	12/2017	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Lina Laforet	TE/GE
3.24.22	12/2017	Employee Plan Returns	Lina Laforet	SB/SE
3.24.26	12/2017	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Connie Peek	TE/GE
3.24.27	12/2017	EPMF Return Processing Form 5500-EZ	Lina Laforet	TE/GE
3.45 TE/GE PROCESSING				
3.45.1	12/2017	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen Willia	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 GENERAL EXAMINING PROCEDURES				
4.2.7	06/2017	Ex Parte Communication Procedures	Joyce Hoover	Appeals
4.5 TE/GE AIMS MANUAL				
4.5.1	09/2013	TE/GE AIMS Processing	Vicky Woo	TE/GE
4.5.2	10/2016	TE/GE Examined and Non-Examined Closures	Monica Gilmore	TE/GE
4.5.3	09/2015	TE/GE AIMS Special Processing Procedures	Mildred Bynum	TE/GE
4.5.5	09/2006	TE/GE Reports	Mildred Bynum	TE/GE
4.70 TE/GE EXAMINATIONS				
4.70.3	05/2017	Promoter Investigations	Nancy Todd	LB&I
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	05/2017	Overview of Form 5500 Examination Procedures	Michael Talley	TEGE
4.71.2	11/2017	Overview of IDRS and Non-Master File Transcript Requests	Michael Talley	TEGE
4.71.3	09/2017	Unagreed Form 5500 Examinations and EP Exam Closing Agreements	Mike Talley	TE/GE
4.71.4	09/2017	Discrepancy Adjustments	Mike Talley	TEGE
4.71.5	10/2017	Form 5330 Examinations	Mike Talley	TEGE
4.71.6	05/2017	Employee Plans Referrals	Mike Talley	TE/GE
4.71.7	11/2017	Survey Returns	Mike Talley	TEGE
4.71.8	05/2017	EP Claims	Hector Serrano	TEGE
4.71.9	09/2017	Statute Control Procedures	Mike Talley	TEGE
4.71.10	09/2017	Form 990-T Processing	Mike Talley	TE/GE

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4.71.11	11/2017	Office Correspondence Examination Program (OCEP)	Mike Talley	TE/GE
4.71.12	09/2017	Case File Assembly Guidelines	Mike Talley	TEGE
4.71.13	04/2018	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	Marjorie Waldm	TE/GE
4.71.14	09/2017	EP Mandatory Review	Mike Talley	TE/GE
4.71.15	04/2017	EP Special Review	Mike Talley	TE/GE
4.71.16	07/2017	Employee Plans Team Audit (EPTA) Program	Elsie Garcia	TE/GE
4.71.17	05/2017	Non-Return Unit Examinations	Mike Talley	TE/GE
4.71.18	05/2017	EP Penalties	Mike Talley	TE/GE
4.71.19	08/2017	Fast Track Settlement Procedures	Mike Talley	TE/GE
4.71.20	11/2017	Employee Plans Large Case Support Examination Procedures	Elsie Garcia	TE/GE
4.71.21	05/2017	Examination Procedures for Plans in U.S. Territories	Verina Sanchez	TE/GE
4.71.22	01/2018	Employee Plans Compliance Unit (EPCU)	Heidi Hansen	TE/GE
4.71.23	08/2017	Bankruptcy Procedures	Mike Talley	TE/GE
4.71.24	09/2017	Whistleblower Claims	Kim Sharkey	TE/GE
4.71.25	09/2017	EP Exam Fraud Procedures	Stephanie Christ	TE/GE
4.71.26	03/2016	Case Selection Criteria	Mikio Thomas	TE/GE
4.71.27	11/2017	Form 5329 Examination Procedures	Mike Talley	TEGE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.2	09/2017	Cash or Deferred Arrangements	Yaguo Zhang	TE/GE
4.72.3	09/2017	Employee Contributions and Matching Contributions	Eric Slack	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	Gerald Livingsto	TE/GE
4.72.5	09/2016	Top-Heavy Plans	Michael Spaid	TE/GE
4.72.6	09/2017	IRC 415(b)	Steve Klubock	TE/GE
4.72.7	05/2017	Examination Guidelines for IRC 415(c)	Qian Magee	TE/GE
4.72.8	08/2016	Valuation of Assets in Defined Contribution Plans	Qian Magee	TE/GE
4.72.9	02/2015	Qualified Joint and Survivor Annuity Requirements	Eric Slack	TE/GE
4.72.10	09/2017	Single-Sum Distributions	Christine Farley	TE/GE
4.72.11	09/2017	Prohibited Transactions	Steve Shearer	TE/GE
4.72.13	08/2017	IRC 403(b) Plans	Robert Cremeen	TE/GE
4.72.14	09/2017	Multiemployer Plan Examination Guidelines	Corene Morton	TE/GE

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4.72.15	09/2017	IRC 404 Examination Guidelines	Christine Farley	TE/GE
4.72.16	10/2017	IRC 430 Examination Guidelines	Adrien LaBomb	TE/GE
4.72.17	08/2017	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Robert Cremeen	TE/GE
4.72.18	04/2018	Nonbank Trustee Investigation Procedures	Marjorie Waldm	TE/GE
4.72.19	08/2017	IRC 457 Examination Guidelines	Robert Cremeen	TE/GE
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4	09/2016	Case Selection and Delivery	Patricia Hawkins	TE/GE
4.75.5	08/2016	Information Items	Patricia Hawkins	TE/GE
4.75.7	06/2017	EO Case Assignment Guide	Devi Phears	TE/GE
4.75.8	07/2017	Compliance Strategies and Critical Initiatives	Patricia Hawkins	TE/GE
4.75.9	08/2016	Exempt Organizations Compliance Area (EOCA)	Justin Hanks	TE/GE
4.75.10	08/2017	Exempt Organization Pre-Audit Procedures	Devi Phears	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	Patricia Hawkins	TE/GE
4.75.12	03/2017	Required Filing Checks and Package Audit Procedures	Robert Zarny	TE/GE
4.75.13	04/2017	Issue Development and Conclusion	Patricia Hawkins	TE/GE
4.75.15	07/2017	Closing Letters and Audit Reports	Devi Phears	TE/GE
4.75.16	07/2017	Case Closing Procedures	Thomas Gray	TE/GE
4.75.17	06/2017	Mandatory Review	Robert Zarny	TE/GE
4.75.18	06/2017	Special Review	Devi Phears	TE/GE
4.75.20	07/2017	Final Case Processing	Robert Zarny	TE/GE
4.75.21	03/2017	EO Special Examination Procedures	Devi Phears	TE/GE
4.75.22	08/2017	EO Delinquent, Amended and Substitute for Return Procedures	Ray Cano	TE/GE
4.75.24	07/2017	Organizations Covered by a Group Ruling	Robert Zarny	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	Patricia Hawkins	TE/GE
4.75.26	01/2017	Tax Exempt Quality Measurement System (TEQMS)	Patricia Hawkins	TE/GE
4.75.27	08/2016	Office/Correspondence Examination Program (OCEP)	Robert Zarny	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	Patricia Hawkins	TE/GE
4.75.31*	07/2017	Conversion of Returns	Ray Cano	TE/GE

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4.75.32	01/2017	Declaratory Judgment Cases And The Administrative Record	Robert Zarny	TE/GE
4.75.34	02/2017	Procedures for Disposition of IRC 501(p) Cases	Robert Zarny	TE/GE
4.75.35	08/2016	Fraud and Abusive Transaction Procedures	Robert Zarny	TE/GE
4.75.36	06/2017	Procedures For Processing Technical Advice Cases	Patricia Hawkins	TE/GE
4.75.37	05/2017	Claims, Requests for Abatement and Audit Reconsiderations	Devi Phears	TE/GE
4.75.38*	07/2017	Small Employer Health Care Tax Credit Under Section 45R	Patricia Hawkins	TE/GE
4.75.39	10/2017	Church Tax Inquiries and Examinations Under IRC 7611	Joyce Hoover	TE/GE
4.81 TAX EXEMPT BONDS (TEB) EXAMINATION PROGRAM AND PROCEDURES				
4.81.1	08/2017	Tax Exempt Bonds Examination Process Overview	Faye Dawkins	TE/GE
4.81.2	04/2016	Examination Selection	Debbie Cho	TE/GE
4.81.3	01/2016	Questionnaire Compliance Check Projects	Alma Dripps	TE/GE
4.81.4	01/2016	Examination Planning	Tanya Kryah	TE/GE
4.81.5	01/2016	Conducting the Examination	Tanya Kryah	TE/GE
4.81.6	01/2016	Closing Agreements	Tanya Kryah	TE/GE
4.81.7	11/2008	Bondholder Referrals	Janae Lemley	TE/GE
4.81.9	09/2016	Technical Advice Requests	Tanya Kryah	TE/GE
4.81.10	08/2017	Quality Review	Cathy Webster	TE/GE
4.81.11	02/2017	Tax Exempt Bonds Referral Program	James Held	TE/GE
4.81.12*	10/2015	Compliance Review of Form 8038-CP	Kathy Bashar	TE/GE
4.81.14	01/2016	Unagreed Issues	Tanya Kryah	TE/GE
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES				
4.82.2	12/2015	Arbitrage Payment Refund Claim Procedures	Tanya Kryah	TE/GE
4.82.3*	10/2017	Direct Pay Bonds	Carl Scott	TE/GE
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES				
4.86.1	12/2016	Indian Tribal Governments Administration and Policy	Lori Sperle	TE/GE
4.86.2	08/2016	Classification, Case Selection and Referral Procedures	Lori Sperle	TE/GE
4.86.3	06/2015	Compliance Checks	Lori Sperle	TE/GE
4.86.5	09/2015	Conducting Indian Tribal Government Examinations	Lori Sperle	TE/GE

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4.86.10	09/2015	Compliance and Program Management (CPM) Responsibilities	Lori Sperle	TE/GE
4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT				
4.87.1	09/2015	Inventory Management	Lori Sperle	TE/GE
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES				
4.88.1	10/2015	Examination Issues Pertaining to ITG Cases	Lori Sperle	TE/GE
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)				
4.90.1	08/2016	FSLG Mission and Policy	JoAnn Lacey	TE/GE
4.90.2	06/2014	Customer Assistance	Stewart Rouleau	TE/GE
4.90.4	05/2017	Information Return Examinations and Penalties	Lacey Jo	TE/GE
4.90.5	11/2013	Case Selection Procedures	Stewart Rouleau	TE/GE
4.90.6	08/2013	Referrals	Stewart Rouleau	TE/GE
4.90.7	05/2013	Claims	Stewart Rouleau	TE/GE
4.90.8	06/2015	Examination Quality Measurement Standards	Phyllis Burnside	TE/GE
4.90.9	09/2014	Procedures, Workpapers and Report Writing	Stewart Rouleau	TE/GE
4.90.10	10/2016	Statute Control Procedures	JoAnn Lacey	TE/GE
4.90.11	11/2013	Technical Review	Stewart Rouleau	TE/GE
4.90.12	12/2016	Case Closing Procedures	JoAnn Lacey	TE/GE
4.90.13	06/2014	FSLG Large Case Examination Program	Stewart Rouleau	TE/GE
4.90.14	07/2015	Counsel Contact and Technical Guidance	Phyllis Burnside	TE/GE
4.90.15	04/2017	FSLG Fraud Procedures	JoAnn Lacey	TE/GE

Part 7: Rulings and Agreements

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

7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS				
7.1.1	08/2017	Employee Plans	Timothy O'Brien	TE/GE
7.1.2	11/2017	Exempt Organizations Administrative Procedures	Mary Sheer	TE/GE
7.1.5	09/2017	Employee Plans Technical Advice Procedures	Ziegler David	TE/GE
7.1.6	09/2017	Employee Plans Technical - Case Processing Procedures	Timothy Obrien	TE/GE
7.1.7	07/2017	Processing Information Requests	Richard Daly	TE/GE
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	08/2015	Closing Agreements Originating in EP Technical	Donald Kieffer	TE/GE
7.2.2	10/2017	Employee Plans Compliance Resolution System (EPCRS)	Paul Hogan	TE/GE

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7.2.3	12/2016	Tax Exempt Bonds Voluntary Closing Agreement Program	Steven Chambe	TE/GE
7.2.4	09/2017	Employee Plans Voluntary Closing Agreement Requests	Stephanie Benn	Counsel
7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM				
7.11.1	06/2017	Employee Plans Determination Letter Program	Cameron Kalch	TE/GE
7.11.2	03/2014	EP Case Assignment Guide	Cameron Kalch	TE/GE
7.11.3	01/2018	Tax Exempt Quality Measurement System (TEQMS)	Norma Quinn	TE/GE
7.11.4	05/2017	IRC 401(a) Pre-Approved Plans Program	Cameron Kalch	TE/GE
7.11.5	12/2017	Proper Use of Determination Letter Caveats	Cameron Kalch	TE/GE
7.11.6	09/2017	Multiemployer Plans	Norma Quinn	TE/GE
7.11.7	05/2017	Multiple Employer Plans	Cameron Kalch	TE/GE
7.11.8	05/2017	EP Determinations Closing Agreement Program	Norma Quinn	TE/GE
7.11.9	02/2018	Mandatory and TEQMS Case Reviews	Norma Quinn	TE/GE
7.11.10	08/2017	EP Examination and Fraud Referral Procedures	Norma Quinn	TE/GE
7.11.11	09/2017	Proposed Adverse Cases	Norma Quinn	TE/GE
7.11.12	01/2018	Preparing Technical Advice Requests	Norma Quinn	TE/GE
7.11.13	02/2018	Employee Plans Determination IDRS Access Procedures	Cameron Kalch	TE/GE
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1	02/2017	Plan Terminations	Cameron Kalch	TE/GE
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1	11/2016	Determination Letter Applications	Cameron Kalch	TE/GE
7.13.5	07/2016	Letter Generation	Cameron Kalch	TE/GE
7.13.7	10/2017	Moving Cases through the EDS Inventory Control Subsystem	Cameron Kalch	TE/GE
7.13.8	09/2015	EDS Unpostables	Cameron Kalch	TE/GE
7.14 EMPLOYEE PLANS EDS USER MANUAL				
7.14.1	08/2015	Introduction	Cameron Kalch	TE/GE
7.14.2	09/2015	Data Entry	Cameron Kalch	TE/GE
7.14.4	09/2015	Letter Generation	Cameron Kalch	TE/GE
7.14.5	09/2015	Inventory Control System (ICS)	Cameron Kalch	TE/GE
7.14.6	09/2015	Management Information System (MIS)	Cameron Kalch	TE/GE
7.15 EMPLOYEE PLANS TEDS USER MANUAL				
7.15.1	09/2015	Employee Plans User Manual Introduction	Joyce De	TE/GE

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7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	Joyce De	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	Joyce De	TE/GE
7.15.7	09/2015	Electronic Case Processing	Joyce De	TE/GE
7.15.8	07/2013	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	Joyce De	TE/GE
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
7.20.1	10/2015	Exempt Organizations Determination Letter Overview	Mary Sheer	TE/GE
7.20.2*	05/2018	Determination Letter Processing of Exempt Organizations	Karen Batey	TE/GE
7.20.3	10/2015	Processing Foundation Classification and Miscellaneous Requests	Mary Sheer	TE/GE
7.20.4	10/2015	Automatic Revocation and Other Special Determination Issues	Mary Sheer	TE/GE
7.20.5	10/2015	Review Procedures for EO Determinations	Mary Sheer	TE/GE
7.20.6	02/2016	Anti-Terrorism and Other Emerging Issues	Mary Sheer	TE/GE
7.20.9*	06/2016	Processing Form 1023-EZ	Mary Sheer	TE/GE
7.21 EXEMPT ORGANIZATIONS DETERMINATIONS PROCESSING				
7.21.1	09/2015	Exempt Organizations Determinations Processing Overview	Mary Sheer	TE/GE
7.21.2	09/2015	Processing User Fees	Mary Sheer	TE/GE
7.21.5	02/2018	Determination Case Processing Assistance	Mary Sheer	TE/GE
7.21.8	09/2015	EDS Unpostables	Mary Sheer	TE/GE
7.21.10	03/2018	Processing EO Correspondence Requests	Karen Batey	TE/GE
7.22 EXEMPT ORGANIZATIONS DETERMINATION LETTER AUTOMATION SYSTEMS				
7.22.1	09/2015	Determination Letter Automation Systems Overview	Mary Sheer	TE/GE
7.22.4	09/2015	Tax Exempt Determination System (TEDS) User Manual	Mary Sheer	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	Mary Sheer	TE/GE
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1	09/2014	Exempt Organizations Determination Program Overview	Gregory Schant	TE/GE
7.25.2	12/2014	Single Parent Title Holding Corporations	Stephen Farson	TE/GE
7.25.3	07/2001	Religious, Charitable, Educational, Etc., Organizations	David Fish	TE/GE

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7.25.4	06/2001	Civic Leagues, Social Welfare Organizations and Local Associations of Employees	Judith Kindell	TE/GE
7.25.5	05/2014	Labor, Agricultural, and Horticultural Organizations	Judith Kindell	TE/GE
7.25.6	06/2001	Business Leagues	Elizabeth Ardoin	TE/GE
7.25.7	05/2004	Social and Recreational Clubs	Sadie Copeland	TE/GE
7.25.8	05/2002	Fraternal Beneficiary Societies	Sarah Katz	TE/GE
7.25.9	09/2014	Voluntary Employees' Beneficiary Associations	Sarah Katz	TE/GE
7.25.11	05/2014	Teachers' Retirement Fund Associations	Andrew Beckwit	TE/GE
7.25.12	08/2006	Organizations Exempt Under IRC 501(c)(12)	Leonard Orcino	TE/GE
7.25.13	01/2009	Cemetery Companies	Oksana Xenos	TE/GE
7.25.14	12/2004	Credit Unions and Mutual Reserve Funds	Virginia Richard	TE/GE
7.25.15	09/2013	Small Insurance Companies or Associations	Donna Moore	TE/GE
7.25.16	12/2013	Corporations Organized to Finance Crop Operations	Mellinda William	TE/GE
7.25.17	06/2001	Supplemental Unemployment Benefit Trusts	Sean Barnett	TE/GE
7.25.19	09/2005	Veterans' Organizations	Debra Cowen	TE/GE
7.25.20	06/2001	Qualified Group Legal Services Plans	Ellen Berick	TE/GE
7.25.21	06/2001	Multiple Parent Title Holding Companies	Stephen Farson	TE/GE
7.25.22	09/2014	Black Lung Benefit Trusts	Stephen Farson	TE/GE
7.25.23	05/2002	Religious and Apostolic Associations	Toussaint Tyson	TE/GE
7.25.24	05/2002	Cooperative Hospital Service Organizations	Sarah Katz	TE/GE
7.25.25	06/2001	Feeder Organizations	Debra Cowen	TE/GE
7.25.26	05/2002	Amateur Sports Organizations	Debra Cowen	TE/GE
7.25.28	08/2006	The National Railroad Retirement Investment Trust	Oksana Xenos	TE/GE
7.25.41	03/2006	Insurance Activities	Oksana Xenos	TE/GE
7.25.42	06/2001	Qualified State-Sponsored High Risk Insurance Organizations	Carter Hull	TE/GE
7.25.43	06/2001	Qualified State-Sponsored Workers' Compensation Organizations	Carolyn Ibok	TE/GE
7.25.44	10/2005	Qualified Tuition Programs	Lee Phaup	TE/GE
7.25.45	04/2009	Suspension of Exempt Status Under IRC 501(p)	Oksana Xenos	TE/GE
7.26 PRIVATE FOUNDATIONS MANUAL				
7.26.1	08/2001	Introduction to Private Foundations and Special Rules Under IRC 508	Elizabeth Goff	TE/GE

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7.26.2	08/2001	Private Foundations Defined – IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	Janet Gitterman	TE/GE
7.26.3	08/2001	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion	Carolyn Ibok	TE/GE
7.26.4	08/2001	Private Foundations Defined IRC 509(a)(2) Exclusion	Theodore Lieber	TE/GE
7.26.5	08/2001	Private Foundations Defined— IRC 509(a)(3) Exclusion	Sarah Katz	TE/GE
7.26.6	05/2002	Private Operating Foundations—IRC 4942(j)(3)	Elizabeth Goff	TE/GE
7.26.7	04/2003	Termination of Private Foundation Status	Theodore Lieber	TE/GE
7.26.15	08/2001	IRC 4947 Trusts	Ronald Shoema	TE/GE
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
7.27.3	06/2001	Prohibited Transactions and Income Accumulations	Janet Gitterman	TE/GE
7.27.4	08/2001	Taxation of Unrelated Business Income	Sarah Katz	TE/GE
7.27.5	06/2001	Unrelated Trade or Business	Sarah Katz	TE/GE
7.27.6	05/2002	Computation of Unrelated Business Tax Income	Sarah Katz	TE/GE
7.27.7	08/2001	Computation of Unrelated Business Taxable Income for Social Clubs	Theodore Lieber	TE/GE
7.27.8	06/2001	Unrelated Debt-Financed Income	Larry Brauer	TE/GE
7.27.9	06/2001	Debt—Financed Property	Larry Brauer	TE/GE
7.27.10	06/2001	Acquisition Indebtedness	Lawrence Braue	TE/GE
7.27.11	06/2001	Political Organizations	Theodore Lieber	TE/GE
7.27.12	05/2003	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	Andrew Megosh	TE/GE
7.27.14	05/2002	Tax on Net Investment Income of Private Foundations	Ward Thomas	TE/GE
7.27.15	08/2001	Taxes on Self-Dealing	Janet Gitterman	TE/GE
7.27.16	08/2001	Taxes on Foundation Failure to Distribute Income	Janet Gitterman	TE/GE
7.27.17	11/2013	Taxes on Excess Business Holdings	Andrew Megosh	TE/GE
7.27.18	05/2002	Taxes on Investments Which Jeopardize Charitable Purposes	Carolyn Ibok	TE/GE
7.27.19	06/2001	Taxable Expenditures of Private Foundations	Andrew Megosh	TE/GE
7.27.20	08/2001	Disqualified Persons as Defined in IRC 4946	Janet Gitterman	TE/GE
7.27.27	11/2013	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	Mary Salins	TE/GE

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7.27.30	11/2009	Taxes on Excess Benefit Transactions	Fred Smith	TE/GE
7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES				
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	Mary Sheer	TE/GE
7.28.4	09/2015	Public Inspection of Written Determinations Under IRC 6110	Mary Sheer	TE/GE
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
7.29.1	02/2008	Overview	Oksana Xenos	TE/GE
7.29.3	07/2008	Exempt Organizations Technical Procedures	Oksana Xenos	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 ACCOUNT RESOLUTION				
21.5.11*	06/2017	Employee Plan Accounts	Kathi Palmer	TE/GE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.7*	12/2017	Exempt Organizations and Tax Exempt Bonds	Kathi Palmer	TE/GE

Part 22: Taxpayer Education and Assistance

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

22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS				
22.40.1	08/2016	Outreach	JoAnn Lacey	TE/GE
22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1	12/2016	Outreach	Lori Sperle	TE/GE
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
22.42.1	08/2017	Tax Exempt Bonds Customer Education and Outreach	Maryanne Brign	TE/GE

Part 25: Special Topics

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

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.1	12/2017	Exempt Organizations/Business Master File and Support Processing	Connie Peek	TE/GE
25.7.3	12/2017	Group Exemption Procedures	Maureen Willia	TE/GE
25.7.5	12/2017	Exempt Organizations Extracts and On-Line Programs	Connie Peek	TE/GE

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25.7.6	12/2017	Cumulative List (Publication 78)	Brooke Williams	TE/GE
25.7.7	12/2017	EO/BMF Reports	Mildred Bynum	TE/GE

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.13	10/2013	Wage and Investment	Angela Colona	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.61	10/2016	Division Delegations of Authority for Wage and Investment	Mia Jenrette	W&I
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.10	09/2017	Integrity & Verification Operation Managers Guide	Florence Tersig	W&I
1.4.11	01/2018	Field Assistance Guide for Managers	Steven Bartlett	W&I
1.4.16	12/2017	Accounts Management Guide for Managers	Ava Spencer	W&I
1.4.18	02/2018	Electronic Products and Services Support (EPSS) Managers Guide	Kimberley MacE	W&I
1.4.21*	12/2017	Accounts Management and Compliance Guide for System Administrators/Analysts	Louise Hudson	SB/SE

1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM

1.11.7	10/2017	Accounts Management Tax/Policy/Program Analyst Guide	Teri Hauer	W&I
1.11.8	12/2017	Servicewide Electronic Research Program (SERP)	Susan Seifert	W&I

1.17 PUBLISHING

1.17.1	08/2016	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	Teri Davis	All
1.17.2	08/2016	Publishing Systems and Programs	Teri Davis	All
1.17.3	08/2016	Tax Products Program	Teri Davis	All
1.17.7	08/2016	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	Teri Harris	All
1.17.8	08/2016	Internal and Public Use Non-Tax Products	Teri Harris	All
1.17.9	08/2016	User Guide for Requesting Published Products and Services	Teri Harris	All

1.18 DISTRIBUTION

1.18.2	01/2018	Forecasting Requirements	Joseph Anidiobi	All
1.18.3	01/2018	Tax Forms Distribution Programs	Joseph Anidiobi	W&I
1.18.4	01/2018	Knowledge Services	Joseph Anidiobi	W&I
1.18.5	01/2018	National Distribution Center	Joseph Anidiobi	W&I

1.22 MAIL AND TRANSPORTATION MANAGEMENT

1.22.1	10/2015	Mail and Transportation Management Overview	Joseph Anidiobi	All
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1.22.2	10/2015	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	Joseph Anidiobi	All
1.22.3	10/2015	Addressing and Packaging	Joseph Anidiobi	All
1.22.4	10/2015	Postage Accountability and Reporting Requirements	Joseph Anidiobi	All
1.22.5	10/2015	Mail Operations	Joseph Anidiobi	All
1.22.6	10/2015	Transportation Management	Joseph Anidiobi	All
1.22.7	10/2015	Household Goods	Joseph Anidiobi	All
1.22.8	10/2015	Mailing and Shipping Equipment	Joseph Anidiobi	All
1.55 WAGE AND INVESTMENT				
1.55.2	06/2015	Organizational Changes	Lisa Shields	W&I
1.55.6	04/2018	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	Sami McNeal	CFO
1.55.7	08/2012	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	Claudine Godso	W&I

Part 2: Information Technology

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

2.3 IDRS TERMINAL RESPONSES

2.3.70	08/2013	Command Code EFTPS	Pamela Plunkitt	Appeals
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Part 3: Submission Processing

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

3.0 GENERAL

3.0.101*	11/2017	Schedule K-1 Processing	Genevieve Was	SB/SE
3.0.167*	09/2017	Losses and Shortages	Susan Hankerso	W&I
3.0.230	11/2017	Lockbox Processing Procedures	Kevin Bohm	W&I
3.0.275	10/2017	Business Results Measures for Submission Processing Functions	Stuart Simpson	SB/SE

3.5 ACCOUNTS SERVICES

3.5.10	11/2017	Remittance Transaction Research (RTR) System	Kira Schley	W&I
3.5.20*	12/2017	Processing Requests for Tax Return/Return Information	Mary Ray	W&I
3.5.61	11/2017	Files Management and Services	Loretta Walker	SB/SE

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3.8 DEPOSIT ACTIVITY				
3.8.44*	11/2017	Campus Deposit Activity	Pamela Larson	SB/SE
3.8.45*	12/2017	Manual Deposit Process	Ricky Holmes	SB/SE
3.8.46	12/2017	Discovered Remittance	Rick Holmes	SB/SE
3.8.47*	09/2017	Manual Deposit for Field Office Payment Processing	Edna Banks	W&I
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	11/2017	Batch/Block Tracking System (BBTS)	Kenneth Wilson	SB/SE
3.10.8*	11/2017	Information Returns Processing	Machele Swank	SB/SE
3.10.72*	11/2017	Receiving, Extracting, and Sorting	Antonio Young	LB&I
3.10.73*	11/2017	Batching and Numbering	Antonio Young	All
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	11/2017	Individual Income Tax Returns	Sheila Fisher	SB/SE
3.11.6*	11/2017	Data Processing (DP) Tax Adjustments	James Lewis	SB/SE
3.11.10	11/2017	Revenue Receipts	Harry Anderson	W&I
3.11.13*	11/2017	Employment Tax Returns	Nayda Maldona	W&I
3.11.14*	11/2017	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.11.15*	11/2017	Return of Partnership Income	LeeAnn Paulsen	SB/SE
3.11.16*	11/2017	Corporate Income Tax Returns	LeeAnn Paulsen	LB&I
3.11.23*	11/2017	Excise Tax Returns	Martin Cavanau	W&I
3.11.25*	11/2017	Miscellaneous Tax Returns	Nayda Maldona	W&I
3.11.29*	12/2017	Health Coverage Tax Credit (HCTC) Enrollment Processing	Lana Anderson	SB/SE
3.11.106*	11/2017	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.11.154*	11/2017	Unemployment Tax Returns	Daniel Resende	SB/SE
3.11.180*	11/2017	Allocated Tips	Kelli Ruter	W&I
3.11.212*	11/2017	Applications for Extension of Time to File	Sheila Fisher	SB/SE
3.11.213*	11/2017	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Lisa Hadlock	W&I
3.11.217*	11/2017	Form 1120S Corporation Income Tax Returns	Kelli Ruter	W&I
3.11.249*	11/2017	Processing Form 8752	Kelli Ruter	W&I
3.12 ERROR RESOLUTION				
3.12.2*	11/2017	Individual Master File Error Resolution General Instructions	Elizabeth White	SB/SE

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3.12.3*	11/2017	Individual Income Tax Returns	Elizabeth White	SB/SE
3.12.8*	11/2017	Information Returns Processing	MaChele Swank	SB/SE
3.12.10*	11/2017	Revenue Receipts	Harry Anderson	LB&I
3.12.13*	11/2017	Employment Tax Returns	Nayda Maldona	W&I
3.12.14*	11/2017	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.12.15*	11/2017	Return of Partnership Income	LeeAnn Paulsen	SB/SE
3.12.16*	11/2017	Corporate Income Tax Returns	Kelli Ruter	W&I
3.12.21	11/2017	Credit and Account Transfers	Harry Anderson	SB/SE
3.12.23*	11/2017	Excise Tax Returns	Martin Cavanau	W&I
3.12.32*	11/2017	General Unpostables	Carole Yelverto	SB/SE
3.12.37*	10/2017	IMF General Instructions	Yvette Rucker	SB/SE
3.12.38*	11/2017	BMF General Instructions	Catherine Jame	SB/SE
3.12.106*	11/2017	Estate Tax Returns - Paper Correction Processing	Lisa Hadlock	W&I
3.12.154*	11/2017	Unemployment Tax Returns	Daniel Resende	SB/SE
3.12.179*	11/2017	Individual Master File (IMF) Unpostable Resolution	Gary Patino	W&I
3.12.212*	11/2017	Applications for Extension of Time to File Tax Returns	Sheila Fisher	SB/SE
3.12.213*	11/2017	Form 1066, U.S. REMIC Income Tax Return	Lisa Hadlock	W&I
3.12.217*	11/2017	Error Resolution Instructions for Form 1120S	LeeAnn Paulsen	W&I
3.12.220*	11/2017	Error Resolution System for Excise Tax Returns	Martin Cavanau	W&I
3.12.249*	11/2017	Processing Form 8752	Kelli Ruter	W&I
3.12.251*	11/2017	Corporation Income Tax Returns	Randall Donohu	SB/SE
3.12.263*	11/2017	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.12.279*	11/2017	BMF/CAWR/PMF Unpostable Resolution	Mary Morgan	SB/SE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	11/2017	BMF Account Numbers	Kimberley Gorm	W&I
3.13.5	11/2017	Individual Master File (IMF) Account Numbers	Venitta Barrett	SB/SE
3.13.6	12/2017	Submission Processing Image Control Team (ICT) Correspondence Scanning	Genevieve Was	W&I
3.13.40	11/2017	Application for Tax Identification Number for Pending U.S. Adoptions	Venitta Barrett	W&I
3.13.62*	10/2017	Media Transport and Control	Kira Schley	SB/SE
3.13.122*	11/2017	Individual Master File (IMF) Entity Control Unpostables	Gary Patino	W&I

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3.13.222*	11/2017	BMF Entity Unpostable Correction Procedures	Mary Morgan	SB/SE
3.14 NOTICE REVIEW				
3.14.1*	11/2017	IMF Notice Review	Crissie Breit	W&I
3.14.2*	11/2017	Notice Review - Business Master File (BMF) Notice Review	Janice Venable	W&I
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09/2017	Hardcore Payment Tracers	Ronnie Maldona	W&I
3.17.10*	11/2017	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy Andrews	LB&I
3.17.15*	09/2017	Accounting Reports Analyst - Responsibilities	Michael Magana	W&I
3.17.20*	12/2017	Refund Intercept Program	Kendall Crosby	W&I
3.17.21	08/2017	Credit and Account Transfers	Crystal Noble	W&I
3.17.30*	11/2017	SC Data Controls	Rebecca Rouse	W&I
3.17.46*	11/2017	Automated Non-Master File Accounting	Mary DeLuca	SB/SE
3.17.64*	09/2017	Accounting Control General Ledger Policies and Procedures	Angela Reyes	W&I
3.17.79*	11/2017	Accounting Refund Transactions	Janet Bertagnol	W&I
3.17.80*	12/2017	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	W&I
3.17.220*	11/2017	Excess Collections File	Sarah Stanton	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	Rebecca Rouse	IT
3.17.243*	08/2017	Miscellaneous Accounting	Crystal Noble	W&I
3.17.244*	09/2017	Manual Assessments	Crystal Noble	W&I
3.17.277	11/2017	Electronic Payments	Shaunda Young	SB/SE
3.17.278	09/2017	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	Chobie Sheppar	W&I
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	11/2017	Individual Income Tax Returns	Deborah Fry	SB/SE
3.21.15*	11/2017	Foreign Partnership Withholding	Antonio De	LB&I
3.21.19*	11/2017	Foreign Trust System	Sheila Fisher	LB&I
3.21.25*	11/2017	Miscellaneous Tax Returns	Antonio De	LB&I
3.21.110*	11/2017	Processing Form 1042 Withholding Returns	Sheila Fisher	LB&I
3.21.111*	11/2017	Chapter Three Withholding Returns	Antonio De	W&I
3.21.112	11/2017	Foreign Account Tax Compliance Act (FATCA) Registration	Janice Venable	SB/SE

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3.21.261*	11/2017	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio De	SB/SE
3.21.263*	04/2018	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	Deborah Ellis	W&I
3.21.264*	11/2017	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	SB/SE
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	11/2017	Individual Income Tax Returns	Karen Pernel	SB/SE
3.22.15*	11/2017	Foreign Partnership Withholding	Antonio De	SB/SE
3.22.19*	11/2017	Foreign Trust System	Sheila Fisher	SB/SE
3.22.110*	11/2017	Processing Form 1042 Withholding Returns	Sheila Fisher	W&I
3.22.111*	11/2017	Chapter Three Withholding (CTW) Database	Antonio De	W&I
3.22.261*	11/2017	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio De	SB/SE
3.24 ISRP SYSTEM				
3.24.3	11/2017	Individual Income Tax Returns	Garee Davis	W&I
3.24.7	01/2018	Delinquent Accounts	Kira Schley	W&I
3.24.8	11/2017	Information Returns Processing	Kenneth Wilson	W&I
3.24.10	11/2017	Revenue Receipts	Kira Schley	SB/SE
3.24.13	11/2017	Employment Tax Returns	Valerie Bryant	W&I
3.24.14	11/2017	Fiduciary Income Tax Returns	Tamu Payton	W&I
3.24.15	11/2017	Partnership Return of Income	Tamu Payton	W&I
3.24.16	11/2017	Corporation Income Tax Returns	Tamu Payton	W&I
3.24.21	10/2017	Credit and Account Transfers	Kira Schley	SB/SE
3.24.23	11/2017	Excise Tax Returns	Tamu Payton	W&I
3.24.25	11/2017	BMF International Miscellaneous Tax Returns	Tamu Payton	W&I
3.24.28	11/2017	Foreign Account Tax Compliance General Purpose Programs	Pamela Larson	SB/SE
3.24.29	01/2018	SCRS Error Resolution	Kira Schley	SB/SE
3.24.30	12/2017	Data Controls	Antonio Young	SB/SE
3.24.37	11/2017	General Instructions	Garee Davis	SB/SE
3.24.38	11/2017	BMF General Instructions	Tamu Payton	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Antonio Young	W&I
3.24.50	12/2017	Campus Performance Evaluation Reporting System	Genevieve Was	SB/SE

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3.24.106	11/2017	Estate Tax Returns	Tamu Payton	W&I
3.24.133	11/2017	Residual Remittance Processing System	Pamela Larson	SB/SE
3.24.143	11/2017	Gift Tax Returns	Tamu Payton	W&I
3.24.154	10/2017	Unemployment Tax Returns	Valerie Bryant	W&I
3.24.159	01/2018	SCRS SC Edits	Kira Schley	IT
3.24.162	01/2018	BOB Transcription Instructions	Kenneth Wilson	LB&I
3.24.176	01/2018	Audit Selection System	Kira Schley	SB/SE
3.24.180	12/2017	Allocated Tips	Genevieve Was	W&I
3.24.183	12/2017	Planning and Control Data	Antonio Young	SB/SE
3.24.202	02/2018	Supervisory Operator's Manual	Kira Schley	W&I
3.24.212	11/2017	Applications for Extension of Time to File Tax Returns	Garee Davis	W&I
3.24.213	12/2017	Real Estate Mortgage Investment Conduit Income Tax Returns	Genevieve Was	SB/SE
3.24.226	01/2018	Declaration for Electronic Filing	Kira Schley	SB/SE
3.24.249	12/2017	Fiscal Year Required Payments/Form 8752	Genevieve Was	SB/SE
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	11/2017	Individual Income Tax Returns	Brian Smith	W&I
3.28.4*	11/2017	Identity Theft Returns for Submission Processing	Carole Yelverto	W&I
3.30 WORK PLANNING AND CONTROL				
3.30.10	02/2017	Cost Estimate Reference	Demetrice Brow	SB/SE
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	Joan Williams	W&I
3.30.19	01/2017	Production Control and Performance Reporting	Joan Williams	SB/SE
3.30.20	03/2018	Organization, Function, and Program (OFP) Codes	Donna Hartig	SB/SE
3.30.30	11/2017	Embedded Quality for Submission Processing (EQSP) System	Kimberly William	WI
3.30.50	01/2017	Project PCA Production Control Accounting	Joan Williams	SB/SE
3.30.123*	11/2017	Processing Timeliness: Cycles, Criteria and Critical Dates	Todd Groeber	Appeals
3.30.124	12/2017	Campus Monitoring Reports	Annette Lloyd	SB/SE
3.30.126	04/2018	Control Data Analysis	Christina Stull	W&I
3.30.127	03/2018	Workload Scheduling	Adele Wolke	SB/SE
3.37 INTERNATIONAL ISRP				
3.37.110	11/2017	Chapter 3 Withholding Returns	Pamela Larson	SB/SE

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3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	10/2017	International Notices	Crissie Breit	SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8*	11/2017	Information Returns Processing	MaChele Swank	SB/SE
3.40.37	10/2017	General Instructions	Kenneth Wilson	SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.267*	11/2017	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	MaChele Swank	W&I
3.41.269*	11/2017	Information Returns Processing on SCRIPS	Ken Wilson	SB/SE
3.41.274	11/2017	General Instructions for Processing via SCRIPS	Valerie Bryant	SB/SE
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3.41.276	11/2017	Form 941 and Schedule R SCRIPS Processing	Valerie Bryant	W&I
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3.42.5*	10/2017	IRS e-file of Individual Income Tax Returns	Marilyn Truman	W&I
3.42.7	09/2017	EPSS Help Desk Support	Rena Smith	SB/SE
3.42.8	02/2018	E-Services Procedures for Electronic Products and Services Support (EPSS)	Kim MacEacher	All
3.42.9*	12/2017	Filing Information Returns Electronically (FIRE)	Janet Manzer	W&I
3.42.10*	09/2017	Authorized IRS e-file Providers	Elwood Lucas	LB&I
3.42.20	10/2016	Preparer e-file Hardship Waiver Requests	Harold Swartzw	W&I
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	Janet Shufelt	SB/SE

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

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4.19 LIABILITY DETERMINATION				
4.19.10*	12/2017	Examination General Overview	Sandra Morel	SB/SE
4.19.14*	12/2017	EITC Revenue Protection Strategy	Emma Ames	W&I

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4.19.20*	12/2017	Automated Correspondence Exam (ACE) Processing Overview	Emma Ames	SB/SE
4.19.21	12/2017	Clerical	Emma Ames	SB/SE

Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT

11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	W&I
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(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)

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21.1.1	09/2017	Accounts Management and Compliance Services Overview	Sandra Johnson	LB&I
21.1.2	09/2017	Reference Materials Overview	Nolan Pendleton	LB&I
21.1.3*	09/2017	Operational Guidelines Overview	Dean Sousa	LB&I
21.1.7*	08/2017	Campus Support	Deborah Farmer	W&I

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09/2017	Systems	Dean Sousa	LB&I
21.2.2	09/2017	Research	Dean Sousa	LB&I
21.2.3*	09/2017	Transcripts	Renate Birwe	W&I
21.2.4*	09/2017	Master File Accounts Maintenance	Steven Charlton	LB&I

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21.3.6	09/2017	Forms and Information Requests	Nolan Pendleton	Appeals
21.3.7*	09/2017	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	Appeals
21.3.8	08/2017	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	TE/GE
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21.4.2*	09/2017	Refund Trace and Limited Payability	Cecilia Hernand	SB/SE
21.4.3*	09/2017	Returned Refunds/Releases	Cecilia Hernand	SB/SE
21.4.4*	09/2017	Manual Refunds	Ellen Valade	SB/SE
21.4.5*	09/2017	Erroneous Refunds	Ellen Valade	SB/SE
21.4.6*	09/2017	Refund Offset	Regina Sharp	SB/SE
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21.5.2*	09/2017	Adjustment Guidelines	Cynthia Larison	W&I
21.5.3*	09/2017	General Claims Procedures	Cynthia Larison	SB/SE
21.5.4*	09/2017	General Math Error Procedures	Michelle Hemphi	SB/SE
21.5.5	09/2017	Unpostables	Deborah Farmer	SB/SE
21.5.6*	08/2017	Freeze Codes	Pamela Jones	SB/SE
21.5.7*	09/2017	Payment Tracers	Nolan Pendleton	SB/SE
21.5.8*	09/2017	Credit Transfers	Teri Hauer	SB/SE
21.5.9*	08/2017	Carrybacks	Heidi Jordan	LB&I
21.5.10*	09/2017	Examination Issues	Pamela Jones	SB/SE
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21.6.2*	08/2017	Adjusting TIN-Related Problems	Deborah Farmer	W&I
21.6.3*	08/2017	Credits	James Linstead	SB/SE
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21.6.6*	09/2017	Specific Claims and Other Issues	Teri Hauer	SB/SE
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21.7.10	08/2017	No-Merge Cases	Richard Lehman	SB/SE
21.7.11*	08/2017	Additional Computer Paragraph Notices and Transcripts	Everett Crouch	SB/SE
21.7.12*	08/2017	Non-Master File (NMF) Adjustments	Heidi Jordan	SB/SE
21.7.13*	08/2017	Assigning Employer Identification Numbers (EINs)	Dianna Wiedem	TE/GE
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21.8.5*	08/2017	Miscellaneous FIRPTA Related Issues	Anthony Skirkie	W&I
21.8.6	08/2017	Exemptions from US Withholding (Form 8233)	Anthony Skirkie	W&I
21.10 QUALITY ASSURANCE				
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25.13 TAXPAYER CORRESPONDENCE

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25.23.2*	09/2017	Identity Protection and Victim Assistance - General Case Processing	Janet Isenman	All
25.23.3*	09/2017	IMF Identity Protection Specialized Unit (IPSU) Paper	Judith Hoyt	W&I
25.23.4*	09/2017	IDTVA Paper Process	Michele William	W&I
25.23.9*	09/2017	BMF Identity Theft Processing	Jill Zeffiro	W&I
25.23.10*	09/2017	Compliance Identity Theft Case Processing	Marc Martin	W&I
25.23.11*	09/2017	Business Master File (BMF) Identity Theft Procedures for Accounts Management	Jill Zeffiro	W&I
25.23.12*	09/2017	IMF Identity Theft Toll-Free Guidance	Judith Hoyt	W&I

25.24 RETURN PREPARER MISCONDUCT PROGRAM

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25.24.2*	08/2017	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	Joyce Masuzaw	W&I

25.25 REVENUE PROTECTION

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25.25.2*	09/2017	Revenue Protection Screening Procedures for Individual Master File Returns	Cynthia Gaskam	W&I
25.25.3*	09/2017	Revenue Protection Verification Procedures for Individual Master File Returns	Cynthia Gaskam	W&I
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25.25.6*	09/2017	Taxpayer Protection Program	Cynthia Gaskam	W&I
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

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Part 25: Special Topics

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25.2.2	01/2018	Whistleblower Awards	Steve Mindel	All
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2.13.1	10-2016	39516P	Introduction	
2.13.2	06-2013	36329M	Telecommunications Asset Tool	2.13.4 portions
2.13.3	10-2016	36330N	Voice Premise Communications	
2.13.4	10-2016	36331Y	Voice Messaging System	
2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)	2.13.4
2.13.6	10-2016	32522B	Wireless Communications	
2.13.7	10-2016	40164F	Calling Card Ordering System	2.13.4
2.13.8	10-2016	47359G	Voice Systems Security	
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks	
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)	
2.13.15	10-2016	39517A	Domain Name System (DNS)	LEM 2.13.15
LEM 2.13.15	04-2010	47860M	Domain Name System (DNS)	2.13.15
2.13.21	06-2013	47365K	Telecommunications Encryption Standards	
2.13.25	10-2016	40187E	Video Conference Services	2.13.4
2.14 Asset Management				
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management	2.1.9
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards	
2.24 Information Systems				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68

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2.25 Web Services				
2.25.1	03-2008	36513E	Roles and Responsibilities for the Web Services Division	
2.25.4	03-2008	36515A	Intranet Site and Web Server Security	
2.25.9	12-2008	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	12-2008	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	12-2008	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	12-2008	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.18	03-2008	36627T	Project Initiation and Approval	
2.27 Configuration Management				
2.27.1	11-2014	47349K	Configuration Management	
2.148 IT Support Services Management				
2.148.1	11-2016	68033Z	IT Support Services Management Directive	
2.152 Data Engineering				
2.152.3	11-2016	67565E	Naming Data Elements	

Part 3: Submission Processing

3.0 General				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
3.5 Accounts Services				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
3.10 Campus Mail and Work Control				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 Returns and Documents Analysis				
3.11.3 (LP)	11-2015	68430W	Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version)	
3.11.8	10-2017	33465b	Information Return Processing	3(11)00
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 Adjustments				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
3.21 International Returns and Documents Analysis				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	
3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	

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3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
3.22 International Error Resolution				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
3.24 ISRP System				
3.24.6	01-2009	34311M	DP Tax Adjustments	13.24.6
3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	13.24.112
3.24.173	01-2018	34697X	Centralized Files and Scheduling	13.29.173
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
3.30 Work Planning and Control				
3.30.28	03-2016	34740T	Individual Review	3.30.00
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	3(30)(165)0
3.31 ADP Evaluation				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	3(31)(125)0
3.37 International ISRP				
3.37.3	01-2007	34861X	Individual Income Tax Returns	13.37.3
3.37.10	01-2010	34855T	Revenue Receipts	13.37.10
3.37.13	01-2009	34867L	Employment Tax Returns	13.37.13
3.37.154	01-2009	34877H	Unemployment Tax Returns	13.37.154
3.38 International Tax Returns and Documents				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
3.41 OCR Scanning Operations				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	3(41)(268)0
3.42 Electronic Tax Administration				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	12.1.1; 3.42.228, 3.42.255; 3.11.38
3.43 Integrated Management System				
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	3(43)(401)0
3.43.411	02-2006	34939U	Total Evaluation Performance System (TEPS) Operations	3(43)(411)0
3.45 TE/GE Processing				
3.45.2	12-2009	37642S	TE/GE Systems Review	
3.49 Statistics of Income Processing				
3.49.6	01-2009	51079J	Instructions for Processing the Taxpayer Usage Study	1.13.6

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Part 4: Examining Process

4.1 Planning and Special Programs

4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering	4.1 CH 3
4.1.4	10-2017	27606E	Other Programs and Other Source Workload	4.1 CH 4
4.1.6	10-2017	27609L	Storage of Selected Returns	4.1 CH 6
4.1.7	10-2017	27611X	Assignment of Selected Returns	4.1 CH 7
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New

4.2 General Examining Procedures

4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	4200
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4.3 Midwest Automated Compliance System (MACS)

4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6

4.4 AIMS Procedures and Processing Instructions

4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3

4.6 Payer Compliance

4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	

4.7 Examination Returns Control System (ERCS)

4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11

4.8 Technical Services

4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)	4.8 CH. 3
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	

4.9 Examination Technical Time Reporting System

4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
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4.10 Examination of Returns

LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
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IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.11 Examining Officers Guide (EOG)				
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.11.34	06-2017	36419R	Innocent Spouse	4500
4.13 Audit Reconsideration				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
4.14 Statutory Notices of Deficiency				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
4.15 Jeopardy/Termination Assessments				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.18 Exam Offer-In-Compromise				
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.19 Liability Determination				
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.19.24	03-2016	59847J	Compliance Identity Theft	
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery	
4.22 National Research Program (NRP)				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
4.23 Employment Tax				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	New
4.23.16	09-2012	35388T	Employment Tax	8116:352
4.24 Excise Tax				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
4.25 Estate and Gift Tax				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	New

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4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
4.26 Bank Secrecy Act				
4.26.18	02-2018	50149M	Embedded Quality	
4.31 Pass-Through Entity Handbook				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	New
4.35 Partnership and S Corporations				
4.35.1	07-2016	27742X	Tax Audit Guidelines	4.3.1.5 CH 1
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
4.40 Technical Advisor Program				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
4.46 LB&I Guide for Quality Examinations				
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
4.51 LB&I Case Management				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
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	
4.70 TE/GE Examinations				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
4.71 Employee Plans Examination of Returns				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	New
4.72 Employee Plans Technical Guidelines				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	7.7.1 CH 1; 7(10)54
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	06-2014	60970J	Unrelated Business Activities	4.72.1 portions
4.75 Exempt Organizations Examination Procedures				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.14	12-2010	33217P	Concluding the Examinations	7.6.5.3.2; 7.8.1

Obsolete IRM Sections

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
4.75.19	04-2011	33224E	Reviewers Memorandum	7.6.6
4.75.23	06-2010	33229H	Collateral Examinations	7.6.1; 7(10)15
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	4.75.30
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
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)	7.8.1 CH 2
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations	7.8.1 CH. 3
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities	7.8.1 CH.3
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations	7.6.2
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	7(10)00
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations	7.8.1 CH 3
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611	7(10)00
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools	7.8.1 CH 5
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms	
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools	
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations	7.8.1 CH 3
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	7.8.1 CH. 4
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)	7.8.1 CH 5
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)	7.8.1 CH. 6
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)	7.8.1 CH. 7
4.76.17	10-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)	7.8.1 CH 10
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	7.8.1 CH. 9

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4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)	7.8.1 CH. 11
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	7.8.1 CH. 12
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)	7.8.1 CH. 13
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)	7.8.1 CH. 14
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)	7.8.1 CH. 15
4.76.24	10-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)	7.8.1 CH. 16
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	7.8.1 CH. 17
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations	7.8.1 CH. 26
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)	7.8.1 CH. 27
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies	7.8.1 CH. 28
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	7.8.1 CH 27
4.76.50	10-2017	35822I	Examinations Of Organizations Conducting Gaming Activities	7(10)69
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities	

4.82 Tax Exempt Bonds Examination Guidelines

4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	7.6.2 CH 5
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4.89 Compliance and Program Management (CPM)

4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	
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4.90 Federal, State and Local Governments (FSLG)

4.90.3	04-2018	33029F	Compliance Checks	
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Part 5: Collecting Process

5.1 Field Collecting Procedures

LEM 5.1	04-2010	27828U	Penalties	LEM 5 CH 1; LEM V
LEM 5.1.2	07-2010	38130F	Remittances, Form 809 and Designated Payments	
LEM 5.1.5	04-2010	20191U	Balancing Civil and Criminal Cases	LEM 5.5 portions
LEM 5.1.8	06-2010	49314N	Courtesy Investigations	

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LEM 5.1.11	01-2010	38523U	Delinquent Return Accounts	<i>New</i>
LEM 5.1.12	07-2010	51021T	Cases Requiring Special Handling	<i>New</i>
5.1.17	05-2014	29420A	Third Party Contacts	<i>5.1 CH 17; 5348 [5300]</i>
LEM 5.1.18	09-2010	51022E	Locating Taxpayers and Their Assets	<i>New</i>
LEM 5.1.20	06-2010	51023P	Collection Inventory	<i>New</i>
5.1.25	11-2016	54431X	IDRS and Data Security for Collection	
5.2 Reports				
LEM 5.2	01-2010	27829F	Nonfilers	<i>LEM 5 CH 2; LEM V</i>
5.2.1	07-2015	35459R	Collection Time Reporting	<i>5.2 CH 1; 5890 [5800]</i>
5.2.2	10-2009	35462O	Collection Reports	<i>5.2 CH. 2; 5890 [5800]</i>
5.3 Entity Case Management Systems				
LEM 5.3	11-2008	27831R	Balance Due Accounts	<i>LEM 5 CH.3; LEM V</i>
5.4 Case Processing				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	<i>LEM 5 CH.4; LEM V</i>
5.4.1	08-2009	29629X	Remittance Processing	<i>5.4 CH. 1; 5900</i>
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	<i>5.4 CH. 2; 5900</i>
5.4.3	08-2009	29631J	Clerical Procedures	<i>5.4 CH. 3; 5900</i>
5.5 Decedent Estates and Estate Tax				
LEM 5.5	12-2009	27833N	Technical Support	<i>LEM 5 CH.5; LEM V</i>
5.7 Trust Fund Compliance				
LEM 5.7	11-2010	47918R	- Trust Fund Compliance	
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	<i>LEM 5.7; 5.7 CH 3; 5600, 5700</i>
5.8 Offer in Compromise				
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	<i>5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38</i>
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	<i>5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38</i>
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	<i>4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.21	11-2006	37633H	Doubt as to Liability Offers	<i>4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.22	11-2006	37634S	Effective Tax Administration Offers	<i>4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.23	11-2006	37637Z	Combination Offers	<i>4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	<i>4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.25	11-2006	37639V	Case, Processing and Controls	<i>4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.26	11-2006	37640W	Special Case Processing	<i>4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40</i>
5.9 Bankruptcy and Other Insolvencies				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	<i>New</i>

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LEM 5.9.5	06-2010	51071Z	Opening a Bankruptcy Case	
LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New
5.11 Notice of Levy				
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property	5360,,Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.12 Federal Tax Liens				
LEM 5.12.3	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4	06-2010	25673B	Judicial/Nonjudicial/Foreclosures	New
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
LEM 5.12.5	06-2010	48016W	Redemptions	New
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
5.13 Collection Quality Measurement				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions	
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions	
5.14 Installment Agreements				
LEM 5.14.1	06-2010	26379W	Installment Agreements	
5.14.6	09-2008	28508J	Multi-functional Installment Agreement Authority	5.14 CH. 6; 5300
5.14.8	08-2010	28510V	Monitoring of Installment Agreements	5.14 CH 8; 5300
5.14.12	08-2010	33080M	Monitoring Levy Payments	5.14.9
5.16 Currently Not Collectible				
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5.18 Liability Determination				
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5.19 Liability Collection				
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LEM 5.19.14	12-2009	51116B	Trust Fund Recovery Penalty (TFRP)	
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection	5.19.1 portions
5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12
5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	
5.24 Central Withholding Agreement (CWA) Program				
5.24.1	09-2017	51865D	Central Withholding Agreement (CWA) Program - Overview	
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	

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6.251 Strategic Workforce Planning for Human Resources Management				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
6.273 Merit System Assessment				
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
6.300 Employment				
6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
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6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340
6.331 Delegated Examining Units				
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6.410 Learning and Education				
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6.415 Leadership and Organizational Effectiveness				
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6.500 Pay and Allowances				
6.500.1	01-2014	36957K	Pay Administration	0500
6.600 Absence and Leave				
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6.771 Agency Grievance System				
6.771.2	02-2018	33022G	Grievance Examiner Handbook	0711.1

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7.1 TE/GE Administrative Procedures and Programs				
7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures	7.9.5
7.1.7	11-2016	69149U	Processing Information Requests	
7.13 Employee Plans Automated Processing Procedures				
7.13.2	04-2012	36028Y	Processing User Fees	7.4.3 CH 2; 7340
7.13.3	06-2012	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
7.13.4	06-2012	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2012	36156R	Management Information System	7.4.3 CH 9; 7690:700
7.14 Employee Plans Determination System (EDS) User Manual				
7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures				
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				
LEM 7.20.4	06-2010	38264M	Special Determination Issues	
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet	
7.21 Exempt Organizations Automated Processing Procedures				
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing	7.4.4 CH 3
7.21.4	07-2016	27617L	Transcription and Case Establishment	7.4.4 CH. 4
7.21.6	07-2016	27619H	Inventory Control Subsystem	7.4.4 CH 6
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7.22 Exempt Organizations EDS User Manual				
7.22.2	07-2016	27952V	Data Entry	7.4.6 CH. 2
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.6 CH 3
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7.22.6	07-2016	27955C	Inventory Control System (ICS)	

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8.1 Appeals Function				
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8.4 Appeals Docketed Cases				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
8.5 Claims and Overassessments				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500
8.7 Technical and Procedural Guidelines				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 Appeals Agreements				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
8.9 Joint Committee (JC) Case Procedures				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
8.11 Penalties Worked in Appeals				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8
8.12 Appeals Case Memoranda				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
8.13 Closing Agreements				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
8.14 Appeals Rulings				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00
8.15 Appeals Bankruptcy Cases				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
8.16 Appeals TE/GE Cases				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00
8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
8.19 Appeals Pass-Through Entity Handbook				
8.19.3	10-2013	36948Z	Guidance for Appeals Officers	
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2013	36951W	Account and Processing Support	
8.20 Appeals Case Processing Manual				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	- Appeals Processing Manual-Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	

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8.22 Collection Due Process				
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	03-2012	49096A	Technical Review	8.23.5; 8.7.2 portions
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
8.23 Offer in Compromise				
8.23.5	03-2009	50806C	Collection Due Process OIC Procedures	8.13.2 portions
8.23.6	04-2014	50807N	OIC Processing and Closing Procedures	8.13.2 portions
8.25 Trust Fund Recovery Penalty (TFRP)				
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals	8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114
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	

Part 9: Criminal Investigation

9.4 Investigative Techniques				
9.4.3	04-2008	36206M	Formal Written Requests	9.4 CH. 3; 9781:338-338.1(18)
9.4.10	03-2008	36213B	Miscellaneous Investigative Techniques	9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13
9.5 Investigative Process				
9.5.6	08-2015	36220Q	Organized Crime & Strike Force	9.5 CH 6; 9830-9833.7
9.5.7	08-2015	36221B	Narcotic Investigations	9.5 CH 7; 9822.1-9822.7, 9823-9823.(16)
9.5.10	11-2007	36224I	Centralized Review of Investigative Reports	9.5 CH. 10; 9621
9.9 Criminal Investigation Management Information System (CIMIS)				
9.9.2	07-2011	36447J	Criminal Investigation Management Information System Security and Setup	9.9 CH 2; 9782
9.9.13	02-2012	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782
9.10 Administrative Databases and Software				
9.10.2	02-2009	36426G	Treasury Enforcement and Communication System and International Fugitive Notices	9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-.9, 9781:594
9.13 International Investigations				
9.13.1	04-2008	36480U	Information from Foreign Countries	9.13 CH. 1; 9265.11-.12, .2-.3, .7
9.13.2	04-2008	36481F	Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements	9.13 CH. 2; 9265.8-(12)
9.14 Criminal Investigation Law Enforcement Manual				
LEM 9.14.1	05-2010	36342F	Criminal Investigation Official Use Only Procedures	9.4.10 portions; 9.8.2; LEM 9
LEM 9.14.2	05-2010	39604Y	Questionable Refund Program	New
LEM 9.14.3	05-2010	38750D	Criminal Investigation - Undercover Operations - Law Enforcement Manual (LEM)	

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10.2.2	10-2015	51712P	Physical Security Compliance Reviews	1.16.2
10.2.3	08-2016	51713A	Safeguard Reviews	1.16.3
10.2.7	09-2008	51718D	Enforcement Shields	1.16.7
10.2.10	05-2013	51723W	Continuity Planning Requirements	1.16.10
10.2.16	12-2011	51741S	Laptop Random Security Screening Concepts	
10.4 Physical Security Information for Managers				
10.4.1	12-2016	51731W	Managers Security Handbook	1.4.6
10.5 Privacy, Information Protection & Data Security (PIPDS)				
10.5.3	10-2015	49878M	Identity Protection Program	LEM 10.5.3
LEM 10.5.3	12-2010	52895B	Identity Theft and Incident Management Program	
10.8 Information Technology (IT) Security				
LEM 10.8.3	10-2009	51775Y	Audit Logging Security Standards	10.8.3
10.8.3	04-2017	49374P	Audit Logging Security Standards	LEM 10.8.3
10.8.4	12-2011	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
10.8.8	10-2015	53118R	Live Data Protection	2.5.16
LEM 10.8.10	10-2009	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10
10.8.42	01-2012	50511S	Web Server and Web Application Server Security	
LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

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11.2 Privacy Advocate				
11.2.1	12-2010	34218K	Privacy Advocate	2.1.10
11.4 Office of Governmental Liaison				
11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
11.5 Legislative Affairs				
11.5.3	08-2014	38765C	Guide to Congressional Correspondence	Document 11155
11.55 Wage and Investment				
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document	

Part 13: Taxpayer Advocate Service

13.1 Taxpayer Advocate Case Procedures				
13.1.19	04-2016	47432Q	TAS Operations Assistance Request (OAR) Process	13.1.7
13.2 Systemic Advocacy				
13.2.3	06-2009	32654M	ODTA ECMS Application	New
13.4 TAS TAMIS Guide				
13.4.9	10-2010	39809D	TAMIS Portal	

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20.1 Penalty Handbook

LEM 20.1.1	12-2009	33066I	Introduction & Penalty Relief	LEM 120.1 CH. 1
LEM 20.1.2	08-2009	33069P	Failure to File / Failure to Pay Penalties	LEM 120.1 CH. 2
LEM 20.1.3	03-2010	33070Q	Estimated Tax Penalties	LEM 120.1 CH 3
LEM 20.1.4	04-2010	36749I	Failure to Deposit Penalty	LEM 120.1 CH 4
LEM 20.1.7	06-2010	33065X	Information Return Penalties	LEM 120.1 CH 7; LEM XX-700
LEM 20.1.10	05-2010	36748X	Excise Tax Penalties and Miscellaneous Penalties	LEM 120.1 CH 10

20.2 Interest

LEM 20.2	09-2010	36793A	Interest	LEM 121.1
20.2.2	10-2011	32962P	Legal Authorization	104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)
20.2.3	04-2016	32963A	PINEX and Related Command Codes	104.8 CH 3
20.2.6	04-2016	32967S	Methods of Computing Interest	LEM 20.2
20.2.8	04-2016	32970P	Restricted Interest	LEM 20.2
20.2.12	01-2017	32975S	Employment Taxes	LEM 20.2
20.2.13	03-2010	32976D	Tax Motivated Transaction Interest	104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)
20.2.15	06-2008	32979K	Rates, Tables and Factors	104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)

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21.2 Systems and Research Programs

21.2.5	06-2017	36810A	Miscellaneous Forms and Processing	21.3.4
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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	Accounts Management Balance Due Telephone Contacts	
21.3.13	10-2017	66360P	Department of Education (ED) Procedures	

21.7 Business Tax Returns and Non-Master File Accounts

21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees	
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21.8 International

21.8.3	08-2013	49815D	NMF International Adjustments	3.15.128 portions; 3.15.129 portions
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21.9 Specialized Accounts Management Programs

21.9.1	09-2013	52829V	Taxpayer Assurance Program	
21.9.2	09-2015	52830W	Accounts Management Identity Theft	

21.10 Quality Assurance

21.10.3	10-2009	36869B	High Risk Accounts Review	21.10.5; 21.3; 3(15)(10)0
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22.43 Employee Plans Customer Education and Outreach

22.43.1	11-2014	37895H	Obtaining Products and Services from Employee Plans Customer Education and Outreach
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25.3 Litigation and Judgments

LEM 25.3.2	06-2010	20192F	Suits by the United States	<i>LEM 5.5 portions</i>
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25.6 Statute of Limitations

LEM 25.6	11-2009	32477J	Statute of Limitations - Statute of Limitations	
25.6.2	07-2008	36882U	General Information and Procedures	121.2.2; 121.2 CH.2; 3(15)(58)
25.6.3	07-2008	36883F	Credits & Payments	121.2.3; 121.2 CH.3; 3(15)(58)
25.6.4	07-2008	36884Q	Original Delinquent Returns	121.2.4; 121.2 CH.4; 3(15)(58)
25.6.5	07-2008	36885B	Assessments	121.2.5; 121.2 CH.5; 3(15)(58)
25.6.6	07-2008	36886M	Claims, Abatements, and Refunds	121.2.6; 121.2 CH.6; 3(15)(58)
25.6.7	07-2008	36887X	Erroneous Abatements (and Erroneous Refunds and Overstate Credits)	121.2.7; 121.2 CH.7; 3(15)(58)
25.6.8	07-2008	36888I	Estate and Gift Tax Returns (Form 706/709)	121.2.8; 121.2 CH.8; 3(15)(58)
25.6.9	07-2008	36889T	Collection	121.2.9; 121.2 CH.9; 3(15)(58)
25.6.10	07-2008	36890U	Civil Penalty Modules	121.2.10; 121.2 CH.10; 3(15)(58)
25.6.11	07-2008	36891F	Employee Plan Master File (EPMF)	121.2.11; 121.2 CH.11; 3(15)(58)
25.6.12	07-2008	36892Q	Statute Unpostable and Reject Records	121.2.12; 121.2 CH.12; 3(15)(58)
25.6.13	07-2008	36893B	Transcripts	121.2.13; 121.2 CH.13; 3(15)(58)
25.6.14	07-2008	36894M	Barred Assessments / Barred Statute Cases	121.2.14; 121.2 CH.14; 3(15)(58)
25.6.15	07-2008	36895X	Self Employment Tax Cases	121.2.15; 121.2 CH.15; 3(15)(58)
25.6.16	07-2008	36896I	Combat Zone for Statute Processing	121.2.16; 121.2 CH.16; 3(15)(58)
25.6.17	07-2008	36897T	Legal Holidays	121.2.17; 121.2 CH.17; 3(15)(58)

25.7 Exempt Organizations Business Master File

25.7.2	11-2012	27771A	EO/BMF Processing Procedures	7.3.4 CH 2; 7820:300, 500
25.7.4	09-2006	27773W	Delinquency Check Procedures	7.3.4 CH. 4; 7820:900

25.8 OFP Codes

25.8.1	11-2013	36880Y	OFP Codes Overview	121.9 CH 1; 3(30)(19)6
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25.10 Information Technology (IT) Security Policy and Standards

25.10.1	01-2007	32681T	Information Technology (IT) Security Policy and Guidance	2.1.10; 2(10)00
LEM 25.10.3	09-2007	31152B	Integrated Data Retrieval System (IDRS) Security Handbook	
LEM 25.10.4	03-2007	32682E	Resource Access Control Facility (RACF)	
25.10.5	04-2007	31154X	Basic UNIX Security Requirements Handbook	
LEM 25.10.6	03-2008	31156T	Secure Windows NT Configuration Standards	

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25.12 Delinquent Return Refund Hold Program				
LEM 25.12.1	05-2010	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
25.12.2	01-2007	36796H	Sensitive Cases and Circumstances	121.7 CH. 2; (MS) 5G-388
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
LEM 25.12.3	01-2007	32511U	Functional Processing	121.7 CH. 3
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
LEM 25.12.4	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control				
25.14.1	03-2014	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
25.15 Relief from Joint and Several Liability				
LEM 25.15.1	04-2010	33368H	Introduction	
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals	104.5 CH. 11
25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
25.15.16	10-2016	49557G	Telephone Contacts	
25.16 Disaster Assistance and Emergency Relief				
25.16.2	08-2007	36902B	Program Stewardship	121.6 CH. 2; 12(10)4
25.16.3	08-2007	36903M	National Disaster Assistance Coordinator (NDAC)	121.6 CH. 3; 12(10)4
25.16.4	08-2007	36904X	State Disaster Assistance Coordinator (SDAC)	121.6 CH. 4; 12(10)4
25.16.5	08-2007	36906T	Small Business/Self- Employed and Wage & Investment General Procedures	121.6 CH. 6; 12(10)4
25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4
25.16.13	08-2007	36915E	Time Reporting	121.6 CH. 15; 12(10)4
25.18 Community Property				
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property	
25.19 Health Coverage Tax Credit (HCTC)				
25.19.1	07-2017	39701S	General Information	
25.19.2	07-2017	39702D	Customer Service	
25.19.3	07-2017	39704Z	Eligibility	
25.19.4	07-2017	39705K	Registration	

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25.19.5	07-2017	39706V	Payments	
25.19.6	07-2017	39707G	Additional HCTC Guidelines	
25.19.7	07-2017	50495D	Systems Operations (SO)	
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)	
25.23 Identity Protection and Victim Assistance				
25.23.4	11-2016	67664U	IDTVA Paper Process	21.6.2
25.23.5	10-2017	67665F	ACSS IDT Processing	5.19.6
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing	5.18.1
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	4.19.24
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	21.7.14

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30.4 Personnel Administration, Training, and Equal Employment Opportunity				
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30.4.10	01-2007	29710H	Grievances, Grievance Appeals, and Procedures	Part (30)
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	Part (30)
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	Part (30)
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30.5.5	01-2007	29124P	Reassignment Policy and Procedure	Part (30)
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30.5.7	01-2007	29127W	Appointment, Separation, and Clearance Procedures	Part (30)
30.6 Security and Emergency Preparedness				
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30.8 Library Services				
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30.9.5	04-2006	30282G	Electronic Mail Use	Part (30)