



# Internal Revenue Manual Index

February 2021

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# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back to January 2006.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

# INTERNAL REVENUE MANUAL (IRM)

## NUMERICAL INDEX

### February 2021

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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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

1.1.1	07-2019	30376D	1100,	IRS Mission and Organizational Structure
1.1.4	08-2013	30364L	1100	Organizational Planning
1.1.5	08-2019	30378Z	1100	Office of the Commissioner
1.1.6	12-2020	30379K	1100	Chief Counsel
1.1.7	06-2020	30381W	1100	Appeals
1.1.8	06-2005	30382H	1100	National Taxpayer Advocate
1.1.10	02-2015	30384D	1100,	The Office of Equity, Diversity, and Inclusion
1.1.11	02-2020	30385O	1100	Chief, Communications and Liaison
1.1.12	02-2021	30386Z	1.1.25, 1100	Information Technology
1.1.13	02-2020	30387K	1100, 3.42.1	Wage and Investment
1.1.16	11-2018	35584D	4.28.1,	Small Business/Self-Employed Division
1.1.17	09-2018	49279R	1.1.25	Facilities Management and Security Services
1.1.18	09-2020	37583M	1.1.14, 1100	Research, Applied Analytics and Statistics Division
1.1.19	08-2019	40229Z	1100	Criminal Investigation
1.1.20	11-2016	50178P	1(10)00	Office of Professional Responsibility
1.1.21	03-2020	37682C	1.1.30, 1.1.30, 1.11.14, 1.34.1, 1.36.2,	Chief Financial Officer
1.1.22	11-2017	49171G	1100	Human Capital Office
1.1.23	03-2017	49695V	1100	Tax Exempt and Government Entities Division
1.1.24	09-2020	14055T		Large Business and International Division
1.1.26	01-2018	54082K		Whistleblower Office
1.1.27	05-2019	62660E		Privacy, Governmental Liaison and Disclosure (PGLD)
1.1.28	11-2019	59791A		Return Preparer Office
1.1.29	08-2018	61156H		Office of Online Services
1.1.31	03-2021	71649t		Office of the Chief Risk Officer
1.1.32	08-2018	71631N		Office of the Chief Procurement Officer

#### 1.2 Servicewide Policies and Authorities

1.2.1	03-2021	29301S	1.2.1, 1.2.10, 1.2.11, 1.2.12, 1.2.13, 1.2.14, 1.2.15, 1.2.16, 1.2.17, 1.2.18, 1.2.19, 1.2.20, 1.2.21, 1.2.22, 1.2.23, 1.2.24,	Servicewide Policy Statements
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1.2.2	03-2021	73276Q	1.2.40, 1.2.41, 1.2.42, 1.2.43, 1.2.44, 1.2.45, 1.2.46, 1.2.47, 1.2.48, 1.2.49, 1.2.50, 1.2.51,	Servicewide Delegations of Authority
1.2.61	02-2021	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	07-2018	50703U		Division/Function Delegation of Authorities for Information Technology (IT)
1.2.65	05-2020	69375s		Small Business/Self-Employed Division Delegations of Authority

#### 1.4 Resource Guide for Managers

1.4.1	01-2012	33466M	1.4.4, 114.1 CH 1, 114.1 CH 2, 1200	Management Roles and Responsibilities
1.4.2	07-2020	33467X	1400	Monitoring and Improving Internal Control
1.4.3	04-2020	49895X		Financial Assurance Control Testing
1.4.5	12-2020	33211B		Corporate Tax Administration Tools
1.4.6	05-2020	31779Y	1(16)12, 1.16.2	Managers Security Handbook
1.4.7	02-2017	69445F		TE/GE Knowledge Network (K-Net) Administration
1.4.9	03-2019	57194H	114.1 CH. 6, 9783	Resource Guide for Management Officials - Criminal Investigation
1.4.10	09-2020	60880E	1.4.16, 1.4.17, 10.4.1	Return Integrity & Verification Operation Managers Guide
1.4.11	12-2020	35340Z	114.1 CH 3	Field Assistance Guide for Managers
1.4.12	08-2018	38174H	Pending	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices
1.4.13	09-2019	49230M	Unpublished	TAS Guide for Managers
1.4.16	12-2020	35344R	(21)(35)0, 114.7 Ch. 7, 6100, 6200, 6300, 6400, 6500, 6535, 6600, 6700, 6800	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	114.1 CH. 6, 9783	Compliance Managers Guide
1.4.18	10-2020	39913M		Electronic Products and Services Support (EPSS) Managers Guide
1.4.19*	11-2020	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	07-2020	35795M	1.4.17	Filing & Payment Compliance Managers Handbook
1.4.21*	12-2020	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	04-2020	50658C		CAWR Manager and Coordinator Guide
1.4.23	09-2020	50659N		FUTA Manager and Coordinator Guide
1.4.24*	07-2020	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	02-2020	50773S	8.1.4, 8000, 8115	Appeals Managers Procedures
1.4.29	11-2017	61645F	1.4.17	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide
1.4.30	10-2015	62659D		Monitoring Internal Control Planned Corrective Actions
1.4.31	04-2020	66821V		IRS Quality Assurance Program
1.4.32	09-2019	71527E		Internal Control Review Program

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1.4.40	07-2020	35578Z	114.1 CH 3	SB/SE Field and Office Examination Group Manager
1.4.50	08-2018	33258K	5.2.4.; LEM 1.4.50	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51*	02-2020	38446S	1.4.17	Insolvency
1.4.52	03-2019	39453R	1.4.54	Offer in Compromise Manager's Resource Guide
1.4.53	10-2019	39990Z		Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid
1.4.55	06-2016	59975C		SBSE Campus Collection Support Managers' Guide
1.4.60	02-2021	71515m		Enterprise Risk Management (ERM) Program
1.4.61	12-2020	74335G		Automated Collection System Guide for Managers and Systems Analysts

## 1.5 Managing Statistics in a Balanced Measurement System

1.5.1	05-2019	30331Q	1.5.6, 105.4 CH 1, 7300	The IRS Balanced Performance Measurement System
1.5.2	01-2015	30332B	1.5.6, 1.5.7, 105.4 CH 2, 7300	Uses of Section 1204 Statistics
1.5.3	05-2017	30333M	1.5.6, 1.5.7, 105.4 CH. 3, 7300	Manager's Self-Certification and the Independent Review Process
1.5.5	04-2020	30335I	105.4 CH. 4, 105.4 CH. 5, 7300	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	06-2018	30338P	105.4 CH. 8, 7300	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)

## 1.7 Research and Analysis for Tax Administration

1.7.1	08-2020	38795Q	1.7.2, 1.7.3, 1.7.4	Servicewide Research for Tax Administration
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## 1.10 Office of the Commissioner Internal Revenue

1.10.1	06-2015	33092E	1(15)00, 1(15)29, 1.10.1, Doc. 11426	IRS Correspondence Manual
1.10.3	11-2016	34421J		Standards for Using Email

## 1.11 Internal Management Documents System

1.11.1	04-2020	29298G	1.2.3 CH. 1, 1230,	Internal Management Document (IMD) Program and Responsibilities
1.11.2	04-2020	29299R	1.2.3 CH. 2, 1230	Internal Revenue Manual (IRM) Process
1.11.3	03-2020	29300H	1.2.3 CH. 3, 1230	Servicewide Policy Statement Process
1.11.4	04-2020	29543A	1.2.3 CH. 4, 1230	Servicewide Delegation Order Process
1.11.5	03-2020	30626A	1.2.3 CH. 5, 1230	Publishing the Internal Revenue Manual (IRM)
1.11.6	04-2020	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	10-2017	32114X	1.2.3	Accounts Management Tax/Policy/Program Analyst Guide
1.11.8	11-2020	50463T	1.11.7	Servicewide Electronic Research Program (SERP)
1.11.9	04-2020	53704J	1.11.1, 1.11.2	Clearing and Approving Internal Management Documents (IMDs)
1.11.10	04-2020	53277J	1.11.1, 1.11.2	Interim Guidance Process
1.11.13	08-2013	49558R		Taxpayer Advocate Service (TAS) Internal Management Document Program

## 1.13 Statistics of Income

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1.13.1	08-2018	30960Z	1(13)00	Statistical Reporting
1.13.2	09-2018	30962V	1(13)00, 1(13)26.1	Processing Management
1.13.3	09-2018	30964R	1(13)00, 1(13)26.1	Document Management

#### **1.14 Facilities Management**

1.14.2	08-2019	31321E	Doc 10603	Supply Purchasing Program
1.14.3	09-2018	31322P	1(14)00, 1(14)48, Doc 10604	Furniture and Equipment Standards
1.14.4	04-2018	38310P	1(14)00, 1(14)49, Doc 10603	Personal Property Management
1.14.5	05-2017	31452E	1(14)00	Occupational Health and Safety Program
1.14.6	09-2017	37269F	1(14)00, 1(14)50	Real Property Management Program
1.14.7	09-2018	35907U	1(14)00, 1(14)47.1, 1(14)47.2	Motor Vehicle Fleet Management Program
1.14.8	09-2017	38770V		Identifying Space Efficient Buildings
1.14.9	04-2019	50504D		IRS Parking Program
1.14.12	05-2017	49873J		IRS Environmental Compliance Program

#### **1.15 Records and Information Management**

1.15.1	02-2021	31421F	1(15)00, 1.15.1 Ch 1	The Records and Information Management Program
1.15.2	02-2021	31423B	1(15)00, 1.15.1 Ch 2	Types of Records and Their Life Cycles
1.15.3	02-2021	31425X	1(15)00, 1.15.1 Ch 3	Disposing of Records
1.15.4	08-2017	31426I	1(15)00, 1.15.1 Ch 4	Retiring and Requesting Records
1.15.5	02-2021	31427T	1(15)00, 1.15.1 Ch 5	Relocating/Removing Records
1.15.6	07-2018	31431B	1(15)00, 1.15.1 Ch 6	Managing Electronic Records
1.15.7	08-2017	31451T	1(15)49, 1.15.1 CH 7, 1.15.4 CH 1	Files Management

#### **1.17 Publishing**

1.17.1	07-2020	31851X	1(17)00, 1(17)78	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure
1.17.2	07-2020	31852I	1(17)00	Publishing Systems and Programs
1.17.3	07-2019	31853T	1(17)00	Tax Products Program
1.17.7	07-2020	53478W	1(17)00	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	07-2020	59701K	1.17.2, 1.17.4	Internal and Public Use Non-Tax Products
1.17.9	07-2020	59991C		User Guide for Requesting Published Products and Services

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1.18.2	11-2020	38314H	1(17)00, 1(17)5(22), 1.17.5	Forecasting Requirements
1.18.3	01-2021	38315S	1(17)00, 1(17)5(22)	Tax Forms Distribution Programs
1.18.4	01-2021	48239X		Knowledge Services
1.18.5	02-2021	48240Y	1.17.6	National Distribution Center

#### **1.20 Equal Employment Opportunity and Diversity**

1.20.2	07-2020	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
1.20.3	07-2016	68680E		Handling Harassment Allegations



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<b>1.22 Mail and Transportation Management</b>				
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1.22.2	12-2020	31772Z	1(15)00, 1(15)89, 1.15.8 CH 2	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services
1.22.3	01-2021	31773K	1(15)00, 1(15)89, 1.15.8 CH 3	Addressing and Packaging
1.22.4	01-2021	31774V	1(15)00, 1(15)89, 1.15.8 CH. 4	Postage Accountability and Reporting Requirements
1.22.5	01-2021	31775G	1(15)00, 1(15)89, 1.15.8 CH 5	Mail Operations
1.22.6	01-2021	31776R	1(15)00, 1(15)89, 1.15.8 CH 6	Transportation Management
1.22.7	12-2020	31777C	1(15)00, 1(15)89, 1.15.8 CH 7	Household Goods
1.22.8	01-2021	59044U		Mailing and Shipping Equipment
<b>1.25 Practice Before the Service</b>				
1.25.1	11-2016	48365U	12(16)0, 1200	Rules Governing Practice Before the IRS
1.25.2	05-2020	52482U	1(10)00	Practitioner Enrollment
1.25.4*	06-2016	52484Q		Processing Circular 230 Disciplinary Cases
<b>1.29 Audit Coordination Process</b>				
1.29.1	02-2021	69176B		Authorities and Responsibilities
<b>1.31 CFO Internal Policy and Procedures</b>				
1.31.3	04-2019	50906D	1.8.4	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7	03-2020	35660U	1.34.1	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office
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1.32.1	07-2019	39947S	1700, 1763	IRS Local Travel Guide
1.32.4	07-2019	48041H	1700, 1763	Government Travel Card Program
1.32.5	10-2019	35101Y		International Travel Office Procedures
1.32.10	05-2020	38880S		Reporting on Event-Related Spending
1.32.11	09-2019	55730Z	1.32.1	IRS City-to-City Travel Guide
1.32.12	04-2020	39982Z	1764	IRS Relocation Travel Guide
1.32.13	04-2020	35266E	1764	Relocation Services Program
1.32.14	03-2020	55731K	1.32.1	Gainsharing Travel Savings Program
1.32.15	07-2020	37449P		Public Transportation Subsidy Program (PTSP)
1.32.20	04-2020	53762P	1.32.1	Using Appropriated Funds to Purchase Meals and Light Refreshments
<b>1.33 Strategic Planning, Budgeting and Performance Management Process</b>				
1.33.3	04-2020	50383K	1.33.3	Reimbursable Operating Guidelines
1.33.4	01-2021	48604K	1.6.1 CH 1, 1.6.1 CH 2, 1.6.1 CH 3, 1.6.1 CH 4, 1.6.1 CH 5, 1.6.1 CH 6, 1200	Financial Operating Guidelines
<b>1.34 Revenue Accounting</b>				



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1.35.3	03-2020	47416Q	1700	Receipt and Acceptance Guidelines
1.35.4	12-2019	43166F	1.32.6	Purchase Card Program
1.35.5	10-2020	47417B		Advances, Prepaid Expenses and Other Assets
1.35.6	09-2019	43194X		Property and Equipment Accounting
1.35.13	02-2020	57075Z		Administrative Waiver
1.35.14	07-2020	67071D	1.34.3	IRS Annual Financial Statement Audit
1.35.15	05-2019	52979C		Annual Close Guidelines
1.35.16	07-2019	62653P	1.32.3	Managerial Cost Accounting
1.35.17	02-2021	62654A	1.32.7	Estimating Trust Fund Costs
1.35.18	11-2020	62656W	1.32.8	Imprest Funds
1.35.19	07-2019	62657H	1.32.19	User Fees
1.35.24	12-2020	66160N		Establishing IRS Commitments and Obligations
<b>1.36 Administrative Accounting and Financial Management Reports</b>				
1.36.4	05-2020	68711S		Administrative (Non-tax) Debt Management
<b>1.53 Small Business/Self-Employed</b>				
1.53.1	08-2007	37013J		Managing Organizational Change
<b>1.54 TE/GE Division Organization and Management</b>				
1.54.1	08-2016	32219B		TE/GE Roles and Responsibilities
<b>1.55 Wage and Investment</b>				
1.55.2	11-2018	37989E		Organizational Changes
1.55.6	04-2018	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
<b>Part 2 Information Technology</b>				
<i>(Development, implementation, and maintenance of information systems.)</i>				
<b>2.2 Partnership Control System</b>				
2.2.1*	12-2019	28245J	102.2 CH 1, 3(25)(184)0, LEM 2.2.1	Partnership Control System Chapter Overview
2.2.2	12-2019	28574P	102.2 CH 2, 3(25)(184)0	PCS Command Code TSLOD
2.2.3	12-2019	28575A	102.2 CH 3, 3(25)(184)0	PCS Command Code TSCHG
2.2.4	12-2019	28577W	102.2 CH 4, 3(25)(184)0	PCS Command Code TSINQ
2.2.5	12-2019	28578H	102.2 CH 5, 3(25)(184)0	PCS Command Code TSDEL
2.2.6	12-2019	28579S	102.2 CH 6, 3(25)(184)0	PCS Command Code TSNOT
2.2.7	12-2019	28580T	102.2 CH 7, 3(25)(184)0	PCS Command Code TSCLS
2.2.8	12-2019	28581E	102.2 CH 8, 3(25)(184)0	PCS Command Code MSCHG
2.2.9	12-2019	28582P	102.2 CH 9, 3(25)(184)0, LEM 2.3.9	PCS Command Code TSUMY

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2.3.2*	03-2010	28115U	102.3 CH 2, 102.3 CH 4, 2.3.2, LEM 2.3.2	Introduction to IDRS Terminal Responses
2.3.8*	12-2019	28121Y	102.3 CH 8, 3(25)(77)0, 3000	Standard Validity Criteria
2.3.10	12-2020	28123U	102.3 CH. 10, 3(25)(77)0, 3000	Command Codes MFREQ and RECON
2.3.11*	11-2020	28124F	102.3 CH 11, 2.3.11, 3(25)(77)0, 3000, LEM 2.3.11	Command Codes TXMOD and SUMRY
2.3.12	07-2020	28125Q	102.3 CH 12, 3(25)(77)0, 3000	Command Code ACTON
2.3.13	04-2020	28126B	102.3 CH 13, 2.3.13, 3(25)(77)0, 3(25)(77)0, LEM 2.3.13	Command Codes FFINQ, REINF, and REMFE
2.3.15*	11-2020	28128X	102.3 CH 14, 102.3 CH 15, 2.3.15, 3(25)(77)0, 3000, LEM 2.3.15	Command Code ENMOD
2.3.16	12-2019	28129I	102.3 CH 16, 3(25)(77)0, 3000	Command Codes RFINK and RAFRQ
2.3.17	06-2020	28130J	102.3 CH 17, 3(25)(77)0, 3000	Command Code ESTABD
2.3.18	02-2020	28131U	102.3 CH 18, 3(25)(77)0, 3000	Command Code ESTABM
2.3.20	03-2020	28133Q	102.3 CH 20, 3(25)(77)0, 3000	Command Code URINQ (URF)
2.3.25	04-2020	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	11-2012	28139E	102.3 CH 26, 3(25)(77)0, 3000	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27, 3(25)(77)0, 3000	Command Code ECREQ
2.3.28	01-2021	28141Q	102.3 CH 28, 3(25)(77)0, 3000	Command Code FTDPN
2.3.29	04-2020	28142B	102.3 CH 29, 3(25)(77)0, 3000	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30, 3(25)(77)0, 3000	Command Code DAILY
2.3.31	12-2018	28144X	102.3 CH 31, 3(25)(77)0, 3000	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry
2.3.32*	11-2020	28145I	102.3 CH 32, 2.3.32, 3(25)(77)0, 3000, LEM 2.3.32	Command Code MFTRA
2.3.34	07-2020	28147E	102.3 CH. 33, 102.3 CH. 34, 3(25)(77)0, 3000	Command Code PATRA
2.3.35*	11-2020	28102R	102.3 CH 35, 2.3.35, 3(25)(77)0, 3000, LEM 2.3.35	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36, 3(25)(77)0, 3000	Command Code SCFTR
2.3.37	06-2020	28149A	102.3 CH 37, 3(25)(77)0, 3000	Command Code UPTIN for the GUF System
2.3.38	12-2020	28150B	102.3 CH 38, 3(25)(77)0, 3000	Command Code TXCMP
2.3.40	04-2020	28152X	102.3 CH 40, 3(25)(77)0, 3000	Command Code PICRD
2.3.41	04-2020	28153I	102.3 CH 41, 3(25)(77)0, 3000	Command Code PIEST
2.3.43	12-2020	28155E	102.3 CH 43, 3(25)(77)0, 3000	Command Code PIFTF
2.3.44*	02-2021	28156P	102.3 CH. 44, 2.3.44,	Command Code PIVAR
2.3.45	12-2014	28157A	102.3 CH 45, 3(25)(77)0, 3000	Command Code XSINQ
2.3.47*	08-2020	28159W	102.3 CH. 47, 3(25)(77)0, 3000	Command Codes INOLE, EOGEN, and SPARQ
2.3.48	06-2020	28160X	102.3 CH 48, 3(25)(77)0, 3000	Command Code UPDIS for the GUF System
2.3.49	12-2020	28161I	102.3 CH 49, 3(25)(77)0, 3000	Command Code EICMP
2.3.51	12-2020	28163E	102.3 CH. 51, 3(25)(77)0, 3000	Command Code IMFOL

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2.3.52	06-2020	57904Z		Command Codes RTVUE and RTFTP
<b>2.3.53</b>	<b>03-2021</b>	<b>28165A</b>	<b>102.3 CH. 53, 3(25)(77)0, 3000</b>	<b>Command Code PMFOL</b>
2.3.54*	04-2020	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	12-2020	28167W	102.3 CH. 55, 3(25)(77)0, 3000	Command Codes ELFUP and ELFRQ
2.3.56	02-2020	28168H	102.3 CH. 56, 3(25)(77)0, 3000	Command Code ESTABR
2.3.57	08-2019	58088M	2.3.57	Command Code BRTVU
2.3.59*	11-2020	28171E	102.3 CH 59, 3(25)(77)0, 3000, LEM 2.3.59	Command Codes BMFOL and BMFOR
2.3.60	03-2020	28172P	102.3 CH. 60, 3(25)(77)0, 3000	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	07-2019	28174L	102.3 CH. 62, 3(25)(77)0, 3000	Command Code ESTAB
2.3.63	08-2017	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU, and RPPRT
2.3.64	08-2019	28177S	102.3 CH. 64, 3(25)(77)0, 3000	Command Code EMFOL
2.3.65	12-2020	53389C	102.3 CH. 65, 3(25)(77)0, 3000, LEM 102.3 CH 65, LEM 2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research
2.3.66	04-2020	28178D	102.3 CH. 66, 3(25)(77)0, 3000	Command Code PLINF and PLINQ
2.3.68	11-2020	28112N	102.3 CH. 68, 3(25)(77)0, 3000	Command Codes DUPOL and DUPPG
2.3.69	05-2020	28181A	102.3 CH. 69, 3(25)(77)0, 3000	Command Code VPARS
2.3.70	06-2020	28182L	102.3 CH. 70, 3(25)(77)0, 3000	Command Code EFTPS
2.3.71	05-2020	28183W	102.3 CH. 71, 3(25)(77)0, 3000	Command Code ATINQ
2.3.73	12-2020	28185S	102.3 CH. 73, 3(25)(77)0, 3000, 4.11.17	Command Codes TRDBV, TRERS, TRPRT, and R8453
2.3.74	12-2019	28186D	102.3 CH. 74, 3(25)(77)0, 3000	Command Code DDPOL
2.3.76	04-2020	32675P		Command Code ISTSD
2.3.77	04-2020	32676A		Command Code ISTSE
2.3.78	03-2020	32689D		Command Code LOCAT
2.3.79	04-2020	33046Q		Command Code CDPWEB, (CDPTA, CDPTE)
2.3.80	06-2020	37170F		Command Code DDBKD
2.3.81	02-2020	55093B		Command Code ESTABA
2.3.82	02-2020	55095X		Command Code ESTABH
2.3.85*	04-2020	61664M		Command Code DFAST and DLITE
2.3.86	12-2020	67908N		Command Code IRPOL

## 2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	102.4 CH 1, 2400, 3(25)(78)0, 3000	Section Titles and Command Codes for IDRS Terminal Input
2.4.4	03-2020	28192H	102.4 CH. 4, 3(25)(78)0, 3000	Command Code MESSG
2.4.5	06-2018	28193S	102.4 CH. 5, 3(25)(78)0, 3000	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System
2.4.6	02-2019	28194D	102.4 CH. 6, 3(25)(78)0, 3000	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2018	28196Z	102.4 CH. 7, 3(25)(78)0, 3000	Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	04-2020	28197K	102.4 CH. 8, 3(25)(78)0, 3000	Command Codes ESign and BSign

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2.4.9	12-2019	28198V	102.4 CH. 9, 3(25)(78)0, 3000	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	12-2020	28199G	102.4 CH. 10, 3(25)(78)0, 3000	Command Codes EOREQ and EOCHG
2.4.11	04-2020	28200W	102.4 CH. 11, 3(25)(78)0, 3000	Command Code NMFTM
2.4.12	12-2016	28201H	102.4 CH. 12, 3(25)(78)0, 3000	Command Codes DELET and CCPYT
2.4.13	02-2020	28202S	102.4 CH. 13, 3(25)(78)0, 3000	Command Code TERUP
2.4.14	04-2020	28203D	102.4 CH. 14, 3(25)(78)0, 3000	Command Code NMFST
2.4.15	12-2018	28205Z	102.4 CH. 15, 3(25)(78)0, 3(25)(78)0	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
2.4.16*	11-2020	28206K	102.4 CH. 16, 3(25)(78)0, 3000, LEM 2.4.16	Command Codes REQ54 and ADJ54
2.4.17	12-2018	28207V	102.4 CH. 17, 3(25)(78)0, 3000	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH. 19, 3(25)(78)0, 3000	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	06-2019	28210S	102.4 CH. 20, 3(25)(78)0, 3000, LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	04-2020	28211D	102.4 CH. 21, 3(25)(78)0, 3000	Command Codes CHK64 and CHK64R
2.4.22*	04-2020	28213Z	102.4 CH. 22, 3(25)(78)0, 3000, LEM 2.4.22	Command Code CRMNL
2.4.23	04-2020	28214K	102.4 CH. 23, 3(25)(78)0, 3000	Command Code CHKCLR and CHKCL
2.4.24	12-2016	28215V	102.4 CH. 24, 3(25)(78)0, 3000	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	07-2019	28216G	102.4 CH. 25, 3(25)(78)0, 3000	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	04-2020	28217R	102.4 CH. 26, 3(25)(78)0, 3000	Command Codes FRM14, FRM49, and TDIRQ
2.4.27	02-2017	28218C	102.4 CH. 27, 3(25)(78)0, 3000	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	04-2020	28219N	102.4 CH. 28, 3(25)(78)0, 3000, LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29, 3(25)(78)0, 3000	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	12-2020	28222K	102.4 CH. 30, 3(25)(78)0, 3000, LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	102.4 CH. 31, 3(25)(78)0, 3000, LEM 2.4.31	Command Code LEVY
2.4.32*	03-2020	28224G	102.4 CH. 32, 3(25)(78)0, 3000, LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33, 3(25)(78)0, 3000	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	07-2020	28226C	102.4 CH. 34, 3(25)(78)0, 3000	Command Code DOALL
2.4.35	02-2020	28227N	102.4 CH. 35, 3(25)(78)0, 3000	Command Code STN90
2.4.37	04-2020	28229J	102.4 CH. 37, 3(25)(78)0, 3000	Command Code NOREF Overview
2.4.38	03-2020	28230K	102.4 CH. 38, 3(25)(78)0, 3000	Command Code CSEDR
2.4.39	02-2020	28231V	102.4 CH. 39, 3(25)(78)0, 3000	Command Codes ASEDD and ASEDR
2.4.40	12-2019	28232G	102.4 CH. 40, 3(25)(78)0, 3000	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2017	28233R	102.4 CH. 41, 3(25)(78)0, 3000	Command Code UNLCE
2.4.42	04-2020	28234C	102.4 CH. 42, 3(25)(78)0, 3000	Command Code CCASG for Case Control Activity System

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2.4.43	12-2014	28235N	102.4 CH. 43, 3(25)(78)0, 3000	Command Code PINEX
2.4.44	03-2017	28236Y	102.4 CH. 44, 3(25)(78)0, 3000	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	03-2020	28237J	102.4 CH. 45, 2.4.45, 3(25)(78)0, 3000, LEM 2.4.45	Command Code NRP97
2.4.46	05-2020	28100V	102.4 CH. 46, 3(25)(78)0, 3000	Command Code EPLAN
2.4.47	06-2020	28238U	102.4 CH. 47, 3(25)(78)0, 3000	Command Code VPMSG
2.4.48	05-2020	28239F	102.4 CH. 48, 3(25)(78)0, 3000	Command Code VPPIN
2.4.50	05-2020	28241R	102.4 CH. 50, 3(25)(78)0, 3000	Command Code ASIGN
2.4.52	08-2020	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL
2.4.53	12-2020	31276M	102.4 CH.53	Command Code DUPED
2.4.56	04-2020	32674E		Command Code ISTSR
2.4.57	04-2020	35348J		Command Code CDPTR
2.4.58	06-2020	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	07-2020	54615Z	2400	Command Code TMSSN
2.4.60	02-2020	62856Y		Command Code RAPID
2.4.61	12-2018	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP4 5

## 2.5 Systems Development

2.5.1	05-2020	33496A	2553.40	Systems Development
2.5.3	07-2020	33498W	2.2.5 CH 3, 2.5.1, 2553.32	Programming and Source Code Standards
2.5.4*	07-2020	30905A	2.2.5 CH 4, 2553.31	Document Standards
2.5.5*	11-2020	30743M	2.2.5 CH 5	Guidelines for Preparing Program Requirements Packages (PRPs)
2.5.10*	05-2020	73139M	2.1.13	Function Point Standards
2.5.11*	10-2020	36327Q	2553.38	Analysis Techniques and Deliverables
2.5.12*	06-2020	35415P	2553.39	Design Techniques and Deliverables
2.5.13*	09-2020	36192J	2553.34, 2553.35	Database Design Techniques and Deliverables
2.5.14	06-2010	35692E	2553.11,, 2553.12	Quality Assurance (QA)

## 2.7 Information Technology (IT) Operations

2.7.1*	05-2013	73141Y	2.1.7,, 2.2.7 CH 2, 2.7.1, 2.7.2, LEM 2.7.1	Inter-center
2.7.6	12-2020	73144F	2.2.8 CH 3, 2.7.2, 2.7.6, LEM 2.7.6	Systems Scheduling
2.7.9	12-2020	32002E	2.1.12, 2.7.2	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness

## 2.8 Audit Information Management System (AIMS)

2.8.1*	12-2018	28249B	102.8 CH. 1, 3(25)(86)0, 3000, 4.4.32, LEM 2.8.1,	Introduction to AIMS REALTIME Processing
2.8.2	11-2020	28756V	102.8 CH 2, 3(25)(86)0, 3000	AIMS Command Code AM424
2.8.3	12-2020	28757G	102.8 CH 3, 3(25)(86)0, 3000	AIMS Command Code AMDIS
2.8.4	12-2020	28758R	102.8 CH 4, 3(25)(86)0, 3000	AIMS Command Code AMSTU
2.8.5	12-2020	28759C	102.8 CH 5, 3(25)(86)0, 3000	AIMS Command Code AMSOC

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2.8.6*	12-2020	28760D	102.8 CH 6, 3(25)(86)0, 3000, LEM 2.8.6	AIMS Command Code AMAXU
2.8.7*	12-2020	28762Z	102.8 CH 7, 3(25)(86)0, 3000, LEM 2.8.7	AIMS Command Code AMCLS
2.8.8	12-2020	28763K	102.8 CH. 8, 3(25)(86)0, 3000	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB
2.8.9	12-2019	50448E		AIMS Command Code AMRET

## 2.9 Integrated Data Retrieval System Procedures

2.9.1*	11-2020	28250C	102.9 CH 1, 30(33)0, 3000, LEM 2.9.1	Integrated Data Retrieval System
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## 2.11 IDRS Correspondence System

2.11.1	04-2020	28244Y	102.11 CH. 1, 3(25)(44)0, 3000	IDRS Correspondence
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## 2.12 Security and Privacy

2.12.2	09-2020	69748P		Security and Communication Services (SACS) Security Command Codes
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## 2.15 Enterprise Architecture (EA)

2.15.1	02-2021	37206W	102.1 CH 1, 102.1 CH 10, 102.1 CH 2, 102.1 CH 3, 102.1 CH 4, 102.1 CH 5, 102.1 CH 6, 102.1 CH 7, 102.1 CH 8, 102.1	Enterprise Architecture (EA) Overview
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## 2.16 Enterprise Life Cycle (ELC)

2.16.1	11-2019	49718J	2.5.50	ELC Guidance
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## 2.17 Infrastructure Currency

2.17.1	10-2020	71048C		Infrastructure Currency Policy for Software
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## 2.21 Shopping Cart Processing for Information Technology Products and Services

2.21.1	02-2021	37317E		Introduction to Shopping Cart Processing for IT
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## 2.22 Business Planning and Risk Management

2.22.1	01-2020	38167S		Unified Work Request (UWR) Process
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## 2.25 Integrated Enterprise Portal - Web Services

2.25.2	02-2018	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	03-2020	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.20	12-2020	71879J		SharePoint
2.25.101	07-2020	38937M		IRS.gov Web Content Management Procedures

## 2.100 Integrated Process Management

2.100.1	10-2019	48508B		Integrated Process Management Policy
2.100.2	10-2019	59034Y		Integrated Process Management Standardization Process

## 2.109 Risk, Issue, and Action Item Management Practices

2.109.1	04-2020	72207T		Risk, Issue, and Action Item Management Policy
2.109.2	04-2020	72209P		Risk, Issue, and Action Item Management Process



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<b>2.110 Requirements Engineering</b>				
2.110.1	08-2019	60046A	102.10 CH.1; 3(28)(105)0	Requirements Engineering Directive
2.110.2	08-2019	60078K		Requirements Engineering Process
<b>2.120 Solution Engineering</b>				
2.120.1	07-2020	59976N		Engineering Policy
2.120.2	11-2019	59977Y		Technical Solution Process
2.120.3	08-2019	59978J		Product Integration
2.120.4	10-2019	61941Q		Design Coordination
2.120.5	10-2019	65262A		Performance Engineering
<b>2.123 Knowledge Management</b>				
2.123.1	05-2020	68608U	2.14.2	Knowledge Management Directive
2.123.2	06-2020	68610G		Knowledge Management Process Description
<b>2.125 Change Management</b>				
2.125.1	09-2018	70893D	2.150.1	Change Management Policy
2.125.2	09-2018	70895Z	2.150.3	Change Management Process Description
<b>2.126 Enterprise Organizational Readiness</b>				
2.126.1	11-2019	64032A		Enterprise Organizational Readiness Policy
2.126.2	11-2019	67722P		Enterprise Organizational Readiness Process and Procedure Description
<b>2.127 Testing Standards and Procedures</b>				
2.127.1	05-2017	60807J	2.5.2, 2500	IT Test Policy
2.127.2	05-2017	60808U	2.5.2, 2.6.1	IT Testing Process and Procedures
<b>2.142 Service Catalog Management</b>				
2.142.1	06-2020	72725U		Service Catalog Management Directive
2.142.2	06-2020	72726F		Service Catalog Management Process and Procedures
<b>2.144 Capacity Management</b>				
2.144.1	10-2019	61944X		Capacity Management Policy
2.144.2	10-2019	61946T		Business Capacity Management
2.144.3	08-2019	62038U		Component Capacity Management
2.144.4	10-2019	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
<b>2.145 Availability Management</b>				
2.145.1	10-2019	61942B		Availability Management Policy
2.145.2	10-2019	61943M		Availability Management Process Description
<b>2.148 IT Support Services Management</b>				
2.148.1	06-2020	68033Z		IT Support Services Management Directive
2.148.2	05-2020	68034K	2.14.2	Incident Management Process



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2.148.3	05-2020	68035V	2.14.2	Request Fulfillment Process
<b>2.149 IT Asset Management</b>				
2.149.1	09-2018	67329K	2.14.1	Asset Management Policy
2.149.2	09-2018	67331W	2.14.1	Asset Management Process Description
2.149.3	09-2018	67521C		Asset Management Hardware Procedures
2.149.4	09-2018	67522N		Asset Management Software Procedures
<b>2.150 Configuration Management</b>				
2.150.1	01-2021	60766Z	2.27.1	Configuration Management Policy
2.150.2	08-2020	60767K	2.27.1	Configuration Management (CM) Process
<b>2.152 Data Engineering</b>				
2.152.1	08-2019	59990R		Data Engineering Policy
2.152.2	11-2019	59989Q		Data Management Process Description
2.152.3	11-2019	67565E		Naming Data Element(s)/Object(s)
<b>2.173 IT Program Governance</b>				
2.173.1	11-2019	72357A		IT Governance Policy
2.173.2	10-2019	72359W		IT Governance Procedures
<b>Part 3 Submission Processing</b>				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
<b>3.0 General</b>				
3.0.101*	11-2020	33347E		Schedule K-1 Processing
3.0.167*	09-2020	33178B	3000	Losses and Shortages
3.0.230	11-2020	33181Y	3000	Lockbox Processing Procedures
3.0.275	10-2020	32289Z		Business Results Measures for Submission Processing Functions
3.0.276	05-2019	71639X		General, Scorecard Performance Measure Process - Security and Internal Control Review
<b>3.5 Accounts Services</b>				
3.5.10	11-2020	37354H	Training 5212-001	Remittance Transaction Research (RTR) System
3.5.20*	12-2020	36983G	21.2.5	Processing Requests for Tax Return/Return Information
3.5.61*	11-2020	33260W	3500	Files Management and Services
<b>3.8 Deposit Activity</b>				
3.8.44*	12-2020	33386D	3.8.43	Campus Deposit Activity
3.8.45*	12-2020	29994V		Manual Deposit Process
3.8.46	11-2019	33950H		Discovered Remittance
3.8.47*	09-2020	33951S	3.8.45	Manual Deposit for Field Office Payment Processing
<b>3.10 Campus Mail and Work Control</b>				

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3.10.5	11-2020	33393S	3(10)00	Batch/Block Tracking System (BBTS)
3.10.8*	11-2020	33395O	3(10)00, 3.11.8	Information Returns Processing
3.10.72*	11-2020	33410S	3(10)00	Receiving, Extracting, and Sorting
3.10.73*	11-2020	53717M	3.10.72	Batching and Numbering

### 3.11 Returns and Documents Analysis

3.11.3*	12-2020	33440G	3(11)00	Individual Income Tax Returns
3.11.6*	11-2020	33455F	3(11)00	Data Processing (DP) Tax Adjustments
3.11.10	11-2020	33470U	3(11)00	Revenue Receipts
3.11.12*	11-2020	33480Q	3(11)00	Exempt Organization Returns
3.11.13*	11-2020	33485T	3(11)00	Employment Tax Returns
3.11.14*	11-2020	33490M	3(11)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2020	33495P	3(11)00	Return of Partnership Income
3.11.16*	11-2020	33500X	3(11)00	Corporate Income Tax Returns
3.11.20*	11-2020	54308H	3.11.212	Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	10-2020	33510T	3(11)00	Employee Plan Excise Tax Return
3.11.23*	11-2020	33515W	3(11)00	Excise Tax Returns
3.11.25*	11-2020	33525S	3(11)00	Miscellaneous Tax Returns
3.11.26*	11-2020	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	11-2020	52570D		EPMF Return Processing Form 5500-EZ
3.11.29*	06-2020	69551K	25.19.1, 25.19.2, 25.19.3, 25.19.4, 25.19.5, 25.19.6, 25.19.7, 25.19.8	Health Coverage Tax Credit (HCTC) Enrollment Processing
3.11.106*	11-2020	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2020	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	11-2020	33583Y	3(11)00	Allocated Tips
3.11.212*	11-2020	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2020	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2020	51221V	3(11)(217)0, 3.11.16	Form 1120-S Corporation Income Tax Returns
3.11.249*	11-2020	33586F	3(11)00	Processing Form 8752
3.11.250	12-2020	74362N		Form 8300 Processing

### 3.12 Error Resolution

3.12.2*	11-2020	67652C		Individual Master File Error Resolution General Instructions
3.12.3*	11-2020	33590N	3(12)00	Individual Income Tax Returns
3.12.8*	11-2020	33620Q	3(12)00	Information Returns Processing
3.12.10*	11-2020	33630M	3(12)00	Revenue Receipts
3.12.12*	11-2020	33640I	3(12)00, 3.12.246	Exempt Organization Returns
3.12.13*	11-2020	33645L	3(12)00	Employment Tax Returns
3.12.14*	11-2020	33650E	3(12)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)

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3.12.15*	11-2020	33655H	3(12)00	Return of Partnership Income
3.12.16*	11-2020	33660A	3(12)00	Corporate Income Tax Returns
3.12.21	11-2020	33670W	3(12)00	Credit and Account Transfers
3.12.22*	11-2020	33673D	3(12)00	Employee Plan Excise Tax Returns
3.12.23*	11-2020	33675Z	3(12)00	Excise Tax Returns
3.12.26*	10-2020	57692Q	3.11.26	Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2020	33695R	3(12)00	General Unpostables
3.12.37*	11-2020	33710V	3(12)00	IMF General Instructions
3.12.38*	11-2020	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2020	33740J	3(12)00	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2020	33743Q	3(12)00	Unemployment Tax Returns
3.12.166	12-2019	33744B	3(12)00	EPMF Unpostables
3.12.179*	11-2020	33742F	3(12)00	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
3.12.212*	11-2020	33751Q	3(12)00	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2020	33752B	3(12)00	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2020	33753M	3(12)00	Error Resolution Instructions for Form 1120-S
3.12.220*	11-2020	33756T	3(12)00	Error Resolution System for Excise Tax Returns
3.12.249*	11-2020	33755I	3(12)00	Processing Form 8752
3.12.251*	11-2020	33761M	3(12)00	Corporation Income Tax Returns
3.12.263*	11-2020	33741U	3(12)00	Estate and Gift Tax Returns
3.12.278*	11-2020	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	11-2020	31656Y	3(12)00, 3.12.179	BMF/CAWR/PMF Unpostable Resolution

### 3.13 Campus Document Services

3.13.2*	11-2020	33746X	3(13)00, 3.11.17, LEM 3.13.2	BMF Account Numbers
3.13.5*	11-2020	33759A	3(13)00	Individual Master File (IMF) Account Numbers
3.13.6	11-2020	66285J		Submission Processing Image Control Team (ICT) Correspondence Scanning
3.13.12	11-2020	33760B	3(13)00	Exempt Organization Account Numbers
3.13.36	06-2020	33775A	3(13)00, 7.3.3 CH 1, 7.3.3 CH 2	EPMF Account Numbers
3.13.40*	11-2020	52088E	3.21.259	Application for Tax Identification Number for Pending U.S. Adoptions
3.13.62	11-2020	33780T	3(13)00	Media Transport and Control
3.13.122*	11-2020	31657J	3(13)00	Individual Master File (IMF) Entity Control Unpostables
3.13.222*	11-2020	33790P	3(13)00	BMF Entity Unpostable Correction Procedures

### 3.14 Notice Review

3.14.1*	11-2020	31974X	21.10.2, 21.10.3, 21.5, 5400,, 5500;	IMF Notice Review
3.14.2*	11-2020	32201V	21.10.2, 21.10.3, 21.4, 5400,, 5500	Notice Review - Business Master File (BMF) Notice Review

### 3.17 Accounting and Data Control

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3.17.5*	12-2020	49225T		Hardcore Payment Tracers
3.17.10*	12-2020	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	06-2020	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	12-2020	47866A		Refund Intercept Program
3.17.21*	09-2020	33880U		Credit and Account Transfers
3.17.30*	11-2020	33885X	3(17)00	SC Data Controls
3.17.41	03-2020	33890Q	3(17)00	Excise Reporting
3.17.46*	11-2020	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	09-2019	33003Z		Redesigned Revenue Accounting Control System (RRACS) Procedures
3.17.63	03-2019	33910X	1.34.1, 3(17)00	Redesigned Revenue Accounting Control System
3.17.64*	08-2020	57118F	1.34.1	Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2020	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	12-2020	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	12-2020	33917W	3(17)00	Excess Collections File
3.17.221	11-2017	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	09-2020	33916L	3(17)00, 3.5.17	Miscellaneous Accounting
3.17.244*	08-2020	57188D	3.17.243	Manual Assessments
3.17.277	12-2020	33928D	3(17)(277)0, 3.0.258	Electronic Payments
3.17.278	12-2019	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

### 3.20 Exempt Organizations Returns Processing

3.20.12*	11-2020	33965G	3(20)00	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
3.20.13*	11-2020	38871H	3.20.12	Exempt Organizations Photocopy Procedures

### 3.21 International Returns and Documents Analysis

3.21.3*	11-2020	34010Y	3(21)00, 3.11.8	Individual Income Tax Returns
3.21.15*	11-2020	37648G	3.21.25	Foreign Partnership Withholding
3.21.19*	11-2020	34014Q	3(21)00	Foreign Trust System
3.21.25*	11-2020	34020U	3(21)00	Miscellaneous Tax Returns
3.21.110*	11-2020	34025X	3(21)00	Processing Form 1042 Withholding Returns
3.21.111*	11-2020	38622K		Chapter Three and Chapter Four Withholding Returns
3.21.112	11-2020	60501S		Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2020	39746F	3.21.259	Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	11-2020	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)
3.21.264*	11-2020	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

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### 3.22 International Error Resolution

3.22.3*	11-2020	34030Q	3(22)00	Individual Income Tax Returns
3.22.15*	11-2020	37643D		Foreign Partnership Withholding
3.22.19*	11-2020	34033X	3(22)00	Foreign Trust System
3.22.110*	11-2020	34040M	3(22)00	Processing Form 1042 Withholding Returns
3.22.111*	11-2020	38623V		Chapter Three and Chapter Four Withholding Database
3.22.261*	11-2020	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)

### 3.24 ISRP System

3.24.3	11-2020	34298E	3.24.3	Individual Income Tax Returns
3.24.7	04-2020	34318L	3.24.7	Delinquent Accounts
3.24.8	11-2020	34323E	3.24.8	Information Returns Processing
3.24.10	11-2020	34328H	3.24.10	Revenue Receipts
3.24.12	11-2020	34337S	3.24.12	Exempt Organization Returns
3.24.13	11-2020	34343W	3.37.13; , 3.24.13	Employment Tax Returns
3.24.14	11-2020	34347O	3.24.14	Fiduciary Income Tax Returns
3.24.15	11-2020	34352H	3.24.15	Partnership Return of Income
3.24.16	11-2020	34357K	3.24.16	Corporation Income Tax Returns
3.24.20	11-2020	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	04-2020	34373K	3.24.21	Credit and Account Transfers
3.24.22	10-2020	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2020	34385C	3.37.3, 3.24.23	Excise Tax Returns
3.24.25	11-2020	34384R	3.24.25	BMF International Miscellaneous Tax Returns
3.24.26	10-2020	34837X	3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27	10-2020	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2020	34570F	3.29.28, 3(29)(28)0	Foreign Account Tax Compliance General Purpose Programs
3.24.29	01-2018	34555Q	3.29.29, 3(29)(29)0	SCRS Error Resolution
3.24.30	12-2017	34566X	3.29.30, 3(29)(30)0	Data Controls
3.24.37	11-2020	34412Y	3.24.37	General Instructions
3.24.38	11-2020	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, 3(29)(50)0	Campus Performance Evaluation Reporting System
3.24.106	11-2020	34442M	3.24.106	Estate Tax Returns
3.24.133	11-2020	34452I	3.24.133	Residual Remittance Processing System
3.24.143	11-2020	34455P	3.24.143	Gift Tax Returns
3.24.154	02-2021	34464A	3.24.154	Unemployment Tax Returns
3.24.159	01-2018	32933M		SCRS SC Edits

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3.24.162	01-2018	34677F	<i>I3(29)(162)0, I3.29.162</i>	BOB Transcription Instructions
3.24.176	01-2018	34709E	<i>I3(29)(176)0, I3.29.176</i>	Audit Selection System
3.24.180	12-2017	34713M	<i>I3(29)(180)0, I3.29.180</i>	Allocated Tips
3.24.183	12-2017	34712B	<i>I3(29)(183)0, I3.29.183</i>	Planning and Control Data
3.24.202	11-2020	34456A	<i>I3.24.202</i>	Supervisory Operator's Manual
3.24.212	11-2020	34467H	<i>I3.24.212</i>	Applications for Extension of Time to File Tax Returns
3.24.213	12-2017	34468S	<i>I3.24.213</i>	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	01-2018	34734P	<i>I3(29)(226)0, I3.29.226</i>	Declaration for Electronic Filing
3.24.249	12-2017	34471P	<i>I3.24.249</i>	Fiscal Year Required Payments/Form 8752

### 3.28 Special Processing Procedures

3.28.1*	12-2020	74536T		Informational Referral Receipt and Routing for Form 3949-A
3.28.2*	05-2020	71047R		Information Referral Process for Form 3949-A
3.28.3	11-2020	34521K	<i>3(28)00</i>	Individual Income Tax Returns
3.28.4*	11-2020	60510D		Identity Theft Returns for Submission Processing

### 3.30 Work Planning and Control

3.30.10	06-2018	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, 3(30)00</i>	Production Control and Performance Reporting
3.30.20	03-2020	62236A	<i>121.9, 25.8.1, 3(30)00</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*	11-2020	34760L	<i>1.34.1, 3(30)00, 3.30.125</i>	Processing Timeliness: Cycles, Criteria and Critical Dates
3.30.124	01-2020	34770H	<i>3(30)00</i>	Campus Monitoring Reports
3.30.126	04-2019	32161W	<i>121.8 CH 1, 121.8 Ch. 4</i>	Control Data Analysis
3.30.127	04-2020	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	11-2020	34874A	<i>3(37)00, I3.37.110</i>	Chapter 3 Withholding Returns
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### 3.38 International Tax Returns and Documents

3.38.147*	11-2020	34880E	<i>3(38)00</i>	International Notices
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### 3.40 Block Out of Balance Resolution

3.40.8*	11-2020	34899V	<i>3(40)00</i>	Information Returns Processing
3.40.37	11-2020	34905O	<i>3(40)00</i>	General Instructions

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### 3.41 OCR Scanning Operations

3.41.267*	11-2020	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2020	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2020	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2020	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	11-2020	39954H		Form 941 and Schedule R SCRIPS Processing
3.41.277	11-2020	48185K		Form 940 SCRIPS Processing

### 3.42 Electronic Tax Administration

3.42.4*	09-2020	30620M	12.3.1, 3.11.38, 3.42.228, 3.42.255	IRS e-file for Business Tax Returns
3.42.5*	12-2020	28779U	12.2.1, 3.11.38, 3.42.228, 3.42.255, 3.42.3	IRS e-file of Individual Income Tax Returns
3.42.7	09-2020	37145U		EPSS Help Desk Support
3.42.8	09-2020	32530B		Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	12-2020	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2020	36617X	3.42.5	Authorized IRS e-file Providers
3.42.20	10-2020	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	11-2020	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	10-2020	51321W	1(13)26.2, 1.13.5, 1.13.5 CH 11	Statistical Editing of Individual Income Tax Returns
3.49.8	06-2019	33419N	1.13.7, 1.13.8, Pending	Statistical Editing of Corporation Tax Returns

## 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*	09-2020	27602M	4.1 CH 1, 4.1.3, 4.1.4, 4.27.5, 41(10)0, 41(11)0, 41(12)0, 4100,	Planning, Monitoring, and Coordination
4.1.2	09-2020	27603X	4.1 CH 2, 4.1.3, 4.1.4, 4.28.1, 41(10)0, 41(11)0, 41(12)0, 4100,	Workload Identification and Survey Procedures
4.1.5	09-2020	27608A	4.1 CH 5, 4.1.6, 4.1.7, 41(10)0, 41(11)0, 41(12)0, 4100	Case Building, Classification, Storage and Delivery
4.1.8	11-2019	27612I	4.1 CH 8, 41(10)0, 41(11)0, 41(12)0, 4100	Special Examination Features and Programs
4.1.9	11-2019	27613T	4.1 CH 9, 41(10)0, 41(11)0, 41(12)0, 4100	International Features



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4.1.10*	12-2016	39167C	LEM 4.1.10	Return Preparer Program Coordinator
4.1.21*	07-2020	49267Z	4.46.2,	LB&I Planning and Monitoring
4.1.26*	12-2020	49273D	4.19.27	Campus Exam Return Selection, Delivery and Monitoring
4.1.27*	10-2020	70767G		Information Return Case Selection

## 4.2 General Examining Procedures

4.2.1	05-2019	34440Q	4200	General Examination Information
4.2.2	02-2020	34443X	4200	Disaster Assistance Relief
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	08-2019	34448A	4200	Examination of Employee Returns
4.2.7	06-2017	25690M	4.70.2, 8.1.6	Ex Parte Communication Procedures
4.2.8	10-2020	69679N	4.24.7, 4.24.7, 4.25.1, 4.26.18, 4.8.3, 4.8.7	Guidelines for SB/SE National Quality Review
4.2.9*	07-2020	73502D		IDRS and Data Security for Examination

## 4.4 AIMS Procedures and Processing Instructions

4.4.1	04-2016	30311Y	104.3 CH. 1, 4.4.32, 48(13)1, 48(13)2, 48(13)3, 4800,	Introduction
4.4.3	09-2011	30313U	104.3 CH. 3, 4.4.8, 48(13)1, 48(13)2, 48(13)3, 4800	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH. 4, 48(13)1, 48(13)2, 48(13)3, 4800	Claims
4.4.5	12-2012	30315Q	104.3 CH. 5, 48(13)1, 48(13)2, 48(13)3, 4800	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH. 6, 48(13)1, 48(13)2, 48(13)3, 4800	Conversion of Returns
4.4.7	09-2014	30317M	104.3 CH. 7, 48(13)1, 48(13)2, 48(13)3, 4800	Correspondence and Closing Letters
4.4.9	08-2012	30319I	104.3 CH. 9, 48(13)1, 48(13)2, 48(13)3, 4800	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH. 10, 48(13)1, 48(13)2, 48(13)3, 4800	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH. 11, 48(13)1, 48(13)2, 48(13)3, 4800	Entity Changes
4.4.12	05-2016	30323Q	104.3 CH. 12, 48(13)1, 48(13)2, 48(13)3, 4800	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	02-2015	30325M	104.3 CH. 14, 48(13)1, 48(13)2, 48(13)3, 4800	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	12-2011	30327I	104.3 CH. 16, 48(13)1, 48(13)2, 48(13)3, 4800	Inventory Control
4.4.17	07-2011	30328T	104.3 CH. 17, 48(13)1, 48(13)2, 48(13)3, 4800	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH. 18, 48(13)1, 48(13)2, 48(13)3, 4800	Large Dollar Cases
4.4.19	08-2016	30343I	104.3 CH. 19, 48(13)1, 48(13)2, 48(13)3, 4800	Manual Refunds
4.4.21	07-2012	30345E	104.3 CH. 21, 4.4.20, 48(13)1, 48(13)2, 48(13)3, 4800	Non-Examined Closings and Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH. 22, 48(13)1, 48(13)2, 48(13)3, 4800	Non-Master File (NMF) Processing

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4.4.23	10-2013	30347A	104.3 CH. 23, 4.11.17, 48(13)1, 48(13)2, 48(13)3, 4800	Openings
4.4.24	07-2014	30348L	104.3 CH. 24, 48(13)1, 48(13)2, 48(13)3, 4800	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH. 25, 48(13)1, 48(13)2, 48(13)3, 4800	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH. 26, 48(13)1, 48(13)2, 48(13)3, 4800	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH. 27, 48(13)1, 48(13)2, 48(13)3, 4800	Reports
4.4.29	05-2011	30363A	104.3 CH. 29, 48(13)1, 48(13)2, 48(13)3, 4800	Social Security Administration (SSA) Adjustments
4.4.33	04-2010	30373W	104.3 CH. 33, 48(13)1, 48(13)2, 48(13)3, 4800	Transfers
4.4.34	03-2011	30374H	104.3 CH. 34, 48(13)1, 48(13)2, 48(13)3, 4800	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH. 35, 48(13)1, 48(13)2, 48(13)3, 4800	Unpostable Resolution

#### 4.5 TE/GE AIMS Manual

4.5.1	10-2019	36157C	7.3.1, 7.3.1 CH 1, 7.3.1 CH 2, 7300, 7500, 7530	TE/GE AIMS Processing
4.5.2	11-2019	36158N	7.3.1 CH 3, 7.3.1 CH 4, 7300, 7500, 7530	TE/GE Examined and Non-Examined Closures
4.5.3	11-2019	36268K	7.3.1 CH. 5, 7300, 7500, 7530	TE/GE AIMS Special Processing Procedures
4.5.5	11-2019	36159Y	7.3.2 CH 1, 7.3.2 CH 2, 7.3.2 CH 3, 7.3.2 CH 4, 7.3.2 CH 5, 7.3.2 CH 6, 7.3.2 CH 7, 7500, 7530	TE/GE Reports

#### 4.7 Examination Returns Control System (ERCS)

4.7.1	10-2019	30415R	4.4.32, 4.7 CH 1,	Overview
4.7.2	10-2019	30416C	4.7 CH 2, 4.7.11	Security
4.7.3	05-2019	30417N	4.7 CH 3	Statute of Limitations
4.7.4	08-2020	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	07-2020	30419J	4.7 CH 5	Group and Territory
4.7.6	03-2021	30420K	4.7 CH 6	Reports
4.7.7	11-2020	30465X	4.7 CH 7	Technical Services
4.7.8	02-2020	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	05-2020	30469P	4.7 CH 10	AIMS/ERCS Staff

#### 4.8 Technical Services

4.8.1	02-2021	31455L	4.8 CH. 1, 4400	Organization and Responsibilities
4.8.2	03-2017	31456W	4.8 CH. 2, 4400	Case Processing
4.8.4	03-2015	31433X	4.8 CH. 4, 4400	Mandatory Review
4.8.5	10-2017	31422Q	25.15.10, 4.8 CH. 5, 4400	Post Examination Case Processing Requirements
4.8.6	08-2020	65519W		Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	4.8 CH. 7, 4400	Technical Field Support
4.8.8	02-2021	31428E	4.15.5, 4.15.5, 4.15.5, 4.8 CH.	Miscellaneous Responsibilities
4.8.9	10-2020	50713Q	4.14.1, 4.15.6, 4.3.19 CH 1, 4200	Statutory Notices of Deficiency

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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	10-2020	27665V	4.9 CH 1, 4.9.2, 4800, 4810	Outline of System
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#### **4.10 Examination of Returns**

4.10.1	07-2020	27634W	4.2 CH 1, 4000	Overview of Examiner Responsibilities
4.10.2*	09-2019	27635H	4.2 CH. 2, 4000, 4200, 4235, 4237, LEM 4.10.2	Pre-Contact Responsibilities
4.10.3	02-2016	27636S	4.2 CH 3, 4000, 4200, 4231	Examination Techniques
4.10.4	12-2016	27637D	4.2 CH 4, 4000, 4200, 4231, 4235	Examination of Income
4.10.5	08-2019	27639Z	4.2 CH 5, 4200, 4400, 4419, 4500, 4700	Required Filing Checks
4.10.6	07-2001	27641L	4.2 CH 6, 4200, 4231, 4233, 4235, 4237, 4400, 4419, 4500, 4700	Penalty Considerations
4.10.7	01-2018	27642W	4.2 CH 7, 4000, 4200, 4231, 4350	Issue Resolution
4.10.8*	09-2019	27643H	4.2 CH 8, 4200, 4237	Report Writing
4.10.9	08-2014	27644S	4(11)00, 4(11)50, 4.2 CH 9, 4000, 4200, 4231, 4237	Workpaper System and Case File Assembly
4.10.10	03-2020	34502D	4.10.8	Standard Paragraphs and Explanation of Adjustments
4.10.11	09-2020	35204G		Claims for Refund and Requests for Abatement
4.10.13	10-2015	35206C		Certain Technical Issues
4.10.15	03-2020	38773C		Report Generation Software
4.10.16	03-2016	37578T	4.4.28	Examination Operational Automation Database (EOAD)
4.10.20	12-2020	38775Y	4000	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers
4.10.21*	08-2019	51337G		U.S. Withholding Agent Examinations - Form 1042
4.10.26	06-2020	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	11-2019	36009R		Allocation of Income and Deductions Under IRC 482
4.11.6	02-2021	36013Z		Changes in Accounting Methods
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.29	03-2020	36395S		Transfer of Returns Open for Examination
4.11.51*	10-2020	36482Q		Return Preparer Program
4.11.52	05-2019	36501M		Transferee Liability Cases
4.11.55	05-2018	36505E		Power of Attorney Rights and Responsibilities
4.11.57	07-2020	36507A		Third-Party Contacts

#### **4.12 Nonfiled Returns**

4.12.1	10-2010	27548J	4(12)00, 4.3.14 CH 1	Nonfiled Returns
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#### **4.13 Audit Reconsideration**

4.13.1	12-2015	31048S	104.12 CH. 1, 4.3.6 CH 1, 4000	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	104.12 CH 5, 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**

4.15.1	06-2018	28044W	4.3.9 CH. 1, 4200, 4500, 4700, 4800	Jeopardy and Terminations
4.15.2	10-2018	28045H	4.15.4, 4.15.5, 4.15.7, 4.3.9 CH. 2, 4200, 4500, 4700, 4800	Examination Procedures
4.15.3	10-2018	28046S	4.3.9 CH. 3, 4200, 4500, 4700, 4800	Assessment Procedures (Centralized Case Processing )

#### **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	4.28.1,	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	11-2020	28827T	4.1.6, 4.18.2, 4.18.5, 4.3.21 CH 1, 4100, 4800, 4810, 4900,	Offers in Compromise Received in Exam
4.18.3	02-2017	28829P	4.3.21 CH 3, 4100, 4800, 4810, 4900	Effective Tax Administration Offers
4.18.7	02-2017	28833X	4.3.21 CH. 7, 4100, 4800, 4810, 4900	Special Case Processing

#### **4.19 Liability Determination**

4.19.2*	09-2020	36856Y	21.30, 21.8.4, 4(11)00, 4(11)50, 4(12)00, 4(13)00, 41(12)0, 4100, LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	09-2020	36857J	21.28, 21.8.5, 5400, 5480, LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	04-2020	36858U	21.31, 21.8.6, 30(153)0, 3000, LEM 4.19.4	CAWR Reconciliation Balancing
4.19.5*	09-2020	36859F	21.32, 21.8.7, 30(24)0, 3000, LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA)Credits
4.19.6	01-2021	34131C	21.2.5, LEM 4.19.6	Minister and Religious Waiver Program
4.19.7*	09-2020	36334F	Training 3570-105	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	09-2020	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	09-2020	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2020	48148H	4.19.1	Examination General Overview

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4.19.11*	10-2017	48149S	4.19.1, LEM 4.19.1	Examination Classification of Work
4.19.12	06-2020	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	07-2020	48151E	4.19.1, 4.19.24, LEM 4.19.1	General Case Development and Resolution
4.19.14*	12-2020	48152P	4.19.1, LEM 4.19.1	EITC Revenue Protection Strategy
4.19.15*	11-2019	48153A	4.19.1, LEM 4.19.1	Discretionary Programs
4.19.16	02-2018	48155W	4.19.1	Claims
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	12-2020	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	12-2020	48160P	4.19.1, LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	12-2020	48161A	4.19.1	Clerical
4.19.22	04-2020	50661Z		CAWR Control
4.19.23	08-2020	50662K		FUTA Control
4.19.25*	07-2020	59919S		Information Return Penalty (IRP) Procedures

#### **4.20 Examination Collectibility**

4.20.1*	06-2020	29628M	4.20.2, 4.20.3, 4.20.4, 4.3.2 CH 1, 4000, 4100, 4200, 4400, 4700,	Examination Collectibility Procedures
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#### **4.21 Electronic Filing Program**

4.21.1*	08-2011	28517U	104.11 CH 1, 12.1.1, 1200, LEM 12(14)0	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*	01-2021	33009N	LEM 4.22.4	Examination of NRP Returns
4.22.5	04-2020	33011Z		Campus Compliance Operations Site
4.22.6*	06-2018	48403X		Examination of Individual Income Tax Returns
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study

#### **4.23 Employment Tax**

4.23.1	11-2018	35221R	104.6 CH. 1, 4600, 5(10)00, 5000	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23
4.23.2	11-2018	35222C	104.6 CH. 2, 1200, 4600, 5(10)00, 7(10)00	Employment Tax Responsibilities and Coordination with Other Functions.
4.23.3	02-2021	35223N	104.6 CH. 3, 1200, 4600,	Employment Tax - Examination Programs and Examination Planning Procedures
4.23.4	05-2019	35224Y	104.6 CH. 4, 1200, 4600, 5(10)00, 7(10)00	General Procedures, Pre-Contact Analysis, and Workpapers
4.23.5*	08-2020	35225J	104.6 CH. 5, 1200, 4600, 5(10)00, 7(10)00, 7.8.2 CH 47, 7700, 7751, LEM 4.23.5	Technical Guidelines for Employment Tax Issues
4.23.6	01-2021	35226U	104.6 CH. 6, 1200, 4600, 5(10)00, 7(10)00	Classification Settlement Program (CSP)

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4.23.7	01-2014	35227F	104.6 CH. 7, 1200, 4600, 5(10)00, 7(10)00	Employment Tax on Tip Income
4.23.8	05-2018	35228Q	104.6 CH. 8, 1200, 4600, 5(10)00, 7(10)00, 7.8.2 CH 47, 7700, 7751	Determining Employment Tax Liability
4.23.9	12-2019	35229B	104.6 CH. 9, 1200, 4600, 5(10)00, 7(10)00	Employment Tax Penalty, Fraud, and Identity Theft Procedures
4.23.10	06-2020	35231N	104.6 CH. 10, 1200, 4600, 5(10)00, 7(10)00	Report Writing Guide for Employment Tax Examinations
4.23.11	12-2019	35232Y	104.6 CH. 11, 1200, 4600, 5(10)00, 7(10)00	Prompt Action in Tax Underpayment and Overassessment Cases
4.23.12	11-2018	35233J	104.6 CH. 12, 1200, 4600, 5(10)00, 7(10)00	Delinquent Return Procedures
4.23.13	08-2020	35234U	104.6 CH. 13, 1200, 4600, 5(10)00, 7(10)00	Adjusted Returns, Abatements and Claims
4.23.14	05-2020	35235F	104.6 CH. 14, 1200, 4600, 5(10)00, 7(10)00	Statute Control and Extension
4.23.15	01-2020	35236Q	104.6 CH. 15, 1200, 4600, 5(10)00, 7(10)00	Technical Advice From the Office of Chief Counsel
4.23.17	10-2019	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	01-2020	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	06-2020	66486W		Voluntary Classification Settlement Program (VCSP) Procedures
4.23.21	03-2019	66694Y		Tax Compliance Officer Employment Tax Procedures
4.23.22	01-2021	67744D		Unagreed Employment Tax Case Procedures
4.23.25	08-2018	71053V		Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)

#### **4.24 Excise Tax**

4.24.1	05-2020	28302T	4.3.3 CH. 1, 4700	Introduction to Excise Taxes
4.24.2	07-2018	28303E	4.3.3 CH. 2, 4700	Form 637 Excise Tax Registrations
4.24.4	02-2019	28305A	4.3.3 CH. 4, 4700	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	02-2019	28306L	4.3.3 CH. 5, 4700	Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.6	02-2019	28307W	4.24.11, 4.24.12, 4.24.7, 4.3.3 CH. 6, 4700	Technical Guidance and Information Processing for Excise Tax Examination Issues
4.24.8	12-2020	28309S	4.24.11, 4.3.3 CH. 8, 4700	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9	11-2019	28310T	4.3.3 CH. 9, 4700	Excise Tax Penalties Guidance
4.24.10	02-2019	35213R	4.24.11	Appeals Referral Procedures
4.24.13	02-2021	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	05-2018	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	01-2020	58891R	4.24.13	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures

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4.24.17	12-2016	58892C	4.24.9	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	11-2020	59137G	4.24.3	Excise Case Selection
4.24.20	07-2020	67929Q	4.24.10	Excise Tax Report Writing Guide
4.24.21	07-2020	67932N	4.24.10	Case Closings

#### **4.25 Estate and Gift Tax**

4.25.1	07-2020	35011T	4.3.8 CH 1, 4.3.8 CH 2, 4.3.8 CH 3, 4.3.8 CH 4, 4.3.8 CH 5, 4300	Estate and Gift Tax Examinations
4.25.2*	10-2020	34469D	21.7.5, LEM 4.25.2,	Campus Estate and Gift
4.25.3	07-2018	58876C		Planning, Classification, and Selection
4.25.4	07-2020	58877N		International Estate and Gift Tax Examinations
4.25.5	07-2020	58878Y		Technical Guidelines for Estate and Gift Tax Issues
4.25.6	07-2019	58879J		Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	07-2020	58880K	4.25.1	Estate and Gift Tax Penalty and Fraud Procedures
4.25.8*	07-2019	58881V		Delinquent Returns and SFR Procedures
4.25.9*	07-2018	58882G		Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases
4.25.10	07-2020	58883R		Case Closing Procedures
4.25.11	07-2020	58884C		Special Examination Procedures
4.25.12	07-2020	58885N	4.25.1	Valuation Assistance
4.25.13	07-2018	58886Y		Appeals, Mediation, and Settlement Procedures
4.25.14*	07-2019	58887J		Miscellaneous Procedures

#### **4.26 Bank Secrecy Act**

4.26.1	02-2019	27699B	4.26.2, 4.3.4 CH. 1, 4200, 4234	Introduction and Program Structure
4.26.3	03-2019	27702N	4.3.4 CH 3, 4200, 4234	Examination Case Selection (ECS)
4.26.4	01-2016	35434W		FinCEN Query (FCQ)
4.26.5	06-2020	27703Y	4.3.4 CH 5, 4200, 4234	Bank Secrecy Act History and Law
4.26.6	10-2019	27704J	4.3.4 CH 6, 4200, 4234	Bank Secrecy Act Examiner Responsibilities
4.26.7	10-2019	27706F	4.3.4 CH 7, 4200, 4234	Bank Secrecy Act Penalties
4.26.8	02-2019	27707Q	25.5.11, 4.3.4 CH 8, 4200, 4234	Special Procedures
4.26.9	11-2019	35436S	Doc. 7785	Examination Techniques For Bank Secrecy Act Industries
4.26.10	03-2020	27708B	4.3.4 CH 10, 4200, 4234	Form 8300 History and Law
4.26.11*	05-2019	27709M	4.3.4 CH 11, 4200, 4234	BSA Examiner Responsibilities for Form 8300 Examinations
4.26.12	08-2019	35437D		Examination Techniques for Form 8300 Industries
4.26.13	04-2020	35439Z		Structuring
4.26.14*	07-2020	27711Y	4.24.13, 4.3.4 CH 14, 4200, 4234	Disclosure
4.26.15	01-2021	35442W		General Program



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4.26.16	11-2015	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17*	12-2019	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures
<b>4.27 Bankruptcy</b>				
4.27.1*	07-2020	27750X	4.27.2, 4.27.3, 4.3.10 CH 1, 4500,	Examiner Responsibilities and Procedures
<b>4.29 Pass-Through Control System</b>				
4.29.1	08-2019	36921I	121.4 CH 1, 48(11)0, 4800	Overview of the PCS
4.29.2	08-2019	36922T	121.4 CH. 2, 48(11)0, 4800	Maintaining the PCS Database
4.29.3	08-2019	36923E	121.4 CH 3, 48(11)0, 4800	PCS Database Elements
4.29.4	08-2019	36924P	121.4 CH 4, 48(11)0, 4800	PCS Reports
4.29.5	08-2019	36925A	121.4 CH 5, 48(11)0, 4800	PCS TEFRA/ILSC Notices and Cover Letters
<b>4.30 LB&amp;I General Procedures</b>				
4.30.1	08-2020	32528P		Pre-Filing Agreement Program
<b>4.31 Pass-Through Entity Handbook</b>				
4.31.1	04-2019	36873J	121.5 CH 1, 4.4.31, 4200	Introduction
4.31.2*	05-2019	36874U	121.5 CH 2, 4200	TEFRA Examinations - Field Office Procedures
4.31.3*	04-2019	36879X	121.5 CH 3, 4.4.31, 4200	TEFRA Examinations - CPF Procedures
4.31.4*	04-2019	35419H	121.5 CH. 2, 4.31.3, 4200, LEM 4.31.4	TEFRA Administrative Adjustment Request (AAR)
4.31.5*	04-2019	35421T	4.31.1, 4.31.3	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures
4.31.6*	04-2019	35422E	4.31.1, 4.31.3	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures
4.31.7	10-2020	50160J		TEFRA Bankruptcy
4.31.8*	10-2020	66796V		TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures
4.31.9	07-2020	72936D		Centralized Partnership Audit Regime (BBA) Field Examination Procedures
<b>4.32 Abusive Transactions</b>				
4.32.1	02-2018	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2018	38330H	4.35.2	The Abusive Transactions (AT) Process
4.32.3	01-2021	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
<b>4.33 Electronic Business</b>				
4.33.1	09-2020	53050Q		Managing Electronic Records from Taxpayers and Third Parties
<b>4.36 Joint Committee Procedures</b>				
4.36.1	09-2015	32505Q	4.3.5 CH 1, 4.3.5 CH 2, 4.3.5 CH 3, 4.3.5 CH 4, 4.3.5 CH 5, 4.3.5 CH 6, 4.3.5 CH 7, 4.3.5 CH 8, 4500	Joint Committee Process Overview
4.36.2	09-2015	32891R	4.3.5 CH 1, 4500	Identification of Joint Committee Cases

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4.36.3	09-2015	32892C	4.3.5 CH 3, 4.3.5 CH 4, 4.3.5 CH 7, 4500	Examination Team Responsibilities
4.36.4	09-2015	32893N	4.3.5 CH 3, 4.3.5 CH 4, 4.3.5 CH 7, 4500	Joint Committee Review Team Procedures
4.36.5	09-2015	32894Y	4.3.5 CH 5, 4.3.5 CH 6, 4500	Reports

#### **4.37 Financial Products and Transactions**

4.37.1	08-2019	27674G	104.7 CH 1, 104.7 CH 2, 104.7 CH 3, 104.7 CH 4, 104.7 CH 5, 104.7 CH 6, 4200, 4236	Financial Products Specialty
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#### **4.41 Oil and Gas Industry**

4.41.1	12-2013	35071V	4.4.1 CH 1, 4.4.1 CH 2, 4.4.1 CH 3, 4.4.1 CH 4, 4.4.1 CH 5, 4.4.1 CH 6, 4.4.1 CH 7, 4.4.1 CH 8, 4.40.4, 4200, 4232.8	Oil and Gas Handbook
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#### **4.43 Retail Industry**

4.43.1	07-2009	27595I	4.4.3 CH 1, 4.4.3 CH 2, 4.4.3 CH 3, 4.4.3 CH 4, 4.4.3 CH 5, 4.4.3 CH 6, 4200, 4232.(13)	Retail Industry
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#### **4.46 LB&I Examination Process**

4.46.1	12-2018	38191S	4.45.1, 4.46.1	General Information and Definitions
4.46.3	12-2018	38194Z	4.45.10, 4.45.11, 4.45.12, 4.45.14, 4.45.16, 4.45.3, 4.45.6, 4.45.7, 4.45.8, 4.45.9	Planning the Examination
4.46.4	12-2018	38195K	4.45.4	Executing the Examination
4.46.5	12-2018	38196V	4.45.13, 4.45.15, 4.45.4, 4.46.7	Resolving the Examination
4.46.6	12-2019	38197G		Workpapers and Reports Resources
4.46.10	03-2019	38201D	PENDING	Outside Expert Program

#### **4.47 Computer Audit Specialist**

4.47.1	02-2021	27549U	4.3.13 CH 1, 4200	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2, 4200	CAS Technical and Procedural Information
4.47.3	02-2021	34154B		Statistical Sampling Auditing Techniques

#### **4.48 Engineering Specialty**

4.48.1	09-2020	28459Z	4.3.16 CH 1, 4200	Overview of Engineering Program
4.48.2	10-2012	31715E	4200	Valuation Assistance for Cases Involving Works of Art
4.48.3	09-2020	39439N		Tangible Personal Property Valuation Guidelines
4.48.4	09-2020	39441Z		Business Valuation Guidelines
4.48.5	09-2020	39442K		Intangible Property Valuation Guidelines
4.48.6	09-2020	39443V		Real Property Valuation Guidelines

#### **4.50 LB&I Compliance Integration**

4.50.1	12-2020	69791W		Campaign Development Process
4.50.2*	02-2021	69792H	4.1.23, 4.1.24, 4.1.25, 4.46.2,	Other Workload Selection – Non-campaign Workstreams

#### **4.51 LB&I Case Management**

4.51.2	12-2005	33207T		LMSB Administrative Guidance
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4.51.4	02-2021	37347S		LB&I/Appeals Fast Track Settlement Program (FTS)
4.51.8	04-2020	57674U		Compliance Assurance Process (CAP) Examinations
<b>4.52 Global High Wealth Program</b>				
4.52.1	12-2019	64023P		Global High Wealth Program Processes and Procedures
<b>4.60 International Procedures</b>				
4.60.1*	10-2018	35009H	4.3.1.1 CH 9, 4.60.1, 4200	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7, 4200	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8, 4200	Tax Treaty Related Matters
4.60.6*	03-2020	35003T	4.3.1.1 CH 3, 4200	International Referral Criteria and Procedures
4.60.7	10-2019	35004E	4.3.1.1 CH 4, 4200	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5, 4200	International Examination and Processing Procedures
4.60.9	09-2015	35006A	4.3.1.1 CH 6, 4200	International Examiner's Report
<b>4.61 International Examination Guidelines</b>				
4.61.1	05-2006	27726X	4.3.1.2 CH 1, 4200, 4233	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2, 4200, 4233	Foreign Based Books and Records
4.61.3	12-2018	27728T	4.3.1.2 CH. 3, 4200, 4233	Development of IRC 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH. 4, 4200, 4233	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH. 7, 4200, 4233	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9, 4200, 4233	Boycotts
4.61.7	10-2019	27733M	4.3.1.2 CH 13, 4200, 4233	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15, 4200, 4233	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.10	03-2020	27737E	4.3.1.2 CH 18, 4200, 4233	Foreign Tax Credit
4.61.11	04-2020	27738P	4.3.1.2 CH 19, 4200, 4233	Development of IRC 367 Transactions and Issues
4.61.12	05-2019	27739A	4.3.1.2 CH 29, 4200, 4233	Foreign Investment in Real Property Tax Act
4.61.13	07-2020	50701Y		Dual Consolidated Losses
4.61.14	06-2020	73515G		Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver
<b>4.62 International Relations</b>				
4.62.1	08-2019	33000S	1(21)00, 14.1 CH 1, 14.1 CH 10, 14.1 CH 2, 14.1 CH 3, 14.1 CH 4, 14.1 CH 5, 14.1 CH 6, 14.1 CH 7, 14.1 CH 8, 14.1 CH 9	International Visitors Program
4.62.3	04-2019	33167U		Requests for Representation Funds and Gifts for Foreign Officials
<b>4.63 Withholding and International Individual Compliance</b>				
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

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4.63.4	04-2020	67717W		Examination Procedures
4.63.5	01-2018	67718H		International Penalties and Procedures – Individuals

#### **4.64 Central Withholding Agreement (CWA) Program**

4.64.1*	09-2020	66119C	5.24.1, 5.24.2, 5.24.3	Case Development and Processing Guidelines
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#### **4.70 TE/GE Examinations**

4.70.1*	10-2018	71182Z	4.75.9	Affordable Care Act (ACA) Hospital Compliance Review
4.70.3	10-2018	57907G		Promoter Investigations
4.70.5	09-2018	71613R	4.75.8, 4.90.5,	Issue Identification and Research
4.70.6	09-2019	71614C	4.71.26, 4.75.4, 4.75.5, 4.81.2, 4.86.2, 4.90.6,	Classification and Case Assignment (C&CA) Procedures
4.70.7	08-2018	71618U	4.71.15, 4.75.18, 4.75.26, 4.81.10, 4.90.8, 4.90.8	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures

#### **4.71 Employee Plans Examination of Returns**

4.71.1	01-2021	35855D	7.6.1 CH 1, 7.6.2, 7.6.3	Overview of Form 5500 Examination Procedures
4.71.2	10-2019	33831Z		Overview of IDRS
4.71.3*	12-2020	36272S	4.72.12, 7(10)00, 7.6.1 CH. 3	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
4.71.4	12-2020	35909Q	7(11)00, 7.6.4	Discrepancy Adjustments
4.71.5	02-2021	35239X	7.6.1 CH 6, LEM 4.71.5	Form 5330 Examinations
4.71.6	10-2019	37345W	7.6.1 CH 2, 7.6.1 CH 4, 7.6.1 CH 5	Employee Plans Referrals
4.71.7	10-2019	33832K	7.6.3	Survey Returns
4.71.8	12-2019	33833V		EP Claims
4.71.9	12-2019	33834G		Statute Control Procedures
4.71.10	10-2019	33837N	4.72.1, 4.72.20	Form 990-T Processing
4.71.12	11-2019	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	07-2019	33840K		Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2019	35241J	7(10)00, 7(11)00, 7.6.1 CH 6, 7.6.6	EP Mandatory Review
4.71.16	10-2019	55224Q		Employee Plans Large Case Examinations
4.71.17	11-2019	57900H		Non-Return Unit Examinations
4.71.18	05-2019	57901S		EP Penalties
4.71.19	10-2019	57902D		Fast Track Settlement Procedures
4.71.20	07-2019	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	07-2019	61727K		Examination Procedures for Plans in U.S. Territories
4.71.22	07-2019	61728V		Employee Plans Compliance Unit (EPCU)
4.71.23	10-2019	61730H		Bankruptcy Procedures
4.71.25	11-2019	65117W	25.1.9	EP Examinations Fraud Procedures
4.71.27	12-2020	68748F		Form 5329 Examination Procedures

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## **4.72 Employee Plans Technical Guidelines**

4.72.2	08-2020	35951M	7(10)00, 7(10)54, 7.7.1 CH 1, 7.7.1 CH 2	Cash or Deferred Arrangements
4.72.3	04-2020	35952X	7(10)00, 7(10)54, 7.7.1 CH 3	Employee Contributions and Matching Contributions
4.72.4	05-2017	35953I	7(10)00, 7(10)54, 7.7.1 CH 4	Employee Stock Ownership Plans (ESOPs)
4.72.5	09-2016	35954T	7(10)00, 7(10)54, 7.7.1 CH 5	Top-Heavy Plans
4.72.6	08-2020	35955E	7.7.1 CH 6	IRC 415(b)
4.72.7	09-2020	35956P	7(10)00, 7(10)54, 7.7.1 CH 7	Examination Guidelines for IRC 415(c)
4.72.8	08-2016	35957A	7(10)00, 7(10)54, 7.7.1 CH 8	Valuation of Assets in Defined Contribution Plans
4.72.9	08-2020	35958L	7(10)00, 7(10)54, 7.7.1 CH 9	Qualified Joint and Survivor Annuity Requirements
4.72.10	12-2020	35959W	7(10)00, 7(10)54, 7.7.1 CH 10	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	09-2017	35960X	7(10)00, 7(10)54, 7.7.1 CH 11	Prohibited Transactions
4.72.13	12-2020	27872M	7.7.1 CH 13	IRC 403(b) Plans
4.72.14	12-2019	32023H		Multiemployer Plan Examination Guidelines
4.72.15	07-2020	33534D	7(10)00, 7(10)5(10)	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	12-2020	33536Z	PENDING	IRC 430 Examination Guidelines
4.72.17	09-2020	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	12-2019	35924F	7(10)00, 7(10)79, 7.6.1 CH. 4	Nonbank Trustee Investigation Procedures
4.72.19	11-2020	55470G		IRC 457 Examination Guidelines

## **4.75 Exempt Organizations Examination Procedures**

4.75.7	10-2019	35904N	7.5.3, 7500	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
4.75.10	11-2019	33212M	7(10)00, 7.6.1, 7.6.2, 7.8.1 CH 1	Exempt Organization Pre-contact Procedures
4.75.11	01-2017	33213X	7.6.2, 7.8.1	On-Site Audit Guidelines
4.75.12	11-2019	33215T	7.6.3 CH 2	Required Filing Checks and Package Audit Procedures
4.75.13	10-2019	33216E	7(10)00, 7(12)00, 7.6.2	Issue Development and Conclusion
4.75.15	01-2020	33218A	4.90.12, 7.6.3,	Closing Letters and Examination Reports
4.75.16	02-2020	33220M	4.90.10, 4.90.12, 7(10)00, 7(11)00, 7.6.2,	Case Closing Procedures
4.75.17	10-2019	33221X	4.75.18, 4.75.19, 7.6.6	Mandatory Review
4.75.20	07-2019	33225P	4.72.1, 7(10)00, 7(11)00, 7.6.4, 7.6.6	Final Case Processing
4.75.21	11-2019	33226A	4.75.23, 7.6.2 CH 2	EO Special Examination Procedures
4.75.22	11-2019	33228W	7(10)00, 7.6.2 CH 6	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	07-2017	27552R	7(10)00, 7.6.2 CH 2, 7.9. 3	Organizations Covered by a Group Ruling
4.75.25	05-2017	33232E	7.9 CH. 3, 7.9.5, 7660	Exempt Organizations Examinations Closing Agreements
4.75.28	06-2017	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	10-2019	54706P		Conversion of Returns

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4.75.32	05-2019	33238S	7(11)00	Declaratory Judgment Cases And The Administrative Record
4.75.34	05-2019	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	08-2020	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	01-2020	54705E		Procedures For Processing Technical Advice Cases
4.75.37	02-2020	55996R	4.75.15, 4.90.7,	Claims, Requests for Abatement and Examination Reconsiderations
4.75.38*	10-2020	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
4.75.40	12-2019	71315K	4.90.4, 4.90.9,	Employment Tax Audit Procedures

#### **4.80 Government Entities Examinations**

4.80.1	02-2021	71643F		Technical Assistance and Technical Advice Requests
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#### **4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures**

4.81.5	09-2019	51852A	4.81.1, 4.81.1, 4.81.4, 4.82.1,	Conducting the Examination
4.81.6	02-2019	54530N		Closing Agreements
4.81.7	04-2020	51851P	4.81.1	Bondholder Identification and Referrals
4.81.12*	10-2019	55322V		Compliance Review of Form 8038-CP
4.81.14	10-2019	68190V		Unagreed Issues

#### **4.82 Tax Exempt Bonds Examination Guidelines**

4.82.2	09-2018	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	06-2020	34422U		Indian Tribal Governments Administration and Policy
4.86.5	12-2020	67969A	4.86.10	Conducting Indian Tribal Government Examinations

#### **4.88 Indian Tribal Governments Examination Issues and Procedures**

4.88.1	03-2019	34424Q	4.87.1	Examination Issues Pertaining to ITG Cases
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#### **4.103 Compliance Data Environment (CDE)**

4.103.1	02-2021	55116P	4.103.3, 4.3.1 , 4.3.2, 4.3.3,	CDE Application and Procedures
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#### **4.119 BMF Liability Determination**

4.119.1*	07-2020	55352J		BMF Underreporter (BUR) Control
4.119.3	08-2020	55354F		BMF Underreporter (BUR) Manager and Coordinator Handbook
4.119.4*	11-2020	55355Q		BMF Underreporter (BUR) Program

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## Part 5 Collecting Process

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

### 5.1 Field Collecting Procedures

5.1.1	06-2018	27899D	5.1 CH. 1, 5100, 5800	Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	5.1 CH. 2., 5800, LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	12-2020	27755A	5.1 CH. 3, 5100	Safety, Security, and Control
5.1.4	07-2014	27786Z	5.1 CH. 4, 5300, 5600, 5700	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	11-2019	27787K	5.1 CH. 5, 5700, LEM 5.1.5, LEM 5.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7, 5100	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	5.1 CH. 8., 5100, 5600, LEM 5.1.8	Courtesy Investigations
5.1.9	01-2020	35409L	5.1 CH. 9, 5181	Collection Appeal Rights
5.1.10	03-2020	27790H	5.1 CH. 10, 5100	Taxpayer Contacts
5.1.11*	02-2020	27791S	5.1 CH. 11, 5200, LEM 5.1.11, LEM 5.2	Delinquent Return Investigations
5.1.12*	12-2017	27992F	5.1 CH. 12., 5100, 5200, 5300, LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14, 5100	Field Collection Techniques and Other Assignments
5.1.15*	11-2017	28316H	5.1 CH. 15, 5300	Abatements, Reconsiderations and Adjustments
5.1.18*	07-2019	27558F	105.3 CH. 2, 5100, 5900, LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	02-2020	37576X		Collection Statute Expiration
5.1.20	07-2019	50396N	LEM 5.1.20	Collection Inventory
5.1.21	10-2020	50718T		Collecting from Limited Liability Companies
5.1.22	08-2019	52164V	5.1.1, LEM 5.3	Disclosure
5.1.23	12-2019	52165G	5.1.1	Taxpayer Representation
5.1.24*	03-2018	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	06-2020	54431X		IDRS and Data Security for Collection
5.1.28*	02-2020	61662Q	5.1.12	Identity Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program

### 5.2 Reports

5.2.1	11-2019	35459R	5.2 CH 1, 5800, 5890	Collection Time Reporting
5.2.4	10-2018	35464K	5.2 CH 4., 5.2.2, 5800, 5890	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*	12-2019	49238W		General Case Processing
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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	03-2020	35478Y	5.5 CH. 1, 5.5.3, 5300, 5400, 5500, 5600, 5700	Decedent and Estate Tax Accounts
5.5.2	04-2012	35479J	5.5 CH. 2, 5300, 5400, 5500, 5600, 5700	Probate Proceedings
5.5.3	09-2020	35481V	5.5 CH. 3, 5300, 5400, 5500, 5600, 5700	Working Decedent Cases
5.5.4	12-2011	35483R	5.5 CH. 4, 5.5.3, 5300, 5400, 5500, 5600, 5700	Proof of Claim Procedures in Decedent Cases
5.5.5	06-2020	35485N	5.5 CH. 5, 5300, 5400, 5500, 5600, 5700	Processing Estate and Gift Tax Extensions
5.5.6	06-2013	35486Y	5.5 CH. 6, 5300, 5400, 5500, 5600, 5700	Collection on Accounts with Special Estate Tax Elections
5.5.7	09-2013	35487J	5.5 CH. 7, 5300, 5400, 5500, 5600, 5700	Collecting Estate and Gift Tax Accounts
5.5.8	05-2019	35488U	5.5 CH. 8, 5300, 5400, 5500, 5600, 5700	Advisory Responsibilities for Processing Estate Tax Liens
5.5.9	09-2013	61777Q		Administrative and Judicial Actions for Estate Taxes

## 5.6 Collateral Agreements

5.6.1	12-2020	35489F	5.6.1, 5600, 5700, 5900	Collateral Agreements and Security Type Collateral
5.6.2	12-2020	35491R	5.6.2, 5600, 5700, 5900	Maintenance

## 5.7 Trust Fund Compliance

5.7.1	02-2020	35495J	5.7 CH. 1, 5600, 5700, LEM 5.7	FTD Alerts
5.7.2	02-2021	35496U	5.7 CH. 2, 5600, 5700, LEM 5.7	Letter 903 Process
5.7.3*	08-2015	35497F	5.7 CH. 3, 5600, 5700, LEM 5.7	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.7.4*	06-2017	35498Q	5.7 CH. 4, 5600, 5700	Investigation and Recommendation of the TFRP
5.7.5	11-2014	35499B	5.7 CH. 5, 5600, 5700	Collectibility Determination
5.7.6	07-2017	35501C	5.7 CH. 6, 5600, 5700	Trust Fund Penalty Assessment Action
5.7.7	08-2015	35502N	5.7 CH. 7, 5600, 5700	Payment Application and Refund Claims
5.7.8	01-2020	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	12-2019	27839B	5.8 CH. 1, 5700	Overview
5.8.2	09-2020	27841N	5.8 CH. 2, 5700	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	11-2020	27842Y	5.8 CH. 3, 5700	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	09-2020	27843J	5.8 CH. 4, 5700	Investigation
5.8.5*	03-2018	27844U	5.8 CH. 5, 5700	Financial Analysis
5.8.6	10-2017	27846Q	5.8 CH. 6, 5700	Collateral Agreements

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5.8.7	12-2018	27847B	5.8 CH. 7, 5700	Return, Terminate, Withdraw, and Reject Processing
5.8.8	12-2019	27848M	5.8 CH. 8, 5700	Acceptance Processing
5.8.9	07-2020	27849X	5.8 CH. 9, 5700	Actions on Post-Accepted Offers
5.8.10	07-2020	27853F	5.8 CH. 10, 5700	Special Case Processing
5.8.11	10-2019	28904V	5.8 CH. 11, 5700	Effective Tax Administration
5.8.12	04-2018	33096W		Independent Administrative Review

## 5.9 Bankruptcy and Other Insolvencies

5.9.1*	06-2017	39955S	25.17.1, 5.9 CH 1, 5700	Overview of Bankruptcy
5.9.2	08-2016	39956D	25.17.2, 5.9 CH. 2, 5700	The Bankruptcy Code and Collection
5.9.3*	08-2017	39958Z	25.17.3, 5.9 CH. 3, 5700	Debtors' Delinquent Accounts
5.9.4*	12-2019	39959K	25.17.4, 5.9 CH. 4, 5700, LEM 5.9.4	Common Bankruptcy Issues
5.9.5*	04-2020	39961W	25.17.5, 5.9 CH. 5, 5700, LEM 5.9.5	Opening a Bankruptcy Case
5.9.6*	12-2020	39962H	25.17.7, 5.9 CH 7, 5700	Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9, 5.9 CH. 9, 5700	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	01-2020	39964D	25.17.11, 5.9 CH 11, 5700	Processing Chapter 11 Bankruptcy Cases
5.9.9*	10-2018	39966Z	25.17.12, 5.9 CH. 12, 5700	Processing Chapter 12 Bankruptcy Cases
5.9.10	08-2018	39967K	25.17.13, 5.9 CH 13, 5700	Processing Chapter 13 Bankruptcy Cases
5.9.11	09-2020	39968V	5.9 CH 11	Insolvency Mail Processing
5.9.12	04-2020	39969G	5.9 CH 12	Insolvency Automated Processes
5.9.13*	12-2019	39970H	25.17.6, 5.9 CH 6, 5700, LEM 5.5, LEM 5.9.13	Manual Proofs of Claim and Common Claim Issues
5.9.14*	12-2019	39971S	5.9.14	Automated Proofs of Claim (APOC)
5.9.15	12-2017	39972D	25.17.10, 5.9 CH 10, 5700	Payments in Bankruptcy
5.9.16*	03-2019	39974Z		Insolvency Case Monitoring
5.9.17*	10-2019	39975K	25.17.14, 5.9 CH 12, 5700, LEM 5.9.17	Closing a Bankruptcy Case
5.9.18	04-2020	39976V		Automated Discharge System (ADS)
5.9.19	03-2019	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	04-2017	51069N	5.5.1, 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	04-2020	35401B	5.10 CH 1, 5300, 5600, 5700	Pre-Seizure Considerations
5.10.2	07-2019	35402M	5.10 CH 2, 5300, 5600, 5700	Securing Approval for Seizure Actions and Post-Approval Actions
5.10.3	04-2020	35403X	5.10 CH 3, 5300, 5600, 5700	Conducting the Seizure
5.10.4	10-2018	35404I	5.10 CH 4, 5300, 5600, 5700	Actions Prior to Sale
5.10.5	08-2018	35405T	5.10 CH 5, 5300, 5600, 5700	Sale Procedures
5.10.6	09-2020	35406E	5.10 CH 6, 5300, 5600, 5700	Post Sale Actions and Responsibilities of Advisory
5.10.7	09-2020	35407P	5.10 CH 7, 5300, 5600, 5700	Acquired Property and Property Redeemed by the United States

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5.10.8	09-2020	34277B		Judicial Sales
5.10.9	09-2020	53036M		Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines

### 5.11 Notice of Levy

5.11.1	07-2020	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	03-2021	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	12-2020	35748N	5300	Levy on Wages, Salary, and Other Income
5.11.6	07-2019	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	07-2018	35750Z	5.12 CH 1, 5300, 5700	Lien Program Overview
5.12.2	11-2015	35751K	5.12 CH 2, 5300, 5700	Notice of Lien Determinations
5.12.3*	07-2015	35752V	5.12 CH 3, 5300, 5700, LEM 5.12.3	Lien Release and Related Topics
5.12.4	06-2016	35753G	5.12 CH 4, 5300, 5700, LEM 5.12.4	Judicial/Non-Judicial Foreclosures
5.12.5*	06-2016	35754R	5.12 CH 5, 5300, 5700, LEM 5.12.5	Redemptions
5.12.6	01-2018	36255H	5.12.1,	Appeals Processes Involving Liens
5.12.7	04-2019	58946P	5.12.1, 5.12.2, 5.12.3, 5.12.6	Notice of Lien Preparation and Filing
5.12.8	10-2013	58947A	5.12.2, 5.12.6	Notice of Lien Refiling
5.12.9	09-2019	58949W	5.12.2, 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	02-2020	35467R	5.13 CH 1, 5.13.3, 5.13.5, 5.13.6, 5.13.6, 5100	Embedded Quality Collection Field Organizations Administrative Guidelines
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### 5.14 Installment Agreements

5.14.1*	07-2018	28331W	5.14 CH 1, 5.14 CH 6, 5.14.6, 5300, LEM 5.14.1	Securing Installment Agreements
5.14.2*	04-2019	28504R	5.14 CH 2, 5300	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)
5.14.3	10-2020	28505C	5.14 CH 3, 5300	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection
5.14.4	10-2020	28506N	5.14 CH 4, 5300	Withdrawals and Installment Agreements with Special Circumstances
5.14.5	12-2015	28507Y	105.1 CH 6, 5.14 CH 5, 5300	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements
5.14.7*	03-2011	28509U	5.14 CH 7, 5300	BMF Installment Agreements
5.14.9	10-2019	28511G	5.14 CH 9, 5.14.8, 5300	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals

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5.14.10	09-2020	33077P	5.14.7	Payroll Deduction Agreements and Direct Debit Installment Agreements
5.14.11	12-2014	33078A	5.14.12, 5.14.8	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements

## 5.15 Financial Analysis

5.15.1	07-2019	29227X	105.1 CH 3, 5.15 CH. 1	Financial Analysis Handbook
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## 5.16 Currently Not Collectible

5.16.1*	09-2018	29751C	5.16 CH. 1, 105.1 CH 8, LEM 5.16.1,	Currently Not Collectible
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## 5.17 Legal Reference Guide for Revenue Officers

5.17.1	06-2019	30793S	5.17 CH 1, 57(15)0, 5700	General Information
5.17.2	03-2019	57343S	5.17 CH 2, 57(16)0, 5700	Federal Tax Liens
5.17.3	12-2019	57344D	5.17 CH 3, 57(16)0, 5700	Levy and Sale
5.17.4	05-2019	30752X	5.17 CH. 4, 57(15)0, 5700	Suits by the United States
5.17.5	03-2018	57346Z	5.17 CH. 5, 57(16)0, 5700	Suits Against the United States
5.17.6	08-2019	30754T	5.17 CH. 6, 57(15)0, 5700	Summonses
5.17.7	07-2012	30755E	5.17 CH. 7, 57(15)0, 5700	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	04-2020	57347K	5.17 CH. 8, 57(16)0, 5700	General Provisions of Bankruptcy
5.17.9	10-2016	57348V	5.17 CH. 9, 57(16)0, 5700	Chapter 7 Bankruptcy (Liquidation)
5.17.10*	01-2020	57349G	5.17 CH. 10, 57(16)0, 5700	Chapter 11 Bankruptcy (Reorganization)
5.17.11	07-2019	57350H	5.17 CH. 11, 57(16)0, 5700	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)
5.17.12	05-2019	30756P	5.17 CH. 12, 57(15)0, 5700	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH. 13, 57(16)0, 5700	Insolvencies and Decedents' Estates
5.17.14	09-2020	57352D	5.17 CH. 14, 57(16)0, 5700	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*	03-2020	36854C	21.8.2, LEM 5.18.1	Automated Substitute for Return (ASFR) Program
5.18.2*	11-2020	36855N	21.8.3, LEM 5.18.2	Business Returns IRC 6020(b) Processing

## 5.19 Liability Collection

5.19.1*	11-2020	36860G	(21)000, (21)500, (21)700, 21.20, 21.22, 21.3.12, 21.9, 5.19.20, 5.5.3, 5400, 5500, LEM 5.19.1, LEM 5.3	Balance Due
5.19.2*	07-2017	36861R	(21)00, (21)600, 21.21, 21.9, 5(11)00, 5500, LEM 21.9.2, LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2020	36862C	(21)000, (21)900, 21.27, 21.9, 3.24.201, 5400, LEM 5.19.3	Backup Withholding Program
5.19.4*	12-2020	36863N	(21)000, (21)800, 21.23, 21.9, 5500, LEM 5.19.4	Enforcement Action

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5.19.5*	11-2020	36864Y	(21)(10)00, (21)000, 21.24, 21.9., 5.19.20, 5500, LEM 5.19.5, LEM 5.19.9	ACS Inventory
5.19.6*	02-2018	36865J	21.25, 21.9.6, 5500, LEM 5.19.6	ACS Support
5.19.7*	07-2020	36866U	21.26, 21.9, 5.5.3, 5400, LEM 5.19.7	Monitoring Offer In Compromise
5.19.8	12-2019	28018A	21.3.12, 21.9.8	Collection Appeal Rights
5.19.9*	10-2016	30604M	21.9, LEM 5.19.9	Automated Levy Programs
5.19.10*	03-2020	34453T	21.26, 21.9.7, 5.19.7, LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	10-2020	39978R	5.19.10, LEM 5.19.11	Withholding Compliance Program
5.19.12	06-2020	47931K		Centralized Lien Operation
5.19.13*	04-2020	26077X	5.19.1,	Campus Procedures for Securing Financial Information
5.19.14*	08-2018	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15*	10-2017	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	08-2020	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	03-2020	51133M	5.19.1,	Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	12-2020	51815X	5.19.1, 5.19.20, LEM 5.1	Federal Employee/Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	11-2019	57474S	5.19.1,	Campus Procedures for Handling Identity Theft
5.19.22*	07-2020	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	03-2020	60934R		Restitution - Based Assessments Processing
5.19.24	03-2020	68910J	5.19.7	Doubt as to Liability Offer in Compromise
5.19.25	08-2020	73755s		Passport Program

## 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	105.3 CH 2, 5.20.5	Abusive Tax Avoidance Transactions Time Reporting
5.20.3	01-2021	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	05-2019	38120J		Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)
5.20.8*	08-2019	38121U		Promoter/Preparer Investigations
5.20.10	10-2018	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

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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*	06-2020	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	0300, 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	08-2020	53487H		Internal Revenue Service Enterprise Workforce Planning
6.250.3	12-2012	53381S	0300, 6.331.1	Delegated Examining Authority

### **6.300 Employment (General)**

6.300.1	11-2009	34636K	0300	Employment (General)
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### **6.304 Expert and Consultant Appointments**

6.304.1	11-2009	53380H	0300, 6.300.2	Expert and Consultant Appointments
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### **6.307 Veterans Recruitment Appointments**

6.307.1	11-2009	20269R	0300, 6.300.3	Veterans Employment Programs and Restoration of Duty
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### **6.308 Volunteer Service**

6.308.1	11-2009	53369K	0300, 6.300.2	Student Volunteer Service
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### **6.315 Career and Career Conditional Employment**

6.315.1	11-2009	52705K	0300, 6.300.1	Career and Career-Conditional Employment
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### **6.330 Recruitment, Selection and Placement**

6.330.1	12-2009	53382D	0300, 6.300.4	Recruitment, Selection, and Placement
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### **6.332 Recruitment and Selection Through Competitive Examination**

6.332.1	02-2010	33013V	0300,, 0332.14, 6.300.1	Workforce Recruitment Strategies
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### **6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)**

6.334.1	11-2009	53371W	0300, 6.300.2	Temporary Assignments under the Intergovernmental Personnel Act (IPA)
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### **6.335 Promotion and Internal Placement**

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
6.335.1	03-2013	34640S	0300	IRS Merit Promotion Plan and Internal Placement
<b>6.337 Examining System</b>				
6.337.1	11-2009	53384Z		Alternative Rating and Selection
<b>6.338 Qualification Requirements</b>				
6.338.1	12-2009	53385K	0300,, 0338	Qualification Requirements
<b>6.339 Medical Qualification Determinations</b>				
6.339.1	12-2015	53386V	0300, 0338, 6.300.1	Medical Qualification Determination Requirements
<b>6.340 Other Than Full-Time Career Employment</b>				
6.340.1	11-2009	53387G	0300, 6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)
<b>6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)</b>				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
<b>6.410 Learning and Education</b>				
6.410.1	04-2019	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	11-2018	57678M		Training Evaluation Policy
<b>6.430 Performance Management</b>				
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
<b>6.432 Performance Base Reduction in Grade and Removal Actions</b>				
6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
<b>6.451 Employee Performance and Utilization</b>				
6.451.1	04-2019	30095H	0.4.5, 0400	Policies, Authorities, Categories, and Approvals
<b>6.511 Position Classification</b>				
6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
<b>6.530 Aggregate Limitations on Pay and Special Rate Schedules</b>				
6.530.1	02-2021	20194B	0500, 6.500.1	Aggregate Limitation on Pay and Special Rate Schedules
<b>6.531 Pay Under the General Schedule</b>				
6.531.1	10-2020	54090K	0500, 6.500.1	Pay Under the General Schedule and IRS Payband System



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<b>6.536 Grade and Pay Retention</b>				
6.536.1	10-2010	54089J	0500, 6.500.1	IRS Grade and Pay Retention
<b>6.550 Pay Administration</b>				
6.550.1	10-2019	53304F	0500, 6.500.1	Pay Administration - General
<b>6.553 Reemployment of Civilian Retirees to Meet Exceptional Employment Needs</b>				
6.553.1	07-2020	59931A		Reemployed Annuitants (REA) with a Salary Offset Waiver
<b>6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</b>				
6.575.1	03-2020	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives
<b>6.576 Voluntary Separation Incentive Payments (VSIP)</b>				
6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
<b>6.610 Hours of Duty</b>				
6.610.1	07-2020	20195M	0600, 6.600.1	IRS Hours of Duty
<b>6.630 Absence and Leave</b>				
6.630.1	01-2017	54211D	0601, 6.600.1	IRS Absence and Leave
6.630.2	12-2018	69450Y		Absence and Leave for Military-Related Reasons
6.630.4	04-2020	71176V		Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave
<b>6.711 Labor-Management Relations</b>				
6.711.1	10-2010	33015R	0700, 0771.1	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U	0700	Processing Information Requests
<b>6.715 Voluntary Separations and Reductions in Grade or Pay</b>				
6.715.1	07-2002	33016C	0700	Policies, Responsibilities, Requirements, and Procedures
<b>6.731 Suitability</b>				
6.731.1	11-2009	33017N	0700	Suitability Determinations for Employment
<b>6.735 Ethics and Conduct Matters</b>				
6.735.1	11-2020	48406E	0735.1	Ethics and Conduct Matters: Guidance
<b>6.751 Discipline and Disciplinary Actions</b>				
6.751.1	11-2008	33018Y	0700	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance
<b>6.752 Disciplinary Suspensions and Adverse Actions</b>				
6.752.1	11-2008	33019J	0700	Disciplinary Suspensions of 14 Calendar Days or Less
6.752.2	10-2010	33020K	0700	Adverse Actions
<b>6.771 Agency Grievance System</b>				
6.771.1	10-2012	33021V	0700	Agency Grievance System (AGS)
<b>6.800 Employee Benefits</b>				

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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

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

### 7.1 TE/GE Administrative Procedures and Programs

7.1.1	09-2020	36111E	7.9.1, 7100	Employee Plans
7.1.2	11-2017	32513Q	7.9.2	Exempt Organizations Administrative Procedures
7.1.5	04-2020	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	02-2021	62625X		Employee Plans Technical - Case Processing Procedures
7.1.7	12-2018	69149U		Processing Information Requests

### 7.2 TE/GE Closing Agreements

7.2.1	04-2020	28391Y	7.9.5, 7200	Closing Agreements Originating in EP Technical
7.2.2	09-2020	36112P	7(10)54, 7.9.2	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	01-2020	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
7.2.4	11-2020	67898C		Employee Plans Voluntary Closing Agreement Requests

### 7.11 Employee Plans Determination Letter Program

7.11.1	09-2020	36161K	7.4.1 CH 1, 7.4.1 CH 2, 7.4.1 CH 3, 7.4.1 CH. 4, 7600	Employee Plans Determination Letter Program
7.11.2	08-2019	35903C	7.5.2, 7500	EP Case Assignment Guide
7.11.3	07-2019	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	10-2020	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	11-2020	57219R		Proper Use of Determination Letter Caveats
7.11.6	10-2020	57220S		Multiemployer Plans
7.11.7	11-2020	57221D		Multiple Employer Plans
7.11.8	09-2019	56036Q		EP Determinations Closing Agreement Program
7.11.9	02-2018	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	08-2020	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	08-2019	62968R	7.11.1	Proposed Adverse Cases
7.11.12	11-2019	64076C	7.11.1	Preparing Technical Advice Requests
7.11.13	09-2019	71012A		Employee Plans Determination IDRS Access Procedures

### 7.12 Employee Plans Guidelines

7.12.1	09-2018	27562N	7.7.2, 7753	Plan Terminations
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### 7.13 Employee Plans Automated Processing Procedures

7.13.1	11-2016	36027N	7.4.3 CH 1, 7690	Determination Letter Applications
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7.13.5	10-2019	36152Z	7.4.3 CH 5, 7690	Letter Generation
7.13.7	10-2019	36154V	7.4.3 CH 7, 7690	Moving Cases through the EDS Inventory Control Subsystem
7.13.8	09-2015	36155G	7.4.3 CH 8, 7690	EDS Unpostables

#### **7.14 Employee Plans EDS User Manual**

7.14.1	09-2019	27761E	7.15.5, 7.4.5 CH 1	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	7.15.2, 7.15.3, 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	09-2019	37433F	7.4.1, 7600	Exempt Organizations Determination Letter Overview
7.20.2*	05-2018	36935W	7600	Determination Letter Processing of Exempt Organizations
7.20.3	07-2018	36937S	7600	Processing Foundation Classification and Miscellaneous Requests
7.20.4	12-2018	36938D	7.20.1, 7.20.3, 7600, LEM 7.20.4	Automatic Revocation and Other Special Determination Issues
7.20.5	05-2018	36940P	7600	Review Procedures for EO Determinations
7.20.6	09-2019	49353M		Anti-Terrorism and Other Emerging Issues
7.20.9*	09-2018	67561M		Processing Form 1023-EZ

#### **7.21 Exempt Organizations Determinations Processing**

7.21.1	09-2015	27614E	7.4.1, 7.4.4 CH 1, 7600, 7690;	Exempt Organizations Determinations Processing Overview
7.21.2	07-2018	27615P	7.4.4 CH 2, 7300	Processing User Fees
7.21.5	02-2018	27618W	7.21.3, 7.21.4, 7.21.6, 7.21.7, 7.21.9, 7.4.4 CH. 5, 7600, 7690	Determination Case Processing Assistance
7.21.8	09-2015	27621T	7.4.4 CH 8, 7600, 7690	EDS Unpostables
7.21.10	08-2020	49700D	Pending	Processing EO Correspondence Requests

#### **7.22 Exempt Organizations Determination Letter Automation Systems**

7.22.1	09-2015	27951K	7.4.1, 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	7.21.7, 7.21.9, 7.22.2, 7.22.3, 7.22.5, 7.22.6, 7.22.7	EP/EO Determination System (EDS) User Manual

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## **7.28 Exempt Organizations Disclosure Procedures**

7.28.2	09-2015	37474A	11.3.33,	Information Disclosure to State Officials Under IRC 6104(c)
7.28.4	06-2020	52441Z	7.20.5	Public Inspection of Written Determinations Under IRC 6110

## **7.40 LB&I Initiatives with Other Business Units**

7.40.1	08-2020	37894W		Industry Issue Resolution (IIR) Program
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## **7.50 Form SS-8 Worker Classification Determinations**

7.50.1*	10-2020	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	8.17.1, 8.20.1, 8000	Working Cases in Appeals
8.1.6	05-2016	50774D	8.6.1, 8000	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.10.1, 8.20.3, 8.20.9	AQMS Purpose and Guidelines
8.1.8	04-2019	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, 8000	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.2.1, 8.20.6, 8.20.7, 8.4.1, 8.5.1, 8000	Statutory Notice of Deficiency Cases
8.2.3	08-2015	50784Z	8.2.1, 8.6.1, 8000	Related, Whipsaw and Inactive Cases

### **8.4 Appeals Docketed Cases**

8.4.1	09-2019	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

### **8.6 Conference and Settlement Practices**

8.6.1*	07-2020	36054U	8000	Conference and Issue Resolution
8.6.2	08-2017	50786V	8.12.1, 8000	Appeals Case Memo Procedures
8.6.3	10-2016	50787G	8.14.1, 8000	Appeals Rulings
8.6.4	06-2020	50788R	8.1.8, 8.6.1, 8000	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, 8000	Guidelines for Cases with Special Issues
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8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	07-2019	50789C	8.17.2, 8.17.4, 8.20.5, 8.20.7, 8000	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.17.2, 8.17.4, 8.17.5, 8.7.1, 8.8.1, 8000	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.15.1, 8.17.2, 8.17.4, 8.20.7, 8000	Appeals Bankruptcy Cases
8.7.7	12-2019	50793K	8.5.1, 8000	Claim and Overassessment Cases
8.7.8	03-2018	50794V	8.16.1, 8000	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	12-2017	50795G	8.9.1, 8000	Joint Committee (JC) Cases
8.7.10	01-2018	50796R	8.17.1, 8.17.2, 8.17.4, 8.17.5, 8.2.1., 8.20.7, 8000	Excise Tax Cases and IRA Adjustments
8.7.11	09-2018	50797C	8.1.4, 8.20.5, 8000	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*	08-2020	59972V	4.23.16, 8000	Appeals Employment Tax Procedures
8.7.17	02-2021	63101S	8.20.6, 8000	Appeals Remittance Procedures
8.7.18	08-2016	68470G		Return Preparer Misconduct Cases
8.7.19	04-2019	68283H		Net Rate Netting Procedures for Appeals

## 8.10 Appeals Reports and Projects

8.10.1	07-2015	36055F	8.10.1, 8000	Internal Reports
8.10.2	09-2012	50798N	8.10.1, 8000	Reports to Outside Officials
8.10.3	08-2015	52445R	8.20.9, 8000., 8114	Appeals Inventory Validation Process

## 8.11 Penalties Worked in Appeals

8.11.1	07-2019	36059X	8000	Return Related Penalties in Appeals
8.11.3	04-2019	50868A	8.11.1, 8000	Return Preparer Penalty Cases
8.11.4	07-2019	55125A	8.11.1, 8000,	Penalty Appeals (PENAP)
8.11.5	12-2015	55127W		International Penalties
8.11.6	09-2018	55128H		FBAR Penalties
8.11.7	11-2014	55129S		Abusive Transaction Penalties
8.11.8	10-2014	59756T		Miscellaneous Penalties

## 8.13 Closing Agreements

8.13.1	05-2018	36039F	8(13)10, 8000	Processing Closing Agreements in Appeals
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## 8.17 Settlement Computations and Statutory Notices of Deficiency

8.17.2	04-2019	31908R	8000, 8116	General Settlement and Rule 155 Computations
8.17.3	09-2019	31909C	8000, 8116	Preparing a Statement of Account
8.17.4	05-2017	31912Z	8000, 8116	Notices of Deficiency
8.17.5	03-2014	31913K	8000, 8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.2, 8.17.5, 8000, 8116	Interest Issues in Settlement Computations

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8.17.7	03-2014	50801Z	8.17.2, 8000,, 8116	Penalties/Additions to Tax in Computations
<b>8.18 Valuation Assistance</b>				
8.18.1	08-2012	31885D	8000, 8112	Valuation Assistance Procedures
<b>8.19 Appeals Pass-Through Entity Handbook</b>				
8.19.1	04-2016	36945S	8000, 8113	Procedures and Authorities
8.19.2	04-2016	36946D	8000, 8113	Managers/TEFRA Resources
8.19.6	04-2016	36952H	8000, 8113	Partner Cases
8.19.7	03-2015	41804U	8.19.1, 8000, 8113	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, 8.19.3,	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	04-2016	52412W	8.19.3, 8.19.4, 8.19.5	Agreed TEFRA Partnership Cases
8.19.12	04-2016	52413H	8.19.3, 8.19.4, 8.19.5	Final Partnership Administrative Adjustment
8.19.13	04-2016	52414S	8.19.3, 8.19.4, 8.19.5, 8000, 8113	Docketed and Department of Justice Cases
<b>8.20 Account and Processing Support (APS)</b>				
8.20.2	10-2014	33441R	8.1.1 CH. 2, 8000, 8114	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH. 2	Appeals Centralized Database System (ACDS)
8.20.5	11-2020	36043N	8.1.1 CH. 2, 8.2.3, 8.21.2, 8000, 8114	Carding New Receipts
8.20.6	09-2018	36044Y	8.1.1 CH. 3, 8.2.3, 8000, 8114	Interim Actions
8.20.7	07-2019	36045J	8.1.1 CH. 4, 8.1.7, 8000, 8114	Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAS)
<b>8.21 Appeals Statute Responsibility</b>				
8.21.1	04-2019	39926P		General Statute Responsibility
8.21.2	10-2014	39927A		Account and Processing Support (APS) Statute Responsibility
8.21.3	08-2018	39929W	8.2.1	Appeals Technical Employees Statute Responsibility
8.21.4	04-2019	39930X		Appeals Management Statute Responsibility
8.21.5	04-2019	39932T		Statutes on Collection Cases
8.21.6	04-2016	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures
<b>8.22 Collection Due Process</b>				
8.22.4	08-2020	49156R	8.22.2	Collection Due Process Appeals Program
8.22.5	08-2020	49157C	8.22.2	Receipt, Control and Pre-Conference Considerations
8.22.6	08-2020	58569K	8.22.2	Cases Requiring Special Handling
8.22.7	08-2020	58571W	8.22.2	Alternatives to Collection Action
8.22.8	08-2020	58572H	8.22.2	Liability Issues and Relief from Liability
8.22.9	08-2020	58573S	8.22.2	Closing and Post Closing Actions

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## **8.23 Offer in Compromise**

8.23.1	04-2016	50802K	8(13)10, 8.13.2, 8000	Offer in Compromise Overview
8.23.2	09-2020	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	04-2020	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	09-2019	50808Y	8.20.5., 8.20.7, 8.7.1, 8.7.2	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*	09-2018	50809J	8.11.2	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	07-2020	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	09-2020	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	06-2017	64006E		Rapid Appeals Process (RAP)

## **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, 9000	Mission
9.1.2	09-2013	36201J	9.1 CH. 2, 9000, 9781	Authority
9.1.3	02-2010	36229L	9.1 CH. 3, 9000, 9781	Criminal Statutory Provisions and Common Law
9.1.4	11-2020	36202U	9.1 CH. 4, 9000	Criminal Investigation Directives and Functional Delegations of Authority

### **9.2 Skills and Training**

9.2.1	02-2020	36231X	9.2 CH. 1, 9000	Training
9.2.2	08-2020	36226E	9.2 CH. 2, 9000	Physical Fitness Program



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9.2.3	06-2015	36228A	9.2 CH. 3;, 9.4.10, 9000,, 9781	Use of Force Procedures
<b>9.3 Disclosure and Publicity</b>				
9.3.1	06-2015	36250E	9.3 CH. 1, 9000, 9781	Disclosure
9.3.2	02-2012	36251P	9.3 CH. 2, 9000	Publicity and Internal Communications
<b>9.4 Investigative Techniques</b>				
9.4.1	07-2020	36203F	9.4 CH. 1, 9000, 9781, 9782,, 9784	Investigation Initiation
9.4.2	08-2018	36205B	9.10.2, 9.13.1, 9.13.2, 9.4 CH 2;, 9000, 9781	SOURCES OF INFORMATION
9.4.4	09-2020	36207X	9.10.2, 9.13.1, 9.13.2, 9.4 CH 4, 9000, 9781;	Requests for Information
9.4.5	05-2020	36208I	9.4 CH. 5, 9000, 9781	Interviews
9.4.6	09-2020	36209T	9.4 CH. 6, 9000	Surveillance and Non-Consensual Monitoring
9.4.7	09-2013	36210U	9.4 CH. 7, 9000, 9781	CONSENSUAL MONITORING
9.4.8	09-2020	36211F	9.4 CH. 8, 9000, 9781	Undercover Operations
9.4.9	03-2013	36212Q	9.4 CH. 9, 9000, 9781	Search Warrants, Evidence and Chain of Custody
9.4.11	12-2018	36214M	9.4 CH. 11, 9000, 9781	Investigative Services
9.4.12	12-2010	36215X	9.10.2, 9.4 CH. 12, 9000, 9781	Arrests
9.4.13	08-2015	36232I	9.4 CH 13, 9000, 9781	Financial Investigative Task Force
<b>9.5 Investigative Process</b>				
9.5.1	09-2015	36216I	9.5 CH. 1, 9000, 9781	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH. 2, 9000, 9781	Grand Jury Investigations
9.5.3	08-2020	36218E	9.5 CH. 3, 9.5.4, 9000, 9781	Criminal Investigation Strategies
9.5.5	09-2020	36233T	9.5 CH. 5, 9000, 9781	Money Laundering and Currency Crimes
9.5.8	09-2020	36222M	9.5 CH. 8, 9000, 9781	Investigative Reports
9.5.9	09-2020	36223X	9.5 CH. 9, 9000, 9781	Methods of Proof
9.5.11	09-2020	36463J	9.5 CH. 11, 9000, 9781	Other Investigations
9.5.12	02-2019	49908P	9.5 CH. 10, 9.5.10, 9000	Processing Completed Criminal Investigation Reports
9.5.13	08-2020	36234E	9.5 CH. 13, 9000, 9781	Civil Considerations
9.5.14	09-2005	36235P	9.5 CH. 14, 9000, 9781, 9784	Closing Procedures
<b>9.6 Trial and Court Related Activities</b>				
9.6.2	08-2008	36464U	9.6 CH. 2, 9000, 9781	Plea Agreements and Sentencing Process
9.6.3	11-2013	36465F	9.6 CH. 3, 9000, 9781	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH. 4, 9000, 9781	Trial
<b>9.7 Asset Seizure and Forfeiture</b>				
9.7.1	02-2021	36428C	9.7 CH. 1, 9000,, 9781	Roles, Responsibilities, and Authorities
9.7.2	07-2015	35087F	9.7 CH. 2, 9.7 CH.3, 9000, 9781	Civil Seizure and Forfeiture
9.7.3	03-2015	36431Z	9.7 CH. 4, 9000, 9781	Criminal Forfeiture
9.7.4	11-2013	36433V	9.7 CH. 6, 9000, 9781	PRE-SEIZURE PLANNING
9.7.5	05-2012	36432K	9.7 CH. 5, 9000, 9781	Forms, Processing, and Documentation

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9.7.6	03-2013	36435R	9.7 CH. 8, 9000, 9781	Custody and Storage of Seized Assets
9.7.7	08-2015	36436C	9.7 CH. 9, 9000, 9781	Claims And Petitions
9.7.8	07-2014	36437N	9.7 CH. 10, 9.7.10, 9000, 9781	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, 9000, 9781	Abandoned Property
9.7.12	04-2013	36439J	9.7 CH. 12, 9000, 9781	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH. 13, 9000, 9781	Title 26 Seizures for Forfeiture

## 9.8 Scheme Development

9.8.1	10-2019	36442G	9.8 CH. 1, 9000, 9784	Scheme Development Center
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## 9.9 Criminal Investigation Management Information System (CIMIS)

9.9.1	10-2017	36446Y	9.9 CH. 1, 9000, 9782	Employee Criminal Investigation Management Information System Responsibilities and Procedures
9.9.4	09-2020	36449F	9.9 CH. 4, 9.9.10, 9.9.11, 9.9.12, 9.9.5, 9.9.6, 9.9.7, 9.9.8, 9.9.9, 9000, 9782	Criminal Investigation Management Information System Data Fields

## 9.10 Administrative Databases and Software

9.10.1	08-2020	36425V	9.10 CH. 1, 9000, 9781	Criminal Investigation Management Information System Equipment Inventory
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## 9.11 Fiscal and Personnel Matters

9.11.1	01-2012	36461N	9.11 CH. 1	Fiscal and Budgetary Matters
9.11.2	12-2020	36466Q	9.11 CH. 2, 9000, 9781	Domestic and Foreign Travel
9.11.3	06-2020	36459B	9.11 CH. 3, 9000, 9781	INVESTIGATIVE PROPERTY
9.11.4	10-2020	36460C	9.11 CH. 4	Personnel Matters

## 9.12 Administrative and Recordkeeping Matters

9.12.1	07-2013	36416K	9.12 CH 1, 9000, 9781, 9784;	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	08-2020	51711E	1(16)00, 1.16.1	Physical Security
10.2.5	07-2018	51716H	1(16)00, 1.16.4 CH. 2, 1.16.5, 10.2.4	Identification Media
10.2.6	05-2020	51717S	1(16)00, 1.16.4 CH. 3, 1.16.6	Civil Enforcement and Non-Enforcement Pocket Commissions
10.2.8	07-2019	51720P	1(16)20, 1(16)23, 1.16.6 CH. 1, 1.16.8	Incident Reporting
10.2.9	02-2021	51721A	1(16)00, 1(16)23, 1.16.6 CH. 2,	Occupant Emergency Planning
10.2.11	09-2019	51724H	1(16)00, 1(16)41, 1.16.11, 1.16.8 CH. 1	Basic Physical Security Concepts
10.2.14	05-2020	51728Z	1(16)00, 1(16)41, 1.16.14, 1.16.8 CH. 4, 10.2.16	Methods of Providing Protection

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10.2.15	08-2019	51729K	1(16)00, 1(16)41, 1.16.15, 1.16.8 CH. 5	Minimum Protection Standards (MPS)
10.2.18	07-2018	71162H		Physical Access Control (PAC)

## 10.5 Privacy and Information Protection

10.5.1	12-2020	49876Q	10.2.13, 11.2.1, 2.1.10, 25.10.1	Privacy Policy
10.5.2	01-2020	49877B		Privacy Compliance and Assurance (PCA) Program
10.5.4	10-2020	49879X	10.5.3	Incident Management Program
10.5.5	07-2018	49880Y	4.4.32,	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements
10.5.6	01-2020	49881J	11.3.14, 11.3.15, 11.3.16, 11.3.17, 11.3.18, 11.3.19, 11.3.20,	Privacy Act
10.5.7	02-2021	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.5.8*	02-2018	49883F	10.8.8, 2.5.16	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments

## 10.6 Continuity Operations

10.6.1	03-2020	59988F	1(16)00, 1.16.10, 1.6.6 CH 3, 10.2.10	Overview of Continuity Planning
10.6.2	03-2020	71637B		Continuity Plan Requirements
10.6.3	03-2020	71636Q		Test, Training, and Exercise Requirements
10.6.4	03-2020	71634U		Incident Management Program
10.6.5	03-2020	71633J		Annual Certification Requirements
10.6.6	03-2020	71632Y		Pandemic Plan Requirements

## 10.8 Information Technology (IT) Security

10.8.1*	05-2019	49446Y	10.2.3, 10.8.3, 2.1.10, 25.10.1,; 9.9.2	Policy and Guidance
10.8.2*	11-2019	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.5*	07-2019	53312F		Domain Name System (DNS) Security Policy
10.8.6*	07-2020	50384V		Application Security and Development
10.8.15*	12-2020	72452Y		General Platform Operating System Security Policy
10.8.21*	11-2020	54962B	10.8.4	Database Security Policy
10.8.22*	04-2020	55175G	10.8.42	Web Server Security Policy
10.8.23*	04-2020	71249P		Application Server Security Policy
10.8.24*	03-2019	68066U		Cloud Computing Security Policy
10.8.26*	07-2020	49826K	10.8.40, 25.10.20	Government Furnished and Personally Owned Mobile Device Security Policy
10.8.27*	04-2020	50851F		Personal Use of Government Furnished Information Technology Equipment and Resources
10.8.33*	08-2020	72592J	10.8.30, 10.8.32,	Mainframe System Security Policy
10.8.34*	09-2020	50208S	2.3.9, 2.4.2, 4.4.32, LEM 2(10)71, LEM 25.10.3,	IDRS Security Controls
10.8.50*	11-2020	49074M	25.10.12	Servicewide Security Patch Management
10.8.52*	07-2019	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	08-2020	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements

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10.8.55*	12-2020	66020C		Network Security Policy
10.8.60*	12-2019	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62*	11-2019	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(16)31, 1.9.1, 1.9.2, 1.9.3, 1.9.4	National Security Information
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## **10.10 Identity Assurance**

10.10.1	12-2019	72356P		IRS Electronic Signature (e-Signature) Program
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## **10.23 Personnel Security**

10.23.1	02-2020	51141M	1.23.1, 10.3.1 CH. 11	National Security Positions and Access to Classified Information
10.23.2	04-2019	51142X	1.23.2	Contractor Investigations
10.23.3	05-2019	51144T	1.23.3	Personnel Security/Suitability for Employment and Personnel Security Operations

## **Part 11 Disclosure, 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)00, 1.19 CH. 1, 6300t	Introduction
11.1.2	10-2014	33001D	1.19 CH 2	News Coverage of Tax Prosecutions
11.1.3	10-2014	31863P	1(19)00, 1.19 CH. 3, 6300	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, 1200, 1272	Introduction to Disclosure
11.3.2	01-2021	30424C	1.3 CH. 2, 1200, 1272	Disclosure to Persons with a Material Interest
11.3.3	01-2021	30425N	1.3 CH. 3, 1200, 1272	Disclosure to Designees and Practitioners
11.3.4	09-2020	30426Y	1.3 CH. 4, 1200, 1272	Congressional Inquiries
11.3.5	05-2017	30427J	1.3 CH. 5, 1200, 1272	Fees
11.3.6	10-2017	30428U	1.3 CH. 6, 1200, 1272	Seals and Certifications
11.3.7	11-2017	30429F	1.3 CH. 7, 1200, 1272	Freedom of Information Act Reading Room Operations
11.3.8	04-2017	30431R	1.3 CH. 8, 1200, 1272	Disclosure of Written Determinations
11.3.9	12-2019	30432C	1.3 CH. 9, 1200, 1272, 7.8.2 CH. 50	Exempt Organizations
11.3.10	09-2020	30433N	1.3 CH. 10, 1200, 1272	Employee Plans Information
11.3.11	03-2019	30434Y	1.3 CH. 11, 1200, 1272	Other Information Available to the Public
11.3.12	09-2018	30435J	1.3 CH. 12, 1200, 1272	Designation of Documents
11.3.13	07-2020	30436U	1.3 CH. 13, 1200, 1272	Freedom of Information Act
11.3.21	07-2017	30444U	1.3 CH. 21, 1200, 1272	Investigative Disclosure
11.3.22	05-2018	30445F	1.3 CH. 22, 1200, 1272	Disclosure to Federal Officers and Employees for Tax Administration Purposes

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11.3.23	12-2017	30446Q	1.3 CH. 23, 1200, 1272	Disclosure to the Government Accountability Office (GAO)
11.3.24	03-2020	30447B	1.3 CH. 24, 1200, 1272	Disclosures to Contractors
11.3.25	03-2018	30448M	1.3 CH. 25, 1200, 1272	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	07-2017	30449X	1.3 CH. 26, 1200, 1272	Wagering Tax Information
11.3.27	05-2017	30450Y	1.3 CH. 27, 1200, 1272	Disclosure of Returns and Return Information to Grand Juries
11.3.28	07-2018	30451J	1.3 CH. 28, 1200, 1272	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29	09-2020	30452U	1.3 CH. 29, 11.3.33, 1200, 1272,	Disclosure to Government Agencies for Administration of Nontax Laws
11.3.30	04-2020	30453F	1.3 CH. 30, 1200, 1272	Disclosure to the President
11.3.31	10-2017	30454Q	1.3 CH. 31, 1200, 1272	Tax Check Reports on Federal Appointees
11.3.32	06-2020	30455B	1.3 CH. 32, 1200, 1272	Disclosure to States for Tax Administration Purposes
11.3.34	07-2017	30457X	1.3 CH. 34, 1200, 1272	Disclosure for Non-tax Criminal Violations
11.3.35	04-2018	30458I	1.3 CH. 35, 1200, 1272	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36, 1200, 1272	Safeguard Review Program
11.3.37	09-2019	30461F	1.3 CH. 37, 1200, 1272	Recordkeeping and Accounting for Disclosures
11.3.38	09-2017	30462Q	1.3 CH. 38, 1200, 1272	Role and Responsibilities of Disclosure Managers
11.3.39	07-2019	30463B	1.3 CH. 39, 1200, 1272	Computer Matching and Privacy Protection Act
11.3.40	09-2020	30464M	1.3 CH. 40, 1200, 1272	Disclosures Involving Trust Fund Recovery Penalty Assessments

#### **11.4 Office of Governmental Liaison**

11.4.1	12-2020	33481B	104.1 CH 1, 104.1 CH 2,, 104.1 CH 3, 11.4.3, 7(16)00, 7.12.2	Governmental Liaison Operations
11.4.2	12-2020	33482M	104.1 CH 4, 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	11-2019	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	10-2019	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

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## 11.55 Wage and Investment

11.55.2	10-2018	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	1.2.7.9 CH 1, 1200, 1279, 13.1 CH. 1	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	10-2020	30652W	1.2.7.9 CH 2, 1200, 1279, 13.1 CH. 2	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	08-2016	30653H	1.2.7.9 CH 3, 1200, 1279, 13.1 CH. 3	Definition of Terms/Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	08-2020	30655D	1.2.7.9 CH 5, 1200, 1279, 13.1 CH. 5	Taxpayer Advocate Service (TAS) Confidentiality
13.1.6	11-2020	30657Z	1.2.7.9 CH 6, 1200, 1279, 13.1 CH. 6	Casework Communications
13.1.7	02-2016	30658K	1.2.7, 1200, 1279, 13.1 CH. 7	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	04-2017	30659V	1.2.7, 13.1 CH. 8	Congressional Affairs Program
13.1.9	08-2020	30660W	1.2.7, 13.1 CH. 9, 13.2.3	Executive Correspondence Case Procedures
13.1.10*	12-2019	30661H	1.2.7, 1200, 1279, 13.1 CH. 10	Special Processes
13.1.11	11-2020	30662S	1.2.7, 13.1 CH. 11	Case and Inventory Management
13.1.12	03-2012	30663D	1.2.7, 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	08-2020	35728V	13.1.7	Receipt and Intake of TAS Cases
13.1.17	08-2020	47430U	13.1.7	Transferring TAS Cases
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	10-2019	49944H		Manual Inventory Balancing Procedures
13.1.23	06-2019	52344F		Taxpayer Representation
13.1.24	02-2020	71441H		Advocating for Case Resolution

### 13.2 Systemic Advocacy

13.2.1	09-2020	30665Z	1.2.7, 13.2 CH. 1	Systemic Advocacy Overview
13.2.2	09-2020	30666K	1.2.7, 13.2 CH. 2	Systemic Advocacy Management System (SAMS) Administration
13.2.3	09-2020	32654M		Evaluating and Reviewing Systemic Issues
13.2.4	09-2020	58125E		Information Gathering Projects (IGP)
13.2.5	11-2020	73767K		Advocacy Projects

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13.2.6	11-2020	73768V		Immediate Interventions
13.2.7	11-2020	73769G		Collaborative Efforts
13.2.8	11-2020	73770H		National Taxpayer Advocate's Annual Reports to Congress (ARC)

### **13.3 National Taxpayer Advocate (NTA) Toll-Free Program**

13.3.1*	12-2020	30667V	1.2.7, 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	07-2020	35620K		Administration and Security
13.4.3	03-2019	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	09-2020	32657T	1.5.8	TAS Balanced Performance Measurement 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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### **13.9 The National Taxpayer Advocate Office**

13.9.1	10-2020	47234K		Procedures for Taxpayer Advocate Directives
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## **Part 20 Penalty and Interest**

*(Assessment and abatement of penalties and interest.)*

### **20.1 Penalty Handbook**

20.1.1*	10-2020	33067T	(20)100, 120.1 CH 1, LEM 20.1.1	Introduction and Penalty Relief
20.1.2*	03-2019	33068E	(20)200, 120.1 CH 2, LEM 20.1.2,, LEM 5.1	Failure To File/Failure To Pay Penalties
20.1.3*	07-2020	33071B	(20)300, 120.1 CH 3, LEM 20.1.3	Estimated Tax Penalties
20.1.4*	02-2018	36750J	(20)400, 120.1 CH 4, LEM 20.1.4, LEM 5.1	Failure to Deposit Penalty
20.1.5	04-2019	33073X	(20)500, 120.1 CH 5, LEM 5.1	Return Related Penalties
20.1.6	08-2020	33072M	(20)600, 120.1 CH 6, LEM 5.1	Preparer, Promoter, Material Advisor Penalties
20.1.7*	12-2019	33064M	(20)700, 120.1 CH 7, LEM 20.1.7	Information Return Penalties
20.1.8*	12-2020	33063B	(20)800, 120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	01-2021	33061F	(20)900, 120.1 CH. 9	International Penalties



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20.1.10*	12-2020	33062Q	(20)(10)00, 120.1 CH 10, LEM 20.1.10	Miscellaneous Penalties
20.1.11*	08-2020	50742T	(20)(10)00, LEM 120.1 CH 10, 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*	01-2021	32961E	(21)(20)00, 104.8 CH 1, 104.8 CH 2, 121.1 CH 1, 20.2.11, 20.2.2, 20.2.3, 20.2.6, 20.2.8, 31(59)0, LEM 121.1, LEM 20.2	Interest Introduction, Standards and Guidelines
20.2.4*	03-2015	32965W	(21)(20)00, 121.1 CH. 4, 31(59)0, LEM 20.2	Overpayment Interest
20.2.5*	10-2020	32966H	(21)(20)00, 121.1 CH 5, 20.2.13, 20.2.6, 20.2.8, 31(59)0, LEM 121.1, LEM 20.2	Interest on Underpayments
20.2.7*	11-2018	32968D	(21)(20)0, 104.8 CH. 7, 121.1 CH 7, 20.2.6, 20.2.8, 31(59)0, LEM 20.2	Abatement and Suspension of Debit Interest
20.2.9	08-2013	32971A	(21)(20)00, 104.8 CH. 10, 121.1 CH 10, 31(59)0	Interest on Carryback of Net Operating Loss
20.2.10*	08-2018	32973W	(21)(20)00, 104.8 CH 20, 121.1 CH 20, 121.1 CH. 11, 31(59)0	Interest on Estate, Excise, Employment, and Foreign Taxes
20.2.11	11-2018	32974H	(21)(20)00, 104.8 CH 12, 104.8 CH 13, 104.8 CH 14, 104.8 CH 15, 104.8 CH 16, 104.8 CH 17, 104.8 CH 18, 121.1 CH 12, 121.1 CH 13, 121.1 CH 14, 121.1 CH 15, 121.1 CH 16, 121.1 CH 17, 121.1 CH 18, 121.1 CH 8, 31(59)0	Miscellaneous Interest Provisions
20.2.14*	02-2017	32978Z	104.8, 121.1 CH 23, 31(59)0	Netting of Overpayment and Underpayment Interest

## 20.3 Penalty Program Internal Processes

20.3.1*	10-2020	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	09-2020	36800E	(21)100, 21.1, 21.1.1, 21.2	Accounts Management and Compliance Services Overview
21.1.2	09-2020	36801P	21.2	Reference Materials Overview
21.1.3*	09-2020	36802A	21.2, 21.3.12	Operational Guidelines Overview
21.1.7*	09-2020	38746V		Campus Support

### 21.2 Systems and Research Programs

21.2.1*	09-2020	36806S	(21)000, (21)300, 21.3, 21.3.13, 3000, 36(66)0	Systems
21.2.2	09-2020	36807D	(21)000, (21)300, 21.3, 3000, 36(66)0	Research
21.2.3*	09-2020	36808O	21.18, 21.2.4, 3000, 35(65)0	Transcripts
21.2.4*	09-2020	36809Z	21.2.5, 21.7, 3000, 36(64)0	Master File Accounts Maintenance

### 21.3 Taxpayer Contacts

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21.3.1*	09-2020	36811L	(21)000, (21)400, 21.6	Taxpayer Contacts Resulting From Notice Issuance
21.3.3	08-2020	36813H	21.3.2, 21.7, 3000, 35(44)0	Incoming and Outgoing Correspondence/Letters
21.3.4*	08-2020	36814S	(21)(24)00, (21)000, 21.1.6, 21.4	Field Assistance
21.3.5	09-2020	28016E	(21)(23)00, (21)000, 21.17, 21.5.11	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2020	28017P	(21)(22)00, (21)000, 21.15, 21.3.3, 3000, 35(264)0	Forms and Information Requests
21.3.7*	09-2020	28789Q	121.3 CH 1, 121.3 CH 2, 121.3 CH 3, 121.3 CH 4, 121.3 CH 5, 121.3 CH 6, 121.3 CH 7, 3000, 35(119)0	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2020	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	09-2020	33093P	3.13.2	Processing Reporting Agents File Authorizations
21.3.10*	09-2020	33204M	21.1.3	Practitioner Priority Service (PPS)
21.3.11	12-2020	54528B	3.42.7	Information Returns Reporting Procedures

## 21.4 Refund Inquiries

21.4.1*	09-2020	36815D	(21)(11)0, (21)(13)0, (21)000, 21.8, 3(17)(42)0, 3000	Refund Research
21.4.2*	09-2020	36816O	(21)(11)0, (21)(13)0, (21)000, 21.8, 3(17)(42)0, 3000	Refund Trace and Limited Payability
21.4.3*	09-2020	36817Z	(21)(11)0, (21)(13)0, (21)000, 21.8, 3(17)(42)0, 3000	Returned Refunds/Releases
21.4.4*	09-2020	36818K	(21)(11)0, (21)(13)0, (21)000, 21.8, 3(17)(42)0, 3000	Manual Refunds
21.4.5*	09-2020	36819V	(21)(11)0, (21)(13)0, (21)000, 21.8, 3(17)(42)0, 3000	Erroneous Refunds
21.4.6*	09-2020	36820W	(21)(11)0, (21)(13)0, (21)000, 21.8, 3(17)(42)0, 3000,	Refund Offset

## 21.5 Account Resolution

21.5.1*	09-2020	36821H	(21)(15)0, (21)(18)0, (21)000, 21.11, 21.5.7, 3(15)(129)0, 3000,	General Adjustments
21.5.2*	09-2020	36822S	(21)(15)0, (21)(18)0, (21)000, 21.13, 21.5.8, 3(15)(129)0, 3000	Adjustment Guidelines
21.5.3*	09-2020	36823D	(21)(15)00, (21)(18)00, (21)(21)00, (21)000, 21.1, 21.13, 21.41, 21.5.9, 3(15)(129)0, 3(15)(148)0, 3000	General Claims Procedures
21.5.4*	09-2020	36824O	(21)(15)00, (21)(18)00, (21)000, 21.12, 21.5.10, 3(15)(129)0, 3000	General Math Error Procedures
21.5.5	09-2019	36825Z	(21)(15)(60)0, (21)(15)0, (21)000, 21.12, 21.5.5	Unpostables
21.5.6*	09-2020	36826K	(21)(12)00, (21)000, 21.3.12, 21.5.6, 21.9	Freeze Codes
21.5.7*	09-2020	36827V	(21)(16)00, (21)(17)00, (21)000, 21.1, 21.5.3	Payment Tracers
21.5.8*	09-2020	36828G	(21)(16)00, (21)(17)00, (21)000, 21.1, 21.5.4, 3000,	Credit Transfers
21.5.9*	09-2020	36829R	21.16, 21.5.2, 3(15)(209)0, 3000	Carrybacks
21.5.10*	09-2020	36830S	(21)(15)00, (21)(18)00, (21)000, 21.13, 21.6.8,	Examination Issues

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21.5.11*	06-2020	36831D	3(15)229, 3.15.259, 3000	Employee Plan Accounts

## 21.6 Individual Tax Returns

21.6.1*	09-2020	36832O	(21)(15)00, (21)(18)00, (21)00, 21.13, 3(15)(129)0, 3000	Filing Status and Exemption/Dependent Adjustments
21.6.2*	09-2020	36833Z	(21)(15)00, (21)(18)00, (21)00, 21.13, 21.6.7, 3(15)(129)0, 3000	Adjusting TIN-Related Problems
21.6.3*	09-2020	36834K	21.13.8, 21.6.2	Credits
21.6.4*	09-2020	36835V	21.13, 21.6.3	Tax Computation / Accounting Period Changes
21.6.5*	09-2020	36836G	(21)(18)00, (21)00, 21.13, 21.6.9, 3(15)(129)0, 3000	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2020	36837R	(21)(15)00, (21)(18)00, (21)00, 21.13, 21.6.5, 21.6.6, 3(15)(129)0, 3000	Specific Claims and Other Issues
21.6.7*	09-2020	36838C	(21)(15)00, (21)(18)00, (21)00, 21.13, 21.6.4, 3(15)(129)0, 3000	Adjusting Individual Tax Accounts
21.6.8*	09-2020	36839N	25.15.13	Split Spousal Assessments

## 21.7 Business Tax Returns and Non-Master File Accounts

21.7.1*	08-2020	36841Z	(21)(21)00, (21)00, 21.14, 21.7.6, 3(15)(148)0, 3000	BMF/NMF Miscellaneous Information
21.7.2*	09-2020	36842K	(21)(21)00, (21)00, 21.14, 21.7.6, 3(15)(148)0, 3000	Employment and Railroad Tax Returns
21.7.3*	08-2020	36843V	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000	Unemployment Taxes
21.7.4*	09-2020	36844G	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000	Income Taxes/Information Returns
21.7.7*	11-2020	36847N	(21)(21)00, (21)00, 21.14, 21.7.7, 3(15)(148)0, 3.24.6, 3000, 13.24.6	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2017	36848Y	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000	Excise Taxes
21.7.9*	08-2020	36849J	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000	BMF Duplicate Filing Conditions
21.7.10	09-2020	36850K	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000	No-Merge Cases
21.7.11*	08-2020	36851V	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2020	36852G	(21)(21)00, (21)00, 21.14, 21.8.3, 3(15)(148)0, 3000	Non-Master File (NMF) Adjustments
21.7.13*	09-2020	32186R	21.7.1, 3.13.2	Assigning Employer Identification Numbers (EINs)

## 21.8 International

21.8.1*	08-2020	49813H	3(15)(148)0, 3.15.128, 3.15.129, 3000	IMF International Adjustments
21.8.2*	09-2020	49814S	3.15.129	BMF International Adjustments
21.8.4*	09-2020	49817Z	3(15)(148)0, 3.15.128, 3.38.128, 3000	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2020	50502H	3.21.25	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues
21.8.6	08-2020	49818K	3.21.25	Exemptions from US Withholding (Form 8233)
21.8.7	07-2017	69286Y		Form-Related Communication

## 21.10 Quality Assurance

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
21.10.1	08-2020	36867F	21.10.2, 21.38, 21.39, 3(44)(231)0, 3(44)(237)0, 3000,, 6541, 6542, Part 6	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
21.10.4	09-2020	66103S		Customer Satisfaction Surveys

## 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	09-2020	36870C	21.10.4, 21.10.6, 21.41, 6570, Part 6	Stakeholder Partnerships, Education and Communication
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### 22.31 Multilingual Initiatives

22.31.1	07-2020	39864C		IRS Language Services
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### 22.40 Federal, State and Local Governments

22.40.1	12-2019	38104J		Outreach
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### 22.41 Indian Tribal Governments

22.41.1	09-2018	35210K		Outreach
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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	27681V	104.2 CH. 1, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Overview/Definitions
25.1.2	08-2016	27682G	104.2 CH. 2, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Recognizing and Developing Fraud
25.1.3*	08-2016	27683R	104.2 CH. 3, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Criminal Referrals
25.1.4	10-2016	27684C	104.2 CH. 4, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Administrative Joint Investigation
25.1.5	06-2016	27685N	104.2 CH. 5, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Grand Jury Investigations
25.1.6	04-2016	27686Y	104.2 CH. 6, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Civil Fraud
25.1.7	11-2015	27687J	104.2 CH. 7, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Failure to File
25.1.8	10-2016	27688U	104.2 CH. 8, 4200, 4231, 4235, 4500, 4600, 4700, 4800	Field Collection
25.1.9*	07-2016	27689F	104.2 CH. 9, 4200, 4231, 4235, 4500, 4600, 4700, 4800, 7(10)00, 7(13)00;	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

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
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	05-2020	27541K	104.4 CH. 1, 4500, 4800, 5100, 5200, 9300, 9600, 9700, 9781	General Operating Division Guidance for Working Whistleblower Claims
25.2.2	05-2020	27544R	104.4 CH. 2, 4500, 4800, 5100, 5200, 9300, 9600, 9700, 9781	Whistleblower Awards
25.2.10	07-2020	71316V		Guidance for SB/SE Initial Claim Evaluation (ICE) Team
25.2.11	07-2020	71317G		Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims

## 25.3 Litigation and Judgments

25.3.1	08-2013	30351I	105.2 CH. 1, 5700	General Guidelines
25.3.2*	05-2019	30397G	105.2 CH 2, 5700, LEM 25.3.2, LEM 5.5	Suits by the United States
25.3.3	01-2017	30398R	105.2 CH. 3, 5700	Suits Against the United States and Claims for Damages under IRC § 7433
25.3.4	07-2010	30399C	105.2 CH. 4, 5700	Suits against IRS Employees
25.3.5	03-2012	30400S	105.2 CH. 5, 5700	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	01-2021	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	01-2021	36337M	LEM 25.4	Caution Upon Contact Taxpayer

## 25.5 Summons

25.5.1	09-2014	27528R	109.1 CH. 1, 5200, 5700	Introduction
25.5.2	07-2015	27529C	109.1 CH. 2, 5200, 5700	Preparation
25.5.3	08-2019	27530D	109.1 CH. 3, 5200, 5700	Procedures
25.5.4	01-2020	27532Z	109.1 CH. 4, 5200, 5700	Examination of Books and Witnesses
25.5.5	12-2015	27533K	109.1 CH. 5, 5200, 5700	Summons for Taxpayer Records and Testimony
25.5.6	08-2019	27534V	109.1 CH. 6, 5200, 5700	Summonses on Third-Party Witnesses
25.5.7	06-2020	27536R	109.1 CH. 7, 5200, 5700;	Special Procedures for John Doe Summonses
25.5.8	12-2020	27537C	109.1 CH. 8, 5200, 5700	Use of Summons Special Applications
25.5.9	08-2019	27538N	109.1 CH. 9, 5200, 5700	Fees and Costs for Summoned Witnesses
25.5.10	05-2016	27539Y	109.1 CH. 10, 5200, 5700	Enforcement of Summons

## 25.6 Statute of Limitations

25.6.1*	09-2020	36881J	121.2 CH 1, 3(15)(58)0, 3(15)00, LEM 25.6	Statute of Limitations Processes and Procedures
25.6.22	10-2019	28778J	121.2 CH 22	Extension of Assessment Statute of Limitations By Consent
25.6.23*	02-2021	29221J	121.2 CH 23	Examination Process-Assessment Statute of Limitations Controls

## 25.7 Exempt Organizations Business Master File

<b>IRM Number</b>	<b>Revision Date</b>	<b>Catalog Number</b>	<b>Old IRM Number</b>	<b>Title</b>
25.7.1	11-2019	27768D	25.7.2, 7.3.4 CH. 1, 7800, 7820	Exempt Organizations/Business Master File and Support Processing
25.7.3	12-2017	27772L	7.3.4 CH. 3, 7800, 7820	Group Exemption Procedures
25.7.5	12-2019	27774H	7.3.4 CH. 5, 7800, 7820	Exempt Organizations Extracts and On-Line Programs
25.7.6	12-2017	27776D	7.3.4 CH. 6, 7800, 7820	Cumulative List (Publication 78)
25.7.7	12-2017	35833P	7.3.2 CH. 3, 7800, 7820	EO/BMF Reports

## 25.12 Delinquent Return Refund Hold Program

25.12.1*	06-2020	36795W	121.7 CH. 1.; 25.12.2, 25.12.3, 25.12.4, LEM 25.12.1, LEM 25.12.3, LEM 25.12.4;	Processing Refund Hold Program Inventory
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## 25.13 Taxpayer Correspondence

25.13.1	12-2019	57125U	21.3.1	Office of Taxpayer Correspondence Services
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## 25.15 Relief from Joint and Several Liability

25.15.1	04-2020	30263Z	104.5 CH 1, 4500, LEM 25.15.1	Introduction
25.15.2	09-2020	30264K	104.5 CH. 2, 4500	General Procedures/Employees With Taxpayer Contact
25.15.3*	01-2020	30266G	104.5 CH. 3, 4500	Technical Provisions of IRC 6015
25.15.5	04-2020	32027Z	104.5 CH 4, 104.5 CH 6, 25.18.3, 4500	Relief from Community Property Laws
25.15.6	06-2019	30268C	104.5 CH. 6, 4500	Field Examination Procedures
25.15.7*	02-2020	30269N	104.5 CH. 7, 25.15.7, 4500	Innocent Spouse Shared Processing Responsibilities
25.15.8	09-2018	30272K	104.5 CH. 8, 4500	Revenue Officer Procedures for Working Innocent Spouse Relief Cases
25.15.9*	04-2019	30273V	104.5 CH. 9, 4500	Account Processing of Requests for Relief from Joint and Several Liability
25.15.12	10-2014	30276C	104.5 CH. 12, 4500	Appeals Procedures
25.15.14	04-2018	32938P	4.4.15, 4500	Innocent Spouse Tracking System
25.15.15	10-2020	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17	03-2019	50494S		Reconsiderations
25.15.18*	01-2020	68459J	25.15.16, 25.15.7, 25.15.7, 25.15.9	Innocent Spouse Relief Processing Procedures
25.15.19*	10-2019	68751C		Non-Qualifying Requests for Relief & Complex Account Issues

## 25.16 Disaster Assistance and Emergency Relief

25.16.1	06-2018	36901Q	12(10)4, 1200, 121.6 CH 1, 25.16.10, 25.16.11, 25.16.12, 25.16.13, 25.16.2, 25.16.3, 25.16.4, 25.16.5, 25.16.6, 25.16.7, 25.16.8, 25.16.9	Program Guidelines
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## 25.18 Community Property

25.18.1	06-2017	38246Q		Basic Principles of Community Property Law
25.18.2	02-2018	38253F	25.18.3	Income Reporting Considerations of Community Property
25.18.4	02-2018	38263B	25.18.3	Collection of Taxes in Community Property States
25.18.5	03-2017	38261F		Injured Spouse



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## **25.20 Preparer Enrollment, Education and Oversight**

25.20.1*	02-2021	39925E	1.25.2	Complaint Referrals
25.20.2*	04-2020	61857Z		Ghost Preparer Treatment
25.20.3*	03-2019	69540D		Return Preparer Suitability

## **25.21 Affordable Care Act**

25.21.1	05-2019	59067T		Branded Prescription Drug Fee
25.21.2	08-2020	66328P		Insurance Provider Fee
25.21.3	01-2017	69273V		Marketplace Eligibility Determination and Reporting Requirements
25.21.4	03-2019	71647x		IRC 6056 Non-Filer and IRC 4980H Compliance Process

## **25.23 Identity Protection and Victim Assistance**

25.23.1	09-2020	67661N	10.5.3	Identity Protection and Victim Assistance - Policy Guidance
25.23.2*	09-2020	67662Y	10.5.3, 21.9.2	Identity Protection and Victim Assistance - General Case Processing
25.23.3*	09-2020	67663J	21.9.2	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance
25.23.4*	09-2020	67664U	21.6.2	IDTVA Paper Process
25.23.9*	09-2020	67669X	10.5.3	BMF Identity Theft Processing
25.23.10*	09-2020	67725W	25.23.5, 25.23.6, 25.23.7, 25.23.8, 4.19.24	Compliance Identity Theft Case Processing
25.23.11*	09-2020	68577G	21.7.14	Business Master File (BMF) Identity Theft Procedures for Accounts Management
25.23.12*	09-2020	69521W	25.23.3	IMF Identity Theft Toll-Free Guidance

## **25.24 Return Preparer Misconduct Program**

25.24.1*	09-2020	67653N		Return Preparer Misconduct Victim Assistance - General Overview
25.24.2*	09-2020	67654Y	25.24.3	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing
25.24.4*	10-2020	67656U		Return Preparer Misconduct Field Collection
25.24.5*	03-2018	70494K		Return Preparer Misconduct Field Examination

## **25.25 Revenue Protection**

25.25.1*	09-2020	57561Q	21.9.1,	Return Integrity and Verification Operation Business Master File Procedures
25.25.2*	09-2020	59003Z	21.9.1	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2020	61686A	21.9.1	Revenue Protection Verification Procedures for Individual Master File Returns
25.25.4*	09-2020	61688W	21.9.1	Integrity & Verification Identity Theft Return Procedures
25.25.5*	09-2020	61689H	21.9.1	General Correspondence Procedures
25.25.6*	08-2020	61691T	21.9.1	Taxpayer Protection Program
25.25.7*	09-2020	61692E		Automated Questionable Credit Program
25.25.8*	09-2020	61693P	21.9.1	Revenue Protection External Lead Procedures
25.25.9*	09-2020	61694A	21.9.1	Revenue Protection Prisoner Lead Procedures



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25.25.10*	09-2020	61697H	21.9.1, 4.10.12	Frivolous Return Program
25.25.11*	09-2020	69629H		Wage and Withholding Only (WOW) (Notice CP 05A) Procedures
25.25.12*	09-2020	68956H		Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)
25.25.13*	09-2020	69417N		Account Resolution for Return Integrity Verification Operations (RIVO)

## **25.26 Restitution**

25.26.1	03-2014	65270A		Criminal Restitution and Restitution-Based Assessments
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## **25.27 Third Party Contacts**

25.27.1	10-2017	64747G	5.1.17	Third-Party Contact Program
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## **Part 30 Administrative**

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

### **30.1 Office of Chief Counsel Mission Statement**

30.1.1	05-2014	29704D	30.7.5, 30.7.6, 39.0.1, 39.0.2, Part (30)	Mission Statement, and the Strategic and Program Plan
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### **30.2 Chief Counsel Directives**

30.2.1	04-2014	29706Z		Office of Chief Counsel Directives System
30.2.2	06-2013	29707K		General Counsel Orders and Directives

### **30.3 Organizations, Functions, Designations, and Delegations of Authority**

30.3.1	11-2017	29598J	30.3.3	Chief Counsel Delegations, Organization, and Succession
30.3.2	10-2020	29599U	30.3.2	Delegations of Authority and Designations

### **30.4 Personnel Administration, Training, and Equal Employment Opportunity**

30.4.1	06-2017	29708V	30.4.1, 30.4.12, 30.4.2, 30.4.4, 30.4.9, 30.5.1, 30.5.3, 30.5.4, 30.5.5, 30.5.6, 30.5.7, 30.6.3	Employment
30.4.2	10-2017	29812E	30.4.2, 30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	12-2012	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.1, 30.11.2, 30.11.3	Public Information (Speeches, Publications, and Teaching)
30.4.11	07-2018	71620G		Pro Bono Activities

### **30.5 Resources, Services, and Financial Management**

30.5.1	10-2007	29063N	30.8.1, , 30.8.2, 30.8.3, 30.8.4	Space, Property, Procurement, and Telecommunications
30.5.2	02-2014	29123E	Part (30)	Travel Guidelines
30.5.3	07-2005	29608U	30.5.3	Financial Management

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### 30.6 Security and Emergency Preparedness

30.6.1	03-2020	29269D	30.9.1, 30.9.2, 30.9.3, 30.9.5, 32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property
30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness

### 30.7 Management Systems

30.7.1	12-2010	41428A	30.7.14, 30.7.16, 30.7.3, 30.7.7, 30.7.9, 34.15.1, 39.5.1, 39.5.5	Information Systems
30.7.2	11-2012	29271P	30.16.1, 30.16.10, 30.16.2, 30.16.3, 30.16.4, 30.16.5, 30.16.6, 30.16.7, 30.16.8, 30.16.9, 30.7.13, 30.7.8	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	01-2014	41695T		Programs and Special Topics

### 30.8 Library Services

30.8.1	12-2013	29813P	30.8.1	Counsel Library Services
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### 30.9 File Management

30.9.1	07-2005	29712D	30.7.10, 30.7.7.2, 35.14.11	Case File Management
30.9.2	12-2010	29714Z	31.2.1, 31.2.2, 31.2.3, 31.2.4, 31.4.19, 33.6.1, 34.3.1, 34.3.2, 34.3.3, 34.3.4, 35.17.6, 35.19.4, 35.3.5, 39.7.1, 39.7.4	Guidelines for Specific Categories of Case Files

### 30.10 Standards for Correspondence

30.10.1	07-2005	29183G	(30)7(10)0, 30.7.11	Correspondence Guidelines
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### 30.11 Freedom of Information Act Requests for Chief Counsel Records

30.11.1	08-2018	29184R	30.14.1, 30.14.2, 32.5.1	FOIA Requests for Chief Counsel Records
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## Part 31 Guiding Principles

### 31.1 Guiding Principles

31.1.1	11-2019	29647T	34.6.1, 35.3.1, 35.3.12, 35.3.22, 35.8.12, 39.1.5, 39.3.3	Legal Work
31.1.2	08-2004	29648E	31.4.20, 39.11.1, 39.8.8	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	35.14.13, 39.1.3	Signature Principles
31.1.4	10-2010	29650Q	32.6.1, 34.2.1, 35.3.12, 35.3.18, 35.3.21, 36.3.16, 39.1.4, 39.1.7, 39.11.2, 39.8.1, 39.8.3, 39.8.4, 39.8.5, 39.8.6, 39.8.7	Coordination and Reconciliation of Disputes

### 31.2 Significant Case Coordination

31.2.1	08-2004	29422W	35.3.19	Significant Case Program
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## Part 32 Published Guidance and Other Guidance to Taxpayers

### 32.1 Chief Counsel Regulation Handbook

32.1.1	11-2019	29172Z	(30)(15)20	Overview of the Regulations Process
32.1.2	11-2019	38994H	(30)(15)20	Procedural Requirements for Regulation Projects
32.1.3	08-2018	38995S	(30)(15)20	Substantive Development of a Regulation Project

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32.1.4	11-2019	38996D	(30)(15)20	Outlining and Drafting Substantive Regulatory Text
32.1.5	11-2019	38998Z	(30)(15)20	Required Format for Regulations
32.1.6	11-2019	38999K	(30)(15)20	Review, Approval, and Publication of Regulations
32.1.7	11-2019	39002W	(30)(15)20	Inquiries, Comments, and Public Hearings
32.1.8	11-2019	39003H	(30)(15)20	Publishing the Final Regulation
32.1.9	08-2018	39004S	(30)(15)20	Closing a Regulation Project

### **32.2 Chief Counsel Publication Handbook**

32.2.1	11-2019	29173K	(30)(15)10	Introduction to the Chief Counsel Publication Handbook
32.2.2	04-2017	29174V	(30)(15)10, 39.11.3, 39.11.4	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	(30)(15)10	Drafting Published Guidance
32.2.4	08-2004	29176R	(30)(15)10	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	01-2013	39005D	(30)(15)10	Coordination and Clearance
32.2.6	11-2019	39007Z	(30)(15)10	Circulating Draft Publication Items
32.2.7	10-2011	39008K	(30)(15)10	Formal Clearance of Publication Items
32.2.8	04-2017	39009V	(30)(15)10	Publication

### **32.3 Letter Rulings, Information Letters, and Closing Agreements**

32.3.1	10-2011	29177C	39.6.1, 39.6.2	Forms of Advice
32.3.2	10-2017	39010W	39.1.10, 39.1.12, 39.6.3, , 39.6.7	Letter Rulings
32.3.3	08-2004	39011H		Information Letters
32.3.4	10-2017	39012S	35.18.20, 39.6.4	Closing Agreements Covering Specific Matters

### **32.4 Special Pre-Filing Agreement Programs**

32.4.2	06-2005	29179Y	32.4.2	Pre-Filing Agreements
32.4.3	10-2010	29180Z		Industry Issue Resolution

## **Part 33 Legal Advice**

### **33.1 Legal Advice**

33.1.1	08-2004	39430S	34.11.4, 35.19.4, 35.2.1, 35.2.13, 35.8.12, 39.8.2, 39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	01-2021	39431D	35.2.10, 35.2.2, 35.2.3, 35.2.4, 35.2.7, 35.2.9, 35.3.4	Chief Counsel's Legal Advice Program
33.1.3	07-2011	39433Z		Releasing Legal Advice to the Public

### **33.2 Technical Advice and Technical Expedited Advice**

33.2.1	08-2004	29146D	39.7.1, 39.7.2, 39.7.3	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda
33.2.2	10-2010	29148Z	39.7.4	Requests for Technical Advice and Technical Expedited Advice

### **33.3 Other Legal Advice**

33.3.1	08-2004	29159G	39.3.1, 39.3.2, 39.3.4, 39.3.5	Legislation and Miscellaneous Matters
33.3.2	08-2019	29160H	34.5.1, 34.5.2, 34.5.3, 34.5.5	Offers in Compromise
33.3.3	11-2010	29161S		Appeals Settlement Guidelines

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33.3.4	12-2010	29162D	35.3.15	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	39.2.6	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	35.3.14 , 35.5.5	Designating a Case for Litigation
33.3.7	08-2010	29165K	39.4.1 , 39.4.2, 39.4.3 , 39.4.4	Tax Forms, Tax Publications, and Public Use Forms
33.3.8	11-2019	73500H		Whistleblower Taint Review Procedures

## **Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and St**

### **34.1 Jurisdiction of the District Courts**

34.1.1	08-2004	29128H	34.12.6, 34.12.7, 34.12.9, 34.7.10, 34.7.11, 34.7.12, 34.7.13, 34.7.4, 34.7.5, 34.7.6, 34.7.7, 34.7.8, 34.7.9, 35.18.7	Jurisdiction of the District Courts
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### **34.2 Jurisdiction of the Court of Federal Claims**

34.2.1	08-2004	29129S	35.18.7	Jurisdiction of the Court Of Federal Claims
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### **34.3 Procedures in Bankruptcy Cases**

34.3.1	01-2015	29130T	34.10.1, 34.10.2, 34.10.3	Procedures in Bankruptcy Cases
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### **34.4 Insolvencies**

34.4.1	03-2016	39024K	34.9.1,, 34.9.4	Insolvencies
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8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
<b>8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM</b>			
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<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.2	07/2020	Monitoring and Improving Internal Control	All
1.4.3	04/2020	Financial Assurance Control Testing	All
1.4.30	10/2015	Monitoring Internal Control Planned Corrective Actions	CFO
1.4.31	04/2020	IRS Quality Assurance Program	All
1.4.32	09/2019	Internal Control Review Program	All
<b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b>			
1.5.1	05/2019	The IRS Balanced Performance Measurement System	All
<b>1.31 CFO INTERNAL POLICY AND PROCEDURES</b>			
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1.31.7	03/2020	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
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1.32.20	04/2020	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
<b>1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS</b>			
1.33.3	04/2020	Reimbursable Operating Guidelines	All
1.33.4	01/2021	Financial Operating Guidelines	All
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1.34.4	03/2021	Unpaid Assessments	CFO
<b>1.35 FINANCIAL ACCOUNTING</b>			
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1.35.6	09/2019	Property and Equipment Accounting	All
1.35.13	02/2020	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.15	05/2019	Annual Close Guidelines	All
1.35.16	07/2019	Managerial Cost Accounting	All
1.35.17	02/2021	Estimating Trust Fund Costs	CFO
1.35.18	11/2020	Imprest Funds	CI
1.35.19	07/2019	User Fees	CFO
1.35.24	12/2020	Establishing IRS Commitments and Obligations	CFO
<b>1.36 ADMINISTRATIVE ACCOUNTING AND FINANCIAL MANAGEMENT REPORTS</b>			
1.36.4	05/2020	Administrative (Non-tax) Debt Management	All

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<b>3.17 ACCOUNTING AND DATA CONTROL</b>			
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3.17.41	03/2020	Excise Reporting	CFO
3.17.50	09/2019	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	03/2019	Redesigned Revenue Accounting Control System	CFO
3.17.64*	08/2020	Accounting Control General Ledger Policies and Procedures	W&I
3.17.244*	08/2020	Manual Assessments	W&I

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<b>11.5 LEGISLATIVE AFFAIRS</b>			
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## Part 1: Organization, Finance and Management

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

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### 30.2 CHIEF COUNSEL DIRECTIVES

30.2.1	04/2014	Office of Chief Counsel Directives System	CC
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30.2.2	06/2013	General Counsel Orders and Directives	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	CC
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30.3.2	10/2020	Delegations of Authority and Designations	CC
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### 30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY

30.4.1	06/2017	Employment	CC
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30.4.2	10/2017	Personnel Guidance	CC
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30.4.3	03/2011	Training and Communication	CC
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30.4.4	01/2008	Equal Employment Opportunity	CC
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30.4.5	05/2006	Labor and Employee Relations	CC
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30.4.6	03/2009	Leave Administration	CC
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30.4.7	12/2012	Work Schedules	CC
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30.5.2	02/2014	Travel Guidelines	CC
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30.5.3	07/2005	Financial Management	CC
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### 30.6 SECURITY AND EMERGENCY PREPAREDNESS

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30.6.2	01/2014	Emergency Preparedness	CC
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30.7.3	12/2009	Technology Services	CC
30.7.4	01/2014	Programs and Special Topics	CC
<b>30.8 LIBRARY SERVICES</b>			
30.8.1	12/2013	Counsel Library Services	CC
<b>30.9 FILE MANAGEMENT</b>			
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30.9.2	12/2010	Guidelines for Specific Categories of Case Files	CC
<b>30.10 STANDARDS FOR CORRESPONDENCE</b>			
30.10.1	07/2005	Correspondence Guidelines	CC
<b>30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS</b>			
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	CC

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31.1.3	08/2004	Signature Principles	CC
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<b>31.2 SIGNIFICANT CASE COORDINATION</b>			
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32.1.6	11/2019	Review, Approval, and Publication of Regulations	CC
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*(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)*

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9.4.13	08/2015	Financial Investigative Task Force	CI
<b>9.5 INVESTIGATIVE PROCESS</b>			
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9.5.2	09/2015	Grand Jury Investigations	CI
9.5.3	08/2020	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	09/2020	Investigative Reports	CI
9.5.9	09/2020	Methods of Proof	CI
9.5.11	09/2020	Other Investigations	CI
9.5.12	02/2019	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2020	Civil Considerations	CI
9.5.14	09/2005	Closing Procedures	CI
<b>9.6 TRIAL AND COURT RELATED ACTIVITIES</b>			
9.6.2	08/2008	Plea Agreements and Sentencing Process	CI
9.6.3	11/2013	Pre-Trial Procedures	CI
9.6.4	05/2012	Trial	CI
<b>9.7 ASSET SEIZURE AND FORFEITURE</b>			
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9.7.2	07/2015	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	05/2012	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
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<b>9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)</b>			
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9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
<b>9.10 ADMINISTRATIVE DATABASES AND SOFTWARE</b>			
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<b>9.11 FISCAL AND PERSONNEL MATTERS</b>			
9.11.1	01/2012	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI
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<b>9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS</b>			
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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**

1.1.11	02/2020	Chief, Communications and Liaison	All
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##### **1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE**

1.10.3	11/2016	Standards for Using Email	All
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#### **Part 11: Disclosure, Communications, and Liaison**

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

##### **11.1 COMMUNICATIONS**

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

##### **11.5 LEGISLATIVE AFFAIRS**

11.5.2	11/2019	Congressional Affairs Program	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services Program	All

##### **11.53 SMALL BUSINESS/SELF-EMPLOYED**

11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
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Commissioner

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## **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.1	07/2019	IRS Mission and Organizational Structure	All
1.1.5	08/2019	Office of the Commissioner	All
<b>1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE</b>			
1.10.1	06/2015	IRS Correspondence Manual	All

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##### 1.1 ORGANIZATION AND STAFFING

1.1.31	03/2021	Office of the Chief Risk Officer	All
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##### 1.4 RESOURCE GUIDE FOR MANAGERS

1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
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##### 1.29 AUDIT COORDINATION PROCESS

1.29.1	02/2021	Authorities and Responsibilities	CRO
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#### **Part 1: Organization, Finance and Management**

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

##### **1.1 ORGANIZATION AND STAFFING**

1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
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##### **1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY**

1.20.2	07/2020	Providing Reasonable Accommodation for Individuals with Disabilities	ALL
1.20.3	07/2016	Handling Harassment Allegations	EDI
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All

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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
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<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.6	05/2020	Managers Security Handbook	All
<b>1.14 FACILITIES MANAGEMENT</b>			
1.14.2	08/2019	Supply Purchasing Program	AWSS
1.14.3	09/2018	Furniture and Equipment Standards	AWSS
1.14.4	04/2018	Personal Property Management	AWSS
1.14.5	05/2017	Occupational Health and Safety Program	AWSS
1.14.6	09/2017	Real Property Management Program	AWSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	AWSS
1.14.9	04/2019	IRS Parking Program	AWSS
1.14.12	05/2017	IRS Environmental Compliance Program	All

#### **Part 10: Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

<b>10.2 PHYSICAL SECURITY PROGRAM</b>			
10.2.1	08/2020	Physical Security	All
10.2.5	07/2018	Identification Media	All
10.2.6	05/2020	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	07/2019	Incident Reporting	All
10.2.9	02/2021	Occupant Emergency Planning	All
10.2.11	09/2019	Basic Physical Security Concepts	All
10.2.14	05/2020	Methods of Providing Protection	All
10.2.15	08/2019	Minimum Protection Standards (MPS)	All
10.2.18	07/2018	Physical Access Control (PAC)	All
<b>10.9 NATIONAL SECURITY INFORMATION</b>			
10.9.1	08/2012	National Security Information	All

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<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.4	08/2013	Organizational Planning	All
1.1.22	11/2017	Human Capital Office	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.1	01/2012	Management Roles and Responsibilities	All
1.4.12	08/2018	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
<b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b>			
1.5.2	01/2015	Uses of Section 1204 Statistics	All
1.5.3	05/2017	Manager's Self-Certification and the Independent Review Process	All
<b>1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES</b>			
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

#### **Part 6: Human Resources Management**

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

<b>6.10 AGENCY ACCOUNTABILITY SYSTEMS</b>			
6.10.1	09/2009	IRS Personnel Staffing Accountability	All
<b>6.213 EXCEPTED SERVICE</b>			
6.213.1	11/2009	Employment in the Excepted Service	All
<b>6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT</b>			
6.250.1	06/2002	Policies, Requirements, Responsibilities, and Strategies	All
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6.250.3	12/2012	Delegated Examining Authority	All
<b>6.300 EMPLOYMENT (GENERAL)</b>			
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<b>6.304 EXPERT AND CONSULTANT APPOINTMENTS</b>			
6.304.1	11/2009	Expert and Consultant Appointments	All
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<b>6.308 VOLUNTEER SERVICE</b>			
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<b>6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT</b>			

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<b>6.330 RECRUITMENT, SELECTION AND PLACEMENT</b>			
6.330.1	12/2009	Recruitment, Selection, and Placement	All
<b>6.332 RECRUITMENT AND SELECTION THROUGH COMPETITIVE EXAMINATION</b>			
6.332.1	02/2010	Workforce Recruitment Strategies	All
<b>6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)</b>			
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<b>6.335 PROMOTION AND INTERNAL PLACEMENT</b>			
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<b>6.337 EXAMINING SYSTEM</b>			
6.337.1	11/2009	Alternative Rating and Selection	All
<b>6.338 QUALIFICATION REQUIREMENTS</b>			
6.338.1	12/2009	Qualification Requirements	All
<b>6.339 MEDICAL QUALIFICATION DETERMINATIONS</b>			
6.339.1	12/2015	Medical Qualification Determination Requirements	All
<b>6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT</b>			
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
<b>6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)</b>			
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
<b>6.410 LEARNING AND EDUCATION</b>			
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	10/2012	Learning Technology Office Standards	All
6.410.9	11/2018	Training Evaluation Policy	All
<b>6.430 PERFORMANCE MANAGEMENT</b>			
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	10/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
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<b>6.451 EMPLOYEE PERFORMANCE AND UTILIZATION</b>			

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6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	All
<b>6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES</b>			
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<b>6.531 PAY UNDER THE GENERAL SCHEDULE</b>			
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
<b>6.536 GRADE AND PAY RETENTION</b>			
6.536.1	10/2010	IRS Grade and Pay Retention	HCO
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6.550.1	10/2019	Pay Administration - General	All
<b>6.553 REEMPLOYMENT OF CIVILIAN RETIREES TO MEET EXCEPTIONAL EMPLOYMENT NEEDS</b>			
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
<b>6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES</b>			
6.575.1	03/2020	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
<b>6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)</b>			
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	All
<b>6.610 HOURS OF DUTY</b>			
6.610.1	07/2020	IRS Hours of Duty	All
<b>6.630 ABSENCE AND LEAVE</b>			
6.630.1	01/2017	IRS Absence and Leave	All
6.630.2	12/2018	Absence and Leave for Military-Related Reasons	All
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<b>6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY</b>			
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
<b>6.731 SUITABILITY</b>			
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<b>6.735 ETHICS AND CONDUCT MATTERS</b>			
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
<b>6.751 DISCIPLINE AND DISCIPLINARY ACTIONS</b>			
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<b>6.771 AGENCY GRIEVANCE SYSTEM</b>			
6.771.1	10/2012	Agency Grievance System (AGS)	All
<b>6.800 EMPLOYEE BENEFITS</b>			
6.800.1	02/2011	Workers' Compensation Program	All
6.800.2	02/2018	IRS Telework Program	HCO
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6.800.4	03/2017	IRS Nursing Mothers Program	HCO

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*(Security, safeguard, assurances and privacy information.)*

<b>10.6 CONTINUITY OPERATIONS</b>			
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10.6.2	03/2020	Continuity Plan Requirements	All
10.6.3	03/2020	Test, Training, and Exercise Requirements	HCO
10.6.4	03/2020	Incident Management Program	All
10.6.5	03/2020	Annual Certification Requirements	HCO
10.6.6	03/2020	Pandemic Plan Requirements	All
<b>10.23 PERSONNEL SECURITY</b>			
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<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>			
1.2.62	07/2018	Division/Function Delegation of Authorities for Information Technology (IT)	IT

#### **Part 2: Information Technology**

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

<b>2.2 PARTNERSHIP CONTROL SYSTEM</b>			
2.2.1*	12/2019	Partnership Control System Chapter Overview	Appeals
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2.2.7	12/2019	PCS Command Code TSCLS	Appeals
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<b>2.3 IDRS TERMINAL RESPONSES</b>			
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2.3.2*	03/2010	Introduction to IDRS Terminal Responses	All
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2.3.11*	11/2020	Command Codes TXMOD and SUMRY	All
2.3.12	07/2020	Command Code ACTON	All
2.3.13	04/2020	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	11/2020	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
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2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT
2.3.26	11/2012	Command Code TDINQ	All
2.3.27	06/2012	Command Code ECREQ	All
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2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
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2.3.37	06/2020	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	04/2020	Command Code PICRD	Appeals
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2.3.44*	02/2021	Command Code PIVAR	Appeals
2.3.45	12/2014	Command Code XSINQ	Appeals
2.3.47*	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
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2.3.64	08/2019	Command Code EMFOL	Appeals
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2.3.69	05/2020	Command Code VPARS	Appeals
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2.4.10	12/2020	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	12/2016	Command Codes DELET and CCPYT	All

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2.4.13	02/2020	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All
2.4.15	12/2018	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	11/2020	Command Codes REQ54 and ADJ54	All
2.4.17	12/2018	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/2015	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	06/2019	Command Codes RFUND and REFAP	All
2.4.21	04/2020	Command Codes CHK64 and CHK64R	All
2.4.22*	04/2020	Command Code CRMNL	All
2.4.23	04/2020	Command Code CHKCLR and CHKCL	All
2.4.24	12/2016	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	07/2019	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	02/2017	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	04/2020	Command Codes STAUP, STATI and STATB	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	All
2.4.30*	12/2020	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	12/2011	Command Code LEVY	All
2.4.32*	03/2020	Command Code PDTUP	All
2.4.33	11/2012	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASED	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	04/2020	Command Code CCASG for Case Control Activity System	All
2.4.43	12/2014	Command Code PINEX	All

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2.4.44	03/2017	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	03/2020	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	06/2020	Command Code VPMSG	All
2.4.48	05/2020	Command Code VPPIN	All
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	08/2020	Command Codes TPCIN and TPCOL	All
2.4.53	12/2020	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
2.4.57	04/2020	Command Code CDPTR	All
2.4.58	06/2020	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	07/2020	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	12/2018	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
<b>2.5 SYSTEMS DEVELOPMENT</b>			
2.5.1	05/2020	Systems Development	IT
2.5.3	07/2020	Programming and Source Code Standards	IT
2.5.4*	07/2020	Document Standards	IT
2.5.5*	11/2020	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	05/2020	Function Point Standards	IT
2.5.11*	10/2020	Analysis Techniques and Deliverables	IT
2.5.12*	06/2020	Design Techniques and Deliverables	IT
2.5.13*	09/2020	Database Design Techniques and Deliverables	IT
2.5.14	06/2010	Quality Assurance (QA)	IT
<b>2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS</b>			
2.7.1*	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2020	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
<b>2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)</b>			
2.8.1*	12/2018	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	11/2020	AIMS Command Code AM424	Appeals
2.8.3	12/2020	AIMS Command Code AMDIS	Appeals

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
2.8.4	12/2020	AIMS Command Code AMSTU	Appeals
2.8.5	12/2020	AIMS Command Code AMSOC	Appeals
2.8.6*	12/2020	AIMS Command Code AMAXU	LB&I
2.8.7*	12/2020	AIMS Command Code AMCLS	Appeals
2.8.8	12/2020	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2019	AIMS Command Code AMRET	IT
<b>2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES</b>			
2.9.1*	11/2020	Integrated Data Retrieval System	IT
<b>2.11 IDRS CORRESPONDENCE SYSTEM</b>			
2.11.1	04/2020	IDRS Correspondence	IT
<b>2.12 SECURITY AND PRIVACY</b>			
2.12.2	09/2020	Security and Communication Services (SACS) Security Command Codes	IT
<b>2.15 ENTERPRISE ARCHITECTURE (EA)</b>			
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
<b>2.16 ENTERPRISE LIFE CYCLE (ELC)</b>			
2.16.1	11/2019	ELC Guidance	IT
<b>2.17 INFRASTRUCTURE CURRENCY</b>			
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
<b>2.21 SHOPPING CART PROCESSING FOR INFORMATION TECHNOLOGY PRODUCTS AND SERVICES</b>			
2.21.1	02/2021	Introduction to Shopping Cart Processing for IT	All
<b>2.22 BUSINESS PLANNING AND RISK MANAGEMENT</b>			
2.22.1	01/2020	Unified Work Request (UWR) Process	All
<b>2.25 INTEGRATED ENTERPRISE PORTAL - WEB SERVICES</b>			
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	03/2020	Intranet Site and Web Server Registration Procedures	All
2.25.5	04/2006	Accessibility Guidelines for the Web	All
2.25.20	12/2020	SharePoint	All
<b>2.100 INTEGRATED PROCESS MANAGEMENT</b>			
2.100.1	10/2019	Integrated Process Management Policy	IT
2.100.2	10/2019	Integrated Process Management Standardization Process	IT
<b>2.109 RISK, ISSUE, AND ACTION ITEM MANAGEMENT PRACTICES</b>			
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
<b>2.110 REQUIREMENTS ENGINEERING</b>			



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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
2.110.1	08/2019	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
<b>2.120 SOLUTION ENGINEERING</b>			
2.120.1	07/2020	Engineering Policy	All
2.120.2	11/2019	Technical Solution Process	All
2.120.3	08/2019	Product Integration	All
2.120.4	10/2019	Design Coordination	All
2.120.5	10/2019	Performance Engineering	All
<b>2.123 KNOWLEDGE MANAGEMENT</b>			
2.123.1	05/2020	Knowledge Management Directive	IT
2.123.2	06/2020	Knowledge Management Process Description	IT
<b>2.125 CHANGE MANAGEMENT</b>			
2.125.1	09/2018	Change Management Policy	IT
2.125.2	09/2018	Change Management Process Description	IT
<b>2.126 ENTERPRISE ORGANIZATIONAL READINESS</b>			
2.126.1	11/2019	Enterprise Organizational Readiness Policy	All
2.126.2	11/2019	Enterprise Organizational Readiness Process and Procedure Description	All
<b>2.127 TESTING STANDARDS AND PROCEDURES</b>			
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
<b>2.142 SERVICE CATALOG MANAGEMENT</b>			
2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	06/2020	Service Catalog Management Process and Procedures	All
<b>2.144 CAPACITY MANAGEMENT</b>			
2.144.1	10/2019	Capacity Management Policy	All
2.144.2	10/2019	Business Capacity Management	All
2.144.3	08/2019	Component Capacity Management	All
2.144.4	10/2019	Service Capacity Management	All
2.144.5	07/2015	Enterprise Demand Forecast	All
<b>2.145 AVAILABILITY MANAGEMENT</b>			
2.145.1	10/2019	Availability Management Policy	All
2.145.2	10/2019	Availability Management Process Description	All
<b>2.148 IT SUPPORT SERVICES MANAGEMENT</b>			
2.148.1	06/2020	IT Support Services Management Directive	All

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2.148.2	05/2020	Incident Management Process	All
2.148.3	05/2020	Request Fulfillment Process	All
<b>2.149 IT ASSET MANAGEMENT</b>			
2.149.1	09/2018	Asset Management Policy	All
2.149.2	09/2018	Asset Management Process Description	All
2.149.3	09/2018	Asset Management Hardware Procedures	All
2.149.4	09/2018	Asset Management Software Procedures	All
<b>2.150 CONFIGURATION MANAGEMENT</b>			
2.150.1	01/2021	Configuration Management Policy	IT
2.150.2	08/2020	Configuration Management (CM) Process	IT
<b>2.152 DATA ENGINEERING</b>			
2.152.1	08/2019	Data Engineering Policy	All
2.152.2	11/2019	Data Management Process Description	All
2.152.3	11/2019	Naming Data Element(s)/Object(s)	All
<b>2.173 IT PROGRAM GOVERNANCE</b>			
2.173.1	11/2019	IT Governance Policy	IT
2.173.2	10/2019	IT Governance Procedures	IT

## **Part 10: Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

<b>10.8 INFORMATION TECHNOLOGY (IT) SECURITY</b>			
10.8.1*	05/2019	Policy and Guidance	All
10.8.2*	11/2019	IT Security Roles and Responsibilities	All
10.8.5*	07/2019	Domain Name System (DNS) Security Policy	All
10.8.6*	07/2020	Application Security and Development	IT
10.8.15*	12/2020	General Platform Operating System Security Policy	IT
10.8.21*	11/2020	Database Security Policy	All
10.8.22*	04/2020	Web Server Security Policy	All
10.8.23*	04/2020	Application Server Security Policy	All
10.8.24*	03/2019	Cloud Computing Security Policy	IT
10.8.26*	07/2020	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27*	04/2020	Personal Use of Government Furnished Information Technology Equipment and Resources	IT

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
10.8.33*	08/2020	Mainframe System Security Policy	IT
10.8.34*	09/2020	IDRS Security Controls	All
10.8.50*	11/2020	Servicewide Security Patch Management	All
10.8.52*	07/2019	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	All
10.8.54*	08/2020	Minimum Firewall Administration Requirements	All
10.8.55*	12/2020	Network Security Policy	All
10.8.60*	12/2019	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62*	11/2019	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.24	09/2020	Large Business and International Division	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.24*	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
<b>1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES</b>			
1.32.5	10/2019	International Travel Office Procedures	All

#### **Part 4: Examining Process**

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

<b>4.1 PLANNING AND SPECIAL PROGRAMS</b>			
4.1.8	11/2019	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	SB/SE
4.1.21*	07/2020	LB&I Planning and Monitoring	LB&I
<b>4.10 EXAMINATION OF RETURNS</b>			
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21*	08/2019	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
<b>4.11 EXAMINING OFFICERS GUIDE (EOG)</b>			
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
<b>4.30 LB&amp;I GENERAL PROCEDURES</b>			
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
<b>4.31 PASS-THROUGH ENTITY HANDBOOK</b>			
4.31.9	07/2020	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
<b>4.36 JOINT COMMITTEE PROCEDURES</b>			
4.36.1	09/2015	Joint Committee Process Overview	LB&I
4.36.2	09/2015	Identification of Joint Committee Cases	LB&I
4.36.3	09/2015	Examination Team Responsibilities	LB&I
4.36.4	09/2015	Joint Committee Review Team Procedures	LB&I
4.36.5	09/2015	Reports	LB&I

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<b>4.37 FINANCIAL PRODUCTS AND TRANSACTIONS</b>			
4.37.1	08/2019	Financial Products Specialty	Appeals
<b>4.41 OIL AND GAS INDUSTRY</b>			
4.41.1	12/2013	Oil and Gas Handbook	LB&I
<b>4.43 RETAIL INDUSTRY</b>			
4.43.1	07/2009	Retail Industry	Counsel
<b>4.46 LB&amp;I EXAMINATION PROCESS</b>			
4.46.1	12/2018	General Information and Definitions	LB&I
4.46.3	12/2018	Planning the Examination	LB&I
4.46.4	12/2018	Executing the Examination	LB&I
4.46.5	12/2018	Resolving the Examination	LB&I
4.46.6	12/2019	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LBI
<b>4.47 COMPUTER AUDIT SPECIALIST</b>			
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	LB&I
4.47.2	08/2002	CAS Technical and Procedural Information	LB&I
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
<b>4.48 ENGINEERING SPECIALTY</b>			
4.48.1	09/2020	Overview of Engineering Program	LB&I
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
<b>4.50 LB&amp;I COMPLIANCE INTEGRATION</b>			
4.50.1	12/2020	Campaign Development Process	LB&I
4.50.2*	02/2021	Other Workload Selection – Non-campaign Workstreams	LB&I
<b>4.51 LB&amp;I CASE MANAGEMENT</b>			
4.51.2	12/2005	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
<b>4.52 GLOBAL HIGH WEALTH PROGRAM</b>			
4.52.1	12/2019	Global High Wealth Program Processes and Procedures	LB&I
<b>4.60 INTERNATIONAL PROCEDURES</b>			
4.60.1*	10/2018	Exchange of Information	All
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	LB&I

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
4.60.3	01/2002	Tax Treaty Related Matters	LB&I
4.60.6*	03/2020	International Referral Criteria and Procedures	LB&I
4.60.7	10/2019	Guidelines for Evaluating International Referrals	LB&I
4.60.8	06/2014	International Examination and Processing Procedures	LB&I
4.60.9	09/2015	International Examiner's Report	LB&I
<b>4.61 INTERNATIONAL EXAMINATION GUIDELINES</b>			
4.61.1	05/2006	Overview of Guidelines	LB&I
4.61.2	05/2006	Foreign Based Books and Records	LB&I
4.61.3	12/2018	Development of IRC 482 Cases	LB&I
4.61.4	05/2006	Information Gathering	LB&I
4.61.5	05/2006	Entity Classification	LB&I
4.61.6	05/2006	Boycotts	LB&I
4.61.7	10/2019	Controlled Foreign Corporations	LB&I
4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	LB&I
4.61.10	03/2020	Foreign Tax Credit	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
<b>4.62 INTERNATIONAL RELATIONS</b>			
4.62.1	08/2019	International Visitors Program	All
4.62.3	04/2019	Requests for Representation Funds and Gifts for Foreign Officials	All
<b>4.63 WITHHOLDING AND INTERNATIONAL INDIVIDUAL COMPLIANCE</b>			
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3*	01/2018	Offshore Voluntary Disclosure Program	LB&I
4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
<b>4.64 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM</b>			
4.64.1*	09/2020	Case Development and Processing Guidelines	LB&I

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#### **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	08/2020	Industry Issue Resolution (IIR) Program	Appeals
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#### **Part 11: Disclosure, Communications, and Liaison**

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

##### **11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS**

11.51.1	06/2008	TIGTA and GAO Audit Program Process at the LMSB Division	LB&I
11.51.2	10/2019	LB&I Intranet Publishing Standards	LB&I

#### **Part 21: Customer Account Services**

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

##### **21.8 INTERNATIONAL**

21.8.7	07/2017	Form-Related Communication	All
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#### **Part 25: Special Topics**

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

##### **25.21 AFFORDABLE CARE ACT**

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



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## **Part 1: Organization, Finance and Management**

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

### 1.1 ORGANIZATION AND STAFFING

1.1.29	08/2018	Office of Online Services	All
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## **Part 2: Information Technology**

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

### 2.25 INTEGRATED ENTERPRISE PORTAL - WEB SERVICES

2.25.101	07/2020	IRS.gov Web Content Management Procedures	All
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### **Part 1: Organization, Finance and Management**

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

1.1 ORGANIZATION AND STAFFING			
1.1.20	11/2016	Office of Professional Responsibility	All
1.25 PRACTICE BEFORE THE SERVICE			
1.25.1	11/2016	Rules Governing Practice Before the IRS	All
1.25.4*	06/2016	Processing Circular 230 Disciplinary Cases	All

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### PGLD

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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	05/2019	Privacy, Governmental Liaison and Disclosure (PGLD)	All
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##### **1.15 RECORDS AND INFORMATION MANAGEMENT**

1.15.1	02/2021	The Records and Information Management Program	All
1.15.2	02/2021	Types of Records and Their Life Cycles	All
1.15.3	02/2021	Disposing of Records	All
1.15.4	08/2017	Retiring and Requesting Records	All
1.15.5	02/2021	Relocating/Removing Records	All
1.15.6	07/2018	Managing Electronic Records	All
1.15.7	08/2017	Files Management	All

#### **Part 10: Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

##### **10.5 PRIVACY AND INFORMATION PROTECTION**

10.5.1	12/2020	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	10/2020	Incident Management Program	All
10.5.5	07/2018	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	01/2020	Privacy Act	All
10.5.7	02/2021	Use of Pseudonyms by IRS Employees	All
10.5.8*	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All

##### **10.10 IDENTITY ASSURANCE**

10.10.1	12/2019	IRS Electronic Signature (e-Signature) Program	All
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#### **Part 11: Disclosure, Communications, and Liaison**

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

##### **11.3 DISCLOSURE OF OFFICIAL INFORMATION**

11.3.1	03/2018	Introduction to Disclosure	All
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### PGLD

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
11.3.2	01/2021	Disclosure to Persons with a Material Interest	All
11.3.3	01/2021	Disclosure to Designees and Practitioners	All
11.3.4	09/2020	Congressional Inquiries	All
11.3.5	05/2017	Fees	All
11.3.6	10/2017	Seals and Certifications	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	All
11.3.8	04/2017	Disclosure of Written Determinations	All
11.3.9	12/2019	Exempt Organizations	TE/GE
11.3.10	09/2020	Employee Plans Information	TE/GE
11.3.11	03/2019	Other Information Available to the Public	All
11.3.12	09/2018	Designation of Documents	All
11.3.13	07/2020	Freedom of Information Act	All
11.3.21	07/2017	Investigative Disclosure	All
11.3.22	05/2018	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	03/2020	Disclosures to Contractors	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	07/2017	Wagering Tax Information	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	07/2018	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2020	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	04/2020	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	06/2020	Disclosure to States for Tax Administration Purposes	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	09/2019	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2020	Disclosures Involving Trust Fund Recovery Penalty Assessments	All

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PGLD

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11.4 OFFICE OF GOVERNMENTAL LIAISON			
11.4.1	12/2020	Governmental Liaison Operations	PGLD
11.4.2	12/2020	Data Exchange Program	PGLD

## **Part 25: Special Topics**

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

25.4 EMPLOYEE PROTECTION			
25.4.1	01/2021	Potentially Dangerous Taxpayer	All
25.4.2	01/2021	Caution Upon Contact Taxpayer	All

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Procurement**

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**Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.32	08/2018	Office of the Chief Procurement Officer	All

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### February 2021

### RAAS

IRM Number	Date	Title	Audience
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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.18	09/2020	Research, Applied Analytics and Statistics Division	All
<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>			
1.2.1	03/2021	Servicewide Policy Statements	All
1.2.2	03/2021	Servicewide Delegations of Authority	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.5	12/2020	Corporate Tax Administration Tools	All
<b>1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION</b>			
1.7.1	08/2020	Servicewide Research for Tax Administration	All
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>			
1.11.1	04/2020	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	04/2020	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	04/2020	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	04/2020	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	04/2020	Interim Guidance Process	All
<b>1.13 STATISTICS OF INCOME</b>			
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

#### **Part 3: Submission Processing**

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

<b>3.34 NATIONAL RESEARCH PROGRAM (NRP)</b>			
3.34.3	03/2010	NRP Individual Income Tax Returns - Code and Edit, Transcription	RAAS
3.34.4	12/2006	S Corporation Tax Returns - Document Analysis & Data Entry	LB&I
<b>3.49 STATISTICS OF INCOME PROCESSING</b>			
3.49.5	10/2020	Statistical Editing of Individual Income Tax Returns	RAAS



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RAAS

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3.49.8	06/2019	Statistical Editing of Corporation Tax Returns	RAAS

## **Part 4: Examining Process**

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

<b>4.22 NATIONAL RESEARCH PROGRAM (NRP)</b>			
4.22.1	09/2017	National Research Program Overview	LB&I
4.22.2	09/2017	NRP Case Building	LB&I
4.22.3	12/2017	Classification of NRP Returns	LB&I
4.22.4*	01/2021	Examination of NRP Returns	LB&I
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6*	06/2018	Examination of Individual Income Tax Returns	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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### RPO

IRM Number	Date	Title	Audience
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#### **Part 1: Organization, Finance and Management**

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

##### **1.1 ORGANIZATION AND STAFFING**

1.1.28	11/2019	Return Preparer Office	All
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##### **1.25 PRACTICE BEFORE THE SERVICE**

1.25.2	05/2020	Practitioner Enrollment	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*	02/2021	Complaint Referrals	RPO
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25.20.2*	04/2020	Ghost Preparer Treatment	RPO
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25.20.3*	03/2019	Return Preparer Suitability	RPO
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### SB/SE

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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.16	11/2018	Small Business/Self-Employed Division	All
<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>			
1.2.65	05/2020	Small Business/Self-Employed Division Delegations of Authority	SB/SE
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.17	03/2006	Compliance Managers Guide	SB/SE
1.4.19*	11/2020	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	07/2020	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2020	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	09/2020	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	11/2017	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	07/2020	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	08/2018	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	02/2020	Insolvency	SB/SE
1.4.52	03/2019	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	12/2020	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
<b>1.53 SMALL BUSINESS/SELF-EMPLOYED</b>			
1.53.1	08/2007	Managing Organizational Change	SB/SE

#### **Part 4: Examining Process**

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

<b>4.1 PLANNING AND SPECIAL PROGRAMS</b>			
4.1.1*	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	09/2020	Workload Identification and Survey Procedures	SB/SE
4.1.5	09/2020	Case Building, Classification, Storage and Delivery	SB/SE

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
4.1.10*	12/2016	Return Preparer Program Coordinator	LB&I
4.1.27*	10/2020	Information Return Case Selection	SB/SE
<b>4.2 GENERAL EXAMINING PROCEDURES</b>			
4.2.1	05/2019	General Examination Information	LB&I
4.2.2	02/2020	Disaster Assistance Relief	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5*	06/2017	Disclosure of Official Information	LB&I
4.2.6	08/2019	Examination of Employee Returns	LB&I
4.2.8	10/2020	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9*	07/2020	IDRS and Data Security for Examination	SB/SE
<b>4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS</b>			
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.4	12/2011	Claims	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	12/2009	Conversion of Returns	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Appeals
4.4.11	06/2007	Entity Changes	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/2011	Inventory Control	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	06/2010	Large Dollar Cases	Appeals
4.4.19	08/2016	Manual Refunds	Appeals
4.4.21	07/2012	Non-Examined Closings and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	10/2013	Openings	Appeals
4.4.24	07/2014	Payments and Remittances	Appeals
4.4.25	07/2012	Quick Assessments	Appeals

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/2009	Unpostable Resolution	Appeals
<b>4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)</b>			
4.7.1	10/2019	Overview	SB/SE
4.7.2	10/2019	Security	LB&I
4.7.3	05/2019	Statute of Limitations	SB/SE
4.7.4	08/2020	Planning and Special Programs (PSP)	SB/SE
4.7.5	07/2020	Group and Territory	LB&I
4.7.6	03/2021	Reports	SB/SE
4.7.7	11/2020	Technical Services	LB&I
4.7.8	02/2020	Centralized Case Processing	LB&I
4.7.10	05/2020	AIMS/ERCS Staff	LB&I
<b>4.8 TECHNICAL SERVICES</b>			
4.8.1	02/2021	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	03/2015	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	08/2020	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2014	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	10/2020	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
<b>4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM</b>			
4.9.1	10/2020	Outline of System	LB&I
<b>4.10 EXAMINATION OF RETURNS</b>			
4.10.1	07/2020	Overview of Examiner Responsibilities	SB/SE
4.10.2*	09/2019	Pre-Contact Responsibilities	SB/SE
4.10.3	02/2016	Examination Techniques	LB&I

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4.10.4	12/2016	Examination of Income	Appeals
4.10.5	08/2019	Required Filing Checks	SB/SE
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	01/2018	Issue Resolution	Appeals
4.10.8*	09/2019	Report Writing	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	SB/SE
4.10.10	03/2020	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2020	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/2015	Certain Technical Issues	SB/SE
4.10.15	03/2020	Report Generation Software	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	LB&I
<b>4.11 EXAMINING OFFICERS GUIDE (EOG)</b>			
4.11.11	02/2014	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I
4.11.51*	10/2020	Return Preparer Program	Appeals
4.11.52	05/2019	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	Appeals
4.11.57	07/2020	Third-Party Contacts	LB&I
<b>4.12 NONFILED RETURNS</b>			
4.12.1	10/2010	Nonfiled Returns	Appeals
<b>4.13 AUDIT RECONSIDERATION</b>			
4.13.1	12/2015	Introduction	SB/SE
4.13.2	12/2015	Contact Employees	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	SB/SE
4.13.4	10/2006	Area Office (AO) Examination	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	SB/SE
4.13.6	12/2015	Appeals	Appeals
4.13.7	12/2015	Exhibits	SB/SE
<b>4.15 JEOPARDY/TERMINATION ASSESSMENTS</b>			
4.15.1	06/2018	Jeopardy and Terminations	Appeals
4.15.2	10/2018	Examination Procedures	Appeals
4.15.3	10/2018	Assessment Procedures (Centralized Case Processing )	Appeals

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<b>4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)</b>			
4.16.1	06/2017	SEP Responsibilities and Case Development	CI
<b>4.17 COMPLIANCE INITIATIVE PROJECTS</b>			
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	LB&I
<b>4.18 EXAM OFFER-IN-COMPROMISE</b>			
4.18.1	11/2020	Offers in Compromise Received in Exam	SB/SE
4.18.3	02/2017	Effective Tax Administration Offers	SB/SE
4.18.7	02/2017	Special Case Processing	SB/SE
<b>4.19 LIABILITY DETERMINATION</b>			
4.19.2*	09/2020	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3*	09/2020	IMF Automated Underreporter Program	SB/SE
4.19.4*	04/2020	CAWR Reconciliation Balancing	SB/SE
4.19.5*	09/2020	Certification of State Federal Unemployment Tax Act (FUTA) Credits	SB/SE
4.19.6	01/2021	Minister and Religious Waiver Program	SB/SE
4.19.7*	09/2020	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11*	10/2017	Examination Classification of Work	W&I
4.19.12	06/2020	Centralized Files and Scheduling	W&I
4.19.13*	07/2020	General Case Development and Resolution	SB/SE
4.19.15*	11/2019	Discretionary Programs	SB/SE
4.19.16	02/2018	Claims	SB/SE
4.19.17*	10/2016	Non-Filer Program	SB/SE
4.19.18	12/2016	Quality Review Program	SB/SE
4.19.22	04/2020	CAWR Control	SB/SE
4.19.23	08/2020	FUTA Control	SB/SE
4.19.25*	07/2020	Information Return Penalty (IRP) Procedures	SB/SE
<b>4.20 EXAMINATION COLLECTIBILITY</b>			
4.20.1*	06/2020	Examination Collectibility Procedures	SB/SE
<b>4.21 ELECTRONIC FILING PROGRAM</b>			
4.21.1*	08/2011	Monitoring the IRS e-file Program	LB&I

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<b>4.23 EMPLOYMENT TAX</b>			
4.23.1	11/2018	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	11/2018	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	02/2021	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	05/2019	General Procedures, Pre-Contact Analysis, and Workpapers	Appeals
4.23.5*	08/2020	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	01/2021	Classification Settlement Program (CSP)	Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Appeals
4.23.8	05/2018	Determining Employment Tax Liability	Appeals
4.23.9	12/2019	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2020	Report Writing Guide for Employment Tax Examinations	Appeals
4.23.11	12/2019	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	11/2018	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	05/2020	Statute Control and Extension	Appeals
4.23.15	01/2020	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	10/2019	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	01/2020	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	01/2018	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	06/2020	Voluntary Classification Settlement Program (VCSP) Procedures	LB&I
4.23.21	03/2019	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.25	08/2018	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
<b>4.24 EXCISE TAX</b>			
4.24.1	05/2020	Introduction to Excise Taxes	SB/SE
4.24.2	07/2018	Form 637 Excise Tax Registrations	SB/SE
4.24.4	02/2019	Excise Fuel Taxes Workload, Policies and Procedures	SB/SE
4.24.5	02/2019	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	02/2019	Technical Guidance and Information Processing for Excise Tax Examination Issues	SB/SE



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4.24.8	12/2020	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	11/2019	Excise Tax Penalties Guidance	SB/SE
4.24.10	02/2019	Appeals Referral Procedures	SB/SE
4.24.13	02/2021	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2018	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15*	07/2017	Excise Fuel Compliance Inspection, Sampling, and Shipping	SB/SE
4.24.16	01/2020	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/2020	Excise Case Selection	SB/SE
4.24.20	07/2020	Excise Tax Report Writing Guide	SB/SE
4.24.21	07/2020	Case Closings	SB/SE
<b>4.25 ESTATE AND GIFT TAX</b>			
4.25.1	07/2020	Estate and Gift Tax Examinations	SB/SE
4.25.2*	10/2020	Campus Estate and Gift	SB/SE
4.25.3	07/2018	Planning, Classification, and Selection	SB/SE
4.25.4	07/2020	International Estate and Gift Tax Examinations	SB/SE
4.25.5	07/2020	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	07/2019	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	07/2020	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8*	07/2019	Delinquent Returns and SFR Procedures	SB/SE
4.25.9*	07/2018	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	07/2020	Case Closing Procedures	SB/SE
4.25.11	07/2020	Special Examination Procedures	SB/SE
4.25.12	07/2020	Valuation Assistance	SB/SE
4.25.13	07/2018	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14*	07/2019	Miscellaneous Procedures	SB/SE
<b>4.26 BANK SECRECY ACT</b>			
4.26.1	02/2019	Introduction and Program Structure	SB/SE
4.26.3	03/2019	Examination Case Selection (ECS)	SB/SE
4.26.4	01/2016	FinCEN Query (FCQ)	SB/SE

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4.26.5	06/2020	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/2019	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE
4.26.11*	05/2019	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	08/2019	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	04/2020	Structuring	SB/SE
4.26.14*	07/2020	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE
4.26.16	11/2015	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17*	12/2019	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
<b>4.27 BANKRUPTCY</b>			
4.27.1*	07/2020	Examiner Responsibilities and Procedures	SB/SE
<b>4.29 PASS-THROUGH CONTROL SYSTEM</b>			
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
<b>4.31 PASS-THROUGH ENTITY HANDBOOK</b>			
4.31.1	04/2019	Introduction	Appeals
4.31.2*	05/2019	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3*	04/2019	TEFRA Examinations - CPF Procedures	Appeals
4.31.4*	04/2019	TEFRA Administrative Adjustment Request (AAR)	LB&I
4.31.5*	04/2019	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6*	04/2019	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	LB&I
4.31.7	10/2020	TEFRA Bankruptcy	SB/SE, LBI, Appeals
4.31.8*	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	SB/SE
<b>4.32 ABUSIVE TRANSACTIONS</b>			

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4.32.1	02/2018	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	06/2018	The Abusive Transactions (AT) Process	LB&I
4.32.3	01/2021	Coordination and Roles of Cross-Functional Units	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Appeals
<b>4.33 ELECTRONIC BUSINESS</b>			
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
<b>4.103 COMPLIANCE DATA ENVIRONMENT (CDE)</b>			
4.103.1	02/2021	CDE Application and Procedures	SB/SE
<b>4.119 BMF LIABILITY DETERMINATION</b>			
4.119.1*	07/2020	BMF Underreporter (BUR) Control	SB/SE
4.119.3	08/2020	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4*	11/2020	BMF Underreporter (BUR) Program	SB/SE

## **Part 5: Collecting Process**

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

<b>5.1 FIELD COLLECTING PROCEDURES</b>			
5.1.1	06/2018	Miscellaneous Collection Procedures	SB/SE
5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Appeals
5.1.3	12/2020	Safety, Security, and Control	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5*	11/2019	Balancing Civil and Criminal Cases	SB/SE
5.1.7	06/2016	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	Appeals
5.1.8*	11/2015	Courtesy Investigations	SB/SE
5.1.9	01/2020	Collection Appeal Rights	Appeals
5.1.10	03/2020	Taxpayer Contacts	Appeals
5.1.11*	02/2020	Delinquent Return Investigations	SB/SE
5.1.12*	12/2017	Cases Requiring Special Handling	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Appeals
5.1.15*	11/2017	Abatements, Reconsiderations and Adjustments	Appeals
5.1.18*	07/2019	Locating Taxpayers and their Assets	All
5.1.19	02/2020	Collection Statute Expiration	SB/SE
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5.1.22	08/2019	Disclosure	SB/SE
5.1.23	12/2019	Taxpayer Representation	SB/SE
5.1.24*	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25*	06/2020	IDRS and Data Security for Collection	SB/SE
5.1.28*	02/2020	Identity Theft for Collection Employees	SB/SE
5.1.29*	01/2015	Petition for Remission Program	SB/SE
<b>5.2 REPORTS</b>			
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	10/2018	Collection Reports	SB/SE
<b>5.3 ENTITY CASE MANAGEMENT SYSTEMS</b>			
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	SB/SE
<b>5.4 CASE PROCESSING</b>			
5.4.10*	12/2019	General Case Processing	SB/SE
5.4.11	10/2016	CCP Installment Agreements	SB/SE
5.4.12*	11/2016	Field Office Resource Team	SB/SE
5.4.13*	06/2014	CCP General Procedures	SB/SE
<b>5.5 DECEDENT ESTATES AND ESTATE TAXES</b>			
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2012	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Appeals
5.5.8	05/2019	Advisory Responsibilities for Processing Estate Tax Liens	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	SB/SE
<b>5.6 COLLATERAL AGREEMENTS</b>			
5.6.1	12/2020	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	Appeals
<b>5.7 TRUST FUND COMPLIANCE</b>			
5.7.1	02/2020	FTD Alerts	Appeals
5.7.2	02/2021	Letter 903 Process	SB/SE

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5.7.4*	06/2017	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	11/2014	Collectibility Determination	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	Appeals
5.7.9	01/2018	Federal Contractors	Appeals
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
<b>5.8 OFFER IN COMPROMISE</b>			
5.8.1	12/2019	Overview	Appeals
5.8.2	09/2020	Centralized Offer in Compromise Initial Processing and Processability	Appeals
5.8.3	11/2020	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Appeals
5.8.4	09/2020	Investigation	Appeals
5.8.5*	03/2018	Financial Analysis	Appeals
5.8.6	10/2017	Collateral Agreements	SB/SE
5.8.7	12/2018	Return, Terminate, Withdraw, and Reject Processing	Appeals
5.8.8	12/2019	Acceptance Processing	Appeals
5.8.9	07/2020	Actions on Post-Accepted Offers	Appeals
5.8.10	07/2020	Special Case Processing	Appeals
5.8.11	10/2019	Effective Tax Administration	Appeals
5.8.12	04/2018	Independent Administrative Review	Appeals
<b>5.9 BANKRUPTCY AND OTHER INSOLVENCIES</b>			
5.9.1*	06/2017	Overview of Bankruptcy	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	SB/SE
5.9.3*	08/2017	Debtors' Delinquent Accounts	SB/SE
5.9.4*	12/2019	Common Bankruptcy Issues	SB/SE
5.9.5*	04/2020	Opening a Bankruptcy Case	SB/SE
5.9.6*	12/2020	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8*	01/2020	Processing Chapter 11 Bankruptcy Cases	SB/SE
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5.9.11	09/2020	Insolvency Mail Processing	SB/SE
5.9.12	04/2020	Insolvency Automated Processes	Appeals
5.9.13*	12/2019	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14*	12/2019	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16*	03/2019	Insolvency Case Monitoring	SB/SE
5.9.17*	10/2019	Closing a Bankruptcy Case	SB/SE
5.9.18	04/2020	Automated Discharge System (ADS)	Appeals
5.9.19	03/2019	Insolvency Disclosure and Telephone Procedures	Appeals
5.9.20	04/2017	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	03/2017	Electronic Proofs of Claim (EPOC)	SB/SE
<b>5.10 SEIZURE AND SALE</b>			
5.10.1	04/2020	Pre-Seizure Considerations	SB/SE
5.10.2	07/2019	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	04/2020	Conducting the Seizure	SB/SE
5.10.4	10/2018	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	Appeals
5.10.6	09/2020	Post Sale Actions and Responsibilities of Advisory	Appeals
5.10.7	09/2020	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	09/2020	Judicial Sales	Appeals
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
<b>5.11 NOTICE OF LEVY</b>			
5.11.1	07/2020	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/2017	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	07/2019	Notice of Levy in Special Cases	Appeals
5.11.7*	09/2016	Automated Levy Programs	SB/SE
<b>5.12 FEDERAL TAX LIENS</b>			
5.12.1	07/2018	Lien Program Overview	Appeals

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5.12.3*	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5*	06/2016	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	Appeals
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	09/2015	Lien Related Certificates	Appeals
5.12.11	10/2013	Lien Special Topics	Appeals
<b>5.13 COLLECTION QUALITY MEASUREMENT</b>			
5.13.1	02/2020	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
<b>5.14 INSTALLMENT AGREEMENTS</b>			
5.14.1*	07/2018	Securing Installment Agreements	Appeals
5.14.2*	04/2019	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	12/2015	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7*	03/2011	BMF Installment Agreements	Appeals
5.14.9	10/2019	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	Appeals
5.14.10	09/2020	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	12/2014	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
<b>5.15 FINANCIAL ANALYSIS</b>			
5.15.1	07/2019	Financial Analysis Handbook	Appeals
<b>5.16 CURRENTLY NOT COLLECTIBLE</b>			
5.16.1*	09/2018	Currently Not Collectible	SB/SE
<b>5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS</b>			
5.17.1	06/2019	General Information	Appeals
5.17.2	03/2019	Federal Tax Liens	Appeals

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5.17.4	05/2019	Suits by the United States	Appeals
5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	08/2019	Summonses	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	04/2020	General Provisions of Bankruptcy	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10*	01/2020	Chapter 11 Bankruptcy (Reorganization)	Appeals
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	Appeals
5.17.12	05/2019	Investigations and Reports	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Appeals
5.17.14	09/2020	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	10/2014	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
<b>5.18 LIABILITY DETERMINATION</b>			
5.18.1*	03/2020	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2*	11/2020	Business Returns IRC 6020(b) Processing	Appeals
<b>5.19 LIABILITY COLLECTION</b>			
5.19.1*	11/2020	Balance Due	Appeals
5.19.2*	07/2017	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3*	11/2020	Backup Withholding Program	Appeals
5.19.4*	12/2020	Enforcement Action	SB/SE
5.19.5*	11/2020	ACS Inventory	Appeals
5.19.6*	02/2018	ACS Support	SB/SE
5.19.7*	07/2020	Monitoring Offer In Compromise	Appeals
5.19.8	12/2019	Collection Appeal Rights	Appeals
5.19.9*	10/2016	Automated Levy Programs	Appeals
5.19.10*	03/2020	Collection Operations Transcript Processing	SB/SE
5.19.11*	10/2020	Withholding Compliance Program	SB/SE
5.19.12	06/2020	Centralized Lien Operation	SB/SE
5.19.13*	04/2020	Campus Procedures for Securing Financial Information	Appeals
5.19.14*	08/2018	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15*	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE



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5.19.16*	08/2020	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17*	03/2020	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18*	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19*	08/2016	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	11/2019	Campus Procedures for Handling Identity Theft	Appeals
5.19.22*	07/2020	Business Master File (BMF) Return Delinquency	Appeals
5.19.23*	03/2020	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2020	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	08/2020	Passport Program	SB/SE
<b>5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)</b>			
5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	11/2016	Summons Procedures	Appeals
5.20.6	11/2016	Whipsaw Assessments	Appeals
5.20.7	05/2019	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8*	08/2019	Promoter/Preparer Investigations	SB/SE
5.20.10	10/2018	Identification and Processing of Frivolous Documents	Appeals
5.20.11	08/2016	Examination Reconsiderations and Referrals	Appeals
5.20.12*	03/2015	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
<b>5.21 INTERNATIONAL AND INSULAR ISSUES</b>			
5.21.1	10/2017	Overview	SB/SE
5.21.2	04/2018	Offshore Information Gathering Techniques	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7*	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

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#### **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*	10/2020	Form SS-8 Processing Handbook	All
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#### **Part 11: Disclosure, Communications, and Liaison**

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

##### **11.53 SMALL BUSINESS/SELF-EMPLOYED**

11.53.4	04/2015	TIGTA/GAO	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*	10/2020	Introduction and Penalty Relief	Appeals
20.1.2*	03/2019	Failure To File/Failure To Pay Penalties	Appeals
20.1.3*	07/2020	Estimated Tax Penalties	Appeals
20.1.4*	02/2018	Failure to Deposit Penalty	Appeals
20.1.5	04/2019	Return Related Penalties	Appeals
20.1.6	08/2020	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	12/2019	Information Return Penalties	Appeals
20.1.8*	12/2020	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10*	12/2020	Miscellaneous Penalties	Appeals
20.1.11*	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	12/2017	Penalties Applicable to Incorrect Appraisals	Appeals

##### **20.2 INTEREST**

20.2.1*	01/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	03/2015	Overpayment Interest	Appeals
20.2.5*	10/2020	Interest on Underpayments	Appeals
20.2.7*	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals

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20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14*	02/2017	Netting of Overpayment and Underpayment Interest	LB&I
<b>20.3 PENALTY PROGRAM INTERNAL PROCESSES</b>			
20.3.1*	10/2020	Civil Penalty Accuracy Review Process	SB/SE

#### **Part 22: Taxpayer Education and Assistance**

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

<b>22.24 IRS TAXPAYER BURDEN REDUCTION</b>			
22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE

#### **Part 25: Special Topics**

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

<b>25.1 FRAUD HANDBOOK</b>			
25.1.1	01/2014	Overview/Definitions	Appeals
25.1.2	08/2016	Recognizing and Developing Fraud	Appeals
25.1.3*	08/2016	Criminal Referrals	Appeals
25.1.4	10/2016	Administrative Joint Investigation	Appeals
25.1.5	06/2016	Grand Jury Investigations	Appeals
25.1.6	04/2016	Civil Fraud	CI
25.1.7	11/2015	Failure to File	Appeals
25.1.8	10/2016	Field Collection	Appeals
25.1.9*	07/2016	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	03/2015	LB&I Fraud Procedures	LB&I
25.1.11*	11/2017	Campus Collection Fraud Procedures	Appeals
25.1.12	07/2017	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	SB/SE
<b>25.2 INFORMATION AND WHISTLEBLOWER AWARDS</b>			
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
<b>25.3 LITIGATION AND JUDGMENTS</b>			
25.3.1	08/2013	General Guidelines	Appeals
25.3.2*	05/2019	Suits by the United States	Appeals

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25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	03/2012	Judgment Follow-up	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	SB/SE
<b>25.5 SUMMONS</b>			
25.5.1	09/2014	Introduction	CI
25.5.2	07/2015	Preparation	CI
25.5.3	08/2019	Procedures	Appeals
25.5.4	01/2020	Examination of Books and Witnesses	Appeals
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	08/2019	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
<b>25.6 STATUTE OF LIMITATIONS</b>			
25.6.22	10/2019	Extension of Assessment Statute of Limitations By Consent	All
25.6.23*	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
<b>25.12 DELINQUENT RETURN REFUND HOLD PROGRAM</b>			
25.12.1*	06/2020	Processing Refund Hold Program Inventory	SB/SE
<b>25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY</b>			
25.15.1	04/2020	Introduction	SB/SE
25.15.2	09/2020	General Procedures/Employees With Taxpayer Contact	SB/SE
25.15.3*	01/2020	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	SB/SE
25.15.6	06/2019	Field Examination Procedures	SB/SE
25.15.7*	02/2020	Innocent Spouse Shared Processing Responsibilities	SB/SE
25.15.8	09/2018	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9*	04/2019	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	04/2018	Innocent Spouse Tracking System	SB/SE

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25.15.17	03/2019	Reconsiderations	SB/SE
25.15.18*	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19*	10/2019	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
<b>25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF</b>			
25.16.1	06/2018	Program Guidelines	All
<b>25.18 COMMUNITY PROPERTY</b>			
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	02/2018	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouse	Appeals
<b>25.21 AFFORDABLE CARE ACT</b>			
25.21.4	03/2019	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
<b>25.24 RETURN PREPARER MISCONDUCT PROGRAM</b>			
25.24.4*	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5*	03/2018	Return Preparer Misconduct Field Examination	SB/SE
<b>25.26 RESTITUTION</b>			
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	CI
<b>25.27 THIRD PARTY CONTACTS</b>			
25.27.1	10/2017	Third-Party Contact Program	SB/SE

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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.8	06/2005	National Taxpayer Advocate	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.13	09/2019	TAS Guide for Managers	TAS
<b>1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM</b>			
1.5.8	06/2018	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>			
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

#### **Part 13: Taxpayer Advocate Service**

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

<b>13.1 TAXPAYER ADVOCATE CASE PROCEDURES</b>			
13.1.1	12/2014	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/2020	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.3	08/2016	Definition of Terms/Use of Abbreviations	All
13.1.4	10/2004	TAS Authorities	All
13.1.5	08/2020	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/2020	Casework Communications	All
13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	04/2017	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10*	12/2019	Special Processes	TAS
13.1.11	11/2020	Case and Inventory Management	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	08/2016	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	08/2020	Receipt and Intake of TAS Cases	TAS

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13.1.18	05/2016	Processing TAS Cases	TAS
13.1.19	05/2016	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	05/2016	TAS Case Closing and Reopen Case Procedures	TAS
13.1.22	10/2019	Manual Inventory Balancing Procedures	TAS
13.1.23	06/2019	Taxpayer Representation	TAS
13.1.24	02/2020	Advocating for Case Resolution	TAS
<b>13.2 SYSTEMIC ADVOCACY</b>			
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	09/2020	Evaluating and Reviewing Systemic Issues	All
13.2.4	09/2020	Information Gathering Projects (IGP)	All
13.2.5	11/2020	Advocacy Projects	All
13.2.6	11/2020	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
<b>13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM</b>			
13.3.1*	12/2020	NTA Toll-free Procedures	All
<b>13.4 TAS TAMIS GUIDE</b>			
13.4.1	03/2009	General TAMIS Information	TAS
13.4.2	07/2020	Administration and Security	TAS
13.4.3	03/2019	TAMIS Training	TAS
13.4.4	05/2009	Navigation/Querying	TAS
13.4.5	06/2015	Initiating and Working a Case on TAMIS	TAS
13.4.6	05/2009	Management Inventory Screens	TAS
13.4.7	04/2017	Administrative Reports	TAS
13.4.8	03/2011	Report Writing	TAS
<b>13.5 TAS BALANCED MEASURES</b>			
13.5.1	09/2020	TAS Balanced Performance Measurement System	TAS
<b>13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS</b>			
13.6.1	02/2012	Internal and External Communications	TAS
<b>13.7 TAXPAYER ADVOCACY PANEL PROGRAM</b>			
13.7.1	09/2014	Taxpayer Advocacy Panel Operating Procedures	TAS

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13.9.1	10/2020	Procedures for Taxpayer Advocate Directives	TAS



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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.23	03/2017	Tax Exempt and Government Entities Division	All
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.7	02/2017	TE/GE Knowledge Network (K-Net) Administration	TE/GE
<b>1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT</b>			
1.54.1	08/2016	TE/GE Roles and Responsibilities	TE/GE

#### **Part 3: Submission Processing**

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

<b>3.11 RETURNS AND DOCUMENTS ANALYSIS</b>			
3.11.12*	11/2020	Exempt Organization Returns	SB/SE
3.11.20*	11/2020	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	10/2020	Employee Plan Excise Tax Return	SB/SE
3.11.26*	11/2020	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	11/2020	EPMF Return Processing Form 5500-EZ	TE/GE
<b>3.12 ERROR RESOLUTION</b>			
3.12.12*	11/2020	Exempt Organization Returns	TE/GE
3.12.22*	11/2020	Employee Plan Excise Tax Returns	TE/GE
3.12.26*	10/2020	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	12/2019	EPMF Unpostables	W&I
3.12.278*	11/2020	Exempt Organization Unpostable Resolution	TE/GE
<b>3.13 CAMPUS DOCUMENT SERVICES</b>			
3.13.12	11/2020	Exempt Organization Account Numbers	SB/SE
3.13.36	06/2020	EPMF Account Numbers	TE/GE
<b>3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING</b>			
3.20.12*	11/2020	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13*	11/2020	Exempt Organizations Photocopy Procedures	TE/GE
<b>3.24 ISRP SYSTEM</b>			
3.24.12	11/2020	Exempt Organization Returns	SB/SE

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3.24.22	10/2020	Employee Plan Returns	SB/SE
3.24.26	10/2020	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2020	EPMF Return Processing Form 5500-EZ	TE/GE
<b>3.45 TE/GE PROCESSING</b>			
3.45.1	11/2020	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

#### **Part 4: Examining Process**

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

<b>4.2 GENERAL EXAMINING PROCEDURES</b>			
4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
<b>4.5 TE/GE AIMS MANUAL</b>			
4.5.1	10/2019	TE/GE AIMS Processing	TE/GE
4.5.2	11/2019	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2019	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/2019	TE/GE Reports	TE/GE
<b>4.70 TE/GE EXAMINATIONS</b>			
4.70.1*	10/2018	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	10/2018	Promoter Investigations	LB&I
4.70.5	09/2018	Issue Identification and Research	TE/GE
4.70.6	09/2019	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	08/2018	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
<b>4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS</b>			
4.71.1	01/2021	Overview of Form 5500 Examination Procedures	TEGE
4.71.2	10/2019	Overview of IDRS	TEGE
4.71.3*	12/2020	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/2020	Discrepancy Adjustments	TEGE
4.71.5	02/2021	Form 5330 Examinations	TEGE
4.71.6	10/2019	Employee Plans Referrals	TE/GE
4.71.7	10/2019	Survey Returns	TEGE
4.71.8	12/2019	EP Claims	TEGE

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4.71.10	10/2019	Form 990-T Processing	TE/GE
4.71.12	11/2019	Case File Assembly Guidelines	TEGE
4.71.13	07/2019	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	12/2019	EP Mandatory Review	TE/GE
4.71.16	10/2019	Employee Plans Large Case Examinations	TE/GE
4.71.17	11/2019	Non-Return Unit Examinations	TE/GE
4.71.18	05/2019	EP Penalties	TE/GE
4.71.19	10/2019	Fast Track Settlement Procedures	TE/GE
4.71.20	07/2019	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	07/2019	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	07/2019	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/2019	Bankruptcy Procedures	TE/GE
4.71.25	11/2019	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/2020	Form 5329 Examination Procedures	TEGE
<b>4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES</b>			
4.72.2	08/2020	Cash or Deferred Arrangements	TE/GE
4.72.3	04/2020	Employee Contributions and Matching Contributions	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	TE/GE
4.72.5	09/2016	Top-Heavy Plans	TE/GE
4.72.6	08/2020	IRC 415(b)	TE/GE
4.72.7	09/2020	Examination Guidelines for IRC 415(c)	TE/GE
4.72.8	08/2016	Valuation of Assets in Defined Contribution Plans	TE/GE
4.72.9	08/2020	Qualified Joint and Survivor Annuity Requirements	TE/GE
4.72.10	12/2020	Single-Sum Distributions or Single-Sum Like Distributions	TE/GE
4.72.11	09/2017	Prohibited Transactions	TE/GE
4.72.13	12/2020	IRC 403(b) Plans	TE/GE
4.72.14	12/2019	Multiemployer Plan Examination Guidelines	TE/GE
4.72.15	07/2020	Internal Revenue Code (IRC) 404 Examination Guidelines	TE/GE
4.72.16	12/2020	IRC 430 Examination Guidelines	TE/GE
4.72.17	09/2020	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	TE/GE

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4.72.18	12/2019	Nonbank Trustee Investigation Procedures	TE/GE
4.72.19	11/2020	IRC 457 Examination Guidelines	TE/GE
<b>4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES</b>			
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/2019	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	11/2019	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/2019	Issue Development and Conclusion	TE/GE
4.75.15	01/2020	Closing Letters and Examination Reports	TE/GE
4.75.16	02/2020	Case Closing Procedures	TE/GE
4.75.17	10/2019	Mandatory Review	TE/GE
4.75.20	07/2019	Final Case Processing	TE/GE
4.75.21	11/2019	EO Special Examination Procedures	TE/GE
4.75.22	11/2019	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE
4.75.24	07/2017	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31*	10/2019	Conversion of Returns	TE/GE
4.75.32	05/2019	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	05/2019	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2020	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	01/2020	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	02/2020	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38*	10/2020	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	10/2017	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/2019	Employment Tax Audit Procedures	TE/GE
<b>4.80 GOVERNMENT ENTITIES EXAMINATIONS</b>			
4.80.1	02/2021	Technical Assistance and Technical Advice Requests	TE/GE
<b>4.81 TAX EXEMPT BONDS (TEB) EXAMINATION PROGRAM AND PROCEDURES</b>			
4.81.5	09/2019	Conducting the Examination	TE/GE
4.81.6	02/2019	Closing Agreements	TE/GE
4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE

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4.81.14	10/2019	Unagreed Issues	TE/GE
<b>4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES</b>			
4.82.2	09/2018	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3*	10/2017	Direct Pay Bonds	TE/GE
<b>4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES</b>			
4.86.1	06/2020	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2020	Conducting Indian Tribal Government Examinations	TE/GE
<b>4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES</b>			
4.88.1	03/2019	Examination Issues Pertaining to ITG Cases	TE/GE

## **Part 7: Rulings and Agreements**

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

<b>7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS</b>			
7.1.1	09/2020	Employee Plans	TE/GE
7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	04/2020	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	02/2021	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	12/2018	Processing Information Requests	TE/GE
<b>7.2 TE/GE CLOSING AGREEMENTS</b>			
7.2.1	04/2020	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	09/2020	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	11/2020	Employee Plans Voluntary Closing Agreement Requests	Counsel
<b>7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM</b>			
7.11.1	09/2020	Employee Plans Determination Letter Program	TE/GE
7.11.2	08/2019	EP Case Assignment Guide	TE/GE
7.11.3	07/2019	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	10/2020	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	11/2020	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/2020	Multiemployer Plans	TE/GE
7.11.7	11/2020	Multiple Employer Plans	TE/GE
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7.11.11	08/2019	Proposed Adverse Cases	TE/GE
7.11.12	11/2019	Preparing Technical Advice Requests	TE/GE
7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
<b>7.12 EMPLOYEE PLANS GUIDELINES</b>			
7.12.1	09/2018	Plan Terminations	TE/GE
<b>7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES</b>			
7.13.1	11/2016	Determination Letter Applications	TE/GE
7.13.5	10/2019	Letter Generation	TE/GE
7.13.7	10/2019	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	09/2015	EDS Unpostables	TE/GE
<b>7.14 EMPLOYEE PLANS EDS USER MANUAL</b>			
7.14.1	09/2019	Introduction	TE/GE
7.14.2	09/2015	Data Entry	TE/GE
7.14.4	09/2015	Letter Generation	TE/GE
7.14.5	09/2015	Inventory Control System (ICS)	TE/GE
7.14.6	09/2015	Management Information System (MIS)	TE/GE
<b>7.15 EMPLOYEE PLANS TEDS USER MANUAL</b>			
7.15.1	09/2015	Employee Plans User Manual Introduction	TE/GE
7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	09/2015	Electronic Case Processing	TE/GE
7.15.8	07/2013	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
<b>7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM</b>			
7.20.1	09/2019	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2*	05/2018	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	05/2018	Review Procedures for EO Determinations	TE/GE
7.20.6	09/2019	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9*	09/2018	Processing Form 1023-EZ	TE/GE
<b>7.21 EXEMPT ORGANIZATIONS DETERMINATIONS PROCESSING</b>			
7.21.1	09/2015	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	07/2018	Processing User Fees	TE/GE

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7.21.5	02/2018	Determination Case Processing Assistance	TE/GE
7.21.8	09/2015	EDS Unpostables	TE/GE
7.21.10	08/2020	Processing EO Correspondence Requests	TE/GE
<b>7.22 EXEMPT ORGANIZATIONS DETERMINATION LETTER AUTOMATION SYSTEMS</b>			
7.22.1	09/2015	Determination Letter Automation Systems Overview	TE/GE
7.22.4	09/2015	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	TE/GE
<b>7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES</b>			
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	06/2020	Public Inspection of Written Determinations Under IRC 6110	TE/GE

### **Part 21: Customer Account Services**

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

<b>21.5 ACCOUNT RESOLUTION</b>			
21.5.11*	06/2020	Employee Plan Accounts	TE/GE
<b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b>			
21.7.7*	11/2020	Exempt Organizations and Tax Exempt Bonds	TE/GE

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

<b>22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS</b>			
22.40.1	12/2019	Outreach	TE/GE
<b>22.41 INDIAN TRIBAL GOVERNMENTS</b>			
22.41.1	09/2018	Outreach	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.)*

<b>25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE</b>			
25.7.1	11/2019	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.7.3	12/2017	Group Exemption Procedures	TE/GE
25.7.5	12/2019	Exempt Organizations Extracts and On-Line Programs	TE/GE
25.7.6	12/2017	Cumulative List (Publication 78)	TE/GE
25.7.7	12/2017	EO/BMF Reports	TE/GE

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#### **Part 1: Organization, Finance and Management**

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

<b>1.1 ORGANIZATION AND STAFFING</b>			
1.1.13	02/2020	Wage and Investment	All
<b>1.2 SERVICEWIDE POLICIES AND AUTHORITIES</b>			
1.2.61	02/2021	Division Delegations of Authority for Wage and Investment	W&I
<b>1.4 RESOURCE GUIDE FOR MANAGERS</b>			
1.4.10	09/2020	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/2020	Field Assistance Guide for Managers	W&I
1.4.16	12/2020	Accounts Management Guide for Managers	W&I
1.4.18	10/2020	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21*	12/2020	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
<b>1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM</b>			
1.11.7	10/2017	Accounts Management Tax/Policy/Program Analyst Guide	W&I
1.11.8	11/2020	Servicewide Electronic Research Program (SERP)	W&I
<b>1.17 PUBLISHING</b>			
1.17.1	07/2020	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	07/2020	Publishing Systems and Programs	All
1.17.3	07/2019	Tax Products Program	All
1.17.7	07/2020	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	07/2020	Internal and Public Use Non-Tax Products	All
1.17.9	07/2020	User Guide for Requesting Published Products and Services	All
<b>1.18 DISTRIBUTION</b>			
1.18.2	11/2020	Forecasting Requirements	All
1.18.3	01/2021	Tax Forms Distribution Programs	W&I
1.18.4	01/2021	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
<b>1.22 MAIL AND TRANSPORTATION MANAGEMENT</b>			
1.22.1	11/2020	Mail and Transportation Management Overview	All
1.22.2	12/2020	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All



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1.22.4	01/2021	Postage Accountability and Reporting Requirements	All
1.22.5	01/2021	Mail Operations	All
1.22.6	01/2021	Transportation Management	All
1.22.7	12/2020	Household Goods	All
1.22.8	01/2021	Mailing and Shipping Equipment	All
<b>1.55 WAGE AND INVESTMENT</b>			
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	04/2018	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO

### **Part 3: Submission Processing**

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

<b>3.0 GENERAL</b>			
3.0.101*	11/2020	Schedule K-1 Processing	SB/SE
3.0.167*	09/2020	Losses and Shortages	W&I
3.0.230	11/2020	Lockbox Processing Procedures	W&I
3.0.275	10/2020	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	05/2019	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
<b>3.5 ACCOUNTS SERVICES</b>			
3.5.10	11/2020	Remittance Transaction Research (RTR) System	W&I
3.5.20*	12/2020	Processing Requests for Tax Return/Return Information	W&I
3.5.61*	11/2020	Files Management and Services	SB/SE
<b>3.8 DEPOSIT ACTIVITY</b>			
3.8.44*	12/2020	Campus Deposit Activity	SB/SE
3.8.45*	12/2020	Manual Deposit Process	SB/SE
3.8.46	11/2019	Discovered Remittance	SB/SE
3.8.47*	09/2020	Manual Deposit for Field Office Payment Processing	W&I
<b>3.10 CAMPUS MAIL AND WORK CONTROL</b>			
3.10.5	11/2020	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/2020	Information Returns Processing	SB/SE
3.10.72*	11/2020	Receiving, Extracting, and Sorting	LB&I
3.10.73*	11/2020	Batching and Numbering	All

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3.11.3*	12/2020	Individual Income Tax Returns	SB/SE
3.11.6*	11/2020	Data Processing (DP) Tax Adjustments	SB/SE
3.11.10	11/2020	Revenue Receipts	W&I
3.11.13*	11/2020	Employment Tax Returns	W&I
3.11.14*	11/2020	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15*	11/2020	Return of Partnership Income	SB/SE
3.11.16*	11/2020	Corporate Income Tax Returns	LB&I
3.11.23*	11/2020	Excise Tax Returns	W&I
3.11.25*	11/2020	Miscellaneous Tax Returns	W&I
3.11.29*	06/2020	Health Coverage Tax Credit (HCTC) Enrollment Processing	SB/SE
3.11.106*	11/2020	Estate and Gift Tax Returns	W&I
3.11.154*	11/2020	Unemployment Tax Returns	SB/SE
3.11.180*	11/2020	Allocated Tips	W&I
3.11.212*	11/2020	Applications for Extension of Time to File	SB/SE
3.11.213*	11/2020	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/2020	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249*	11/2020	Processing Form 8752	W&I
3.11.250	12/2020	Form 8300 Processing	SB/SE
<b>3.12 ERROR RESOLUTION</b>			
3.12.2*	11/2020	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	11/2020	Individual Income Tax Returns	SB/SE
3.12.8*	11/2020	Information Returns Processing	SB/SE
3.12.10*	11/2020	Revenue Receipts	LB&I
3.12.13*	11/2020	Employment Tax Returns	W&I
3.12.14*	11/2020	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.12.15*	11/2020	Return of Partnership Income	SB/SE
3.12.16*	11/2020	Corporate Income Tax Returns	W&I
3.12.21	11/2020	Credit and Account Transfers	SB/SE
3.12.23*	11/2020	Excise Tax Returns	W&I
3.12.32*	11/2020	General Unpostables	SB/SE

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3.12.38*	11/2020	BMF General Instructions	SB/SE
3.12.106*	11/2020	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154*	11/2020	Unemployment Tax Returns	SB/SE
3.12.179*	11/2020	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212*	11/2020	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/2020	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217*	11/2020	Error Resolution Instructions for Form 1120-S	W&I
3.12.220*	11/2020	Error Resolution System for Excise Tax Returns	W&I
3.12.249*	11/2020	Processing Form 8752	W&I
3.12.251*	11/2020	Corporation Income Tax Returns	SB/SE
3.12.263*	11/2020	Estate and Gift Tax Returns	W&I
3.12.279*	11/2020	BMF/CAWR/PMF Unpostable Resolution	SB/SE
<b>3.13 CAMPUS DOCUMENT SERVICES</b>			
3.13.2*	11/2020	BMF Account Numbers	W&I
3.13.5*	11/2020	Individual Master File (IMF) Account Numbers	SB/SE
3.13.6	11/2020	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40*	11/2020	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2020	Media Transport and Control	SB/SE
3.13.122*	11/2020	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222*	11/2020	BMF Entity Unpostable Correction Procedures	SB/SE
<b>3.14 NOTICE REVIEW</b>			
3.14.1*	11/2020	IMF Notice Review	W&I
3.14.2*	11/2020	Notice Review - Business Master File (BMF) Notice Review	W&I
<b>3.17 ACCOUNTING AND DATA CONTROL</b>			
3.17.5*	12/2020	Hardcore Payment Tracers	W&I
3.17.10*	12/2020	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20*	12/2020	Refund Intercept Program	W&I
3.17.21*	09/2020	Credit and Account Transfers	W&I
3.17.30*	11/2020	SC Data Controls	W&I
3.17.46*	11/2020	Automated Non-Master File Accounting	SB/SE
3.17.79*	12/2020	Accounting Refund Transactions	W&I

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3.17.80*	12/2020	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220*	12/2020	Excess Collections File	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	IT
3.17.243*	09/2020	Miscellaneous Accounting	W&I
3.17.277	12/2020	Electronic Payments	SB/SE
3.17.278	12/2019	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
<b>3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS</b>			
3.21.3*	11/2020	Individual Income Tax Returns	SB/SE
3.21.15*	11/2020	Foreign Partnership Withholding	LB&I
3.21.19*	11/2020	Foreign Trust System	LB&I
3.21.25*	11/2020	Miscellaneous Tax Returns	LB&I
3.21.110*	11/2020	Processing Form 1042 Withholding Returns	LB&I
3.21.111*	11/2020	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/2020	Foreign Account Tax Compliance Act (FATCA) Registration	SB/SE
3.21.261*	11/2020	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263*	11/2020	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264*	11/2020	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
<b>3.22 INTERNATIONAL ERROR RESOLUTION</b>			
3.22.3*	11/2020	Individual Income Tax Returns	SB/SE
3.22.15*	11/2020	Foreign Partnership Withholding	SB/SE
3.22.19*	11/2020	Foreign Trust System	SB/SE
3.22.110*	11/2020	Processing Form 1042 Withholding Returns	W&I
3.22.111*	11/2020	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261*	11/2020	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
<b>3.24 ISRP SYSTEM</b>			
3.24.3	11/2020	Individual Income Tax Returns	W&I
3.24.7	04/2020	Delinquent Accounts	W&I
3.24.8	11/2020	Information Returns Processing	W&I
3.24.10	11/2020	Revenue Receipts	SB/SE
3.24.13	11/2020	Employment Tax Returns	W&I
3.24.14	11/2020	Fiduciary Income Tax Returns	W&I

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3.24.16	11/2020	Corporation Income Tax Returns	W&I
3.24.21	04/2020	Credit and Account Transfers	SB/SE
3.24.23	11/2020	Excise Tax Returns	W&I
3.24.25	11/2020	BMF International Miscellaneous Tax Returns	W&I
3.24.28	11/2020	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	01/2018	SCRS Error Resolution	SB/SE
3.24.30	12/2017	Data Controls	SB/SE
3.24.37	11/2020	General Instructions	SB/SE
3.24.38	11/2020	BMF General Instructions	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	12/2017	Campus Performance Evaluation Reporting System	SB/SE
3.24.106	11/2020	Estate Tax Returns	W&I
3.24.133	11/2020	Residual Remittance Processing System	SB/SE
3.24.143	11/2020	Gift Tax Returns	W&I
3.24.154	02/2021	Unemployment Tax Returns	W&I
3.24.159	01/2018	SCRS SC Edits	IT
3.24.162	01/2018	BOB Transcription Instructions	LB&I
3.24.176	01/2018	Audit Selection System	SB/SE
3.24.180	12/2017	Allocated Tips	W&I
3.24.183	12/2017	Planning and Control Data	SB/SE
3.24.202	11/2020	Supervisory Operator's Manual	W&I
3.24.212	11/2020	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	12/2017	Real Estate Mortgage Investment Conduit Income Tax Returns	SB/SE
3.24.226	01/2018	Declaration for Electronic Filing	SB/SE
3.24.249	12/2017	Fiscal Year Required Payments/Form 8752	SB/SE
<b>3.28 SPECIAL PROCESSING PROCEDURES</b>			
3.28.1*	12/2020	Informational Referral Receipt and Routing for Form 3949-A	W&I
3.28.2*	05/2020	Information Referral Process for Form 3949-A	W&I
3.28.3	11/2020	Individual Income Tax Returns	W&I
3.28.4*	11/2020	Identity Theft Returns for Submission Processing	W&I
<b>3.30 WORK PLANNING AND CONTROL</b>			

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3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	01/2017	Production Control and Performance Reporting	SB/SE
3.30.20	03/2020	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	11/2017	Embedded Quality for Submission Processing (EQSP) System	WI
3.30.50	01/2017	Project PCA Production Control Accounting	SB/SE
3.30.123*	11/2020	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	01/2020	Campus Monitoring Reports	SB/SE
3.30.126	04/2019	Control Data Analysis	W&I
3.30.127	04/2020	Workload Scheduling	SB/SE
<b>3.37 INTERNATIONAL ISRP</b>			
3.37.110	11/2020	Chapter 3 Withholding Returns	SB/SE
<b>3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS</b>			
3.38.147*	11/2020	International Notices	SB/SE
<b>3.40 BLOCK OUT OF BALANCE RESOLUTION</b>			
3.40.8*	11/2020	Information Returns Processing	SB/SE
3.40.37	11/2020	General Instructions	SB/SE
<b>3.41 OCR SCANNING OPERATIONS</b>			
3.41.267*	11/2020	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269*	11/2020	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/2020	General Instructions for Processing via SCRIPS	SB/SE
3.41.275	11/2020	Scanner Operations on SCRIPS	SB/SE
3.41.276	11/2020	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/2020	Form 940 SCRIPS Processing	W&I
<b>3.42 ELECTRONIC TAX ADMINISTRATION</b>			
3.42.4*	09/2020	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	12/2020	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2020	EPSS Help Desk Support	SB/SE
3.42.8	09/2020	Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)	All
3.42.9*	12/2020	Filing Information Returns Electronically (FIRE)	W&I
3.42.10*	09/2020	Authorized IRS e-file Providers	LB&I
3.42.20	10/2020	Preparer e-file Hardship Waiver Requests	W&I
<b>3.43 INTEGRATED MANAGEMENT SYSTEM</b>			

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

4.1 PLANNING AND SPECIAL PROGRAMS			
4.1.26*	12/2020	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.19 LIABILITY DETERMINATION			
4.19.10*	12/2020	Examination General Overview	SB/SE
4.19.14*	12/2020	EITC Revenue Protection Strategy	W&I
4.19.19	12/2020	Campus Examination Telephone Contacts	SB/SE
4.19.20*	12/2020	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2020	Clerical	SB/SE

#### Part 11: Disclosure, 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	10/2018	Wage and Investment Communications and Liaison	W&I

#### 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	09/2020	Accounts Management and Compliance Services Overview	LB&I
21.1.2	09/2020	Reference Materials Overview	LB&I
21.1.3*	09/2020	Operational Guidelines Overview	LB&I
21.1.7*	09/2020	Campus Support	W&I
21.2 SYSTEMS AND RESEARCH PROGRAMS			
21.2.1*	09/2020	Systems	LB&I
21.2.2	09/2020	Research	LB&I
21.2.3*	09/2020	Transcripts	W&I
21.2.4*	09/2020	Master File Accounts Maintenance	LB&I
21.3 TAXPAYER CONTACTS			
21.3.1*	09/2020	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	08/2020	Incoming and Outgoing Correspondence/Letters	Appeals

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21.3.4*	08/2020	Field Assistance	W&I
21.3.5	09/2020	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6	09/2020	Forms and Information Requests	Appeals
21.3.7*	09/2020	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	08/2020	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	09/2020	Processing Reporting Agents File Authorizations	SB/SE
21.3.10*	09/2020	Practitioner Priority Service (PPS)	SB/SE
21.3.11	12/2020	Information Returns Reporting Procedures	W&I
<b>21.4 REFUND INQUIRIES</b>			
21.4.1*	09/2020	Refund Research	SB/SE
21.4.2*	09/2020	Refund Trace and Limited Payability	SB/SE
21.4.3*	09/2020	Returned Refunds/Releases	SB/SE
21.4.4*	09/2020	Manual Refunds	SB/SE
21.4.5*	09/2020	Erroneous Refunds	SB/SE
21.4.6*	09/2020	Refund Offset	SB/SE
<b>21.5 ACCOUNT RESOLUTION</b>			
21.5.1*	09/2020	General Adjustments	SB/SE
21.5.2*	09/2020	Adjustment Guidelines	W&I
21.5.3*	09/2020	General Claims Procedures	SB/SE
21.5.4*	09/2020	General Math Error Procedures	SB/SE
21.5.5	09/2019	Unpostables	SB/SE
21.5.6*	09/2020	Freeze Codes	SB/SE
21.5.7*	09/2020	Payment Tracers	SB/SE
21.5.8*	09/2020	Credit Transfers	SB/SE
21.5.9*	09/2020	Carrybacks	LB&I
21.5.10*	09/2020	Examination Issues	SB/SE
<b>21.6 INDIVIDUAL TAX RETURNS</b>			
21.6.1*	09/2020	Filing Status and Exemption/Dependent Adjustments	SB/SE
21.6.2*	09/2020	Adjusting TIN-Related Problems	W&I
21.6.3*	09/2020	Credits	SB/SE
21.6.4*	09/2020	Tax Computation / Accounting Period Changes	SB/SE



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21.6.6*	09/2020	Specific Claims and Other Issues	SB/SE
21.6.7*	09/2020	Adjusting Individual Tax Accounts	SB/SE
21.6.8*	09/2020	Split Spousal Assessments	SB/SE
<b>21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS</b>			
21.7.1*	08/2020	BMF/NMF Miscellaneous Information	SB/SE
21.7.2*	09/2020	Employment and Railroad Tax Returns	SB/SE
21.7.3*	08/2020	Unemployment Taxes	SB/SE
21.7.4*	09/2020	Income Taxes/Information Returns	W&I
21.7.8*	08/2017	Excise Taxes	SB/SE
21.7.9*	08/2020	BMF Duplicate Filing Conditions	SB/SE
21.7.10	09/2020	No-Merge Cases	SB/SE
21.7.11*	08/2020	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12*	08/2020	Non-Master File (NMF) Adjustments	SB/SE
21.7.13*	09/2020	Assigning Employer Identification Numbers (EINs)	TE/GE
<b>21.8 INTERNATIONAL</b>			
21.8.1*	08/2020	IMF International Adjustments	W&I
21.8.2*	09/2020	BMF International Adjustments	W&I
21.8.4*	09/2020	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5*	08/2020	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	08/2020	Exemptions from US Withholding (Form 8233)	W&I
<b>21.10 QUALITY ASSURANCE</b>			
21.10.1	08/2020	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	SB/SE
21.10.4	09/2020	Customer Satisfaction Surveys	SB/SE

## **Part 22: Taxpayer Education and Assistance**

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

<b>22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES</b>			
22.30.1	09/2020	Stakeholder Partnerships, Education and Communication	W&I

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22.31 MULTILINGUAL INITIATIVES			
22.31.1	07/2020	IRS Language Services	All

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

25.6 STATUTE OF LIMITATIONS			
25.6.1*	09/2020	Statute of Limitations Processes and Procedures	Appeals
25.13 TAXPAYER CORRESPONDENCE			
25.13.1	12/2019	Office of Taxpayer Correspondence Services	All
25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE			
25.23.1	09/2020	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2*	09/2020	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3*	09/2020	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
25.23.4*	09/2020	IDTVA Paper Process	W&I
25.23.9*	09/2020	BMF Identity Theft Processing	W&I
25.23.10*	09/2020	Compliance Identity Theft Case Processing	W&I
25.23.11*	09/2020	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12*	09/2020	IMF Identity Theft Toll-Free Guidance	W&I
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1.15.48	07-2012	31021B	General Records Schedule 11, Space and Maintenance Records	1.15.3 CH 11; 1(15)59.31
1.15.49	07-2012	31022M	Communication Records	1.15.3 CH 12; 1(15)59.31
1.15.50	07-2012	31023X	General Record Schedule 13 for Printing, Binding, Duplication and Distribution Records	1.15.3 CH 13; 1(15)59.31
1.15.51	07-2012	31024I	General Records Schedule (GRS) 14	1.15.3 CH 14; 1(15)59.31
1.15.52	07-2012	31025T	General Records Schedule (GRS) 15	1.15.3 CH 15; 1(15)59.31
1.15.53	07-2012	31026E	GRS 16	1.15.3 CH 16; 1(15)59.31
1.15.54	07-2012	31027P	GRS 17, Cartographic/Remote Sensing Imagery, and Related Records	1.15.3 CH 17; 1(15)59.31
1.15.55	07-2012	31030M	General Records Schedule (GRS)	1.15.3 CH 18; 1(15)59.31
1.15.56	07-2012	38417P	General Records Schedule for Information Technology Operations and Management Records	
1.15.57	07-2012	31032I	GRS 20	1.15.3 CH 20; 1(15)59.31
1.15.58	07-2012	31033T	GRS 21	1.15.3 CH 21; 1(15)59.31
1.15.59	07-2012	40955C	GRS 22, Inspector General Records	1.15.3 CH 22
1.15.60	07-2012	31035P	GRS 23	1.15.3 CH 23; 1(15)59.31
1.15.61	07-2012	31036A	General Records Schedules Forms Listing	1.15.3 CH 24; 1(15)59.31
1.15.62	07-2012	39068M	General Records Schedules for Ethics Program Records GRS 25	
1.15.63	07-2012	49149C	General Records Schedule (GRS) 26	
1.15.64	07-2012	49150D	General Records Schedule (GRS) 22- Records of the Chief Information Officer	
<b>1.16 Physical Security Program</b>				
1.16.1	06-2009	31781K	The Physical Security Program	1(16)10, 1(16)11
1.16.2	06-2009	31785C	Functional and Compliance Reviews	1.16.3 CH. 1; 1(16)14-17
1.16.3	06-2009	31786N	Safeguard Reviews	1.16.3 CH. 2; 1(16)14-17
1.16.4	06-2009	31789U	Overview of ID Media	1.16.4 CH. 1; 1(16)50-58
1.16.5	06-2009	31790V	Identification Card	1.16.4 CH. 2; 1(16)50-58
1.16.6	06-2009	31791G	Pocket Commissions	1.16.4 CH. 3; 1(16)50-58
1.16.7	06-2009	31792R	Enforcement Shields	1.16.4 CH. 4; 1(16)50-58
1.16.8	06-2009	28910Z	Emergency Planning and Incident Reporting	1.16.6 CH. 1; 1(16)20, 1(16)23
1.16.9	06-2009	28911K	Occupant Emergency Plan	1.16.6 CH. 2; 1(16)23
1.16.10	06-2009	28912V	Business Resumption	1.16.6 CH. 3; 1(16)25
1.16.11	10-2009	31801R	Basic Security Concepts	1.16.8 CH. 1; 1(16)41
1.16.12	10-2009	31802C	Facility and Property Protection	1.16.8 CH. 2; 1(16)41
1.16.13	06-2009	31803N	Information Protection	1.16.8 CH. 3; 1(16)41
1.16.14	06-2009	31804Y	Methods of Providing Protection	1.16.8 CH. 4; 1(16)41



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1.16.15	06-2009	31805J	Minimum Protection Standards (MPS)	1.16.8 CH. 5; 1(16)41
<b>1.17 Publishing</b>				
1.17.4	02-2013	31854E	Production Sources and Special Programs	1(17)5(22), 1(17)78
1.17.5	09-2006	31855P	Distribution Management	1(17)5(22), 1(17)78
1.17.6	09-2006	36358P	Area Distribution Centers	1(17)5(22)
<b>1.18 Distribution</b>				
1.18.1	08-2014	38313W	Mission of Distribution	1.17.2.2; 1(17)5(22), 1(17)78
<b>1.23 Personnel Security</b>				
1.23.1	05-2008	29582Z	The Personnel Security Office	10.3.1.1 CH. 11-13
1.23.2	11-2008	30602Q	Contractor Investigations, Contractor Investigations	1.23.2 CH. 2
1.23.3	06-2008	31796J	Background Investigations Guide	
<b>1.25 Practice Before the Service</b>				
1.25.3	10-2015	52483F	Case Development and Licensure (CD&L)	
<b>1.31 CFO Internal Policy and Procedures</b>				
1.31.2	10-2008	37351A	Procedures for the Preparation of Custodial Financial Statements	1.8.2
<b>1.32 Servicewide Financial Policies and Procedures</b>				
1.32.3	11-2014	52837V	Managerial Cost Accounting	
1.32.6	01-2010	47964F	Purchase Card Program Handbook	
1.32.7	09-2016	54559A	Estimating Trust Fund Costs	
1.32.8	01-2017	48073R	Investigative Imprest Funds	1724
1.32.18	10-2008	35737G	Revenue Policies	
1.32.19	09-2016	51377Q	User Fees	Document 10038
<b>1.34 Revenue Accounting</b>				
1.34.1	04-2019	53163U	Definitions and Acronyms	1.31.2
1.34.3	03-2015	53319E	Audit Oversight and Analysis	1.31.2 portions; 1.8.2
<b>1.35 Administrative Accounting</b>				
1.35.7	07-2020	47418M	Debt Collection	
1.35.9	08-2020	66158B	Integrated Financial System Payroll	
1.35.14	11-2016	67071D	IRS Annual Financial Statement Audit	1.34.3
1.35.23	09-2020	66601B	Integrated Financial System Security	
<b>1.36 Administrative Accounting Financial Management Reports</b>				
1.36.2	08-2020	50695F	Treasury Information Executive Repository	
<b>1.55 Wage and Investment</b>				
1.55.1	05-2007	39817D	Delegations of Authority	
1.55.5	04-2014	37355S	Employee Suggestion Program	
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	

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### 2.2 Partnership Control System

LEM 2.2.1	04-2010	47817F	- Partnership Control System Chapter Review (LEM)	
2.2.11	01-2011	28585W	PCS Command Code PCSMY	102.2 CH 11; 3(25)(184)0

### 2.3 IDRS Terminal Responses

LEM 2.3.2	03-2010	47819B	Introduction to IDRS	2.3.2 portions
2.3.9	06-2016	28122J	Security Command for IDRS Users	LEM 2.3.9
LEM 2.3.9	12-2009	47820C	- Command Codes SINON, SINOF, RMODE, LOKME, CMODE, and FIEMP (LEM)	2.3.9
LEM 2.3.11	12-2009	47821N	- Command Codes TXMOD and SUMRY (LEM)	2.3.11 portions
LEM 2.3.13	01-2010	47822Y	- IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE	2.3.13 portions
LEM 2.3.15	12-2009	47823J	- Command Codes ENMOD	2.3.15 portions
2.3.19	01-2008	28132F	Command Code TFTRA	102.3 CH.19; 3(25)(77)(18)
LEM 2.3.32	12-2009	47825F	Command Code MFTRA	2.3.32 portions
LEM 2.3.35	12-2009	47826Q	Command Code IRPTR	2.3.35 portions
2.3.39	06-2015	28151M	Command Code FTPIN	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)
2.3.42	07-2008	28154T	Command Code PIFTD	102.3 CH.42; 3(25)(77)(45)
LEM 2.3.44	07-2009	47827B	Command Code PIVAR	2.3.44 portions
2.3.50	02-2017	28162T	Command Code LVREQ	102.3 CH. 50
LEM 2.3.54	11-2009	47830Y	Command Codes DDBOL	2.3.54
2.3.58	06-2013	28170T	Command Code SUPOL	102.3 CH 58; 3(25)(77)(64)
LEM 2.3.59	12-2009	47831J	Command Codes BMFOL and BMFOR	2.3.59 portions
LEM 2.3.61	02-2010	47832U	Command Code AICRQ	2.3.61 portions
2.3.61	01-2010	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
LEM 2.3.65	01-2010	27959U	EPMF Return Transaction File On-Line (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.3.72	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)

### 2.4 IDRS Terminal Input

LEM 2.4.2	01-2010	47834Q	Introduction Security and Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input	2.4.2 portions
2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel	LEM 2.4.2
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
LEM 2.4.16	01-2010	47836M	Command Codes REQ54 and ADJ54	2.4.16 portions
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
LEM 2.4.20	11-2009	47837X	- IDRS Terminal Input Command Code RFUND and REFAP	2.4.20 portions

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LEM 2.4.22	01-2010	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28	12-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
LEM 2.4.30	01-2010	47841F	Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR	2.4.30
LEM 2.4.31	12-2009	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32	12-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45	12-2009	47844M	Command Codes NRP97B	2.4.45 portions
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
LEM 2.4.54	12-2009	47847T	Centralized Files and Scheduling Terminal Usage	2.4.54 portions
2.4.54	04-2018	33288Y	Command Codes CSPOD, CSPSP, CSSAD and CSZIP	LEM 2.4.54
LEM 2.4.55	12-2009	33289J	Command Code CSORD	2.4.55
2.4.55	04-2018	53615P	Command Code CSORD	LEM 2.4.55
<b>2.5 Systems Development</b>				
2.5.2	05-2013	28781G	Software Testing Standards and Procedures	2.2.5 CH 2
2.5.7	05-2020	33499H	Data Name Standards	2553.13
2.5.16	04-2009	37247R	Use of Live Data in Testing	
2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
<b>2.6 Product Assurance</b>				
2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)	2.1.6
<b>2.7 Modernization and Information Technology Services (MITS) Operations</b>				
LEM 2.7.1	01-2010	47849P	Inter-Center	2.7.1
2.7.2	03-2018	73140N	Computing Center	LEM 2.7.2
LEM 2.7.2	01-2010	47850Q	Computing Center	2.7.2
LEM 2.7.4	01-2010	47851B	Magnetic Media Management	2.7.4
2.7.4	04-2018	73142J	Magnetic Media Management	LEM 2.7.4
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)	LEM 2.7.5
LEM 2.7.5	01-2010	47852M	System Control Point (SCP)	2.7.5
LEM 2.7.6	01-2010	47853X	System Scheduling	2.7.6
2.7.7	03-2010	32383M	ITS Operations Support	
<b>2.8 Audit Information Management System (AIMS)</b>				
LEM 2.8.1	12-2009	47855T	- Introduction to AIMS REALTIME Processing (LEM)	2.8.1 portions
LEM 2.8.6	12-2009	47856E	- AIMS Command Code AMAXU (LEM)	2.8.6 portions
LEM 2.8.7	12-2009	47857P	- AIMS Command Code AMCLS (LEM)	2.8.7 portions
<b>2.9 Integrated Data Retrieval System Procedures</b>				
LEM 2.9.1	12-2009	47858A	- Integrated Data Retrieval System (LEM)	
<b>2.10 Special Processing Procedures</b>				
2.10.1	07-2007	27834Y	End of Year Processing	102.10 CH. 1; 3(28)(105)0

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<b>2.12 Security and Privacy</b>				
2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	LEM 2.12.1, LEM 2.3.8 CH 1
LEM 2.12.1	01-2010	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
<b>2.13 Enterprise Networks</b>				
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
<b>2.14 Asset Management</b>				
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management	2.1.9
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards	
<b>2.24 Information Systems</b>				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68
<b>2.25 Web Services</b>				
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	
2.25.13	04-2020	37394R	IRS Domain Naming Standards	
2.25.14	06-2018	37395C	Portal Environment Usability Services	
2.25.18	03-2008	36627T	Project Initiation and Approval	
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process	
2.25.104	05-2019	38941U	Lyris List Procedures	

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<b>2.27 Configuration Management</b>				
2.27.1	11-2014	47349K	Configuration Management	
<b>2.100 Integrated Process Management</b>				
2.100.3	11-2019	60800K	IT Process Asset Library	
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)	
<b>2.148 IT Support Services Management</b>				
2.148.1	11-2016	68033Z	IT Support Services Management Directive	
<b>2.150 Configuration and Change Management</b>				
2.150.3	04-2019	60768V	Change Management (ChM) Policy	2.27.1
<b>2.152 Data Engineering</b>				
2.152.3	11-2016	67565E	Naming Data Elements	
<b>Part 3: Submission Processing</b>				
<b>3.0 General</b>				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
<b>3.5 Accounts Services</b>				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
<b>3.10 Campus Mail and Work Control</b>				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
<b>3.11 Returns and Documents Analysis</b>				
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
<b>3.15 Adjustments</b>				
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
<b>3.21 International Returns and Documents Analysis</b>				
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)	
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
<b>3.22 International Error Resolution</b>				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
<b>3.24 ISRP System</b>				
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3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; I3(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	I3.24.112
3.24.173	01-2018	34697X	Centralized Files and Scheduling	I3.29.173
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; I3(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; I3(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; I3(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; I3(29)(253)0
<b>3.30 Work Planning and Control</b>				
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
<b>3.31 ADP Evaluation</b>				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	3(31)(125)0
<b>3.37 International ISRP</b>				
3.37.3	01-2007	34861X	Individual Income Tax Returns	I3.37.3
3.37.10	01-2010	34855T	Revenue Receipts	I3.37.10
3.37.13	01-2009	34867L	Employment Tax Returns	I3.37.13
3.37.154	01-2009	34877H	Unemployment Tax Returns	I3.37.154
<b>3.38 International Tax Returns and Documents</b>				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
<b>3.41 OCR Scanning Operations</b>				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	3(41)(268)0
<b>3.42 Electronic Tax Administration</b>				
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
<b>3.43 Integrated Management System</b>				
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
<b>3.45 TE/GE Processing</b>				
3.45.2	12-2009	37642S	TE/GE Systems Review	
<b>3.49 Statistics of Income Processing</b>				
3.49.6	01-2009	51079J	Instructions for Processing the Taxpayer Usage Study	1.13.6

## Part 4: Examining Process

<b>4.1 Planning and Special Programs</b>				
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

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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
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP	
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
4.1.22	07-2020	49268K	LMSB Workload Study	LEM 4.1.22
4.1.23	08-2020	49269V	Determining Return Needs for LMSB	
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification	LEM 4.1.24
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems	
<b>4.2 General Examining Procedures</b>				
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	4200
<b>4.3 Midwest Automated Compliance System (MACS)</b>				
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
<b>4.4 AIMS Procedures and Processing Instructions</b>				
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
4.4.32	09-2019	30372L	AIMS, ERCS, and IDRS Data Processing	4.4.13
<b>4.6 Payer Compliance</b>				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
<b>4.7 Examination Returns Control System (ERCS)</b>				
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
<b>4.8 Technical Services</b>				
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	



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<b>4.9 Examination Technical Time Reporting System</b>				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
<b>4.10 Examination of Returns</b>				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
<b>4.11 Examining Officers Guide (EOG)</b>				
4.11.7	09-2019	36014K	Corporate Liquidations/Dissolutions	
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.11.34	06-2017	36419R	Innocent Spouse	4500
<b>4.13 Audit Reconsideration</b>				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
<b>4.14 Statutory Notices of Deficiency</b>				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
<b>4.15 Jeopardy/Termination Assessments</b>				
4.15.4	10-2018	28047D	Administrative and Judicial Review	4.3.9 CH. 4
4.15.5	10-2018	28049Z	Post-Assessment Procedures	4.3.9 CH. 5
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.15.7	10-2018	28051L	Planning and Special Programs Procedures	4872
<b>4.18 Exam Offer-In-Compromise</b>				
4.18.2	11-2020	28828E	Doubt as to Liability Offers	4.3.21 CH 2, 4100, 4800, 4810, 4900
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements	4.3.21 CH 5, 4100, 4800, 4810, 4900
4.18.6	11-2020	28832M	Case Processing and Controls	4.3.21 CH 6, 4100, 4800, 4810, 4900
<b>4.19 Liability Determination</b>				
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	
<b>4.20 Examination Collectibility</b>				
4.20.2	06-2020	29632U	Scope Consideration	4.3.2 CH 2, 4000, 4100, 4200, 4400, 4700

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4.20.3	06-2020	29633F	Soliciting Payment	4.3.2 CH 3, 4000, 4100, 4200, 4400, 4700
4.20.4	06-2020	29634Q	Installment Agreements	4.3.2 CH 4, 4000, 4100, 4200, 4400, 4700
<b>4.22 National Research Program (NRP)</b>				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns	
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
4.22.9	04-2020	51330H	International Form 1040 NRP Study	LEM 4.22.9
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines	
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns	
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.	
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines	
<b>4.23 Employment Tax</b>				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	New
4.23.16	09-2012	35388T	Employment Tax	8116:352
<b>4.24 Excise Tax</b>				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	4.3.3 CH. 7
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	
<b>4.25 Estate and Gift Tax</b>				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	New
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
<b>4.26 Bank Secrecy Act</b>				
4.26.2	03-2019	27701C	Program Structure	4.3.4 CH 2
4.26.18	02-2018	50149M	Embedded Quality	

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4.27.2	07-2020	27751I	Examiner Responsibilities	4.27.5, 4.3.10 CH 2, 4500,
4.27.3	07-2020	27752T	Review and Processing Procedures	4.3.10 CH 3, 4500
4.27.4	05-2018	27753E	Statute of Limitations Considerations	4.3.10 CH 4
4.27.5	09-2019	27754P	Miscellaneous Provisions	4.3.10 CH 5
<b>4.28 Examination Specialization</b>				
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures	4.3.7 CH 1
<b>4.30 LMSB General Procedures</b>				
4.30.3	10-2018	32504F	Overseas Posts	
<b>4.31 Pass-Through Entity Handbook</b>				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	New
<b>4.35 Partnership and S Corporations</b>				
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
<b>4.40 Technical Advisor Program</b>				
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
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)	4.4 CH 5
<b>4.42 Insurance Industry</b>				
4.42.1	10-2020	27667R	Introduction	4.4.2 CH 1, 4200, 4232.1
4.42.2	10-2020	27668C	Life Insurance Companies	4.4.2 CH 2, 4200, 4232.1
4.42.3	10-2020	27669N	Examination Methods and Techniques	4.4.2 CH 3, 4200, 4232.1
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments	4.4.2 CH 4, 4200, 4232.1
4.42.5	10-2020	27672K	Miscellaneous	4.4.2 CH 5, 4200, 4232.1
4.42.6	10-2020	27673V	Glossary	4.4.2 CH 6, 4200, 4232.1
<b>4.44 Subchapter T Cooperatives</b>				
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives	7.8.2 CH 45
<b>4.46 LB&amp;I Guide for Quality Examinations</b>				
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan	4.45.2, 4.45.4
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
<b>4.49 Economist Program</b>				
4.49.1	03-2019	35060O	Overview - Economist Program	4.3.17 CH 1
<b>4.51 LB&amp;I Case Management</b>				
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	

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<b>4.53 SBSE Administrative Programs</b>				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	
<b>4.60 International Procedures</b>				
4.60.4	02-2021	35001X	LB&I International Programs	4.3.1.1 CH 1, 4200
4.60.5	12-2018	35002I	Classification of International-feature Returns	4.3.1.1 CH 2
<b>4.61 International Program Audit Guidelines</b>				
4.61.9	11-2019	27736T	Possession Corporations	4.3.1.2 CH 16, 4200, 4233
<b>4.70 TE/GE Examinations</b>				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
<b>4.71 Employee Plans Examination of Returns</b>				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	New
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)	7.6.5
4.71.15	09-2018	35242U	EP Special Review	
4.71.24	11-2019	61731S	Whistleblower Claims	
4.71.26	09-2019	67325S	Case Selection Criteria	
<b>4.72 Employee Plans Technical Guidelines</b>				
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
<b>4.75 Exempt Organizations Examination Procedures</b>				
4.75.4	09-2019	33208E	Case Selection and Delivery	7900
4.75.5	09-2019	33209P	Information Items	7900
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)	PENDING
4.75.14	12-2010	33217P	Concluding the Examinations	7.6.5.3.2; 7.8.1
4.75.18	09-2018	33223T	Special Review	7.6.6
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
4.75.26	09-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)	
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)	4.75.9, 7.6.5
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

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<b>4.76 Exempt Organizations Examination Guidelines</b>				
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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
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

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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	
<b>4.81 Tax Exempt Bonds (TEB)</b>				
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview	7.6.2 CH 5
4.81.2	09-2019	52554D	Examination Selection	4.81.1
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects	
4.81.4	09-2019	55320Z	Examination Planning	4.81.6
4.81.9	09-2018	68186N	Technical Advice Requests	
4.81.10	09-2018	51850E	Quality Review	
4.81.11	09-2019	51849D	Tax Exempt Bonds Referral Program	
<b>4.82 Tax Exempt Bonds Examination Guidelines</b>				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	7.6.2 CH 5
<b>4.86 Indian Tribal Governments Administrative Guidance</b>				
4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures	4.87.1
4.86.3	03-2020	67781G	Title 26 Compliance Checks	4.87.1,
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities	
<b>4.87 Indian Tribal Governments Inventory Management</b>				
4.87.1	04-2019	34423F	Inventory Management	
<b>4.89 Compliance and Program Management (CPM)</b>				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	

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<b>4.90 Federal, State and Local Governments (FSLG)</b>				
4.90.1	10-2019	33026Y	FSLG Mission and Policy	
4.90.2	10-2019	33028U	Customer Assistance	
4.90.3	04-2018	33029F	Compliance Checks	
4.90.4	12-2019	33032C	Information Return Examinations and Penalties	
4.90.5	09-2019	33033N	Case Selection Procedures	
4.90.6	09-2019	33034Y	Referrals	
4.90.7	12-2019	33037F	Claims	
4.90.8	09-2018	33039B	Examination Quality Measurement Standards	
4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing	
4.90.10	12-2019	33042Y	Statute Control Procedures	
4.90.11	10-2019	33043J	Technical Review	
4.90.12	12-2019	33044U	Case Closing Procedures	
4.90.13	10-2019	36147G	FSLG Large Case Examination Program	
4.90.14	10-2019	40953G	Counsel Contact and Technical Guidance	
4.90.15	10-2019	62638A	FSLG Fraud Procedures	25.1.9
<b>4.103 Compliance Data Environment (CDE)</b>				
4.103.2	02-2021	55246E	CDE Procedures	4.3.1 , 4.3.2, 4.3.3, 4.3.4, 4.3.5, 4.3.6
4.103.3	02-2021	55247P	CDE Roles and Reports	4.28.1, 4.3.1 , 4.3.2, 4.3.3, 4.3.4, 4.3.5, 4.3.6,

## Part 5: Collecting Process

<b>5.1 Field Collecting Procedures</b>				
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	
LEM 5.1.11	01-2010	38523U	Delinquent Return Accounts	New
LEM 5.1.12	07-2010	51021T	Cases Requiring Special Handling	New
5.1.17	05-2014	29420A	Third Party Contacts	5.1 CH 17; 5348 [5300]
LEM 5.1.18	09-2010	51022E	Locating Taxpayers and Their Assets	New
LEM 5.1.20	06-2010	51023P	Collection Inventory	New
5.1.25	11-2016	54431X	IDRS and Data Security for Collection	
5.1.30	10-2018	49413D	Resolution-directed Approach to Casework	
5.1.31	10-2018	49810A	Workload Management	
<b>5.2 Reports</b>				
LEM 5.2	01-2010	27829F	Nonfilers	LEM 5 CH 2; LEM V
5.2.1	07-2015	35459R	Collection Time Reporting	5.2 CH 1; 5890 [5800]

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5.2.2	10-2009	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
<b>5.3 Entity Case Management Systems</b>				
LEM 5.3	11-2008	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
<b>5.4 Case Processing</b>				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.4.1	08-2009	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	08-2009	29631J	Clerical Procedures	5.4 CH. 3; 5900
<b>5.5 Decedent Estates and Estate Tax</b>				
LEM 5.5	12-2009	27833N	Technical Support	LEM 5 CH.5; LEM V
<b>5.7 Trust Fund Compliance</b>				
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)	LEM 5.7; 5.7 CH 3; 5600, 5700
<b>5.8 Offer in Compromise</b>				
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
<b>5.9 Bankruptcy and Other Insolvencies</b>				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	New
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
<b>5.11 Notice of Levy</b>				
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



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5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
<b>5.12 Federal Tax Liens</b>				
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	
<b>5.13 Collection Quality Measurement</b>				
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	
<b>5.14 Installment Agreements</b>				
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
<b>5.16 Currently Not Collectible</b>				
LEM 5.16.1	06-2010	39888M	Overview	
<b>5.18 Liability Determination</b>				
LEM 5.18.1	04-2010	32523M	Automated Substitute For Return (ASFR) Program	5.18.1, 21.8.2
LEM 5.18.2	06-2010	32516X	Business Returns IRC 6020(b) Processing	21.8.3
<b>5.19 Liability Collection</b>				
LEM 5.19.1	04-2010	32514B	Balance Due	21.9.1
LEM 5.19.2	12-2009	32515M	Return Delinquency	21.9.2
5.19.3	11-2020	36862C	Backup Withholding Program	(21)000, (21)900, 21.27, 21.9., 3.24.201, 5400, LEM 5.19.3
LEM 5.19.3	10-2009	32502J	Backup Withholding Program	21.9.3
LEM 5.19.4	03-2010	32531M	Enforcement Actions	21.9.4
LEM 5.19.5	05-2010	32534T	ACS Inventory	21.9.5
LEM 5.19.6	10-2010	32529A	ACS Support	21.9.6
LEM 5.19.7	09-2010	32527E	Compliance Services Collection Operations (CSCO) Programs	21.9.7
LEM 5.19.9	10-2010	32506B	Automated Levy Programs	21.9.9



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LEM 5.19.10	04-2010	35343G	Collection Operation Programs	5.19.7
LEM 5.19.11	04-2010	47640S	- Withholding Compliance Program	
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
<b>5.20 Abusive Tax Avoidance Transactions (ATAT)</b>				
5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	
<b>5.24 Central Withholding Agreement (CWA) Program</b>				
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	
<b>Part 6: Human Resources Management</b>				
<b>6.251 Strategic Workforce Planning for Human Resources Management</b>				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
<b>6.273 Merit System Assessment</b>				
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
<b>6.300 Employment</b>				
6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
6.300.3	11-2011	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340
<b>6.331 Delegated Examining Units</b>				
6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
<b>6.410 Learning and Education</b>				
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training	1294
6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)	
<b>6.415 Leadership and Organizational Effectiveness</b>				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
<b>6.500 Pay and Allowances</b>				
6.500.1	01-2014	36957K	Pay Administration	0500
<b>6.600 Absence and Leave</b>				
6.600.1	03-2010	35444S	Leave Administration and Work Scheduling	0600
<b>6.771 Agency Grievance System</b>				
6.771.2	02-2018	33022G	Grievance Examiner Handbook	0711.1

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## Part 7: Rulings and Agreements

### 7.1 TE/GE Administrative Procedures and Programs

7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures	7.9.5
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7.1.7	11-2016	69149U	Processing Information Requests	
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### 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
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### 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
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem	7.4.4 CH 7
7.21.9	07-2016	27622E	Exempt Organizations Management Information System	7.4.4 CH. 9

### 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
7.22.5	07-2016	27954R	Letter Generation	7.4.6 CH 5
7.22.6	07-2016	27955C	Inventory Control System (ICS)	
7.22.7	07-2016	27956N	Management Information System	7.4.6 CH 7

### 7.25 Exempt Organizations Determinations Manual

7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview	7.8.1,, 7.8.2 CH 1, 7700,, 7751
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations	7.8.2 CH. 2, 7700, 7751

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7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations	7.8.2 CH. 3, 7700, 7751
7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associationsof Employees	7.8.2 CH. 4, 7700,, 7751
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations	7.8.2 CH. 5, 7700, 7751
7.25.6	11-2019	35975W	Business Leagues	7.8.2 CH. 6, 7700, 7751
7.25.7	12-2019	36088A	Social and Recreational Clubs	7.8.2 CH. 7, 7700, 7751
7.25.8	11-2019	35973A	Fraternal Beneficiary Societies	7.8.2 CH. 8, 7700,, 7751
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations	7.8.2 CH 9, 7700, 7751
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations	7.8.2 CH. 11, 7700, 7751
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)	7.8.2 CH. 12, 7700, 7751
7.25.13	11-2019	35983W	Cemetery Companies	7.8.2 CH. 13, 7700, 7751
7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds	7.8.2 CH. 14, 7700, 7751
7.25.15	11-2019	35944X	Small Insurance Companies or Associations	7.8.2 CH. 15, 7700, 7751
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations	7.8.2 CH. 16, 7700, 7751
7.25.17	11-2019	35971E	Supplemental Unemployment Benefit Trusts	7.8.2 CH. 17, 7700, 7751
7.25.19	11-2019	35982L	Veterans' Organizations	7.8.2 CH. 19, 7700, 7751
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans	7.8.2 CH. 20, 7700, 7751
7.25.21	11-2019	35981A	Multiple Parent Title Holding Companies	7.8.2 CH. 25, 7700, 7751
7.25.22	11-2019	36072Q	Black Lung Benefit Trusts	7.8.2 CH. 21, 7700, 7751
7.25.23	11-2019	36073B	Religious and Apostolic Associations	7.8.2 CH. 27, 7700, 7751
7.25.24	11-2019	35980P	Cooperative Hospital Service Organizations	7.8.2 CH. 28, 7700, 7751
7.25.25	11-2019	35946T	Feeder Organizations	7.8.2 CH. 32, 7700, 7751
7.25.26	11-2019	36093T	Amateur Sports Organizations	7.8.2 CH. 30, 7700,, 7751
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust	
7.25.41	11-2019	35947E	Insurance Activities	7.8.2 CH. 51, 7700, 7751
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations	7.8.2 CH. 52
7.25.43	11-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations	7.8.2 CH 53
7.25.44	11-2019	36087P	Qualified Tuition Programs	7.8.2 CH 54
7.25.45	11-2019	48237B	Suspension of Exempt Status Under IRC 501(p)	
<b>7.26 Private Foundations Manual</b>				
7.26.1	11-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508	7.8.1,, 7.8.3 CH. 1, 7700, 7752
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exlcusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	7.8.3 CH. 2, 7700, 7752

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7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion	7.8.3 CH. 3, 7700, 7752
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion	7.8.3 CH. 4, 7700, 7752
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion	7.8.3 CH. 5, 7700,, 7752
7.26.6	11-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)	7.8.3 CH. 6, 7700, 7752
7.26.7	11-2019	35989K	Termination of Private Foundation Status	7.8.3 CH. 7, 7700, 7752
7.26.15	11-2019	36098W	IRC 4947 Trusts	7.8.3 CH. 18, 7700, 7752
<b>7.27 Exempt Organizations Tax Manual</b>				
7.27.3	11-2019	36074M	Prohibited Transactions and Income Accumulations	7.8.2 CH. 33, 7700, 7751
7.27.4	11-2019	36075X	Taxation of Unrelated Business Income	7.8.2 CH. 35, 7700, 7751
7.27.5	11-2019	36076I	Unrelated Trade or Business	7.8.2 CH. 36, 7700, 7751
7.27.6	11-2019	36077T	Computation of Unrelated Business Tax Income	7.8.2 CH. 37, 7700, 7751
7.27.7	11-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs	7.8.2 CH. 38, 7700, 7751
7.27.8	11-2019	36089L	Unrelated Debt-Financed Income	7.8.2 CH. 39, 7700, 7751
7.27.9	11-2019	36090M	Debt—Financed Property	7.8.2 CH. 40, 7700, 7751
7.27.10	11-2019	36091X	Acquisition Indebtedness	7.8.2 CH. 41, 7700, 7751
7.27.11	11-2019	36080Q	Political Organizations	7.8.2 CH. 46, 7700, 7751
7.27.12	11-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	
7.27.14	11-2019	35927M	Tax on Net Investment Income of Private Foundations	7.8.3 CH. 12, 7700, 7752
7.27.15	11-2019	27564J	Taxes on Self-Dealing	7.8.3 CH. 13, 7700,, 7752
7.27.16	11-2019	35830I	Taxes on Foundation Failure to Distribute Income	7.8.3 CH. 14, 7700, 7752
7.27.17	11-2019	35963E	Taxes on Excess Business Holdings	7.8.3 CH. 15, 7700, 7752
7.27.18	11-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes	7.8.3 CH. 16, 7700, 7752
7.27.19	11-2019	35964P	Taxable Expenditures of Private Foundations	7.8.3 CH. 17, 7700, 7752
7.27.20	11-2019	35935M	Disqualified Persons as Defined in IRC 4946	7.8.3 CH. 20, 7700, 7752
7.27.27	11-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	7.8.3 CH. 19, 7700, 7752
7.27.30	11-2019	39745U	Taxes on Excess Benefit Transactions	7.8.1 CH 28
<b>7.29 Exempt Organizations Technical Rulings and Guidance</b>				
7.29.1	10-2018	51150X	Overview	
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures	

## Part 8: Appeals

<b>8.1 Appeals Function</b>				
8.1.4	11-2007	36185U	Appeals Managers' Procedures	8100

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<b>8.4 Appeals Docketed Cases</b>				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
<b>8.5 Claims and Overassessments</b>				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500
<b>8.7 Technical and Procedural Guidelines</b>				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
<b>8.8 Appeals Agreements</b>				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
<b>8.9 Joint Committee (JC) Case Procedures</b>				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
<b>8.11 Penalties Worked in Appeals</b>				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8
<b>8.12 Appeals Case Memoranda</b>				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
<b>8.13 Closing Agreements</b>				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
<b>8.14 Appeals Rulings</b>				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00
<b>8.15 Appeals Bankruptcy Cases</b>				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
<b>8.16 Appeals TE/GE Cases</b>				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00
<b>8.17 Settlement Computations and Statutory Notices of Deficiency</b>				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
<b>8.19 Appeals Pass-Through Entity Handbook</b>				
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	
<b>8.20 Appeals Case Processing Manual</b>				
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	
<b>8.22 Collection Due Process</b>				
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

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8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
<b>8.23 Offer in Compromise</b>				
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
<b>8.25 Trust Fund Recovery Penalty (TFRP)</b>				
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
<b>8.26 Alternative Dispute Resolution (ADR) Program</b>				
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

<b>9.4 Investigative Techniques</b>				
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
<b>9.5 Investigative Process</b>				
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
<b>9.9 Criminal Investigation Management Information System (CIMIS)</b>				
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
<b>9.10 Administrative Databases and Software</b>				
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
<b>9.13 International Investigations</b>				
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)
<b>9.14 Criminal Investigation Law Enforcement Manual</b>				
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)	
LEM 9.14.4	05-2010	38752Z	Law Enforcement Manual ( )	

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## Part 10: Security, Privacy and Assurance

### 10.2 Physical Security Program

10.2.2	10-2015	51712P	Physical Security Compliance Reviews	1.16.2
10.2.3	08-2016	51713A	Safeguard Reviews	1.16.3
10.2.4	09-2018	51715W	Overview of ID Media	1.16.4
10.2.7	09-2008	51718D	Enforcement Shields	1.16.7
10.2.10	05-2013	51723W	Continuity Planning Requirements	1.16.10
10.2.12	04-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs	1(16)00, 1(16)41, 1.16.12, 1.16.8 CH. 2
10.2.13	05-2018	51726D	Information Protection	1.16.13
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
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### 10.5 Privacy, Information Protection & Data Security (PIPDS)

LEM 10.5.3	12-2010	52895B	Identity Theft and Incident Management Program	
10.5.3	10-2015	49878M	Identity Protection Program	LEM 10.5.3

### 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	
10.8.7	07-2020	53313Q	Mac OS X Security Policy	
10.8.8	10-2015	53118R	Live Data Protection	2.5.16
10.8.9	07-2020	53314B	Virtualization Security Policy	
10.8.10	07-2020	50850U	Linux and Unix Security Policy	25.10.5, LEM 10.8.10
LEM 10.8.10	10-2009	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10
10.8.20	07-2020	50853B	Windows Security Policy	
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards	25.10.10
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements	2.1.10, LEM 2.1.10, LEM 25.10.4
10.8.40	07-2019	50854M	Wireless Security Policy	
10.8.42	01-2012	50511S	Web Server and Web Application Server Security	
LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

## Part 11: Communications and Liaison

### 11.2 Privacy Advocate

11.2.1	12-2010	34218K	Privacy Advocate	2.1.10
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### 11.3 Disclosure of Official Information

11.3.14	01-2020	30437F	Privacy Act General Provisions	1.3 CH. 14, 1200, 1272
11.3.15	01-2020	30438Q	Privacy Act Publication and Reporting Requirements	1.3 CH. 15, 1200, 1272
11.3.16	01-2020	30439B	Privacy Act Notification Programs	1.3 CH. 16, 1200, 1272

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11.3.17	01-2020	30440C	Privacy Act Recordkeeping Restrictions	1.3 CH. 17, 1200, 1272
11.3.18	01-2020	30441N	Privacy Act Access and Amendment of Records	1.3 CH. 18, 1200, 1272
11.3.19	01-2020	30442Y	Privacy Act Accounting for Disclosures	1.3 CH. 19, 1200, 1272
11.3.20	01-2020	30443J	Personnel Records	1.3 CH. 20, 1200, 1272
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments	1.3 CH. 33, 1200, 1272
<b>11.4 Office of Governmental Liaison</b>				
11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
<b>11.5 Legislative Affairs</b>				
11.5.3	08-2014	38765C	Guide to Congressional Correspondence	Document 11155
<b>11.55 Wage and Investment</b>				
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document	

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<b>13.1 Taxpayer Advocate Case Procedures</b>				
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<b>13.2 Systemic Advocacy</b>				
13.2.3	06-2009	32654M	ODTA ECMS Application	New
<b>13.4 TAS TAMIS Guide</b>				
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## Part 20: Penalty and Interest

<b>20.1 Penalty Handbook</b>				
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
<b>20.2 Interest</b>				
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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## Part 21: Customer Account Services

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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

21.7.5	10-2020	36845R	Estate and Gift Tax Returns	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000
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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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## Part 22: Taxpayer Education and Assistance

### 22.42 TEB Taxpayer Education and Assistance

22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach	
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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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## Part 25: Special Topics

### 25.2 Information and Whistleblower Awards

25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies	104.4 CH. 3, 4500, 4800, 5100, 5200, 9300, 9600, 9700, 9781
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### 25.3 Litigation and Judgments

LEM 25.3.2	06-2010	20192F	Suits by the United States	LEM 5.5 portions
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### 25.5 Summons

25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons	109.1 CH. 11
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### 25.6 Statute of Limitations

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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)

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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)
<b>25.7 Exempt Organizations Business Master File</b>				
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
<b>25.8 OFP Codes</b>				
25.8.1	11-2013	36880Y	OFP Codes Overview	121.9 CH 1; 3(30)(19)6
<b>25.10 Information Technology (IT) Security Policy and Standards</b>				
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	
<b>25.12 Delinquent Return Refund Hold Program</b>				
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
LEM 25.12.4	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
<b>25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control</b>				
25.14.1	03-2014	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
<b>25.15 Relief from Joint and Several Liability</b>				
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)

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25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
25.15.16	10-2016	49557G	Telephone Contacts	
<b>25.16 Disaster Assistance and Emergency Relief</b>				
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
<b>25.18 Community Property</b>				
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property	
<b>25.19 Health Coverage Tax Credit (HCTC)</b>				
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	
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)	
<b>25.23 Identity Protection and Victim Assistance</b>				
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
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## Part 30: Administrative

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30.4.10	01-2007	29710H	Grievances, Greivance Appeals, and Procedures	<i>Part (30)</i>
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	<i>Part (30)</i>
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	<i>Part (30)</i>
30.5 Resources, Services, and Financial Management				
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30.5.5	01-2007	29124P	Reassignment Policy and Procedure	<i>Part (30)</i>
30.5.6	01-2007	29125A	Employee Details	<i>Part (30)</i>
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30.6 Security and Emergency Preparedness				
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