




# Internal Revenue **MANUAL INDEX**



**February 2023**

**Contains the IRM Inventory in four ways:**

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

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
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### Part 1 Organization, Finance and Management

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

#### Chapter 1.1 Organization and Staffing

1.1.1	7/29/2019	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/25/2021	30364L	Organizational Planning	All
1.1.5	8/14/2019	30378Z	Office of the Commissioner	All
1.1.6	1/17/2023	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Appeals	All
1.1.8	11/4/2022	30382H	National Taxpayer Advocate	All
1.1.10	2/24/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	7/22/2022	30386Z	Information Technology	All
1.1.13	1/24/2023	30387K	Wage and Investment	All
1.1.16	3/15/2022	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	11/8/2022	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	8/1/2019	40229Z	Criminal Investigation	All
1.1.20	2/14/2023	50178P	Office of Professional Responsibility	All
1.1.21	3/2/2020	37682C	Chief Financial Officer	All
1.1.22	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	9/30/2021	14055T	Large Business and International Division	All
1.1.26	9/29/2021	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/20/2021	59791A	Return Preparer Office	All
1.1.29	8/16/2018	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	8/18/2022	92900T	Taxpayer Experience Office	All

#### Chapter 1.2 Servicewide Policies and Authorities

1.2.1	1/20/2023	29301S	Servicewide Policy Statements	All
1.2.2	1/10/2023	73276Q	Servicewide Delegations of Authority	All
1.2.61	6/16/2022	50076S	Division Delegations of Authority for Wage and Investment	W&I
1.2.62	8/10/2021	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	12/16/2021	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	10/11/2022	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
<b>Chapter 1.4 Resource Guide for Managers</b>				
1.4.1	1/20/2012	33466M	Management Roles and Responsibilities	All
1.4.2	7/17/2020	33467X	Monitoring and Improving Internal Control	All
1.4.3	4/1/2020	49895X	Financial Assurance Control Testing	All
1.4.5	12/2/2020	33211B	Corporate Tax Administration Tools	All
1.4.6	5/4/2020	31779Y	Managers Security Handbook	All
1.4.7	7/6/2022	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	6/21/2022	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	8/15/2022	60880E	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/22/2021	35340Z	Field Assistance Guide for Managers	W&I
1.4.12	7/20/2022	38174H	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	7/16/2021	49230M	TAS Guide for Managers	TAS
1.4.16	12/26/2022	35344R	Accounts Management Guide for Managers	W&I
1.4.18	12/9/2022	39913M	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.19*	11/14/2022	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	7/10/2020	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	11/15/2022	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	4/22/2022	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	9/27/2022	50659N	FUTA Manager and Coordinator Guide	SB/SE
1.4.24*	7/13/2020	57275B	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.4.28	2/26/2020	50773S	Appeals Managers Procedures	Appeals
1.4.29	2/6/2022	61645F	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.31	8/23/2022	66821V	IRS Quality Assurance Program	All
1.4.32	1/31/2022	71527E	Internal Control Review Program	All
1.4.40	4/13/2021	35578Z	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	8/10/2021	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	11/16/2022	38446S	Insolvency	SB/SE
1.4.52	11/17/2021	39453R	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/3/2019	39990Z	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	6/2/2016	59975C	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
1.4.61	12/16/2020	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 1.5 Managing Statistics in a Balanced Measurement System</b>				
1.5.1	7/13/2021	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	10/25/2022	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/16/2022	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	4/12/2020	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	11/10/2021	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
<b>Chapter 1.7 Research and Analysis for Tax Administration</b>				
1.7.1	8/12/2020	38795Q	Servicewide Research for Tax Administration	All
<b>Chapter 1.10 Office of the Commissioner of Internal Revenue</b>				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	11/17/2016	34421J	Standards for Using Email	All
<b>Chapter 1.11 Internal Management Documents System</b>				
1.11.1	10/7/2022	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	5/19/2022	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/4/2022	32114X	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/6/2022	50463T	Servicewide Electronic Research Program (SERP)	W&I
1.11.9	5/16/2022	53704J	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	3/30/2022	53277J	Interim Guidance Process	All
1.11.13	8/1/2022	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
<b>Chapter 1.13 Statistics of Income</b>				
1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
1.13.2	9/7/2018	30962V	Processing Management	RAAS
1.13.3	9/13/2018	30964R	Document Management	CFO
<b>Chapter 1.14 Facilities Management</b>				
1.14.2	8/29/2019	31321E	Supply Purchasing Program	All
1.14.3	9/27/2018	31322P	Furniture and Equipment Standards	FMSS
1.14.4	10/7/2022	38310P	Personal Property Management	All
1.14.5	9/13/2021	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS
1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	9/27/2017	38770V	Identifying Space Efficient Buildings	FMSS

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
<b>Chapter 1.15 Records and Information Management</b>				
1.15.1	2/5/2021	31421F	The Records and Information Management Program	All
1.15.2	2/11/2021	31423B	Types of Records and Their Life Cycles	All
1.15.3	2/15/2021	31425X	Disposing of Records	All
1.15.4	3/11/2021	31426I	Retiring and Requesting Records	All
1.15.5	2/12/2021	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	3/22/2021	31451T	Files Management	All
<b>Chapter 1.17 Publishing</b>				
1.17.1	7/15/2020	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/20/2022	31852I	Publishing Systems and Programs	All
1.17.3	7/15/2019	31853T	Tax Products Program	All
1.17.7	8/5/2022	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	11/18/2022	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	11/28/2022	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	11/10/2022	75322N	IRS Published Product Identification	All
<b>Chapter 1.18 Distribution</b>				
1.18.2	10/14/2022	38314H	Forecasting Requirements	All
1.18.3	10/25/2022	38315S	Tax Forms Distribution Programs	W&I
1.18.4	3/23/2022	48239X	Knowledge Services	W&I
1.18.5	2/1/2021	48240Y	National Distribution Center	W&I
<b>Chapter 1.20 Equal Employment Opportunity and Diversity</b>				
1.20.2	6/11/2021	49442G	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/9/2021	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
<b>Chapter 1.22 Mail and Transportation Management</b>				
1.22.1	11/23/2020	31771O	Mail and Transportation Management Overview	All
1.22.2	11/9/2022	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/14/2022	31773K	Addressing and Packaging	All
1.22.4	1/14/2021	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	10/12/2021	31775G	Mail Operations	All
1.22.6	10/27/2021	31776R	Transportation Management	All
1.22.7	12/28/2020	31777C	Household Goods	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
1.22.8	1/21/2021	59044U	Mailing and Shipping Equipment	All
<b>Chapter 1.25 Practice Before the Service</b>				
1.25.1	1/11/2023	48365U	Rules Governing Practice Before the IRS	All
1.25.2	11/17/2022	52482U	Practitioner Enrollment	RPO
1.25.4*	6/29/2016	52484Q	Processing Circular 230 Disciplinary Cases	OPR
<b>Chapter 1.29 Audit Coordination Process</b>				
1.29.1	7/14/2022	69176B	Authorities and Responsibilities	CRO
<b>Chapter 1.31 CFO Internal Policy and Procedures</b>				
1.31.3	4/13/2021	50906D	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	3/30/2022	35660U	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
<b>Chapter 1.32 Servicewide Travel Policies and Procedures</b>				
1.32.1	10/21/2021	39947S	IRS Local Travel Guide	All
1.32.4	7/29/2021	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	3/16/2022	38880S	Reporting on Event-Related Spending	All
1.32.11	11/4/2021	55730Z	IRS City-to-City Travel Guide	All
1.32.12	6/7/2022	39982Z	IRS Relocation Travel Guide	CFO
1.32.13	4/27/2022	35266E	Relocation Services Program	CFO
1.32.14	7/1/2021	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	7/21/2020	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/29/2022	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
<b>Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process</b>				
1.33.3	4/2/2020	50383K	Reimbursable Operating Guidelines	All
1.33.4	2/7/2023	48604K	Financial Operating Guidelines	All
<b>Chapter 1.34 Revenue Accounting</b>				
1.34.4	3/3/2021	53135C	Unpaid Assessments	CFO
<b>Chapter 1.35 Financial Accounting</b>				
1.35.3	8/26/2021	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	11/12/2021	43166F	Purchase Card Program	All
1.35.5	10/13/2020	47417B	Advances, Prepaid Expenses and Other Assets	All
1.35.6	4/23/2021	43194X	Property and Equipment Accounting	All
1.35.13	7/2/2021	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
1.35.16	8/24/2021	62653P	Managerial Cost Accounting	All
1.35.17	8/23/2022	62654A	Estimating Trust Fund Costs	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
1.35.18	11/24/2020	62656W	Imprest Funds	CI
1.35.19	6/18/2021	62657H	User Fees	CFO
1.35.24	1/31/2023	66160N	Establishing IRS Commitments and Obligations	CFO
<b>Chapter 1.36 Administrative Accounting and Financial Management Reports</b>				
1.36.4	8/4/2022	68711S	Administrative (Non-tax) Debt Management	All
<b>Chapter 1.53 Small Business/Self-Employed</b>				
1.53.1	8/2/2022	37013J	Managing Organizational Change	SB/SE
<b>Chapter 1.54 TE/GE Division Organization and Management</b>				
1.54.1	9/9/2021	32219B	TE/GE Roles and Responsibilities	TE/GE
<b>Chapter 1.55 Wage and Investment</b>				
1.55.2	11/29/2018	37989E	Organizational Changes	W&I
1.55.6	11/8/2022	48309K	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
<b>Chapter 1.56 Large Business and International</b>				
1.56.1	7/13/2022	75148R	LB&I Policy Function Processes and Procedures	LB&I
<b>Chapter 1.57 Facilities Management and Security Services Quality Assurance</b>				
1.57.1	4/12/2021	75150D	Quality Assurance Programs	FMSS
<b>Part 2 Information Technology</b>				
<i>(Development, implementation, and maintenance of information systems.)</i>				
<b>Chapter 2.2 Partnership Control System</b>				
2.2.1*	10/18/2022	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
2.2.4	10/18/2022	28577W	PCS Command Code TSINQ	Appeals
2.2.5	10/18/2022	28578H	PCS Command Code TSDEL	Appeals
2.2.6	10/20/2022	28579S	PCS Command Code TSNOT	Appeals
2.2.7	10/19/2022	28580T	PCS Command Code TSCLS	Appeals
2.2.8	10/19/2022	28581E	PCS Command Code MSCHG	Appeals
2.2.9	10/20/2022	28582P	PCS Command Code TSUMY	Appeals
<b>Chapter 2.3 IDRS Terminal Responses</b>				
2.3.1	12/10/2012	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2*	3/16/2010	28115U	Introduction to IDRS Terminal Responses	All
2.3.8*	12/12/2019	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2020	28123U	Command Codes MFREQ and RECON	All
2.3.11*	11/18/2022	28124F	Command Codes TXMOD and SUMRY	All



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
2.3.12	5/27/2022	28125Q	Command Code ACTON	All
2.3.13	1/30/2023	28126B	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	11/18/2022	28128X	Command Code ENMOD	All
2.3.16	12/10/2019	28129I	Command Codes RFINK and RAFRQ	All
2.3.17	6/16/2020	28130J	Command Code ESTABD	All
2.3.18	2/20/2020	28131U	Command Code ESTABM	All
<b>2.3.20</b>	<b>3/6/2023</b>	<b>28133Q</b>	<b>Command Code URINQ (URF)</b>	<b>All</b>
2.3.25	4/13/2020	28138T	Command Codes DM1DT and DTVUE	IT
2.3.26	11/29/2012	28139E	Command Code TDINQ	All
<b>2.3.27</b>	<b>2/14/2023</b>	<b>28140F</b>	<b>Command Code ECREQ</b>	<b>IT</b>
2.3.28	11/10/2022	28141Q	Command Code FTDPN	All
2.3.29	4/14/2020	28142B	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/10/2012	28143M	Command Code DAILY	All
2.3.31	12/11/2018	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32*	11/18/2020	28145I	Command Code MFTRA	All
2.3.34	7/31/2020	28147E	Command Code PATRA	Appeals
2.3.35*	12/29/2021	28102R	Command Code IRPTR	Appeals
2.3.36	12/17/2021	28148P	Command Code SCFTR	Appeals
2.3.37	12/16/2021	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/4/2020	28150B	Command Code TXCMP	Appeals
2.3.40	11/7/2022	28152X	Command Code PICRD	Appeals
2.3.41	1/19/2023	28153I	Command Code PIEST	Appeals
2.3.43	1/20/2023	28155E	Command Code PIFTF	Appeals
2.3.44*	1/19/2023	28156P	Command Code PIVAR	Appeals
<b>2.3.45</b>	<b>3/6/2023</b>	<b>28157A</b>	<b>Command Code XSINQ</b>	<b>All</b>
2.3.47*	8/13/2020	28159W	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/16/2021	28160X	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/13/2022	28161I	Command Code EICMP	Appeals
2.3.51	11/23/2022	28163E	Command Code IMFOL	Appeals
2.3.52	6/19/2020	57904Z	Command Codes RTVUE and RTFTP	Appeals
2.3.53	6/1/2022	28165A	Command Code PMFOL	Appeals
2.3.54*	1/27/2023	30809R	Command Code DDBOL	Appeals
2.3.55	11/16/2022	28167W	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	2/20/2020	28168H	Command Code ESTABR	Appeals
2.3.57	10/20/2022	58088M	Command Code BRTVU	Appeals
2.3.59*	12/12/2022	28171E	Command Codes BMFOL and BMFOR	CI
2.3.60	3/25/2020	28172P	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
<b>2.3.62</b>	<b>2/15/2023</b>	<b>28174L</b>	<b>Command Code ESTAB</b>	<b>All</b>



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
2.3.63	8/15/2017	28175W	Command Codes RPVUE, RPVCU, and RPPRT	Appeals
2.3.64	8/23/2019	28177S	Command Code EMFOL	Appeals
2.3.65	12/12/2022	53389C	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	4/6/2020	28178D	Command Code PLINF and PLINQ	Appeals
2.3.68	10/26/2022	28112N	Command Codes DUPOL and DUPPG	IT
2.3.69	11/28/2022	28181A	Command Code VPARS	Appeals
2.3.70	6/5/2020	28182L	Command Code EFTPS	Appeals
2.3.71	5/5/2020	28183W	Command Code ATINQ	Appeals
2.3.73	12/22/2022	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	10/26/2022	28186D	Command Code DDPOL	IT
2.3.76	4/28/2020	32675P	Command Code ISTSD	Appeals
2.3.77	4/28/2020	32676A	Command Code ISTSE	Appeals
2.3.78	3/30/2020	32689D	Command Code LOCAT	Appeals
2.3.79	4/20/2020	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	1/27/2023	37170F	Command Code DDBKD	Appeals
2.3.81	2/18/2020	55093B	Command Code ESTABA	All
2.3.82	2/19/2020	55095X	Command Code ESTABH	All
2.3.85*	1/30/2023	61664M	Command Code DFAST and DLITE	All
2.3.86	12/26/2021	67908N	Command Code IRPOL	Appeals
2.3.87*	1/17/2023	93183W	Command Code DDBMF	IT
<b>Chapter 2.4 IDRS Terminal Input</b>				
2.4.1	12/5/2012	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	3/22/2020	28192H	Command Code MESSG	All
2.4.5	11/14/2022	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	2/11/2019	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/11/2018	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/23/2022	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	6/2/2022	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/5/2022	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	4/28/2020	28200W	Command Code NMFTM	IT
2.4.12	4/12/2022	28201H	Command Codes DELET and CCPYT	All
2.4.13	11/10/2022	28202S	Command Code TERUP	All
2.4.14	4/17/2020	28203D	Command Code NMFST	All
2.4.15	11/14/2022	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	11/29/2022	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	9/7/2022	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
2.4.19	11/3/2022	28209R	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	4/23/2021	28210S	Command Codes RFUND and REFAP	All
2.4.21	4/22/2020	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	4/14/2020	28213Z	Command Code CRMNL	All
2.4.23	4/22/2020	28214K	Command Code CHKCLR and CHKCL	All
2.4.24	3/6/2023	28215V	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	12/14/2022	28216G	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	4/7/2020	28217R	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	12/8/2022	28218C	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	12/1/2022	28219N	Command Codes STAUP, STATI and STATB	All
2.4.29	2/10/2023	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30*	11/23/2022	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	2/24/2023	28223V	Command Code LEVY	All
2.4.32*	3/6/2020	28224G	Command Code PDTUP	All
2.4.33	7/25/2022	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	7/31/2020	28226C	Command Code DOALL	All
2.4.35	2/20/2020	28227N	Command Code STN90	All
2.4.37	4/22/2020	28229J	Command Code NOREF Overview	All
2.4.38	3/23/2020	28230K	Command Code CSEDR	All
2.4.39	2/19/2020	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	12/10/2019	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	6/1/2017	28233R	Command Code UNLCE	All
2.4.42	1/30/2023	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	11/7/2022	28235N	Command Code PINEX	All
2.4.44	3/6/2023	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/30/2020	28237J	Command Code NRP97	All
2.4.46	5/15/2020	28100V	Command Code EPLAN	All
2.4.47	11/22/2022	28238U	Command Code VPMSG	All
2.4.48	11/22/2022	28239F	Command Code VPPIN	All
2.4.50	5/5/2020	28241R	Command Code ASIGN	All
2.4.52	8/10/2020	28243N	Command Codes TPCIN and TPCOL	IT
2.4.53	12/9/2020	31276M	Command Code DUPED	All
2.4.56	4/28/2020	32674E	Command Code ISTSR	All
2.4.57	4/21/2020	35348J	Command Code CDPTR	All
2.4.58	1/30/2023	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	7/27/2020	54615Z	Command Code TMSSN	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	5/10/2021	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
<b>Chapter 2.5 Systems Development</b>				
2.5.1*	6/6/2022	33496A	Systems Development	IT
2.5.3*	7/19/2022	33498W	Programming and Source Code Standards	IT
2.5.4*	12/16/2021	30905A	Document Standards	IT
2.5.5*	12/15/2021	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/16/2021	73139M	Function Point Standards	IT
2.5.11*	12/12/2021	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/15/2021	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/26/2022	36192J	Database Design Techniques and Deliverables	IT
2.5.14	2/22/2023	35692E	Quality Assurance (QA)	IT
<b>Chapter 2.7 Information Technology (IT) Operations</b>				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
<b>Chapter 2.8 Audit Information Management System (AIMS)</b>				
2.8.1*	2/22/2023	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/21/2021	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/15/2021	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/14/2021	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/15/2021	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/14/2021	28760D	AIMS Command Code AMAXU	LB&I
2.8.7*	11/30/2022	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/15/2021	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/12/2019	50448E	AIMS Command Code AMRET	IT
<b>Chapter 2.9 Integrated Data Retrieval System Procedures</b>				
2.9.1*	11/18/2020	28250C	Integrated Data Retrieval System	IT
<b>Chapter 2.11 IDRS Correspondence System</b>				
2.11.1	4/27/2020	28244Y	IDRS Correspondence	IT
<b>Chapter 2.12 Security and Privacy</b>				
2.12.2	5/13/2021	69748P	Security and Communication Services (SACS) Security Command Codes	IT
<b>Chapter 2.15 Enterprise Architecture (EA)</b>				
2.15.1	2/24/2021	37206W	Enterprise Architecture (EA) Overview	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 2.16 Enterprise Life Cycle (ELC)</b>				
2.16.1	9/14/2022	49718J	ELC Guidance	All
<b>Chapter 2.17 Infrastructure Currency</b>				
2.17.1	10/26/2020	71048C	Infrastructure Currency Policy for Software	IT
<b>Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services</b>				
2.21.1	2/23/2021	37317E	Introduction to Shopping Cart Processing for IT	IT
<b>Chapter 2.22 Business Planning and Risk Management</b>				
2.22.1	1/27/2020	38167S	Unified Work Request (UWR) Process	All
<b>Chapter 2.25 Managed Service for IRS</b>				
2.25.2	2/26/2018	37414Y	IRS Portal and Extranet Usage Standard	All
2.25.3	3/24/2020	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.5	4/1/2006	37014U	Accessibility Guidelines for the Web	All
2.25.20	12/10/2020	71879J	SharePoint	All
2.25.101	7/9/2020	38937M	IRS.gov Web Content Management Procedures	All
<b>Chapter 2.28 Unified Communications</b>				
2.28.1	8/2/2021	74354N	Unified Communications Policy	IT
<b>Chapter 2.30 Section 508</b>				
2.30.1	8/16/2022	75372T	Section 508 Compliance	All
<b>Chapter 2.31 Lifecycle Management</b>				
2.31.1	1/23/2023	93036W	One Software Development Life Cycle (OneSDLC) Guidance	All
<b>Chapter 2.100 Integrated Process Management</b>				
2.100.1	10/3/2019	48508B	Integrated Process Management Policy	IT
2.100.2	10/7/2019	59034Y	Integrated Process Management Standardization Process	IT
<b>Chapter 2.109 Risk, Issue, and Action Item Management Practices</b>				
2.109.1	4/16/2020	72207T	Risk, Issue, and Action Item Management Policy	IT
2.109.2	4/22/2020	72209P	Risk, Issue, and Action Item Management Process	All
<b>Chapter 2.110 Requirements Engineering</b>				
2.110.1	8/12/2019	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
<b>Chapter 2.120 Solution Engineering</b>				
2.120.1	3/7/2022	59976N	Engineering Policy	All
2.120.6	12/28/2022	74884G	Engineering Planning Process	All
2.120.7	12/28/2022	74885R	Solution Design Process	All
2.120.8	1/12/2023	74886C	Interface Design Process	All
2.120.9	1/13/2023	74887N	Hardware Analysis and Design/System Configuration Validation Process	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
2.120.10	12/27/2022	74889J	Engineering ELC Documentation Process	IT
2.120.11	1/19/2023	74890K	Data Management Process	All
2.120.12	1/12/2023	74891V	Naming Data Element(s)/Objects(s) Process	All
<b>Chapter 2.123 Knowledge Management</b>				
2.123.1	9/24/2021	68608U	Knowledge Management Directive	All
2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
<b>Chapter 2.125 Change Management</b>				
2.125.1	10/31/2022	70893D	Change Management Policy	IT
2.125.2	10/21/2022	70895Z	Change Management Process Description	IT
<b>Chapter 2.126 Enterprise Organizational Readiness</b>				
2.126.1	11/20/2019	64032A	Enterprise Organizational Readiness Policy	IT
2.126.2	11/22/2019	67722P	Enterprise Organizational Readiness Process and Procedure Description	IT
<b>Chapter 2.127 Testing Standards and Procedures</b>				
2.127.1	5/15/2017	60807J	IT Test Policy	All
2.127.2	5/17/2017	60808U	IT Testing Process and Procedures	All
<b>Chapter 2.142 Service Catalog Management</b>				
2.142.1	6/4/2020	72725U	Service Catalog Management Directive	All
2.142.2	6/5/2020	72726F	Service Catalog Management Process and Procedures	All
<b>Chapter 2.144 Capacity Management</b>				
2.144.1	10/1/2019	61944X	Capacity Management Policy	All
2.144.2	10/7/2019	61946T	Business Capacity Management	All
2.144.3	8/5/2019	62038U	Component Capacity Management	All
2.144.4	10/7/2019	62040G	Service Capacity Management	All
2.144.5	7/28/2015	64078Y	Enterprise Demand Forecast	All
<b>Chapter 2.145 Availability Management</b>				
2.145.1	10/1/2019	61942B	Availability Management Policy	All
2.145.2	10/1/2019	61943M	Availability Management Process Description	All
<b>Chapter 2.148 IT Support Services Management</b>				
2.148.1	6/1/2020	68033Z	IT Support Services Management Directive	All
2.148.2	5/11/2020	68034K	Incident Management Process	All
2.148.3	5/29/2020	68035V	Request Fulfillment Process	All
<b>Chapter 2.149 IT Asset Management</b>				
2.149.1	9/29/2022	67329K	Asset Management Policy	All
2.149.2	9/30/2022	67331W	Asset Management Process Description	All
2.149.3	9/30/2022	67521C	Asset Management Hardware Procedures	All
2.149.4	9/30/2022	67522N	Asset Management Software Procedures	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 2.150 Configuration Management</b>				
2.150.1	11/7/2022	60766Z	Configuration Management Policy	IT
2.150.2	11/14/2022	60767K	Configuration Management (CM) Process	IT
2.150.5	4/26/2021	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
<b>Chapter 2.172 Enterprise Control Authority and Operations</b>				
2.172.1	4/21/2021	75190N	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	4/22/2021	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT
<b>Chapter 2.173 IT Program Governance</b>				
2.173.1	1/28/2022	72357A	IT Governance Policy	IT
2.173.2	1/28/2022	72359W	IT Governance Procedures	IT
<b>Part 3 Submission Processing</b>				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
<b>Chapter 3.0 General</b>				
3.0.101*	8/31/2022	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	11/17/2022	33178B	Losses and Shortages	W&I
3.0.230	11/3/2022	33181Y	Lockbox Processing Procedures	W&I
3.0.275	1/18/2023	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	12/27/2022	71639X	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
<b>Chapter 3.5 Accounts Services</b>				
3.5.10	10/25/2022	37354H	Remittance Transaction Research (RTR) System	W&I
3.5.20*	12/15/2022	36983G	Processing Requests for Tax Return/Return Information	W&I
3.5.61*	11/8/2022	33260W	Files Management and Services	SB/SE
<b>Chapter 3.8 Deposit Activity</b>				
3.8.44*	11/8/2022	33386D	Campus Deposit Activity	SB/SE
3.8.45*	12/13/2022	29994V	Manual Deposit Process	SB/SE
3.8.46	11/19/2021	33950H	Discovered Remittance	SB/SE
3.8.47*	9/6/2022	33951S	Manual Deposit for Field Office Payment Processing	W&I
<b>Chapter 3.10 Campus Mail and Work Control</b>				
3.10.5	11/4/2022	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/15/2022	33395O	Information Returns Processing	W&I
3.10.72*	11/18/2022	33410S	Receiving, Extracting, and Sorting	LB&I
3.10.73*	11/15/2022	53717M	Batching and Numbering	All
<b>Chapter 3.11 Returns and Documents Analysis</b>				
3.11.3*	11/15/2022	33440G	Individual Income Tax Returns	SB/SE



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
3.11.6*	10/19/2022	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/8/2022	33470U	Revenue Receipts	W&I
3.11.12*	10/19/2022	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	11/22/2022	33485T	Employment Tax Returns	W&I
3.11.14*	11/15/2022	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15*	11/15/2022	33495P	Return of Partnership Income	SB/SE
3.11.16*	11/15/2022	33500X	Corporate Income Tax Returns	W&I
3.11.20*	10/28/2022	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	10/7/2022	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	11/15/2022	33515W	Excise Tax Returns	W&I
3.11.25*	11/8/2022	33525S	Miscellaneous Tax Returns	W&I
3.11.26*	10/28/2022	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	10/28/2022	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106*	11/15/2022	33575Y	Estate and Gift Tax Returns	W&I
3.11.154*	11/8/2022	33581C	Unemployment Tax Returns	W&I
3.11.180*	11/15/2022	33583Y	Allocated Tips	W&I
3.11.212*	11/15/2022	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	11/4/2022	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/4/2022	51221V	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249*	11/15/2022	33586F	Processing Form 8752	W&I
3.11.250	12/9/2022	74362N	Form 8300 Processing	W&I
<b>Chapter 3.12 Error Resolution</b>				
3.12.2*	11/16/2022	67652C	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	11/3/2022	33590N	Individual Income Tax Returns	SB/SE
3.12.8*	11/9/2022	33620Q	Information Returns Processing	SB/SE
3.12.10*	11/14/2022	33630M	Revenue Receipts	LB&I
3.12.12*	10/24/2022	33640I	Exempt Organization Returns	TE/GE
3.12.13*	11/16/2022	33645L	Employment Tax Returns	W&I
3.12.14*	11/9/2022	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15*	11/9/2022	33655H	Return of Partnership Income	SB/SE
3.12.16*	11/8/2022	33660A	Corporate Income Tax Returns	W&I
3.12.21	11/15/2022	33670W	Credit and Account Transfers	SB/SE
3.12.22*	10/20/2022	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	11/15/2022	33675Z	Excise Tax Returns	W&I



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
3.12.26*	10/24/2022	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	11/8/2022	33695R	General Unpostables	All
3.12.37*	11/7/2022	33710V	IMF General Instructions	SB/SE
3.12.38*	11/8/2022	32384X	BMF General Instructions	SB/SE
3.12.106*	11/3/2022	33740J	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154*	11/2/2022	33743Q	Unemployment Tax Returns	SB/SE
3.12.166	10/24/2022	33744B	EPMF Unpostables	W&I
3.12.179*	11/14/2022	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212*	11/14/2022	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/10/2022	33752B	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217*	11/8/2022	33753M	Error Resolution Instructions for Form 1120-S	W&I
3.12.220*	11/10/2022	33756T	Error Resolution System for Excise Tax Returns	W&I
3.12.249*	11/17/2022	33755I	Processing Form 8752	W&I
3.12.251*	11/4/2022	33761M	Corporation Income Tax Returns	W&I
3.12.263*	11/4/2022	33741U	Estate and Gift Tax Returns	W&I
3.12.278	10/25/2022	33770X	Exempt Organization Unpostable Resolution	TE/GE
3.12.279*	11/2/2022	31656Y	BMF/CAWR/PMF Unpostable Resolution	W&I
<b>Chapter 3.13 Campus Document Services</b>				
3.13.2*	11/7/2022	33746X	BMF Account Numbers	W&I
3.13.5*	11/2/2022	33759A	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/4/2022	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.12	10/25/2022	33760B	Exempt Organization Account Numbers	TE/GE
3.13.36	10/24/2022	33775A	EPMF Account Numbers	TE/GE
3.13.40*	11/18/2022	52088E	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/4/2022	33780T	Media Transport and Control	SB/SE
3.13.122*	11/10/2022	31657J	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222*	11/7/2022	33790P	BMF Entity Unpostable Correction Procedures	W&I
<b>Chapter 3.14 Notice Review</b>				
3.14.1*	11/7/2022	31974X	IMF Notice Review	W&I
3.14.2*	11/8/2022	32201V	Notice Review - Business Master File (BMF) Notice Review	W&I
<b>Chapter 3.17 Accounting and Data Control</b>				
3.17.5*	12/3/2021	49225T	Hardcore Payment Tracers	W&I
3.17.10*	11/25/2022	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.15*	8/18/2022	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	11/21/2022	47866A	Refund Intercept Program	W&I
3.17.21*	9/12/2022	33880U	Credit and Account Transfers	W&I

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
3.17.30*	11/29/2022	33885X	SC Data Controls	W&I
3.17.41	7/13/2022	33890Q	Excise Reporting	CFO
3.17.46*	11/17/2021	33900B	Automated Non-Master File Accounting	SB/SE
3.17.50	9/1/2021	33003Z	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63*	4/27/2021	33910X	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64*	8/18/2022	57118F	Accounting Control General Ledger Policies and Procedures	CFO
3.17.79*	12/13/2022	33915A	Accounting Refund Transactions	W&I
3.17.80*	11/28/2022	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220*	11/30/2022	33917W	Excess Collections File	LB&I
3.17.221	11/2/2017	33919S	Enterprise Computing Center Data Controls	IT
3.17.243*	9/8/2022	33916L	Miscellaneous Accounting	W&I
3.17.244*	8/18/2022	57188D	Manual Assessments	CFO
3.17.277	11/10/2022	33928D	Electronic Payments	SB/SE
3.17.278	10/12/2022	48070K	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I

### Chapter 3.20 Exempt Organizations Returns Processing

3.20.12*	10/21/2022	33965G	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13*	10/21/2022	38871H	Exempt Organizations Photocopy Procedures	TE/GE

### Chapter 3.21 International Returns and Documents Analysis

3.21.3*	11/15/2022	34010Y	Individual Income Tax Returns	SB/SE
3.21.15*	11/4/2022	37648G	Foreign Partnership Withholding	LB&I
3.21.19*	11/8/2022	34014Q	Foreign Trust System	LB&I
3.21.25*	11/15/2022	34020U	Miscellaneous Tax Returns	LB&I
3.21.110*	11/15/2022	34025X	Processing Form 1042 Withholding Returns	LB&I
3.21.111*	11/15/2022	38622K	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/8/2022	60501S	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261*	11/15/2022	39746F	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263*	11/1/2022	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264*	11/7/2022	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE

### Chapter 3.22 International Error Resolution

3.22.3*	11/3/2022	34030Q	Individual Income Tax Returns	SB/SE
3.22.15*	11/10/2022	37643D	Foreign Partnership Withholding	SB/SE
3.22.19*	11/10/2022	34033X	Foreign Trust System	SB/SE
3.22.110*	11/10/2022	34040M	Processing Form 1042 Withholding Returns	W&I
3.22.111*	11/18/2022	38623V	Chapter Three and Chapter Four Withholding Database	W&I

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
3.22.261*	11/10/2022	39747Q	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
<b>Chapter 3.24 ISRP System</b>				
3.24.3	11/10/2022	34298E	Individual Income Tax Returns	W&I
3.24.7	11/17/2022	34318L	Delinquent Accounts	W&I
3.24.8	11/17/2022	34323E	Information Returns Processing	W&I
3.24.10	11/16/2022	34328H	Revenue Receipts	SB/SE
3.24.12	10/24/2022	34337S	Exempt Organization Returns	SB/SE
3.24.13	11/17/2022	34343W	Employment Tax Returns	W&I
3.24.14	11/18/2022	34347O	Fiduciary Income Tax Returns	W&I
3.24.15	11/10/2022	34352H	Partnership Return of Income	W&I
3.24.16	11/10/2022	34357K	Corporation Income Tax Returns	W&I
3.24.20	11/7/2022	54309S	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.21	11/17/2022	34373K	Credit and Account Transfers	SB/SE
3.24.22	10/19/2022	34378N	Employee Plan Returns	SB/SE
3.24.23	11/17/2022	34385C	Excise Tax Returns	W&I
3.24.25	11/18/2022	34384R	BMF International Miscellaneous Tax Returns	W&I
3.24.26	10/24/2022	34837X	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/24/2022	52572Z	EPMF Return Processing Form 5500-EZ	TE/GE
3.24.28	11/14/2022	34570F	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/7/2021	34555Q	SCRS Error Resolution	SB/SE
3.24.30	12/22/2017	34566X	Data Controls	SB/SE
3.24.37	11/14/2022	34412Y	General Instructions	SB/SE
3.24.38	11/14/2022	39345Q	BMF General Instructions	W&I
3.24.40	12/19/2017	52544H	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	1/26/2022	34590X	Campus Performance Evaluation Reporting System	W&I
3.24.106	11/18/2022	34442M	Estate Tax Returns	W&I
3.24.133	11/16/2022	34452I	Residual Remittance Processing System	SB/SE
3.24.143	11/17/2022	34455P	Gift Tax Returns	W&I
3.24.154	11/17/2022	34464A	Unemployment Tax Returns	W&I
3.24.159	12/27/2022	32933M	SCRS SC Edits	W&I
3.24.162	12/23/2022	34677F	BOB Transcription Instructions	W&I
3.24.180	1/26/2022	34713M	Allocated Tips	W&I
3.24.183	12/22/2017	34712B	Planning and Control Data	SB/SE
3.24.202	11/14/2022	34456A	Supervisory Operator's Manual	W&I
3.24.212	11/17/2022	34467H	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	3/2/2022	34468S	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	12/8/2021	34734P	Declaration for Electronic Filing	SB/SE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
3.24.249	3/1/2022	34471P	Fiscal Year Required Payments/Form 8752	W&I
<b>Chapter 3.28 Special Processing Procedures</b>				
3.28.1*	12/22/2022	74536T	Informational Referral Receipt and Routing for Form 3949-A	W&I
3.28.2*	11/7/2022	71047R	Information Referral Process for Form 3949-A	W&I
3.28.3	10/26/2021	34521K	Individual Income Tax Returns	W&I
3.28.4*	11/21/2022	60510D	Identity Theft Returns for Submission Processing	W&I
3.28.6	12/12/2022	93270U	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	W&I
<b>Chapter 3.30 Work Planning and Control</b>				
3.30.10	6/25/2018	32204C	Cost Estimate Reference	W&I
3.30.18	1/9/2017	68095X	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	1/12/2017	34720B	Production Control and Performance Reporting	SB/SE
3.30.20	3/31/2022	62236A	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	1/14/2022	47307E	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	1/11/2017	34755S	Project PCA Production Control Accounting	SB/SE
3.30.123*	11/8/2022	34760L	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	5/9/2022	34770H	Campus Monitoring Reports	SB/SE
3.30.126	4/25/2019	32161W	Control Data Analysis	W&I
3.30.127	5/9/2022	33048M	Workload Scheduling	SB/SE
<b>Chapter 3.37 International ISRP</b>				
3.37.110	11/17/2022	34874A	Chapter 3 Withholding Returns	SB/SE
<b>Chapter 3.38 International Tax Returns and Documents</b>				
3.38.147*	11/7/2022	34880E	International Notices	SB/SE
<b>Chapter 3.40 Block Out of Balance Resolution</b>				
3.40.8*	11/19/2020	34899V	Information Returns Processing	SB/SE
3.40.37	11/19/2020	34905O	General Instructions	SB/SE
<b>Chapter 3.41 Optical Character Recognition Scanning Operations</b>				
3.41.267*	11/9/2022	52522T	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269*	11/16/2022	34927C	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/18/2022	34916V	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/15/2022	34929Y	Scanner Operations on SCRIPS	W&I
3.41.276	11/18/2022	39954H	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/16/2022	48185K	Form 940 SCRIPS Processing	W&I
<b>Chapter 3.42 Electronic Tax Administration</b>				
3.42.4*	8/30/2022	30620M	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	12/5/2022	28779U	IRS e-file of Individual Income Tax Returns	W&I

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
3.42.7	9/16/2022	37145U	EPSS Help Desk Support	W&I
3.42.8	9/20/2022	32530B	E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9*	12/16/2022	50233D	Filing Information Returns Electronically (FIRE)	W&I
3.42.10*	9/15/2022	36617X	Authorized IRS e-file Providers	LB&I
3.42.20	10/7/2022	60081H	Preparer e-file Hardship Waiver Requests	W&I
<b>Chapter 3.43 Integrated Management System</b>				
3.43.405	8/24/2016	56046M	Measured Employees Performance System (MEPS) for Managers	SB/SE
<b>Chapter 3.45 TE/GE Processing</b>				
3.45.1	10/25/2022	32507M	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE
<b>Chapter 3.49 Statistics of Income Processing</b>				
3.49.5	11/2/2022	51321W	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	6/27/2019	33419N	Statistical Editing of Corporation Tax Returns	RAAS
<b>Part 4 Examining Process</b>				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
<b>Chapter 4.1 Planning and Special Programs</b>				
4.1.1*	9/24/2020	27602M	Planning, Monitoring, and Coordination	SB/SE
4.1.2	9/21/2020	27603X	Workload Identification and Survey Procedures	SB/SE
4.1.5	9/21/2020	27608A	Case Building, Classification, Storage and Delivery	SB/SE
4.1.8	8/4/2022	27612I	Special Examination Features and Programs	LB&I
4.1.9	11/20/2019	27613T	International Features	LB&I
4.1.10*	9/27/2021	39167C	Return Preparer Program Coordinator	LB&I
4.1.21*	1/21/2022	49267Z	LB&I Planning and Monitoring	LB&I
4.1.26*	12/5/2022	49273D	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.1.27*	7/13/2022	70767g	Information Return Case Selection	SB/SE
<b>Chapter 4.2 General Examining Procedures</b>				
4.2.1	9/22/2022	34440Q	General Examination Information	LB&I
4.2.2	2/12/2020	34443X	Disaster Assistance Relief	LB&I
4.2.3	10/1/2003	34445T	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5*	3/15/2022	34447P	Disclosure of Official Information	LB&I
4.2.6	8/8/2019	34448A	Examination of Employee Returns	LB&I
4.2.7	6/29/2017	25690M	Ex Parte Communication Procedures	Appeals
4.2.8	7/12/2022	69679N	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9*	7/6/2020	73502D	IDRS and Data Security for Examination	SB/SE
<b>Chapter 4.4 AIMS Procedures and Processing Instructions</b>				
4.4.1	4/15/2016	30311Y	Introduction	LB&I

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.4.3	9/16/2011	30313U	Credit Transfers and Reprocessing Returns	Appeals
4.4.5	12/19/2012	30315Q	Closings to Appeals	Appeals
4.4.6	10/5/2022	30316B	Conversion of Returns	SB/SE
4.4.7	7/28/2022	30317M	Correspondence and Closing Letters	SB/SE
4.4.9	10/7/2022	30319I	Delinquent and Substitute for Return Processing	LB&I
4.4.10	11/29/2022	30321U	Employment/Excise Tax Adjustments	SB/SE
4.4.11	7/1/2022	30322F	Entity Changes	SB/SE
4.4.12	5/16/2016	30323Q	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	2/20/2015	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/19/2011	30327I	Inventory Control	Appeals
4.4.17	7/15/2011	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	3/3/2023	30329E	Large Dollar Cases	LB&I
4.4.21	7/18/2012	30345E	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/5/2009	30346P	Non-Master File (NMF) Processing	Appeals
4.4.23	10/27/2013	30347A	Openings	Appeals
4.4.25	11/29/2022	30349W	Quick Assessments	SB/SE
4.4.26	2/13/2014	30359S	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/21/2009	30361E	Reports	Appeals
4.4.33	4/12/2010	30373W	Transfers	Appeals
4.4.34	3/3/2011	30374H	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/29/2009	30375S	Unpostable Resolution	Appeals
<b>Chapter 4.5 TE/GE AIMS Manual</b>				
4.5.1	1/9/2023	36157C	TE/GE AIMS Processing	TE/GE
4.5.2	1/9/2023	36158N	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/18/2022	36268K	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/14/2022	36159Y	TE/GE Reports	TE/GE
<b>Chapter 4.7 Examination Returns Control System (ERCS)</b>				
4.7.1	6/24/2022	30415R	Overview	LB&I
4.7.2	6/27/2022	30416C	Security	LB&I
4.7.3	6/24/2022	30417N	Statute of Limitations	LB&I
4.7.4	7/6/2022	30418Y	Planning and Special Programs (PSP)	LB&I
4.7.5	6/27/2022	30419J	Group and Territory	LB&I
4.7.6	6/30/2022	30420K	Reports	LB&I
4.7.7	11/23/2020	30465X	Technical Services	LB&I
4.7.8	6/24/2022	30467T	Centralized Case Processing	LB&I
4.7.10	6/27/2022	30469P	AIMS/ERCS Staff	LB&I



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 4.8 Technical Services</b>				
4.8.1	2/25/2021	31455L	Organization and Responsibilities	SB/SE
4.8.2	3/28/2017	31456W	Case Processing	SB/SE
4.8.4	4/17/2022	31433X	Mandatory Review	SB/SE
4.8.5	10/4/2017	31422Q	Post Examination Case Processing Requirements	LB&I
4.8.6	8/25/2020	65519W	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	4/3/2022	31424M	Technical Field Support	SB/SE
4.8.8	2/10/2021	31428E	Miscellaneous Responsibilities	LB&I
4.8.9	1/9/2023	50713Q	Statutory Notices of Deficiency	SB/SE
4.8.10	4/19/2018	50714B	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	3/28/2017	68642Q	Fraud Program Responsibilities	SB/SE
<b>Chapter 4.9 Examination Technical Time Reporting System</b>				
4.9.1	10/26/2020	27665V	Outline of System	LB&I
<b>Chapter 4.10 Examination of Returns</b>				
4.10.1	7/11/2022	27634W	Overview of Examiner Responsibilities	LB&I
4.10.2*	9/28/2022	27635H	Pre-Contact Responsibilities	SB/SE
4.10.3	2/25/2016	27636S	Examination Techniques	LB&I
4.10.4	12/22/2016	27637D	Examination of Income	Appeals
4.10.5	3/24/2022	27639Z	Required Filing Checks	LB&I
4.10.6	7/12/2001	27641L	Penalty Considerations	Appeals
4.10.7	9/11/2022	27642W	Issue Resolution	Appeals
4.10.8	3/24/2021	27643H	Report Writing	LB&I
4.10.9	8/10/2014	27644S	Workpaper System and Case File Assembly	SB/SE
4.10.10	6/8/2022	34502D	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	9/28/2022	35204G	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/28/2015	35206C	Certain Technical Issues	SB/SE
4.10.15	3/1/2020	38773C	Report Generation Software	SB/SE
4.10.16	3/22/2016	37578T	Examination Operational Automation Database (EOAD)	Appeals
4.10.20	12/7/2020	38775Y	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21*	8/29/2019	51337G	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	6/17/2020	48619J	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.27	12/23/2013	54356R	Identity Theft Case Processing for Field Examiners	LB&I
4.10.28	4/4/2022	69295J	Designation of cases for litigation	All
<b>Chapter 4.11 Examining Officers Guide (EOG)</b>				
4.11.5	11/19/2019	36009R	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	2/8/2021	36013Z	Changes in Accounting Methods	LB&I
4.11.11	2/13/2014	36099H	Net Operating Loss Cases	LB&I
4.11.29	3/9/2020	36395S	Transfer of Returns Open for Examination	LB&I



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.11.51*	10/29/2020	36482Q	Return Preparer Program	SB/SE
4.11.52	12/15/2021	36501M	Transferee Liability Cases	LB&I
4.11.55	5/28/2018	36505E	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	10/4/2022	36507A	Third-Party Contacts	LB&I
<b>Chapter 4.12 Nonfiled Returns</b>				
4.12.1	10/5/2010	27548J	Nonfiled Returns	Appeals
<b>Chapter 4.13 Audit Reconsideration</b>				
4.13.1	12/15/2015	31048S	Introduction	SB/SE
4.13.2	12/15/2015	31049D	Contact Employees	SB/SE
4.13.3	12/16/2015	31050E	Central Reconsideration Unit	SB/SE
4.13.5	12/15/2015	31052A	Exam SFR Reconsiderations	SB/SE
4.13.6	12/15/2015	31054W	Appeals	Appeals
4.13.7	12/16/2015	31055H	Exhibits	SB/SE
<b>Chapter 4.15 Jeopardy/Termination Assessments</b>				
4.15.1	7/25/2021	28044W	Jeopardy and Terminations	Appeals
4.15.3	10/4/2021	28046S	Assessment Procedures (Centralized Case Processing )	Appeals
<b>Chapter 4.16 Special Enforcement Program (SEP)</b>				
4.16.1	6/12/2017	34426M	SEP Responsibilities and Case Development	CI
<b>Chapter 4.17 Compliance Initiative Projects</b>				
4.17.1	4/24/2017	34366V	Overview of Compliance Initiative Projects	LB&I
4.17.2	4/25/2017	34367G	Responsibilities	LB&I
4.17.3	5/15/2017	34368R	Requirements	LB&I
4.17.4	5/15/2017	34369C	Procedures	SB/SE
<b>Chapter 4.18 Exam Offer-In-Compromise</b>				
4.18.1	1/9/2022	28827T	Offers in Compromise Received in Exam	LB&I
<b>Chapter 4.19 Liability Determination</b>				
4.19.2*	9/29/2022	36856	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3*	10/5/2022	36857J	IMF Automated Underreporter Program	SB/SE
4.19.4*	4/22/2022	36858U	CAWR Reconciliation Balancing	SB/SE
4.19.5*	10/11/2022	36859F	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/30/2022	34131C	Minister and Religious Waiver Program	SB/SE
4.19.7*	9/27/2022	36334F	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	9/24/2020	40897H	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	9/23/2020	50704F	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.10*	12/6/2022	48148H	Examination General Overview	SB/SE
4.19.11*	12/15/2021	48149S	Examination Classification of Work	W&I
4.19.12	6/18/2020	48150T	Centralized Files and Scheduling	SB/SE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.19.13*	4/5/2022	48151E	General Case Development and Resolution	SB/SE
4.19.14*	11/30/2022	48152P	EITC Revenue Protection Strategy	SB/SE
4.19.15*	2/1/2022	48153A	Discretionary Programs	SB/SE
4.19.16	11/1/2021	48155W	Claims	SB/SE
4.19.17*	10/5/2016	48156H	Non-Filer Program	SB/SE
4.19.19	12/7/2022	48158D	Campus Examination Telephone Contacts	W&I
4.19.20*	11/22/2022	48160P	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/6/2022	48161A	Clerical	SB/SE
4.19.22	4/19/2022	50661Z	CAWR Control	SB/SE
4.19.23	9/5/2022	50662K	FUTA Control	SB/SE
4.19.25*	6/13/2022	59919S	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26*	10/24/2022	73754H	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
<b>Chapter 4.20 Examination Collectibility</b>				
4.20.1*	6/22/2020	29628M	Examination Collectibility Procedures	SB/SE
<b>Chapter 4.21 Electronic Filing Program</b>				
4.21.1*	8/11/2011	28517U	Monitoring the IRS e-file Program	LB&I
<b>Chapter 4.22 National Research Program (NRP)</b>				
4.22.1	9/6/2017	33006G	National Research Program Overview	LB&I
4.22.2	9/27/2017	33007R	NRP Case Building	LB&I
4.22.3	12/29/2017	33008C	Classification of NRP Returns	LB&I
4.22.4*	1/28/2021	33009N	Examination of NRP Returns	LB&I
4.22.5	4/15/2020	33011Z	Campus Compliance Operations Site	LB&I
4.22.6*	12/14/2022	48403X	Examination of Individual Income Tax Returns	LB&I
4.22.8	11/15/2021	50358Z	NRP EITC Component of the Individual Reporting Compliance Study	RAAS
<b>Chapter 4.23 Employment Tax</b>				
4.23.1	2/1/2022	35221R	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	2/28/2022	35222C	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	2/24/2021	35223N	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	5/3/2021	35224Y	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5*	8/13/2020	35225J	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	1/7/2021	35226U	Classification Settlement Program (CSP)	Appeals
4.23.7	5/10/2021	35227F	Employment Tax on Tip Income	Appeals
4.23.8	3/18/2021	35228Q	Determining Employment Tax Liability	LB&I
4.23.9	10/6/2022	35229B	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	6/28/2020	35231N	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/17/2019	35232Y	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.23.12	6/13/2021	35233J	Delinquent Return Procedures	Appeals
4.23.13	8/4/2020	35234U	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	5/7/2020	35235F	Statute Control and Extension	Appeals
4.23.15	1/2/2020	35236Q	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	4/22/2022	52847R	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	1/3/2020	59702V	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	3/21/2021	66111S	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	6/21/2020	66486W	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/16/2021	66694Y	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	1/7/2021	67744D	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	6/29/2021	69741Q	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	6/14/2021	71053V	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26*	1/25/2022	52560H	Campus Employment Tax Non-Filer Program	SB/SE
<b>Chapter 4.24 Excise Tax</b>				
4.24.1	8/16/2022	28302T	Introduction to Excise Taxes	SB/SE
4.24.2	8/30/2021	28303E	Form 637 Excise Tax Registrations	Appeals
4.24.5	1/18/2023	28306L	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	8/16/2022	28307W	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	12/15/2020	28309S	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	7/16/2021	28310T	Excise Tax Penalties Guidance	SB/SE
4.24.10	4/19/2022	35213R	Appeals Referral Procedures	SB/SE
4.24.13	2/10/2021	38334Z	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	5/1/2022	54956X	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15*	4/21/2021	57469Z	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	1/10/2020	58891R	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/20/2016	58892C	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/23/2020	59137G	Excise Case Selection	SB/SE
4.24.20	7/8/2020	67929Q	Excise Tax Report Writing Guide	SB/SE
4.24.21	7/8/2020	67932N	Case Closings	SB/SE
4.24.22*	1/13/2023	74339Y	Campus Procedures for Excise Tax	SB/SE
4.24.23	8/24/2021	75166N	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	8/24/2021	75167Y	Form 637 Registration File Administration and Required Documentation	LB&I
4.24.25	11/22/2021	75251P	Issue Management System, Notebook and Workpapers	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 4.25 Estate and Gift Tax</b>				
4.25.1	6/14/2021	35011T	Estate and Gift Tax Examinations	SB/SE
4.25.2*	10/7/2020	34469D	Campus Estate and Gift	SB/SE
4.25.3	7/23/2018	58876C	Planning, Classification, and Selection	SB/SE
4.25.4	7/30/2020	58877N	International Estate and Gift Tax Examinations	SB/SE
4.25.5	7/27/2020	58878Y	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/7/2021	58879J	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	6/14/2021	58880K	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	7/8/2021	58881V	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/25/2021	58882G	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	6/14/2021	58883R	Case Closing Procedures	SB/SE
4.25.11	7/27/2020	58884C	Special Examination Procedures	SB/SE
4.25.12	7/19/2020	58885N	Valuation Assistance	SB/SE
4.25.13	10/6/2021	58886Y	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/10/2021	58887J	Miscellaneous Procedures	SB/SE
<b>Chapter 4.26 Bank Secrecy Act</b>				
4.26.1	2/15/2019	27699B	Introduction and Program Structure	SB/SE
4.26.3	3/15/2022	27702N	Examination Case Selection (ECS)	SB/SE
4.26.4	3/17/2022	35434W	FinCEN Query (FCQ)	SB/SE
4.26.5	6/22/2020	27703Y	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/7/2019	27704J	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/11/2019	27706F	Bank Secrecy Act Penalties	SB/SE
4.26.8	2/14/2019	27707Q	Special Procedures	SB/SE
4.26.9	11/12/2019	35436S	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	3/23/2020	27708B	Form 8300 History and Law	SB/SE
4.26.11*	8/4/2021	27709M	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	7/13/2021	35437D	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	4/10/2020	35439Z	Structuring	SB/SE
4.26.14*	7/20/2020	27711Y	Disclosure	SB/SE
4.26.15	1/13/2021	35442W	General Program	SB/SE
4.26.16	6/24/2021	39110X	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17*	11/22/2021	48401B	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
<b>Chapter 4.27 Bankruptcy</b>				
4.27.1*	7/5/2020	27750X	Examiner Responsibilities and Procedures	SB/SE
<b>Chapter 4.29 Pass-Through Control System</b>				
4.29.1	8/5/2019	36921I	Overview of the PCS	Appeals
4.29.2	8/8/2019	36922T	Maintaining the PCS Database	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.29.3	8/8/2019	36923E	PCS Database Elements	Appeals
4.29.4	8/11/2019	36924P	PCS Reports	Appeals
4.29.5	8/14/2019	36925A	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
<b>Chapter 4.30 LB&amp;I General Procedures</b>				
4.30.1	8/25/2020	32528P	Pre-Filing Agreement Program	LB&I
<b>Chapter 4.31 Pass-Through Entity Handbook</b>				
4.31.1	4/4/2019	36873J	Introduction	Appeals
4.31.2*	5/10/2019	36874U	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3*	1/13/2023	36879X	TEFRA Examinations - CPF Procedures	Appeals
4.31.4*	4/4/2019	35419H	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.5*	5/16/2022	35421T	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6*	8/7/2022	35422E	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/5/2020	50160J	TEFRA Bankruptcy	LB&I
4.31.8*	10/14/2020	66796V	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.31.9*	9/22/2022	72936D	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
<b>Chapter 4.32 Abusive Transactions</b>				
4.32.1	10/11/2021	38329G	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	6/3/2018	38330H	The Abusive Transactions (AT) Process	LB&I
4.32.3	1/29/2021	38331S	Coordination and Roles of Cross-Functional Units	SB/SE
<b>Chapter 4.33 Electronic Business</b>				
4.33.1	9/1/2020	53050Q	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
<b>Chapter 4.34 SB/SE Emerging Issues</b>				
4.34.1	10/7/2021	74522F	SB/SE Emerging Issue Process	SB/SE
<b>Chapter 4.36 Joint Committee Procedures</b>				
4.36.1	6/18/2021	32505Q	Joint Committee Process Overview	LB&I
4.36.2	6/18/2021	32891R	Identification of Joint Committee Cases	LB&I
4.36.3	6/21/2021	32892C	Examination Team Responsibilities	LB&I
4.36.4	6/21/2021	32893N	Joint Committee Review Team Procedures	LB&I
4.36.5	6/21/2021	32894Y	Reports	LB&I
<b>Chapter 4.37 Financial Products and Transactions</b>				
4.37.1	3/6/2023	27674G	Financial Products Specialty	All
<b>Chapter 4.46 LB&amp;I Examination Process</b>				
4.46.1	9/23/2021	38191S	General Information and Definitions	LB&I
4.46.3	1/23/2023	38194Z	Planning the Examination	LB&I

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.46.4	9/23/2021	38195K	Executing the Examination	LB&I
4.46.5	5/2/2022	38196V	Resolving the Examination	LB&I
4.46.6	9/16/2021	38197G	Workpapers and Reports Resources	LB&I
4.46.10	3/20/2019	38201D	Outside Expert Program	LB&I
<b>Chapter 4.47 Computer Audit Specialist</b>				
4.47.1	2/22/2021	27549U	Computer Audit Specialist Program (CAS)	All
4.47.2	6/28/2021	27550V	CAS Technical and Procedural Information	All
4.47.3	2/21/2021	34154B	Statistical Sampling Auditing Techniques	All
<b>Chapter 4.48 Engineering Specialty</b>				
4.48.1	9/22/2020	28459Z	Overview of Engineering Program	All
4.48.2	10/1/2012	31715E	Valuation Assistance for Cases Involving Works of Art	Appeals
4.48.3	9/21/2020	39439N	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	9/21/2020	39441Z	Business Valuation Guidelines	LB&I
4.48.5	9/21/2020	39442K	Intangible Property Valuation Guidelines	LB&I
4.48.6	9/21/2020	39443V	Real Property Valuation Guidelines	LB&I
<b>Chapter 4.50 LB&amp;I Compliance Integration</b>				
4.50.1	7/1/2022	69791W	Campaign Development Process	LB&I
4.50.2*	7/26/2022	69792H	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3*	9/27/2022	69793S	Large Corporate Compliance Program	LB&I
<b>Chapter 4.51 LB&amp;I Case Management</b>				
4.51.2	8/3/2021	33207T	LMSB Administrative Guidance	LB&I
4.51.4	2/8/2021	37347S	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	4/16/2020	57674U	Compliance Assurance Process (CAP) Examinations	LB&I
<b>Chapter 4.52 Global High Wealth Program</b>				
4.52.1	4/27/2022	64023P	Global High Wealth Program Processes and Procedures	LB&I
<b>Chapter 4.54 LB&amp;I Subject Matter Experts (SMEs)</b>				
4.54.1	11/25/2022	92855B	Roles and Responsibilities of SMEs	LB&I
4.54.1	11/25/2022	92855B	Roles and Responsibilities of SMEs	LB&I
<b>Chapter 4.60 International Procedures</b>				
4.60.1*	2/23/2023	35009H	Exchange of Information	All
4.60.2	8/9/2021	35007L	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3*	9/13/2021	35008W	Tax Treaty Related Matters	LB&I
<b>Chapter 4.61 International Examination Guidelines</b>				
4.61.3	1/9/2023	27728T	Development of IRC 482 Cases	LB&I
4.61.11	4/3/2020	27738P	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	5/24/2019	27739A	Foreign Investment in Real Property Tax Act	LB&I



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.61.13	7/23/2020	50701Y	Dual Consolidated Losses	LB&I
4.61.14	6/8/2020	73515G	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
<b>Chapter 4.62 International Relations</b>				
4.62.1	3/23/2022	33000S	International Visitors Program	All
4.62.3	3/6/2023	33167U	Requests for Representation Funds and Gifts for Foreign Officials	All
<b>Chapter 4.63 Withholding and International Individual Compliance</b>				
4.63.1	1/18/2018	67713E	Overview of the WIIC Practice Area	LB&I
4.63.2	1/18/2018	67714P	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3*	4/27/2021	67715A	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	4/22/2020	67717W	Examination Procedures	LB&I
4.63.5	1/18/2018	67718H	International Penalties and Procedures – Individuals	LB&I
<b>Chapter 4.64 Central Withholding Agreement (CWA) Program</b>				
4.64.1*	9/8/2020	66119C	Case Development and Processing Guidelines	LB&I
<b>Chapter 4.65 FATCA Foreign Financial Institution (FFI) Operational Procedures and Compliance</b>				
4.65.1*	7/25/2022	57672Y	The IRS FFI List Publishing Processes Document	LB&I
<b>Chapter 4.70 TE/GE Examinations</b>				
4.70.1*	7/7/2021	71182Z	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	4/13/2021	57907G	Promoter Investigations	LB&I
4.70.5	8/5/2021	71613R	Issue Identification and Research	TE/GE
4.70.6	5/26/2022	71614C	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/8/2021	71618U	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
<b>Chapter 4.71 Employee Plans Examination of Returns</b>				
4.71.1	2/25/2022	35855D	Overview of Form 5500 Examination Procedures	TEGE
4.71.2	11/12/2021	33831Z	Overview of IDRS	TEGE
4.71.3*	3/18/2022	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/8/2020	35909Q	Discrepancy Adjustments	TEGE
4.71.5	2/14/2022	35239X	Form 5330 Examinations	TEGE
4.71.6	10/29/2019	37345W	Employee Plans Referrals	TE/GE
4.71.7	10/4/2019	33832K	Survey Returns	TEGE
4.71.8	12/17/2019	33833V	EP Claims	TEGE
4.71.9	8/12/2021	33834G	Statute Control Procedures	TEGE
4.71.10	10/29/2019	33837N	Form 990-T Processing	TE/GE
4.71.12	11/5/2019	33838Y	Case File Assembly Guidelines	TEGE



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
4.71.13	7/12/2019	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	8/26/2021	35241J	EP Mandatory Review	TE/GE
4.71.16	12/22/2021	55224Q	Employee Plans Large Case Examinations	TE/GE
4.71.17	12/2/2021	57900H	Non-Return Unit Examinations	TE/GE
4.71.19	10/28/2019	57902D	Fast Track Settlement Procedures	TE/GE
4.71.20	10/6/2021	58195C	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	7/15/2019	61727K	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	10/20/2021	61728V	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/29/2019	61730H	Bankruptcy Procedures	TE/GE
4.71.25	11/22/2019	65117W	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/23/2020	68748F	Form 5329 Examination Procedures	TEGE
<b>Chapter 4.75 Exempt Organizations Examination Procedures</b>				
4.75.7	10/4/2019	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/14/2019	33212M	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	1/18/2017	33213X	On-Site Audit Guidelines	TE/GE
4.75.12	11/12/2019	33215T	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/16/2019	33216E	Issue Development and Conclusion	TE/GE
4.75.15	1/14/2020	33218A	Closing Letters and Examination Reports	TE/GE
4.75.16	2/5/2020	33220M	Case Closing Procedures	TE/GE
4.75.17	10/15/2019	33221X	Mandatory Review	TE/GE
4.75.20	7/30/2019	33225P	Final Case Processing	TE/GE
4.75.21	11/5/2019	33226A	EO Special Examination Procedures	TE/GE
4.75.22	11/7/2019	33228W	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE
4.75.24	5/18/2021	27552R	Organizations Covered by a Group Ruling	TE/GE
4.75.25	5/1/2017	33232E	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	6/8/2017	33237H	Discrepancy Adjustments	TE/GE
4.75.31*	10/18/2019	54706P	Conversion of Returns	TE/GE
4.75.32	5/2/2019	33238S	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	5/29/2019	48088Q	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	8/10/2020	49383A	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	1/14/2020	54705E	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	2/7/2020	55996R	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38*	10/15/2020	67328Z	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	3/24/2022	70892S	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/18/2019	71315K	Employment Tax Audit Procedures	TE/GE
<b>Chapter 4.80 Government Entities Examinations</b>				
4.80.1	2/23/2021	71643F	Technical Assistance and Technical Advice Requests	TE/GE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures</b>				
4.81.5	8/5/2021	51852A	Conducting the Examination	TE/GE
4.81.6	2/20/2019	54530N	Closing Agreements	TE/GE
4.81.7	4/1/2020	51851P	Bondholder Identification and Referrals	TE/GE
4.81.12*	10/1/2019	55322V	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/17/2019	68190V	Unagreed Issues	TE/GE
<b>Chapter 4.82 Tax Exempt Bonds Examination Guidelines</b>				
4.82.2	3/18/2021	68189U	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3*	7/1/2021	68187Y	Direct Pay Bonds	TE/GE
<b>Chapter 4.86 Indian Tribal Governments (ITG) Procedures</b>				
4.86.1	6/16/2020	34422U	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/15/2020	67969A	Conducting Indian Tribal Government Examinations	TE/GE
<b>Chapter 4.88 Indian Tribal Governments Examination Issues and Procedures</b>				
4.88.1	12/10/2021	34424Q	Examination Issues Pertaining to ITG Cases	TE/GE
<b>Chapter 4.103 Compliance Data Environment (CDE)</b>				
4.103.1	1/25/2022	55116P	CDE Application and Procedures	SB/SE
<b>Chapter 4.119 BMF Liability Determination</b>				
4.119.1*	7/13/2022	55352J	BMF Underreporter (BUR) Control	SB/SE
4.119.3	7/10/2022	55354F	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4*	7/25/2022	55355Q	BMF Underreporter (BUR) Program	SB/SE

## Part 5 Collecting Process

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

<b>Chapter 5.1 Field Collecting Procedures</b>				
5.1.1	6/27/2021	27899D	Miscellaneous Collection Procedures	SB/SE
5.1.2*	8/19/2021	27784D	Remittances, Form 809 and Designated Payments	SB/SE
5.1.3	12/14/2020	27755A	Safety, Security, and Control	SB/SE
5.1.4	3/10/2022	27786Z	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5*	11/3/2019	27787K	Balancing Civil and Criminal Cases	SB/SE
5.1.7*	4/25/2021	27788V	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8*	11/9/2015	27789G	Courtesy Investigations	SB/SE
5.1.9	8/26/2021	35409L	Collection Appeal Rights	Appeals
5.1.10	10/11/2021	27790H	Taxpayer Contacts	SB/SE
5.1.11*	2/27/2020	27791S	Delinquent Return Investigations	SB/SE
5.1.12*	4/12/2022	27992F	Cases Requiring Special Handling	SB/SE
5.1.14	3/7/2011	27794Z	Field Collection Techniques and Other Assignments	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
5.1.15*	3/8/2021	28316H	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18*	7/16/2019	27558F	Locating Taxpayers and their Assets	All
5.1.19	2/6/2020	37576X	Collection Statute Expiration	SB/SE
5.1.20	7/7/2019	50396N	Collection Inventory	SB/SE
5.1.21	10/6/2020	50718T	Collecting from Limited Liability Companies	SB/SE
5.1.22	3/1/2023	52164V	Disclosure	SB/SE
5.1.23	6/21/2022	52165G	Taxpayer Representation	SB/SE
5.1.24*	3/1/2018	58417H	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25*	6/7/2020	54431X	IDRS and Data Security for Collection	SB/SE
5.1.28*	7/13/2021	61662Q	Identity Theft for Collection Employees	SB/SE
5.1.29*	1/8/2015	67152X	Petition for Remission Program	SB/SE
<b>Chapter 5.2 Reports</b>				
5.2.1	11/4/2019	35459R	Collection Time Reporting	SB/SE
5.2.4	10/17/2022	35464K	Collection Reports	SB/SE
<b>Chapter 5.3 Entity Case Management Systems</b>				
5.3.1	10/11/2022	35466G	ENTITY Case Management System (ENTITY)	SB/SE
<b>Chapter 5.4 Case Processing</b>				
5.4.10*	12/20/2019	49238W	General Case Processing	SB/SE
5.4.11	5/23/2021	49239H	CCP Installment Agreements	SB/SE
5.4.12*	11/30/2016	49241T	Field Office Resource Team	SB/SE
5.4.13*	6/2/2014	49242E	CCP General Procedures	SB/SE
<b>Chapter 5.5 Decedent Estates and Estate Taxes</b>				
5.5.1	3/17/2020	35478Y	Decedent and Estate Tax Accounts	Appeals
5.5.2	4/4/2012	35479J	Probate Proceedings	SB/SE
5.5.3	9/16/2020	35481V	Working Decedent Cases	SB/SE
5.5.4	12/5/2011	35483R	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	6/25/2020	35485N	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	6/18/2013	35486Y	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	12/15/2022	35487J	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	12/15/2022	35488U	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	12/15/2022	61777Q	Administrative and Judicial Actions for Estate Taxes	SB/SE
<b>Chapter 5.6 Collateral Agreements</b>				
5.6.1	12/7/2020	35489F	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/7/2020	35491R	Maintenance	SB/SE
<b>Chapter 5.7 Trust Fund Compliance</b>				
5.7.1	2/20/2020	35495J	FTD Alerts	Appeals
5.7.2	2/7/2021	35496U	Letter 903 Process	SB/SE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
5.7.3*	8/5/2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals
5.7.4*	6/28/2017	35498Q	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	11/11/2014	35499B	Collectibility Determination	SB/SE
5.7.6	7/4/2017	35501C	Trust Fund Penalty Assessment Action	Appeals
5.7.7	8/4/2015	35502N	Payment Application and Refund Claims	SB/SE
5.7.8	1/8/2020	31077V	In-Business Repeater or Pyramiding Taxpayers	SB/SE
<b>5.7.9</b>	<b>2/9/2023</b>	<b>47908V</b>	<b>Federal Contractors</b>	<b>SB/SE</b>
5.7.10	7/2/2017	53316X	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
<b>Chapter 5.8 Offer in Compromise</b>				
5.8.1	4/19/2021	27839B	Overview	Appeals
5.8.2	9/2/2022	27841N	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	10/11/2022	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
<b>5.8.4</b>	<b>2/10/2023</b>	<b>27843J</b>	<b>Investigation</b>	<b>SB/SE</b>
5.8.5*	9/23/2021	27844U	Financial Analysis	Appeals
5.8.6	6/24/2021	27846Q	Collateral Agreements	SB/SE
5.8.7	6/23/2022	27847B	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	12/16/2019	27848M	Acceptance Processing	SB/SE
5.8.9	9/7/2022	27849X	Actions on Post-Accepted Offers	Appeals
5.8.10	3/9/2022	27853F	Special Case Processing	Appeals
5.8.11	10/3/2019	28904V	Effective Tax Administration	Appeals
5.8.12	4/25/2018	33096W	Independent Administrative Review	Appeals
<b>Chapter 5.9 Bankruptcy and Other Insolvencies</b>				
5.9.1*	6/5/2017	39955S	Overview of Bankruptcy	SB/SE
5.9.2	1/13/2023	39956D	The Bankruptcy Code and Collection	SB/SE
5.9.3*	5/26/2022	39958Z	Debtors' Delinquent Accounts	SB/SE
<b>5.9.4*</b>	<b>2/3/2023</b>	<b>39959K</b>	<b>Common Bankruptcy Issues</b>	<b>SB/SE</b>
5.9.5*	11/1/2022	39961W	Opening a Bankruptcy Case	SB/SE
5.9.6*	12/16/2020	39962H	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7*	11/28/2016	39963S	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
<b>5.9.8*</b>	<b>2/1/2023</b>	<b>39964D</b>	<b>Processing Chapter 11 Bankruptcy Cases</b>	<b>SB/SE</b>
5.9.9*	10/3/2018	39966Z	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	10/28/2022	39967K	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	11/8/2022	39968V	Insolvency Mail Processing	SB/SE
5.9.12	1/5/2022	39969G	Insolvency Automated Processes	SB/SE
5.9.13*	9/2/2022	39970H	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14*	9/12/2022	39971S	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/14/2017	39972D	Payments in Bankruptcy	SB/SE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
5.9.16*	3/24/2019	39974Z	Insolvency Case Monitoring	SB/SE
5.9.17*	7/25/2022	39975K	Closing a Bankruptcy Case	SB/SE
5.9.18	12/16/2022	39976V	Automated Discharge System (ADS)	SB/SE
5.9.19	3/19/2019	39977G	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/1/2022	51069N	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	3/10/2021	62327Q	Electronic Proofs of Claim (EPOC)	SB/SE
<b>Chapter 5.10 Seizure and Sale</b>				
5.10.1	10/26/2022	35401B	Pre-Seizure Considerations	SB/SE
5.10.2	8/24/2022	35402M	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	9/28/2022	35403X	Conducting the Seizure	SB/SE
5.10.4	8/31/2022	35404I	Actions Prior to Sale	SB/SE
5.10.5	8/20/2018	35405T	Sale Procedures	SB/SE
5.10.6	5/17/2021	35406E	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	5/17/2021	35407P	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	5/17/2021	34277B	Judicial Sales	SB/SE
5.10.9	9/13/2020	53036M	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
<b>Chapter 5.11 Notice of Levy</b>				
5.11.1	11/23/2021	35743K	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	3/2/2021	35744V	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/19/2017	35746R	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	2/14/2018	35747C	Bank Levies	Appeals
5.11.5	12/21/2020	35748N	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	5/25/2021	35749Y	Notice of Levy in Special Cases	Appeals
5.11.7*	7/1/2022	30480M	Automated Levy Programs	Appeals
<b>Chapter 5.12 Federal Tax Liens</b>				
5.12.1	7/10/2018	35750Z	Lien Program Overview	Appeals
5.12.2	11/8/2015	35751K	Notice of Lien Determinations	Appeals
5.12.3*	7/14/2015	35752V	Lien Release and Related Topics	SB/SE
5.12.4	6/2/2016	35753G	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5*	6/6/2016	35754R	Redemptions	SB/SE
5.12.6	1/18/2018	36255H	Appeals Processes Involving Liens	SB/SE
5.12.7	4/21/2019	58946P	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/13/2013	58947A	Notice of Lien Refiling	Appeals
5.12.9	9/5/2019	58949W	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	9/29/2015	58950X	Lien Related Certificates	Appeals
5.12.11	10/13/2013	58952T	Lien Special Topics	Appeals
<b>Chapter 5.13 Collection Quality Measurement</b>				

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
5.13.1	10/6/2022	35467R	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
<b>Chapter 5.14 Installment Agreements</b>				
5.14.1*	12/22/2022	28331W	Securing Installment Agreements	Appeals
5.14.2*	4/25/2019	28504R	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/19/2020	28505C	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/8/2020	28506N	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/13/2021	28507Y	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7*	3/14/2022	28509U	BMF Installment Agreements	Appeals
5.14.9	10/6/2019	28511G	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	SB/SE
5.14.10	3/13/2022	33077P	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	3/13/2022	33078A	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
<b>Chapter 5.15 Financial Analysis</b>				
5.15.1	11/21/2021	29227X	Financial Analysis Handbook	Appeals
<b>Chapter 5.16 Currently Not Collectible</b>				
5.16.1*	4/12/2021	29751C	Currently Not Collectible	SB/SE
<b>Chapter 5.17 Legal Reference Guide for Revenue Officers</b>				
5.17.1	6/2/2019	30793S	General Information	SB/SE
5.17.2	3/4/2019	57343S	Federal Tax Liens	Appeals
5.17.3	12/25/2019	57344D	Levy and Sale	SB/SE
5.17.4	3/24/2022	30752X	Suits by the United States	Appeals
5.17.5	3/19/2018	57346Z	Suits Against the United States	Appeals
5.17.6	8/1/2019	30754T	Summonses	SB/SE
5.17.7	7/17/2012	30755E	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	4/12/2020	57347K	General Provisions of Bankruptcy	SB/SE
5.17.9	10/5/2016	57348V	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10*	1/27/2023	57349G	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	7/8/2019	57350H	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	5/23/2019	30756P	Investigations and Reports	Appeals
5.17.13	7/8/2012	57351S	Insolvencies and Decedents' Estates	Appeals
5.17.14	9/24/2020	57352D	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	2/28/2022	49712V	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 5.18 Liability Determination</b>				
5.18.1*	3/11/2020	36854C	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2*	11/8/2020	36855N	Business Returns IRC 6020(b) Processing	Collection
<b>Chapter 5.19 Liability Collection</b>				
5.19.1*	11/1/2022	36860G	Balance Due	Appeals
5.19.2*	11/28/2022	36861R	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3*	11/2/2020	36862C	Backup Withholding Program	SB/SE
5.19.4*	3/24/2022	36863N	Enforcement Action	SB/SE
5.19.5*	12/12/2022	36864Y	ACS Inventory	SB/SE
5.19.6*	7/7/2022	36865J	ACS Support	SB/SE
5.19.7*	10/6/2022	36866U	Monitoring Offer In Compromise	SB/SE
5.19.8	12/16/2019	28018A	Collection Appeal Rights	SB/SE
5.19.9*	6/22/2022	30604M	Automated Levy Programs	Appeals
5.19.10*	6/9/2022	34453T	Collection Operations Transcript Processing	SB/SE
5.19.11*	7/11/2022	39978R	Withholding Compliance Program	SB/SE
5.19.12	9/8/2021	47931K	Centralized Lien Operation	SB/SE
5.19.13*	10/26/2022	26077x	Campus Procedures for Securing Financial Information	Appeals
5.19.14*	2/7/2022	49610Y	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15*	10/5/2017	50362H	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16*	11/15/2021	55752N	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17*	3/5/2020	51133M	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18*	12/2/2020	51815X	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19*	8/25/2016	52390T	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	3/22/2022	57474S	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22*	7/8/2020	59241P	Business Master File (BMF) Return Delinquency	Collection
5.19.23*	1/12/2023	60934R	Restitution - Based Assessments Processing	SB/SE
5.19.24	3/31/2020	68910J	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	8/12/2020	73755S	Passport Program	SB/SE
<b>Chapter 5.20 Abusive Tax Avoidance Transactions (ATAT)</b>				
5.20.1	1/11/2016	38109M	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	3/10/2016	38110N	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	1/11/2021	38111Y	Third Party Contacts	SB/SE
5.20.4	11/6/2016	38112J	Summons Procedures	SB/SE
5.20.6	11/20/2016	38118X	Whipsaw Assessments	SB/SE
5.20.7	5/15/2019	38120J	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
5.20.8*	8/22/2019	38121U	Promoter/Preparer Investigations	SB/SE
5.20.10	10/4/2018	51672Q	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	8/15/2016	51673B	Examination Reconsiderations and Referrals	SB/SE
5.20.12*	5/23/2021	51674M	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
<b>Chapter 5.21 International and Insular Issues</b>				
5.21.1	10/18/2017	20268G	Overview	SB/SE
5.21.2	4/5/2018	20354T	Offshore Information Gathering Techniques	SB/SE
5.21.3	1/6/2016	20355E	Collection Tools for International Cases	SB/SE
5.21.4	10/26/2017	20356P	Payments Made in Foreign Currency	SB/SE
5.21.5	4/1/2018	20357A	International Field Calls	SB/SE
5.21.6	2/17/2016	20358L	Foreign Financial Account Reporting	SB/SE
5.21.7*	6/2/2020	55072Y	Special Cases	SB/SE
5.21.8	1/1/2014	65390T	Adjustments to International Cases	SB/SE
<b>Part 6 Human Resources Management</b>				
<i>(Human resource management activities which include training and personnel.)</i>				
<b>Chapter 6.10 Agency Accountability Systems</b>				
6.10.1	9/17/2009	53707Q	IRS Personnel Staffing Accountability	All
<b>Chapter 6.213 Excepted Service</b>				
6.213.1	9/14/2022	53379G	Employment in the Excepted Service	All
<b>Chapter 6.250 Strategic Human Capital Management</b>				
6.250.1	6/1/2002	34093Z	Policies, Requirements, Responsibilities, and Strategies	All
6.250.2	8/16/2020	53487H	Internal Revenue Service Enterprise Workforce Planning	All
6.250.3	12/3/2012	53381S	Delegated Examining Authority	All
<b>Chapter 6.300 Employment (General)</b>				
6.300.1	11/6/2009	34636K	Employment (General)	All
<b>Chapter 6.304 Expert and Consultant Appointments</b>				
6.304.1	11/6/2009	53380H	Expert and Consultant Appointments	All
<b>Chapter 6.307 Veterans' Recruitment Appointments</b>				
6.307.1	11/6/2009	20269R	Veterans Employment Programs and Restoration of Duty	All
<b>Chapter 6.308 Volunteer Service</b>				
6.308.1	7/11/2022	53369K	Student Volunteer Service	All
<b>Chapter 6.315 Career and Career Conditional Employment</b>				
6.315.1	11/5/2009	52705K	Career and Career-Conditional Employment	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 6.330 Recruitment, Selection, and Placement</b>				
6.330.1	12/31/2009	53382D	Recruitment, Selection, and Placement	All
<b>Chapter 6.332 Strategic Recruitment</b>				
6.332.1	2/26/2010	33013V	Workforce Recruitment Strategies	All
6.332.2	4/6/2021	75113A	New Hire Eligibility and Pre-Employment Review	All
<b>Chapter 6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)</b>				
6.334.1	11/3/2009	53371W	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	All
<b>Chapter 6.335 Promotion and Internal Placement</b>				
6.335.1	3/20/2013	34640S	IRS Merit Promotion Plan and Internal Placement	All
<b>Chapter 6.337 Examining System</b>				
6.337.1	11/3/2009	53384Z	Alternative Rating and Selection	All
<b>Chapter 6.338 Qualification Requirements</b>				
6.338.1	12/29/2009	53385K	Qualification Requirements	All
<b>Chapter 6.339 Medical Qualification Determinations</b>				
6.339.1	8/19/2022	53386V	Medical Qualification Determination Requirements	All
<b>Chapter 6.340 Other Than Full-Time Career Employment</b>				
6.340.1	11/3/2009	53387G	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
<b>Chapter 6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)</b>				
6.350.1	8/16/2013	54011B	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
<b>Chapter 6.362 Pathways Program</b>				
6.362.1	2/23/2023	39215B	External Pathways Program	All
<b>Chapter 6.410 Learning and Education</b>				
6.410.1	4/23/2019	32678W	Learning and Education Policy	All
6.410.8	4/12/2021	56035F	Learning Management System Standards	All
6.410.9	8/15/2021	57678M	Training Evaluation Policy	All
6.410.10	8/2/2022	74902R	Event Planning and Approval	All
<b>Chapter 6.430 Performance Management</b>				
6.430.1	6/14/2011	37671V	Introduction to Performance Management	All
6.430.2	10/5/2017	37672G	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/8/2017	37673R	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	5/5/2011	37674C	Performance and Reduction in Force	All
6.430.5	6/12/2009	37675N	Performance Appraisals for Temporary Assignments	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 6.432 Performance Base Reduction in Grade and Removal Actions</b>				
6.432.1	1/6/2009	33014G	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
<b>Chapter 6.451 Employee Performance and Utilization</b>				
6.451.1	4/11/2019	30095H	Policies, Authorities, Categories, and Approvals	All
<b>Chapter 6.511 Position Classification</b>				
6.511.1	5/31/2022	49822S	Position Management and Classification Policy and Operational Guidance	All
<b>Chapter 6.530 Aggregate Limitations on Pay and Special Rate Schedules</b>				
6.530.1	2/17/2021	20194B	Aggregate Limitation on Pay and Special Rate Schedules	All
<b>Chapter 6.531 Pay Under the General Schedule</b>				
6.531.1	10/15/2020	54090K	Pay Under the General Schedule and IRS Payband System	All
<b>Chapter 6.536 Grade and Pay Retention</b>				
6.536.1	5/25/2021	54089J	IRS Grade/Band and Pay Retention	HCO
<b>Chapter 6.550 Pay Administration</b>				
6.550.1	3/31/2022	53304F	Pay Administration - General	All
6.550.2	9/22/2021	69696Y	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	3/29/2022	59159U	Severance Pay	All
<b>Chapter 6.553 Reemployment of Civilian Retirees to Meet Exceptional Employment Needs</b>				
6.553.1	7/1/2020	59931A	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
<b>Chapter 6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</b>				
6.575.1	3/3/2020	55210C	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
<b>Chapter 6.576 Voluntary Separation Incentive Payments (VSIP)</b>				
6.576.1	1/22/2010	54012M	Use of Direct Buyouts (VSIP) and Job Swaps	All
<b>Chapter 6.610 Hours of Duty</b>				
6.610.1	7/13/2020	20195M	IRS Hours of Duty	All
<b>Chapter 6.630 Absence and Leave</b>				
6.630.1	1/6/2017	54211D	IRS Absence and Leave	All
6.630.2	12/18/2018	69450Y	Absence and Leave for Military-Related Reasons	All
6.630.4	4/24/2020	71176V	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	HCO
<b>Chapter 6.711 Labor-Management Relations</b>				
6.711.1	10/15/2010	33015R	Authorities, Responsibilities, and Processes	All
6.711.2	3/25/2011	57117U	Processing Information Requests	HCO

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 6.715 Voluntary Separations and Reductions in Grade or Pay</b>				
6.715.1	7/1/2002	33016C	Policies, Responsibilities, Requirements, and Procedures	All
<b>Chapter 6.731 Suitability</b>				
6.731.1	11/3/2009	33017N	Suitability Determinations for Employment	All
<b>Chapter 6.735 Ethics and Conduct Matters</b>				
6.735.1	11/23/2020	48406E	Ethics and Conduct Matters: Guidance	All
6.735.2	11/15/2021	74567S	Outside Employment	All
<b>Chapter 6.751 Discipline and Disciplinary Actions</b>				
6.751.1	11/4/2008	33018Y	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
<b>Chapter 6.752 Disciplinary Suspensions and Adverse Actions</b>				
6.752.1	11/28/2008	33019J	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/15/2010	33020K	Adverse Actions	All
<b>Chapter 6.771 Agency Grievance System</b>				
6.771.1	9/29/2021	33021V	Agency Grievance System (AGS)	All
<b>Chapter 6.800 Employee Benefits</b>				
6.800.1	9/13/2022	37476W	Workers' Compensation Program	All
6.800.2	2/7/2018	54590P	IRS Telework Program	HCO
6.800.3	5/29/2013	57548X	Employee Assistance & Worklife Referral Program	All
6.800.4	1/11/2023	66284Y	IRS Nursing Mothers Program	All
<b>Chapter 6.959 IRS Broadbanding Systems - IRS Payband System</b>				
6.959.1	11/29/2021	54145I	IRS Payband System	All

## Part 7 Rulings and Agreements

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

<b>Chapter 7.1 TE/GE Administrative Procedures and Programs</b>				
7.1.1	6/16/2022	36111E	Employee Plans	TE/GE
7.1.2	11/19/2017	32513Q	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	5/25/2022	32589C	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	6/27/2022	62625X	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	9/21/2021	69149U	Processing Information Requests	TE/GE
<b>Chapter 7.2 TE/GE Closing Agreements</b>				
7.2.1	5/26/2022	28391Y	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/18/2022	36112P	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	1/7/2020	35363Y	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
7.2.4	10/26/2022	67898C	Employee Plans Voluntary Closing Agreement Requests	TE/GE
<b>Chapter 7.11 Employee Plans Determination Letter Program</b>				
7.11.1	10/14/2022	36161K	Employee Plans Determination Letter Program	TE/GE
7.11.2	6/6/2022	35903C	EP Case Assignment Guide	TE/GE
7.11.3	9/14/2022	33049X	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	9/8/2022	55915M	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	5/26/2022	57219R	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/7/2021	57220S	Multiemployer Plans	TE/GE
7.11.7	10/13/2022	57221D	Multiple Employer Plans	TE/GE
7.11.8	9/8/2022	56036Q	EP Determinations Closing Agreement Program	TE/GE
7.11.9	9/19/2022	57223Z	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	10/5/2022	66157Q	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	9/16/2022	62968R	Proposed Adverse Cases	TE/GE
7.11.12	10/7/2022	64076C	Preparing Technical Advice Requests	TE/GE
7.11.13	9/16/2019	71012A	Employee Plans Determination IDRS Access Procedures	TE/GE
<b>Chapter 7.12 Employee Plans Guidelines</b>				
7.12.1	11/10/2022	27562N	Plan Terminations	TE/GE
<b>Chapter 7.13 Employee Plans Automated Processing Procedures</b>				
7.13.1	6/15/2022	36027N	Determination Letter Applications	TE/GE
7.13.5	7/15/2022	36152Z	Letter Generation	TE/GE
7.13.7	6/3/2021	36154V	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	4/16/2021	36155G	EDS Unpostables	TE/GE
<b>Chapter 7.14 Employee Plans EDS User Manual</b>				
7.14.1	6/3/2021	27761E	Introduction	TE/GE
7.14.2	6/7/2021	27762P	Data Entry	TE/GE
7.14.4	6/4/2021	27764L	Letter Generation	TE/GE
7.14.5	6/15/2021	27766H	Inventory Control System (ICS)	TE/GE
7.14.6	6/4/2021	27767S	Management Information System (MIS)	TE/GE
<b>Chapter 7.15 Employee Plans TEDS User Manual</b>				
7.15.1	3/14/2022	54997S	Employee Plans User Manual Introduction	TE/GE
7.15.4	3/13/2022	55001P	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/22/2021	55002A	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	11/23/2021	55041Z	Electronic Case Processing	TE/GE
7.15.8	11/23/2021	55042K	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
<b>Chapter 7.20 Exempt Organizations Determination Letter Program</b>				
7.20.1	3/1/2022	37433F	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2*	11/30/2022	36935W	Determination Letter Processing of Exempt Organizations	TE/GE

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
7.20.3	7/19/2018	36937S	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/3/2018	36938D	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	7/20/2021	36940P	Review Procedures for EO Determinations	TE/GE
7.20.6	7/7/2022	49353M	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9*	9/28/2021	67561M	Processing Form 1023-EZ	TE/GE
<b>Chapter 7.21 Exempt Organizations Determinations Processing</b>				
7.21.1	9/8/2022	27614E	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	7/18/2018	27615P	Processing User Fees	TE/GE
7.21.5	2/16/2018	27618W	Determination Case Processing Assistance	TE/GE
7.21.8	7/8/2022	27621T	EDS Unpostables	TE/GE
7.21.10	1/6/2023	49700D	Processing EO Correspondence Requests	TE/GE
<b>Chapter 7.22 Exempt Organizations Determination Letter Automation Systems</b>				
7.22.1	7/18/2022	27951K	Determination Letter Automation Systems Overview	TE/GE
7.22.4	8/12/2021	66705U	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	7/18/2022	66706F	EP/EO Determination System (EDS) User Manual	TE/GE
<b>Chapter 7.28 Exempt Organizations Disclosure Procedures</b>				
7.28.2	8/31/2022	37474A	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	6/4/2020	52441Z	Public Inspection of Written Determinations Under IRC 6110	TE/GE
<b>Chapter 7.40 LB&amp;I Initiatives with Other Business Units</b>				
7.40.1	8/25/2020	37894W	Industry Issue Resolution (IIR) Program	Appeals
<b>Chapter 7.50 Form SS-8 Worker Classification Determinations</b>				
7.50.1*	10/28/2020	62288C	Form SS-8 Processing Handbook	All
<b>Part 8 Appeals</b>				
<i>(Administrative appeals process involving taxpayers' disputes with the IRS.)</i>				
<b>Chapter 8.1 Appeals Function</b>				
8.1.1	8/23/2016	36182N	Appeals Operating Directives and Guidelines	Appeals
8.1.3	1/5/2015	36184J	Working Cases in Appeals	Appeals
8.1.6	5/5/2016	50774D	Disclosure, Security and Outside Contacts	Appeals
8.1.7	7/26/2022	50777K	AQMS Purpose and Guidelines	Appeals
8.1.8	4/11/2019	50781S	Employee Tax Compliance	Appeals
8.1.9	8/2/2016	57550J	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	9/21/2021	59405Z	Ex Parte Communications	Appeals
<b>Chapter 8.2 Pre 90-Day and 90-Day Cases</b>				
8.2.1	6/1/2021	36187Q	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	5/29/2014	50782D	Statutory Notice of Deficiency Cases	Appeals



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
8.2.3	8/10/2015	50784Z	Related, Whipsaw and Inactive Cases	Appeals
<b>Chapter 8.4 Appeals Docketed Cases</b>				
8.4.1	2/16/2022	36052Y	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	2/17/2022	50785K	Campus Appeals Docketed Cases	Appeals
8.4.4	1/17/2017	68025Z	Examination Assistance Requests	Appeals
<b>Chapter 8.6 Conference and Settlement Practices</b>				
8.6.1*	7/1/2020	36054U	Conference and Issue Resolution	Appeals
8.6.2	7/26/2022	50786V	Appeals Case Memo Procedures	Appeals
8.6.3	10/6/2016	50787G	Appeals Rulings	Appeals
8.6.4	6/16/2020	50788R	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/25/2016	58307K	Identity Theft Procedures	Appeals
<b>Chapter 8.7 Technical and Procedural Guidelines</b>				
8.7.1	2/24/2017	36060Y	Guidelines for Cases with Special Issues	Appeals
8.7.3	12/1/2022	33162R	Domestic and International Operations Programs	Appeals
8.7.4	7/30/2019	50789C	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	5/18/2015	50790D	Transferee and Transferor Liabilities	Appeals
8.7.6	5/6/2021	50792Z	Appeals Bankruptcy Cases	Appeals
8.7.7	12/17/2019	50793K	Claim and Overassessment Cases	Appeals
8.7.8	3/23/2018	50794V	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/27/2017	50795G	Joint Committee (JC) Cases	Appeals
8.7.10	1/31/2018	50796R	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	9/4/2018	50797C	Working Appeals Team Cases	Appeals
8.7.12	6/10/2021	72591Y	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13*	7/7/2022	50857T	e-file Cases	Appeals
8.7.14	8/1/2014	57392N	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	9/24/2012	59921E	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16*	8/26/2020	59972V	Appeals Employment Tax Procedures	Appeals
8.7.17	2/1/2021	63101S	Appeals Remittance Procedures	Appeals
8.7.18	8/17/2016	68470G	Return Preparer Misconduct Cases	Appeals
8.7.19	4/25/2019	68283H	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	3/10/2022	70467D	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/23/2021	70985E	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
<b>Chapter 8.10 Appeals Reports and Projects</b>				
8.10.1	3/11/2021	36055F	Internal Reports	Appeals
8.10.2	9/4/2012	50798N	Reports to Outside Officials	Appeals
8.10.3	8/24/2015	52445R	Appeals Inventory Validation Process	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 8.11 Penalties Worked in Appeals</b>				
8.11.1	11/19/2021	36059X	Return Related Penalties in Appeals	Appeals
8.11.3	4/24/2019	50868A	Return Preparer Penalty Cases	Appeals
8.11.4	11/18/2021	55125A	Penalty Appeals (PENAP)	Appeals
8.11.5	12/18/2015	55127W	International Penalties	Appeals
8.11.6	9/27/2018	55128H	FBAR Penalties	Appeals
8.11.7	11/20/2014	55129S	Abusive Transaction Penalties	Appeals
8.11.8	10/24/2014	59756T	Miscellaneous Penalties	Appeals
<b>Chapter 8.13 Closing Agreements</b>				
8.13.1	5/25/2018	36039F	Processing Closing Agreements in Appeals	Appeals
<b>Chapter 8.17 Settlement Computations and Statutory Notices of Deficiency</b>				
8.17.2	2/8/2023	31908R	General Settlement and Rule 155 Computations	Appeals
8.17.3	9/2/2019	31909C	Preparing a Statement of Account	Appeals
8.17.4	5/10/2017	31912Z	Notices of Deficiency	Appeals
8.17.5	3/7/2014	31913K	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	9/24/2013	50799Y	Interest Issues in Settlement Computations	Appeals
8.17.7	3/31/2014	50801Z	Penalties/Additions to Tax in Computations	Appeals
<b>Chapter 8.18 Valuation Assistance</b>				
8.18.1	5/28/2021	31885D	Valuation Assistance Procedures	Appeals
<b>Chapter 8.19 Appeals Pass-Through Entity Handbook</b>				
8.19.1	4/19/2016	36945S	Procedures and Authorities	Appeals
8.19.2	4/19/2016	36946D	Managers/TEFRA Resources	Appeals
8.19.6	4/19/2016	36952H	Partner Cases	Appeals
8.19.7	3/19/2015	41804U	Administrative Adjustment Request	Appeals
8.19.8	9/30/2013	48402M	Collection Cases	Appeals
8.19.9	10/1/2012	38688A	Non-TEFRA Procedures	Appeals
8.19.10	12/20/2021	52410A	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	4/19/2016	52412W	Agreed TEFRA Partnership Cases	Appeals
8.19.12	4/19/2016	52413H	Final Partnership Administrative Adjustment	Appeals
8.19.13	4/19/2016	52414S	Docketed and Department of Justice Cases	Appeals
8.19.14	10/19/2021	72987U	Bipartisan Budget Act of 2015 (BBA)	Appeals
<b>Chapter 8.20 Account and Processing Support (APS)</b>				
8.20.2	10/15/2014	33441R	IDRS Transcripts and Automated Systems	Appeals
8.20.3	4/20/2021	33442C	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	5/17/2022	36043N	Carding New Receipts	Appeals
8.20.6	2/22/2022	36044Y	Interim Actions	Appeals
8.20.7	5/19/2022	36045J	Closing Procedures	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
8.20.10	9/18/2015	40991U	Appeals Processing Employee Automated System (PEAS)	Appeals
<b>Chapter 8.21 Appeals Statute Responsibility</b>				
8.21.1	4/11/2019	39926P	General Statute Responsibility	Appeals
8.21.2	2/8/2022	39927A	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	8/31/2018	39929W	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	4/11/2019	39930X	Appeals Management Statute Responsibility	Appeals
8.21.5	6/16/2021	39932T	Statutes on Collection Cases	Appeals
8.21.6	12/20/2021	39933E	Statute Information on TEFRA Cases	Appeals
8.21.7	11/6/2013	39934P	Barred Statute Procedures	Appeals
<b>Chapter 8.22 Collection Due Process</b>				
8.22.4	5/12/2022	49156R	Collection Due Process Appeals Program	Appeals
8.22.5	8/31/2020	49157C	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	8/26/2020	58569K	Cases Requiring Special Handling	Appeals
8.22.7	8/26/2020	58571W	Alternatives to Collection Action	Appeals
8.22.8	8/26/2020	58572H	Liability Issues and Relief from Liability	Appeals
8.22.9	8/11/2022	58573S	Closing and Post Closing Actions	Appeals
<b>Chapter 8.23 Offer in Compromise</b>				
8.23.1	8/23/2021	50802K	Offer in Compromise Overview	Appeals
8.23.2	9/8/2020	50803V	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	8/18/2017	50804G	Evaluation of Offers in Compromise	Appeals
8.23.4	4/7/2022	50805R	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	9/27/2022	93320P	Doubt as to Liability (DATL) Offers in Compromise	Appeals
<b>Chapter 8.24 Collection Appeals Program and Jeopardy Levy Appeals</b>				
8.24.1	9/28/2021	50808Y	Collection Appeals Program (CAP)	Appeals
8.24.2	5/1/2014	59045F	Jeopardy Levy Appeals	Appeals
<b>Chapter 8.25 Trust Fund Recovery Penalty (TFRP)</b>				
8.25.1*	9/11/2018	50809J	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	7/23/2020	50810K	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
<b>Chapter 8.26 Alternative Dispute Resolution (ADR) Program</b>				
8.26.1	9/24/2013	50812G	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	6/22/2017	50813R	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	9/26/2017	50814C	Fast Track Mediation for Collection Cases	Appeals
8.26.4	9/23/2013	50815N	Early Referral Procedures	Appeals
8.26.5	8/17/2015	50909K	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
8.26.7	3/28/2014	51838W	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	9/25/2012	52580Z	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	9/23/2020	59866Q	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	6/23/2017	64006E	Rapid Appeals Process (RAP)	Appeals

### Part 9 Criminal Investigation

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

#### Chapter 9.1 Criminal Investigation Mission and Strategies

9.1.1	3/5/2017	36200Y	Mission	CI
9.1.2	9/5/2013	36201J	Authority	CI
9.1.3	1/29/2023	36229L	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/22/2020	36202U	Criminal Investigation Directives and Functional Delegations of Authority	CI

#### Chapter 9.2 Skills and Training

9.2.1	5/3/2021	36231X	Training	CI
9.2.2	8/3/2020	36226E	Physical Fitness Program	CI
9.2.3	6/16/2015	36228A	Use of Force Procedures	CI

#### Chapter 9.3 Disclosure and Publicity

9.3.1	6/4/2015	36250E	Disclosure	CI
9.3.2	2/15/2012	36251P	Publicity and Internal Communications	CI

#### Chapter 9.4 Investigative Techniques

9.4.1	10/14/2021	36203F	Investigation Initiation	CI
9.4.2	8/1/2018	36205B	SOURCES OF INFORMATION	CI
9.4.4	11/18/2021	36207X	Requests for Information	CI
9.4.5	5/11/2020	36208I	Interviews	CI
9.4.6	9/2/2020	36209T	Surveillance and Non-Consensual Monitoring	CI
9.4.7	9/12/2013	36210U	CONSENSUAL MONITORING	CI
9.4.8	9/2/2020	36211F	Undercover Operations	CI
9.4.9	3/26/2013	36212Q	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	5/4/2022	36214M	Investigative Services	CI
9.4.12	12/14/2010	36215X	Arrests	CI
9.4.13	8/16/2015	36232I	Financial Investigative Task Force	CI

#### Chapter 9.5 Investigative Process

9.5.1	9/21/2015	36216I	Administrative Investigations and General Investigative Procedures	CI
9.5.2	9/21/2015	36462Y	Grand Jury Investigations	CI
9.5.3	8/17/2020	36218E	Criminal Investigation Strategies	CI
9.5.5	9/2/2020	36233T	Money Laundering and Currency Crimes	CI

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
9.5.8	5/4/2022	36222M	Investigative Reports	CI
9.5.9	9/2/2020	36223X	Methods of Proof	CI
9.5.11	9/16/2020	36463J	Other Investigations	CI
9.5.12	2/7/2019	49908P	Processing Completed Criminal Investigation Reports	CI
9.5.13	8/25/2020	36234E	Civil Considerations	CI
9.5.14	10/6/2021	36235P	Closing Procedures	CI
<b>Chapter 9.6 Trial and Court Related Activities</b>				
9.6.2	3/7/2021	36464U	Plea Agreements and Sentencing Process	CI
9.6.3	5/16/2021	36465F	Pre-Trial Procedures	CI
9.6.4	9/13/2021	36225T	Trial	CI
<b>Chapter 9.7 Asset Seizure and Forfeiture</b>				
9.7.1	1/29/2023	36428C	Roles, Responsibilities, and Authorities	CI
9.7.2	7/27/2015	35087F	Civil Seizure and Forfeiture	CI
9.7.3	3/1/2015	36431Z	Criminal Forfeiture	CI
9.7.4	11/19/2013	36433V	PRE-SEIZURE PLANNING	CI
9.7.5	5/14/2012	36432K	Forms, Processing, and Documentation	CI
9.7.6	3/1/2013	36435R	Custody and Storage of Seized Assets	CI
9.7.7	8/23/2015	36436C	Claims And Petitions	CI
9.7.8	7/15/2014	36437N	Disposition of Seized and Forfeited Property	CI
9.7.9	7/27/2015	37396N	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/22/2013	37219Z	International Seizures and Forfeitures	CI
9.7.11	11/3/2014	36438Y	Abandoned Property	CI
9.7.12	4/11/2013	36439J	Evidence Seizures	CI
9.7.13	5/15/2012	36440K	Title 26 Seizures for Forfeiture	CI
<b>Chapter 9.8 Scheme Development</b>				
9.8.1	3/2/2023	36442G	Scheme Development Center	CI
<b>Chapter 9.9 Criminal Investigation Management Information System (CIMIS)</b>				
9.9.1	10/26/2017	36446Y	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	9/2/2020	36449F	Criminal Investigation Management Information System Data Fields	CI
<b>Chapter 9.10 Administrative Databases and Software</b>				
9.10.1	1/23/2023	36425V	Criminal Investigation Management Information System Equipment Inventory	CI
<b>Chapter 9.11 Fiscal and Personnel Matters</b>				
9.11.1	4/21/2021	36461N	Fiscal and Budgetary Matters	CI
9.11.2	12/16/2020	36466Q	Domestic and Foreign Travel	CI
9.11.3	6/7/2020	36459B	INVESTIGATIVE PROPERTY	CI

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
9.11.4	3/16/2021	36460C	Personnel Matters	CI
<b>Chapter 9.12 Administrative and Recordkeeping Matters</b>				
9.12.1	11/15/2022	36416K	Miscellaneous Administrative Procedures	CI
<b>Part 10 Security, Privacy and Assurance</b>				
<i>(Security, safeguard, assurances and privacy information.)</i>				
<b>Chapter 10.2 Physical Security Program</b>				
10.2.1	1/11/2023	51711E	Physical Security	All
10.2.5	4/28/2021	51716H	Identification Media	All
10.2.6	10/8/2021	51717S	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	7/25/2019	51720P	Incident Reporting	All
10.2.9	2/10/2021	51721A	Occupant Emergency Planning	All
10.2.14	1/10/2023	51728Z	Methods of Providing Protection	All
10.2.18	2/3/2023	71162H	Physical Access Control (PAC)	All
<b>Chapter 10.5 Privacy and Information Protection</b>				
10.5.1	2/15/2022	49876Q	Privacy Policy	All
10.5.2	1/24/2020	49877B	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	3/2/2023	49879X	Incident Management Program	All
10.5.5	7/10/2018	49880Y	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	1/31/2020	49881J	Privacy Act	All
10.5.7	8/30/2022	49882U	Use of Pseudonyms by IRS Employees	All
10.5.8*	2/20/2018	49883F	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
<b>Chapter 10.6 Continuity Operations</b>				
10.6.1	3/21/2022	59988F	Overview of Continuity Planning	All
10.6.2	3/21/2022	71637B	Continuity Plan Requirements	All
10.6.3	3/21/2022	71636Q	Test, Training, and Exercise Requirements	Commissioner
10.6.4	3/18/2022	71634U	Incident Management Program	All
10.6.5	3/18/2022	71633J	Annual Certification Requirements	Commissioner
10.6.6	3/18/2022	71632Y	Pandemic Plan Requirements	All
10.6.7	7/1/2022	75036Y	Emergency Notification System	HCO
<b>Chapter 10.8 Information Technology (IT) Security</b>				
10.8.1*	12/13/2022	49446Y	Policy and Guidance	All
10.8.2*	9/12/2022	49072Q	IT Security Roles and Responsibilities	All



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
10.8.5*	10/1/2021	53312F	Domain Name System (DNS) Security Policy	IT
10.8.6*	5/27/2022	50384V	Application Security and Development	IT
10.8.11*	7/26/2022	75047F	Application Security Policy	IT
10.8.15*	12/16/2021	72452Y	General Platform Operating System Security Policy	IT
10.8.21*	9/23/2021	54962B	Database Security Policy	All
10.8.22*	2/8/2022	55175G	Web Server Security Policy	All
10.8.23*	2/28/2022	71249P	Application Server Security Policy	IT
10.8.24*	9/28/2021	68066U	Cloud Computing Security Policy	IT
10.8.26*	4/25/2022	49826K	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27*	5/24/2022	50851F	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33*	3/1/2023	72592J	Mainframe System Security Policy	IT
10.8.34*	2/8/2023	50208S	IDRS Security Controls	All
10.8.50*	11/25/2020	49074M	Servicewide Security Patch Management	IT
10.8.52*	8/22/2022	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54*	2/23/2022	51043H	Minimum Firewall Administration Requirements	All
10.8.55*	5/4/2022	66020C	Network Security Policy	All
10.8.60*	7/16/2021	51228U	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62*	2/24/2022	51230G	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
<b>Chapter 10.9 National Security Information</b>				
10.9.1	4/13/2021	51732H	Classified National Security Information	All
<b>Chapter 10.10 Identity Assurance</b>				
10.10.1	12/2/2019	72356P	IRS Electronic Signature (e-Signature) Program	All
10.10.2	2/17/2023	75235P	Authentication Risk Assessments in Non-Digital Channels	All
<b>Chapter 10.23 Personnel Security</b>				
10.23.1	2/3/2020	51141M	National Security Positions and Access to Classified Information	All
10.23.2	4/21/2022	51142X	Contractor Investigations	All
10.23.3	5/9/2019	51144T	Personnel Security/Suitability for Employment and Personnel Security Operations	All

## Part 11 Disclosure, Communications, and Liaison

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

### Chapter 11.1 Communications

11.1.1	7/2/2015	31861T	Introduction	C&L
11.1.2	10/10/2014	33001D	News Coverage of Tax Prosecutions	All
11.1.3	10/10/2014	31863P	Contact with the Public and the Media	C&L

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
11.1.4	2/17/2015	37584X	Content Policies and Standards for Intranet Sites	C&L
<b>Chapter 11.3 Disclosure of Official Information</b>				
11.3.1	10/3/2022	30423R	Introduction to Disclosure	All
11.3.2	2/7/2022	30424C	Disclosure to Persons with a Material Interest	All
11.3.3	2/9/2022	30425N	Disclosure to Designees and Practitioners	All
11.3.4	9/25/2020	30426Y	Congressional Inquiries	All
11.3.5	10/18/2021	30427J	Fees	All
11.3.6	10/12/2017	30428U	Seals and Certifications	All
11.3.7	11/8/2017	30429F	Freedom of Information Act Reading Room Operations	All
11.3.9	12/5/2019	30432C	Exempt Organizations	All
11.3.10	9/23/2020	30433N	Employee Plans Information	All
11.3.11	6/21/2022	30434Y	Other Information Available to the Public	All
11.3.12	9/28/2018	30435J	Designation of Documents	All
11.3.13	10/5/2021	30436U	Freedom of Information Act	All
11.3.21	6/2/2022	30444U	Investigative Disclosure	All
11.3.22	8/4/2021	30445F	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/26/2017	30446Q	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	3/17/2020	30447B	Disclosures to Contractors	All
11.3.25	3/1/2018	30448M	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	7/6/2017	30449X	Wagering Tax Information	All
11.3.27	5/12/2017	30450Y	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	7/23/2018	30451J	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	9/25/2020	30452U	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	4/29/2020	30453F	Disclosure to the President	All
11.3.31	10/13/2017	30454Q	Tax Check Reports on Federal Appointees	All
11.3.32	1/6/2022	30455B	Disclosure to States for Tax Administration Purposes	All
11.3.34	7/17/2017	30457X	Disclosure for Non-tax Criminal Violations	All
11.3.35	4/30/2018	30458I	Requests and Demands for Testimony and Production of Documents	All
11.3.36	7/21/2015	30459T	Safeguard Review Program	All
11.3.37	9/17/2019	30461F	Recordkeeping and Accounting for Disclosures	All
11.3.38	9/26/2017	30462Q	Role and Responsibilities of Disclosure Managers	All
11.3.39	7/19/2019	30463B	Computer Matching and Privacy Protection Act	All
11.3.40	9/18/2020	30464M	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	12/8/2022	66438M	Disclosure Case Processing and Inventory Management	PGLD
<b>Chapter 11.4 Office of Governmental Liaison</b>				
11.4.1	10/17/2022	33481B	Governmental Liaison Operations	PGLD
11.4.2	12/3/2020	33482M	Data Exchange Program	PGLD

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 11.5 Legislative Affairs</b>				
11.5.1	8/12/2022	48639B	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2/2022	39914X	Congressional Affairs Program	All
11.5.4	10/25/2022	67879V	Legislative Analysis and Tracking Implementation Services Program	All
<b>Chapter 11.51 Large Business and International Communications</b>				
11.51.1	2/21/2023	49775E	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	7/1/2022	68000E	LB&I Intranet Publishing Standards	LB&I
<b>Chapter 11.53 Small Business/Self-Employed</b>				
11.53.2	4/15/2015	48691T	SB/SE CSO Communications	SB/SE
11.53.3	4/6/2015	48692E	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.4	4/15/2015	48693P	TIGTA/GAO	SB/SE
11.53.5	1/14/2015	48694A	Stakeholder Liaison (SL) Activities	SB/SE
<b>Chapter 11.55 Wage and Investment</b>				
11.55.2	3/18/2021	49223X	Wage and Investment Communications and Liaison	W&I
<b>Part 13 Taxpayer Advocate Service</b>				
<i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i>				
<b>Chapter 13.1 Taxpayer Advocate Case Procedures</b>				
13.1.1	9/28/2021	30650A	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/5/2020	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.4	4/5/2021	35723S	TAS Authorities	All
13.1.5	8/27/2020	30655D	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/23/2020	30657Z	Casework Communications	All
13.1.7	9/21/2021	30658K	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/19/2021	30659V	Congressional Affairs Program	TAS
13.1.9	8/31/2020	30660W	Executive Correspondence Case Procedures	All
13.1.10*	12/19/2019	30661H	Special Processes	TAS
13.1.11	2/23/2023	30662S	Case and Inventory Management	All
13.1.12	12/20/2021	30663D	Technical Advisors and the Virtual Team Process	All
13.1.14	11/14/2022	35726Z	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	9/21/2021	35727K	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/4/2021	35728V	Receipt and Intake of TAS Cases	TAS
13.1.17	10/8/2021	47430U	Transferring TAS Cases	TAS
13.1.18	8/25/2021	47431F	Processing TAS Cases	TAS
13.1.19	9/29/2021	47432Q	TAS Operations Assistance Request (OAR) Process.	TAS

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
13.1.20	5/3/2016	47433B	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	4/1/2021	47434M	Closing TAS Cases	TAS
13.1.22	8/4/2022	49944H	Manual Inventory Balancing Procedures	TAS
13.1.23	6/8/2022	52344F	Taxpayer Representation	TAS
13.1.24	10/31/2022	71441H	Advocating for Case Resolution	TAS
<b>Chapter 13.2 Systemic Advocacy</b>				
13.2.1	9/29/2020	30665Z	Systemic Advocacy Overview	All
13.2.2	9/29/2020	30666K	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	10/17/2022	32654M	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/19/2022	58125E	Information Gathering Projects (IGP)	All
13.2.5	10/20/2022	73767K	Advocacy Projects	All
13.2.6	10/21/2022	73768V	Immediate Interventions	TAS
13.2.7	11/3/2020	73769G	Collaborative Efforts	All
13.2.8	11/3/2020	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
<b>Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program</b>				
13.3.1*	12/10/2020	30667V	NTA Toll-free Procedures	All
<b>Chapter 13.4 TAS TAMIS Guide</b>				
13.4.2	3/30/2022	35620K	Administration and Security	TAS
<b>Chapter 13.5 TAS Balanced Measures</b>				
13.5.1	9/29/2020	32657T	TAS Balanced Performance Measurement System	TAS
<b>Chapter 13.6 Taxpayer Advocate Service Communications</b>				
13.6.1	12/2/2022	35731S	Internal and External Communications	TAS
<b>Chapter 13.7 Taxpayer Advocacy Panel Program</b>				
13.7.1	1/3/2023	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
<b>Chapter 13.8 Low Income Tax Clinic Program</b>				
13.8.1	10/1/2021	47233z	Low Income Taxpayer Clinic Program Operating Procedures	All
<b>Chapter 13.9 The National Taxpayer Advocate Office</b>				
13.9.1	2/16/2023	47234K	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	9/16/2022	92853F	TAS Audit Coordination	TAS

## Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

### Chapter 20.1 Penalty Handbook

20.1.1*	10/19/2020	33067T	Introduction and Penalty Relief	Appeals
20.1.2*	3/8/2022	33068E	Failure To File/Failure To Pay Penalties	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
20.1.3*	10/13/2022	33071B	Estimated Tax Penalties	Appeals
20.1.4*	2/8/2018	36750J	Failure to Deposit Penalty	Appeals
20.1.5	8/30/2021	33073X	Return Related Penalties	Appeals
20.1.6	10/13/2021	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	12/16/2022	33064M	Information Return Penalties	All
20.1.8*	10/5/2022	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/28/2021	33061F	International Penalties	Appeals
20.1.10*	10/11/2022	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	8/24/2020	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/5/2021	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	7/13/2022	57073D	Material Advisor and Reportable Transactions Penalties	Appeals
<b>Chapter 20.2 Interest</b>				
20.2.1*	12/13/2021	32961E	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	3/4/2015	32965W	Overpayment Interest	Appeals
20.2.5*	10/2/2020	32966H	Interest on Underpayments	Appeals
20.2.7*	11/13/2018	32968D	Abatement and Suspension of Debit Interest	Appeals
20.2.9	8/1/2013	32971A	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	8/1/2018	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/13/2018	32974H	Miscellaneous Interest Provisions	Appeals
20.2.14*	2/1/2017	32978Z	Netting of Overpayment and Underpayment Interest	SB/SE
<b>Chapter 20.3 Penalty Program Internal Processes</b>				
20.3.1*	10/5/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
<b>Part 21 Customer Account Services</b>				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
<b>Chapter 21.1 Accounts Management and Compliance Services Operations</b>				
21.1.1	7/27/2022	36800E	Accounts Management and Compliance Services Overview	LB&I
21.1.2	8/29/2022	36801P	Reference Materials Overview	LB&I
21.1.3*	9/6/2022	36802A	Operational Guidelines Overview	LB&I
21.1.7*	9/23/2022	38746V	Campus Support	SB/SE
<b>Chapter 21.2 Systems and Research Programs</b>				
21.2.1*	9/7/2022	36806S	Systems	LB&I
21.2.2	9/9/2022	36807D	Research	LB&I
21.2.3*	9/6/2022	36808O	Transcripts	W&I
21.2.4*	9/12/2022	36809Z	Master File Accounts Maintenance	LB&I
<b>Chapter 21.3 Taxpayer Contacts</b>				
21.3.1*	9/15/2022	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
21.3.3	8/29/2022	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	9/1/2022	36814S	Field Assistance	W&I
21.3.5	9/16/2022	28016E	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6*	9/7/2022	28017P	Forms and Information Requests	Appeals
21.3.7*	9/1/2022	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	8/19/2022	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/8/2022	33093P	Processing Reporting Agents File Authorizations	SB/SE
21.3.10*	9/7/2022	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	11/28/2022	54528B	Information Returns Reporting Procedures	W&I
<b>Chapter 21.4 Refund Inquiries</b>				
21.4.1*	8/10/2022	36815D	Refund Research	SB/SE
21.4.2*	8/19/2022	36816O	Refund Trace and Limited Payability	All
21.4.3*	8/10/2022	36817Z	Returned Refunds/Releases	SB/SE
21.4.4*	9/8/2022	36818K	Manual Refunds	SB/SE
21.4.5*	9/7/2022	36819V	Erroneous Refunds	SB/SE
21.4.6*	9/6/2022	36820W	Refund Offset	SB/SE
<b>Chapter 21.5 Account Resolution</b>				
21.5.1*	9/15/2022	36821H	General Adjustments	SB/SE
21.5.2*	9/12/2022	36822S	Adjustment Guidelines	W&I
21.5.3*	9/15/2022	36823D	General Claims Procedures	SB/SE
21.5.4*	8/5/2022	36824O	General Math Error Procedures	SB/SE
21.5.5	9/16/2022	36825Z	Unpostables	SB/SE
21.5.6*	8/31/2022	36826K	Freeze Codes	SB/SE
21.5.7*	8/31/2022	36827V	Payment Tracers	SB/SE
21.5.8*	8/29/2022	36828G	Credit Transfers	W&I
21.5.9*	9/15/2022	36829R	Carrybacks	W&I
21.5.10*	8/5/2022	36830S	Examination Issues	SB/SE
21.5.11*	10/19/2022	36831D	Employee Plan Accounts	TE/GE
21.5.13*	7/22/2022	71737C	IRC 965 Transition Tax Procedures-Accounts Managemen	W&I
<b>Chapter 21.6 Individual Tax Returns</b>				
21.6.1*	9/1/2022	36832O	Filing Status and Exemption/Dependent Adjustments	W&I
21.6.2*	9/1/2022	36833Z	Adjusting TIN-Related Problems	SB/SE
21.6.3*	9/12/2022	36834K	Credits	SB/SE
21.6.4*	8/19/2022	36835V	Tax Computation / Accounting Period Changes	SB/SE
21.6.5*	7/29/2022	36836G	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
21.6.6*	9/1/2022	36837R	Specific Claims and Other Issues	W&I
21.6.7*	8/15/2022	36838C	Adjusting Individual Tax Accounts	SB/SE
21.6.8*	7/25/2022	36839N	Split Spousal Assessments	SB/SE
<b>Chapter 21.7 Business Tax Returns and Non-Master File Accounts</b>				
21.7.1*	8/15/2022	36841Z	BMF/NMF Miscellaneous Information	SB/SE
21.7.2*	8/23/2022	36842K	Employment and Railroad Tax Returns	SB/SE
21.7.3*	9/2/2022	36843V	Unemployment Taxes	SB/SE
21.7.4*	8/19/2022	36844G	Income Taxes/Information Returns	W&I
21.7.7*	10/19/2022	36847N	Exempt Organizations and Tax Exempt Bonds	TE/GE
21.7.9*	8/2/2022	36849J	BMF Duplicate Filing Conditions	SB/SE
21.7.10	9/20/2022	36850K	No-Merge Cases	SB/SE
21.7.11*	7/22/2022	36851V	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12*	9/14/2022	36852G	Non-Master File (NMF) Adjustments	SB/SE
21.7.13*	8/24/2022	32186R	Assigning Employer Identification Numbers (EINs)	TE/GE
<b>Chapter 21.8 International</b>				
21.8.1*	8/19/2022	49813H	IMF International Adjustments	W&I
21.8.2*	9/1/2022	49814S	BMF International Adjustments	W&I
21.8.4*	8/31/2022	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5*	8/17/2022	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	8/29/2022	49818K	Exemptions from US Withholding (Form 8233)	W&I
21.8.7	12/7/2021	69286Y	Form-Related Communication	All
<b>Chapter 21.10 Quality Assurance</b>				
21.10.1	9/7/2022	36867F	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

## Part 22 Taxpayer Education and Assistance

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

### Chapter 22.24 IRS Taxpayer Burden Reduction

22.24.1	1/7/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
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### Chapter 22.30 Wage and Investment Outreach Procedures

22.30.1	9/21/2022	36870C	Stakeholder Partnerships, Education and Communication	W&I
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### Chapter 22.31 Multilingual Initiatives

22.31.1	6/15/2022	39864C	IRS Language Services	All
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# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Part 25 Special Topics</b>				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
<b>Chapter 25.1 Fraud Handbook</b>				
25.1.1	4/21/2021	27681V	Overview/Definitions	Appeals
25.1.2	4/22/2021	27682G	Recognizing and Developing Fraud	Appeals
25.1.3*	6/9/2021	27683R	Criminal Referrals	Appeals
25.1.4	6/10/2021	27684C	Administrative Joint Investigation	Appeals
25.1.5	6/9/2021	27685N	Grand Jury Investigations	Appeals
25.1.6	6/9/2021	27686Y	Civil Fraud	CI
25.1.7	6/9/2021	27687J	Failure to File	Appeals
25.1.8	7/14/2021	27688U	Field Collection	Appeals
25.1.9*	10/7/2022	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	7/21/2021	34951C	LB&I Fraud Procedures	LB&I
25.1.11*	7/25/2021	49714R	Campus Collection Fraud Procedures	Appeals
25.1.12	6/10/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	9/28/2021	54034A	Campus Examination Fraud Procedures	SB/SE
25.1.15*	7/8/2022	39383E	Emerging Threats Mitigation Team	All
<b>Chapter 25.2 Information and Whistleblower Awards</b>				
25.2.1	5/28/2020	27541K	General Operating Division Guidance for Working Whistleblower Claims	All
25.2.2	5/28/2020	27544R	Whistleblower Awards	All
25.2.10	7/27/2020	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	7/24/2020	71317G	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
<b>Chapter 25.3 Litigation and Judgments</b>				
25.3.1	8/7/2022	30351I	General Guidelines	Appeals
25.3.2*	11/23/2021	30397G	Suits by the United States	Appeals
25.3.3	1/12/2017	30398R	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	7/19/2010	30399C	Suits against IRS Employees	SB/SE
25.3.5	8/10/2022	30400S	Judgment Follow-up	SB/SE
25.3.6	6/1/2022	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	8/29/2022	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	8/5/2021	75587U	TC 520 - W Freeze Servicewide Guide	All
<b>Chapter 25.4 Employee Protection</b>				
25.4.1	3/16/2021	32998R	Potentially Dangerous Taxpayer	All
25.4.2	3/16/2021	36337M	Caution Upon Contact Taxpayer	All
<b>Chapter 25.5 Summons</b>				

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
25.5.1	3/16/2021	27528R	Introduction	CI
25.5.2	10/30/2022	27529C	Preparation	CI
25.5.3	8/2/2019	27530D	Procedures	CI
25.5.4	1/12/2020	27532Z	Examination of Books and Witnesses	All
25.5.5	3/15/2022	27533K	Summons for Taxpayer Records and Testimony	CI
25.5.6	8/12/2019	27534V	Summonses on Third-Party Witnesses	CI
25.5.7	6/3/2020	27536R	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/10/2020	27537C	Use of Summons Special Applications	CI
25.5.9	5/24/2021	27538N	Fees and Costs for Summoned Witnesses	CI
25.5.10	5/11/2016	27539Y	Enforcement of Summons	Appeals
<b>Chapter 25.6 Statute of Limitations</b>				
25.6.1*	9/16/2022	36881J	Statute of Limitations Processes and Procedures	Appeals
25.6.22	11/16/2021	28778J	Extension of Assessment Statute of Limitations By Consent	All
25.6.23*	2/16/2021	29221J	Examination Process-Assessment Statute of Limitations Controls	Appeals
<b>Chapter 25.7 Exempt Organizations Business Master File</b>				
25.7.1	1/28/2022	27768D	Exempt Organizations/Business Master File and Support Processing	TE/GE
<b>Chapter 25.12 Delinquent Return Refund Hold Program</b>				
25.12.1*	6/10/2020	36795W	Processing Refund Hold Program Inventory	SB/SE
<b>Chapter 25.13 Taxpayer Correspondence</b>				
25.13.1	10/6/2022	57125U	Office of Taxpayer Correspondence Services	All
25.13.2	3/26/2021	71987K	TE/GE Taxpayer Correspondence Procedures	TE/GE
<b>Chapter 25.15 Relief from Joint and Several Liability</b>				
25.15.1	1/26/2023	30263Z	Introduction	Appeals
25.15.2	9/7/2020	30264K	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3*	1/9/2020	30266G	Technical Provisions of IRC 6015	SB/SE
25.15.5	4/13/2020	32027Z	Relief from Community Property Laws	Appeals
25.15.6	9/14/2022	30268C	Field Examination Procedures	LB&I
25.15.7*	2/4/2020	30269N	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	1/27/2023	30272K	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9*	3/16/2022	30273V	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	6/2/2021	32938P	Innocent Spouse Tracking System	Appeals
25.15.15	10/15/2020	39700H	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	5/10/2022	50494S	Reconsiderations	SB/SE
25.15.18*	1/14/2020	68459J	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19*	3/21/2022	68751C	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
<b>Chapter 25.16 Disaster Assistance and Emergency Relief</b>				
25.16.1	10/8/2021	36901Q	Program Guidelines	All

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
25.16.9	4/5/2021	36909A	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE
<b>Chapter 25.18 Community Property</b>				
25.18.1	6/5/2017	38246Q	Basic Principles of Community Property Law	Appeals
25.18.2	7/27/2021	38253F	Income Reporting Considerations of Community Property	Appeals
25.18.4	2/25/2018	38263B	Collection of Taxes in Community Property States	Appeals
25.18.5	3/6/2017	38261F	Injured Spouses	Appeals
<b>Chapter 25.20 Preparer Enrollment, Education and Oversight</b>				
25.20.1*	2/18/2021	39925E	Complaint Referrals	RPO
25.20.2*	11/17/2022	61857Z	Ghost Preparer Treatment	RPO
25.20.3*	8/18/2021	69540D	Return Preparer Suitability	RPO
<b>Chapter 25.21 Affordable Care Act</b>				
25.21.1	5/15/2019	59067T	Branded Prescription Drug Fee	All
25.21.2	8/25/2020	66328P	Insurance Provider Fee	All
25.21.3	1/5/2017	69273V	Marketplace Eligibility Determination and Reporting Requirements	All
25.21.4	10/21/2021	71647X	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
<b>Chapter 25.23 Identity Protection and Victim Assistance</b>				
25.23.1	9/21/2022	67661N	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2*	9/26/2022	67662Y	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3*	9/8/2022	67663J	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
25.23.4*	9/14/2022	67664U	IDTVA Paper Process	W&I
25.23.9*	7/12/2022	67669X	BMF Identity Theft Processing	W&I
25.23.10*	8/3/2022	67725W	Compliance Identity Theft Case Processing	W&I
25.23.11*	8/26/2022	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12*	9/1/2022	69521W	IMF Identity Theft Toll-Free Guidance	W&I
25.23.13*	7/15/2022	92985Q	Income Related Identity Theft	W&I
<b>Chapter 25.24 Return Preparer Misconduct Program</b>				
25.24.1*	9/2/2022	67653N	Return Preparer Misconduct Victim Assistance - General Overview	W&I
25.24.2*	8/29/2022	67654Y	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	W&I
25.24.4*	10/6/2020	67656U	Return Preparer Misconduct Field Collection	SB/SE
25.24.5*	3/10/2021	70494K	Return Preparer Misconduct Field Examination	SB/SE
<b>Chapter 25.25 Revenue Protection</b>				
25.25.1*	9/16/2022	57561Q	Return Integrity and Verification Operation Business Master File Procedures	W&I

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
25.25.2*	9/1/2022	59003Z	Revenue Protection Screening Procedures for Individual Master File Returns	W&I
25.25.3*	10/14/2022	61686A	Revenue Protection Verification Procedures for Individual Master File Returns	W&I
25.25.4*	11/7/2022	61688W	Integrity & Verification Identity Theft Return Procedures	W&I
25.25.5*	10/6/2022	61689H	General Correspondence Procedures	W&I
25.25.6*	9/13/2022	61691T	Taxpayer Protection Program	W&I
25.25.7*	10/18/2022	61692E	Automated Questionable Credit Program	W&I
25.25.8*	11/28/2022	61693P	Revenue Protection External Lead Procedures	W&I
25.25.9*	11/21/2022	61694A	Revenue Protection Prisoner Lead Procedures	W&I
25.25.10*	12/15/2022	61697H	Frivolous Return Program	W&I
25.25.11*	11/21/2022	69629H	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	W&I
25.25.12*	8/22/2022	68956H	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	W&I
25.25.13*	9/9/2022	69417N	Account Resolution for Return Integrity Verification Operations (RIVO)	W&I
<b>Chapter 25.26 Restitution</b>				
25.26.1	8/24/2021	65270A	Criminal Restitution and Restitution-Based Assessments	CI
<b>Chapter 25.27 Third Party Contacts</b>				
25.27.1	4/6/2021	64747G	Third-Party Contact Program	SB/SE
<b>Chapter 25.29 Tax Compliance Check</b>				
25.29.1	8/18/2021	75250E	Standard Tax Compliance Checks for Suitability and Monitoring	All
<b>Chapter 25.30 Service Level Agreements</b>				
25.30.2	12/28/2022	65379w	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	All
25.30.3	12/12/2022	65380x	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	11/3/2022	65384p	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	11/30/2022	66032U	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	6/23/2022	66196P	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All

## Part 30 Administrative

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

### Chapter 30.1 Office of Chief Counsel Mission Statement

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

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
<b>Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority</b>				
30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	10/29/2020	29599U	Delegations of Authority and Designations	Counsel
<b>Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity</b>				
30.4.1	6/15/2017	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel
<b>Chapter 30.5 Resources, Services, and Financial Management</b>				
30.5.1	10/26/2007	29063N	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	2/28/2014	29123E	Travel Guidelines	Counsel
30.5.3	7/15/2005	29608U	Financial Management	Counsel
<b>Chapter 30.6 Security and Emergency Preparedness</b>				
30.6.1	3/27/2020	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	1/23/2014	29610G	Emergency Preparedness	Counsel
<b>Chapter 30.7 Management Systems</b>				
30.7.1	12/21/2010	41428A	Information Systems	Counsel
30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
30.7.3	12/14/2009	29611R	Technology Services	Counsel
30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
<b>Chapter 30.8 Library Services</b>				
30.8.1	12/4/2013	29813P	Counsel Library Services	Counsel
<b>Chapter 30.9 File Management</b>				
30.9.1	7/20/2005	29712D	Case File Management	Counsel
30.9.2	12/23/2010	29714Z	Guidelines for Specific Categories of Case Files	Counsel
<b>Chapter 30.10 Standards for Correspondence</b>				
30.10.1	7/15/2005	29183G	Correspondence Guidelines	Counsel
<b>Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records</b>				



# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
30.11.1	8/8/2018	29184R	FOIA Requests for Chief Counsel Records	Counsel
<b>Part 31 Guiding Principles</b>				
<b>Chapter 31.1 Guiding Principles</b>				
31.1.1	11/1/2019	29647T	Legal Work	Counsel
31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/19/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
<b>Chapter 31.2 Significant Case Coordination</b>				
31.2.1	8/11/2004	29422W	Significant Case Program	Counsel
<b>Part 32 Published Guidance and Other Guidance to Taxpayers</b>				
<b>Chapter 32.1 Chief Counsel Regulation Handbook</b>				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
<b>Chapter 32.2 Chief Counsel Publication Handbook</b>				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	10/28/2011	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
<b>Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements</b>				
32.3.1	10/6/2011	29177C	Forms of Advice	Counsel
32.3.2	8/1/2022	39010W	Letter Rulings	Counsel
32.3.3	8/10/2004	39011H	Information Letters	Counsel
32.3.4	10/10/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
<b>Chapter 32.4 Special Pre-Filing Agreement Programs</b>				
32.4.2	6/5/2005	29179Y	Pre-Filing Agreements	Counsel

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
32.4.3	10/27/2010	29180Z	Industry Issue Resolution	Counsel
<b>Chapter 32.7 Frequently Asked Questions</b>				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
<b>Part 33 Legal Advice</b>				
<b>Chapter 33.1 Legal Advice</b>				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/18/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/4/2011	39433Z	Releasing Legal Advice to the Public	Counsel
<b>Chapter 33.2 Technical Advice and Technical Expedited Advice</b>				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/27/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
<b>Chapter 33.3 Other Legal Advice</b>				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/5/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/9/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/9/2010	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/21/2019	73500H	Whistleblower Taint Review Procedures	Counsel
<b>Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court</b>				
<b>Chapter 34.1 Jurisdiction of the District Courts</b>				
34.1.1	4/21/2021	29128H	Jurisdiction of the District Courts	Counsel
<b>Chapter 34.2 Jurisdiction of the Court of Federal Claims</b>				
34.2.1	8/10/2004	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
<b>Chapter 34.3 Procedures in Bankruptcy Cases</b>				
34.3.1	1/19/2015	29130T	Procedures in Bankruptcy Cases	Counsel
<b>Chapter 34.4 Insolvencies</b>				
34.4.1	3/23/2016	39024K	Insolvencies	Counsel
<b>Chapter 34.5 Suits Brought Against the United States</b>				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/21/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/10/2004	29665P	Injunctions	Counsel
34.5.6	4/22/2021	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
34.5.7	8/10/2004	39027R	Damages Litigation	Counsel
<b>Chapter 34.6 Suits Brought by the United States</b>				
34.6.1	7/26/2021	38021T	Affirmative Litigation	Counsel
34.6.2	1/17/2017	39028C	Types of Suits	Counsel
34.6.3	6/7/2022	39029N	Summons Enforcement Actions	Counsel
<b>Chapter 34.7 Pre-Trial Procedures</b>				
34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel
<b>Chapter 34.8 Settlement Procedures</b>				
34.8.1	6/4/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	7/26/2021	39031Z	Settlement Procedures	Counsel
<b>Chapter 34.9 Disclosure, Testimony, and Production of Documents</b>				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
<b>Chapter 34.10 Post-Trial Procedures</b>				
34.10.1	6/21/2015	27624A	General Procedures	Counsel
<b>Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program</b>				
34.11.1	8/1/2022	29682A	The SAUSA Program	Counsel
<b>Chapter 34.12 Litigation Exhibits</b>				
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
<b>Part 35 Tax Court Litigation</b>				
<b>Chapter 35.1 Tax Court Jurisdiction</b>				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/10/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/24/2012	29817H	Tax Court Procedures	Counsel
<b>Chapter 35.2 Petition and Answer</b>				
35.2.1	7/14/2022	29833H	Tax Court Petitions	Counsel
35.2.2	8/1/2022	29783M	Answers	Counsel
<b>Chapter 35.3 Motions</b>				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel
35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/10/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/10/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/12/2021	38354R	Motions in TEFRA Cases	Counsel

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
35.3.8	8/10/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/10/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/7/2017	38348N	Motions in Collection Due Process Cases	Counsel
<b>Chapter 35.4 Pre-Trial Activities</b>				
35.4.1	6/15/2022	29878U	Trial Planning	Counsel
35.4.2	12/13/2010	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	8/10/2014	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/10/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/16/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
<b>Chapter 35.5 Settlement Procedures</b>				
35.5.1	8/10/2004	38053D	Introduction	Counsel
35.5.2	8/5/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/10/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/27/2015	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/13/2010	38057V	Arbitration and Mediation	Counsel
<b>Chapter 35.6 Trial</b>				
35.6.1	8/10/2004	29863V	Calendar Calls	Counsel
35.6.2	7/19/2018	29864G	Trial of the Case	Counsel
35.6.3	8/10/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
<b>Chapter 35.7 Tax Court Briefs</b>				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/10/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/10/2004	30005R	Review of Briefs	Counsel
<b>Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments</b>				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/10/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/10/2004	29869J	Overpayments	Counsel
35.8.4	8/10/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Chapter 35.9 Post Opinion Activities</b>				
35.9.1	8/10/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/10/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
<b>Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought</b>				
35.10.1	1/5/2016	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	8/10/2004	30014C	Penalties and Sanctions	Counsel
<b>Chapter 35.11 Litigation Exhibits</b>				
35.11.1	8/18/2020	30026U	Litigation Exhibits	Counsel
<b>Part 36 Appellate Litigation and Actions on Decision</b>				
<b>Chapter 36.1 Guiding Principles for Appeals</b>				
36.1.1	8/10/2004	39013D	Guiding Principles for Appeals	Counsel
<b>Chapter 36.2 Appeal/Certiorari Recommendations</b>				
36.2.1	3/26/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/26/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/10/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/10/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
<b>Chapter 36.3 Actions on Decision</b>				
36.3.1	3/13/2013	39021D	Actions on Decision	Counsel
<b>Chapter 36.4 Litigation Exhibits</b>				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
<b>Part 37 Disclosure</b>				
<b>Chapter 37.1 Sections 6110 and 6103 of Title 26</b>				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/22/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
<b>Chapter 37.2 Privacy Act of 1974; Freedom of Information Act</b>				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel

# Internal Revenue Manual (IRM)

## Numerical Index February 2023

Section	Date	Catalog	Section Title	Audience
<b>Part 38 Criminal Tax</b>				
<b>Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage</b>				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
<b>Chapter 38.2 Review of Criminal Tax Cases</b>				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
<b>Chapter 38.3 Criminal Tax Policy and Exhibits</b>				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
<b>Part 39 General Legal Services</b>				
<b>Chapter 39.1 Professionalism and Government Ethics Programs</b>				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
<b>Chapter 39.2 Labor and Related Matters</b>				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
<b>Chapter 39.3 Claims and Suits</b>				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
<b>Chapter 39.4 Practice Before the Internal Revenue Service</b>				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
<b>Chapter 39.5 Public Contracts and Technology Law</b>				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### Appeals

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.7	06/2020	Appeals	All
1.4.28	02/2020	Appeals Managers Procedures	Appeals

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

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

4.48.2	10/2012	Valuation Assistance for Cases Involving Works of Art	Appeals
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#### **Part 8 Appeals**

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

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### Appeals

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
8.7.3	12/2022	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	07/2022	e-file Cases	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/2021	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Appeals
8.11.1	11/2021	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	11/2021	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	02/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### Appeals

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### Appeals

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### C&L

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

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

#### **Part 11 Disclosure, Communications, and Liaison**

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

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.6	01/2023	Chief Counsel	All
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#### **Part 30 Administrative**

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

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



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CC

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

### **Part 31 Guiding Principles**

31.1.1	11/2019	Legal Work	Counsel
31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	08/2004	Signature Principles	Counsel
31.1.4	10/2010	Coordination and Reconciliation of Disputes	Counsel
31.2.1	08/2004	Significant Case Program	Counsel

### **Part 32 Published Guidance and Other Guidance to Taxpayers**

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CC

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel
32.7.1	07/2022	Frequently Asked Questions	Counsel

### **Part 33 Legal Advice**

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

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

34.1.1	04/2021	Jurisdiction of the District Courts	Counsel
34.2.1	08/2004	Jurisdiction of the Court Of Federal Claims	Counsel
34.3.1	01/2015	Procedures in Bankruptcy Cases	Counsel
34.4.1	03/2016	Insolvencies	Counsel
34.5.1	07/2021	Defense Letters	Counsel
34.5.2	04/2021	Refund Litigation	Counsel
34.5.3	08/2022	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	04/2021	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2004	Damages Litigation	Counsel
34.6.1	07/2021	Affirmative Litigation	Counsel

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CC

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
34.6.2	01/2017	Types of Suits	Counsel
34.6.3	06/2022	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	07/2021	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	06/2015	General Procedures	Counsel
34.11.1	08/2022	The SAUSA Program	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

## **Part 35 Tax Court Litigation**

35.1.1	06/2022	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2012	Tax Court Procedures	Counsel
35.2.1	07/2022	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.4.1	06/2022	Trial Planning	Counsel
35.4.2	12/2010	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	08/2014	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CC

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	07/2018	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
35.7.3	08/2004	Review of Briefs	Counsel
35.8.1	08/2019	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	08/2004	Settlement Documents	Counsel
35.8.3	08/2004	Overpayments	Counsel
35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	06/2022	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
35.9.3	08/2019	Closing Procedures	Counsel
35.10.1	01/2016	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	08/2004	Penalties and Sanctions	Counsel
35.11.1	08/2020	Litigation Exhibits	Counsel

## **Part 36 Appellate Litigation and Actions on Decision**

36.1.1	08/2004	Guiding Principles for Appeals	Counsel
36.2.1	03/2012	Appeal Recommendations in General	Counsel
36.2.2	03/2012	Petition for Writ of Certiorari	Counsel

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CC

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	05/2022	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

### **Part 37 Disclosure**

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

### **Part 38 Criminal Tax**

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

### **Part 39 General Legal Services**

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CFO

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
--------------------------	--------------------	---------------------	------------------------

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

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

1.1.21	03/2020	Chief Financial Officer	All
1.4.2	07/2020	Monitoring and Improving Internal Control	All
1.4.3	04/2020	Financial Assurance Control Testing	All
1.4.31	08/2022	IRS Quality Assurance Program	All
1.4.32	01/2022	Internal Control Review Program	All
1.5.1	07/2021	The IRS Balanced Performance Measurement System	All
1.31.3	04/2021	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	03/2022	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
1.32.1	10/2021	IRS Local Travel Guide	All
1.32.4	07/2021	Government Travel Card Program	All
1.32.10	03/2022	Reporting on Event-Related Spending	All
1.32.11	11/2021	IRS City-to-City Travel Guide	All
1.32.12	06/2022	IRS Relocation Travel Guide	CFO
1.32.13	04/2022	Relocation Services Program	CFO
1.32.14	07/2021	Gainsharing Travel Savings Program	CFO
1.32.20	04/2022	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	04/2020	Reimbursable Operating Guidelines	All
1.33.4	02/2023	Financial Operating Guidelines	All
1.34.4	03/2021	Unpaid Assessments	CFO
1.35.3	08/2021	Receipt and Acceptance Guidelines	All
1.35.4	11/2021	Purchase Card Program	All
1.35.5	10/2020	Advances, Prepaid Expenses and Other Assets	All
1.35.6	04/2021	Property and Equipment Accounting	All
1.35.13	07/2021	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.16	08/2021	Managerial Cost Accounting	All
1.35.17	08/2022	Estimating Trust Fund Costs	All
1.35.18	11/2020	Imprest Funds	CI



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### CFO

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
1.35.19	06/2021	User Fees	CFO
1.35.24	01/2023	Establishing IRS Commitments and Obligations	CFO
1.36.4	08/2022	Administrative (Non-tax) Debt Management	All

### **Part 3 Submission Processing**

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

3.17.15	08/2022	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2021	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	04/2021	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	08/2022	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	08/2022	Manual Assessments	CFO

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### CI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.19	08/2019	Criminal Investigation	All
1.4.9	06/2022	Resource Guide for Management Officials - Criminal Investigation	CI
1.5.5	04/2020	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI

### **Part 9 Criminal Investigation**

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

9.1.1	03/2017	Mission	CI
9.1.2	09/2013	Authority	CI
9.1.3	01/2023	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2020	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	05/2021	Training	CI
9.2.2	08/2020	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
9.3.1	06/2015	Disclosure	CI
9.3.2	02/2012	Publicity and Internal Communications	CI
9.4.1	10/2021	Investigation Initiation	CI
9.4.2	08/2018	SOURCES OF INFORMATION	CI
9.4.4	11/2021	Requests for Information	CI
9.4.5	05/2020	Interviews	CI
9.4.6	09/2020	Surveillance and Non-Consensual Monitoring	CI
9.4.7	09/2013	CONSENSUAL MONITORING	CI
9.4.8	09/2020	Undercover Operations	CI
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	05/2022	Investigative Services	CI
9.4.12	12/2010	Arrests	CI
9.4.13	08/2015	Financial Investigative Task Force	CI
9.5.1	09/2015	Administrative Investigations and General Investigative Procedures	CI
9.5.2	09/2015	Grand Jury Investigations	CI

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### CI

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
9.5.3	08/2020	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	05/2022	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	10/2021	Closing Procedures	CI
9.6.2	03/2021	Plea Agreements and Sentencing Process	CI
9.6.3	05/2021	Pre-Trial Procedures	CI
9.6.4	09/2021	Trial	CI
9.7.1	01/2023	Roles, Responsibilities, and Authorities	CI
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
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	03/2023	Scheme Development Center	CI
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
9.10.1	01/2023	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	04/2021	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI
9.11.3	06/2020	INVESTIGATIVE PROPERTY	CI

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**CI**

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
9.11.4	03/2021	Personnel Matters	CI
9.12.1	11/2022	Miscellaneous Administrative Procedures	CI

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### EDI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### FMSS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.17	08/2022	Facilities Management and Security Services	All
1.4.6	05/2020	Managers Security Handbook	All
1.14.2	08/2019	Supply Purchasing Program	All
1.14.3	09/2018	Furniture and Equipment Standards	FMSS
1.14.4	10/2022	Personal Property Management	All
1.14.5	09/2021	Occupational Health and Safety Program	All
1.14.6	09/2017	Real Property Management Program	FMSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	FMSS
1.14.9	04/2019	IRS Parking Program	All
1.14.12	08/2022	IRS Environmental Compliance Program	All
1.57.1	04/2021	Quality Assurance Programs	FMSS

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

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

10.2.1	01/2023	Physical Security	All
10.2.5	04/2021	Identification Media	All
10.2.6	10/2021	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
10.2.14	01/2023	Methods of Providing Protection	All
10.2.18	02/2023	Physical Access Control (PAC)	All
10.9.1	04/2021	Classified National Security Information	All



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### HCO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.4	05/2021	Organizational Planning	All
1.1.22	10/2022	Human Capital Office	HCO
1.4.1	01/2012	Management Roles and Responsibilities	All
1.4.12	07/2022	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.5.2	10/2022	Uses of Section 1204 Statistics	All
1.5.3	10/2022	Manager's Self-Certification and the Independent Review Process	All
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

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

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

6.10.1	09/2009	IRS Personnel Staffing Accountability	All
6.213.1	09/2022	Employment in the Excepted Service	All
6.250.1	06/2002	Policies, Requirements, Responsibilities, and Strategies	All
6.250.2	08/2020	Internal Revenue Service Enterprise Workforce Planning	All
6.250.3	12/2012	Delegated Examining Authority	All
6.300.1	11/2009	Employment (General)	All
6.304.1	11/2009	Expert and Consultant Appointments	All
6.307.1	11/2009	Veterans Employment Programs and Restoration of Duty	All
6.308.1	07/2022	Student Volunteer Service	All
6.315.1	11/2009	Career and Career-Conditional Employment	All
6.330.1	12/2009	Recruitment, Selection, and Placement	All
6.332.1	02/2010	Workforce Recruitment Strategies	All
6.332.2	04/2021	New Hire Eligibility and Pre-Employment Review	All
6.334.1	11/2009	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	All
6.335.1	03/2013	IRS Merit Promotion Plan and Internal Placement	All
6.337.1	11/2009	Alternative Rating and Selection	All
6.338.1	12/2009	Qualification Requirements	All

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### HCO

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
6.339.1	08/2022	Medical Qualification Determination Requirements	All
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.362.1	02/2023	External Pathways Program	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	04/2021	Learning Management System Standards	All
6.410.9	08/2021	Training Evaluation Policy	All
6.410.10	08/2022	Event Planning and Approval	All
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	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
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2019	Policies, Authorities, Categories, and Approvals	All
6.511.1	05/2022	Position Management and Classification Policy and Operational Guidance	All
6.530.1	02/2021	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
6.536.1	05/2021	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	03/2020	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	01/2017	IRS Absence and Leave	All
6.630.2	12/2018	Absence and Leave for Military-Related Reasons	All

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### HCO

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
6.630.4	04/2020	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	HCO
6.711.1	10/2010	Authorities, Responsibilities, and Processes	All
6.711.2	03/2011	Processing Information Requests	HCO
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
6.731.1	11/2009	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.735.2	11/2021	Outside Employment	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	09/2021	Agency Grievance System (AGS)	All
6.800.1	09/2022	Workers' Compensation Program	All
6.800.2	02/2018	IRS Telework Program	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	All
6.800.4	01/2023	IRS Nursing Mothers Program	All
6.959.1	11/2021	IRS Payband System	All

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

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

10.6.1	03/2022	Overview of Continuity Planning	All
10.6.2	03/2022	Continuity Plan Requirements	All
10.6.3	03/2022	Test, Training, and Exercise Requirements	Commissioner
10.6.4	03/2022	Incident Management Program	All
10.6.5	03/2022	Annual Certification Requirements	Commissioner
10.6.6	03/2022	Pandemic Plan Requirements	All
10.23.1	02/2020	National Security Positions and Access to Classified Information	All
10.23.2	04/2022	Contractor Investigations	All
10.23.3	05/2019	Personnel Security/Suitability for Employment and Personnel Security Operations	All

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**HCO**

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

**Part 25 Special Topics**

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

25.29.1	08/2021	Standard Tax Compliance Checks for Suitability and Monitoring	All
---------	---------	---	-----

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.12	07/2022	Information Technology	All
1.2.62	08/2021	Division/Function Delegation of Authorities for Information Technology (IT)	IT

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

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

2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSLOD	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSNOT	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
2.2.9	10/2022	PCS Command Code TSUMY	Appeals
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	03/2010	Introduction to IDRS Terminal Responses	All
2.3.8	12/2019	Standard Validity Criteria	All
2.3.10	12/2020	Command Codes MFREQ and RECON	All
2.3.11	11/2022	Command Codes TXMOD and SUMRY	All
2.3.12	05/2022	Command Code ACTON	All
2.3.13	01/2023	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2022	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
2.3.18	02/2020	Command Code ESTABM	All
2.3.20	03/2023	Command Code URINQ (URF)	All
2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT
2.3.26	11/2012	Command Code TDINQ	All

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
2.3.27	02/2023	Command Code ECREQ	IT
2.3.28	11/2022	Command Code FTDPN	All
2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2020	Command Code MFTRA	All
2.3.34	07/2020	Command Code PATRA	Appeals
2.3.35	12/2021	Command Code IRPTR	Appeals
2.3.36	12/2021	Command Code SCFTR	Appeals
2.3.37	12/2021	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	11/2022	Command Code PICRD	Appeals
2.3.41	01/2023	Command Code PIEST	Appeals
2.3.43	01/2023	Command Code PIFTF	Appeals
2.3.44	01/2023	Command Code PIVAR	Appeals
2.3.45	03/2023	Command Code XSINQ	All
2.3.47	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/2021	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/2022	Command Code EICMP	Appeals
2.3.51	11/2022	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	06/2022	Command Code PMFOL	Appeals
2.3.54	01/2023	Command Code DDBOL	Appeals
2.3.55	11/2022	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	02/2020	Command Code ESTABR	Appeals
2.3.57	10/2022	Command Code BRTVU	Appeals
2.3.59	12/2022	Command Codes BMFOL and BMFOR	CI
2.3.60	03/2020	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	02/2023	Command Code ESTAB	All
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Appeals
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	12/2022	EPMF Return Transaction File On-Line (ERTVU) Research	IT

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
2.3.66	04/2020	Command Code PLINF and PLINQ	Appeals
2.3.68	10/2022	Command Codes DUPOL and DUPPG	IT
2.3.69	11/2022	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2022	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	10/2022	Command Code DDPOL	IT
2.3.76	04/2020	Command Code ISTSD	Appeals
2.3.77	04/2020	Command Code ISTSE	Appeals
2.3.78	03/2020	Command Code LOCAT	Appeals
2.3.79	04/2020	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	01/2023	Command Code DDBKD	Appeals
2.3.81	02/2020	Command Code ESTABA	All
2.3.82	02/2020	Command Code ESTABH	All
2.3.85	01/2023	Command Code DFAST and DLITE	All
2.3.86	12/2021	Command Code IRPOL	Appeals
2.3.87	01/2023	Command Code DDBMF	IT
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	11/2022	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	02/2019	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/2018	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/2022	Command Codes ESIGN and BSIGN	All
2.4.9	06/2022	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/2022	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	04/2022	Command Codes DELET and CCPYT	All
2.4.13	11/2022	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All
2.4.15	11/2022	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
2.4.16	11/2022	Command Codes REQ54 and ADJ54	All
2.4.17	09/2022	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/2022	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	04/2021	Command Codes RFUND and REFAP	All
2.4.21	04/2020	Command Codes CHK64 and CHK64R	All
2.4.22	04/2020	Command Code CRMNL	All
2.4.23	04/2020	Command Code CHKCLR and CHKCL	All
2.4.24	03/2023	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	12/2022	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	12/2022	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	12/2022	Command Codes STAUP, STATI and STATB	All
2.4.29	02/2023	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30	11/2022	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	02/2023	Command Code LEVY	All
2.4.32	03/2020	Command Code PDTUP	All
2.4.33	07/2022	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASEDR	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	01/2023	Command Code CCASG for Case Control Activity System	All
2.4.43	11/2022	Command Code PINEX	All
2.4.44	03/2023	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2020	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	11/2022	Command Code VPMSG	All

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
2.4.48	11/2022	Command Code VPPIN	All
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	08/2020	Command Codes TPCIN and TPCOL	IT
2.4.53	12/2020	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
2.4.57	04/2020	Command Code CDPTR	All
2.4.58	01/2023	Command Code DDBCK/ DDBCX / DDBCS	All
2.4.59	07/2020	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	05/2021	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	06/2022	Systems Development	IT
2.5.3	07/2022	Programming and Source Code Standards	IT
2.5.4	12/2021	Document Standards	IT
2.5.5	12/2021	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Function Point Standards	IT
2.5.11	12/2021	Analysis Techniques and Deliverables	IT
2.5.12	12/2021	Design Techniques and Deliverables	IT
2.5.13	09/2022	Database Design Techniques and Deliverables	IT
2.5.14	02/2023	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2022	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	02/2023	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2021	AIMS Command Code AM424	Appeals
2.8.3	12/2021	AIMS Command Code AMDIS	Appeals
2.8.4	12/2021	AIMS Command Code AMSTU	Appeals
2.8.5	12/2021	AIMS Command Code AMSOC	Appeals
2.8.6	12/2021	AIMS Command Code AMAXU	LB&I
2.8.7	11/2022	AIMS Command Code AMCLS	Appeals
2.8.8	12/2021	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2019	AIMS Command Code AMRET	IT

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
2.9.1	11/2020	Integrated Data Retrieval System	IT
2.11.1	04/2020	IDRS Correspondence	IT
2.12.2	05/2021	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.16.1	09/2022	ELC Guidance	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	02/2021	Introduction to Shopping Cart Processing for IT	IT
2.22.1	01/2020	Unified Work Request (UWR) Process	All
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	03/2020	Intranet Site and Web Server Registration Procedures	All
2.25.5	04/2006	Accessibility Guidelines for the Web	All
2.25.20	12/2020	SharePoint	All
2.28.1	08/2021	Unified Communications Policy	IT
2.30.1	08/2022	Section 508 Compliance	All
2.31.1	01/2023	One Software Development Life Cycle (OneSDLC) Guidance	All
2.100.1	10/2019	Integrated Process Management Policy	IT
2.100.2	10/2019	Integrated Process Management Standardization Process	IT
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	08/2019	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.1	03/2022	Engineering Policy	All
2.120.6	12/2022	Engineering Planning Process	All
2.120.7	12/2022	Solution Design Process	All
2.120.8	01/2023	Interface Design Process	All
2.120.9	01/2023	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	12/2022	Engineering ELC Documentation Process	IT
2.120.11	01/2023	Data Management Process	All
2.120.12	01/2023	Naming Data Element(s)/Objects(s) Process	All
2.123.1	09/2021	Knowledge Management Directive	All
2.123.2	09/2021	Knowledge Management Process Description	All

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
2.125.1	10/2022	Change Management Policy	IT
2.125.2	10/2022	Change Management Process Description	IT
2.126.1	11/2019	Enterprise Organizational Readiness Policy	IT
2.126.2	11/2019	Enterprise Organizational Readiness Process and Procedure Description	IT
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	06/2020	Service Catalog Management Process and Procedures	All
2.144.1	10/2019	Capacity Management Policy	All
2.144.2	10/2019	Business Capacity Management	All
2.144.3	08/2019	Component Capacity Management	All
2.144.4	10/2019	Service Capacity Management	All
2.144.5	07/2015	Enterprise Demand Forecast	All
2.145.1	10/2019	Availability Management Policy	All
2.145.2	10/2019	Availability Management Process Description	All
2.148.1	06/2020	IT Support Services Management Directive	All
2.148.2	05/2020	Incident Management Process	All
2.148.3	05/2020	Request Fulfillment Process	All
2.149.1	09/2022	Asset Management Policy	All
2.149.2	09/2022	Asset Management Process Description	All
2.149.3	09/2022	Asset Management Hardware Procedures	All
2.149.4	09/2022	Asset Management Software Procedures	All
2.150.1	11/2022	Configuration Management Policy	IT
2.150.2	11/2022	Configuration Management (CM) Process	IT
2.150.5	04/2021	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2021	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2021	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	01/2022	IT Governance Policy	IT
2.173.2	01/2022	IT Governance Procedures	IT

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

10.8.1	12/2022	Policy and Guidance	All
10.8.2	09/2022	IT Security Roles and Responsibilities	All
10.8.5	10/2021	Domain Name System (DNS) Security Policy	IT
10.8.6	05/2022	Application Security and Development	IT
10.8.11	07/2022	Application Security Policy	IT
10.8.15	12/2021	General Platform Operating System Security Policy	IT
10.8.21	09/2021	Database Security Policy	All
10.8.22	02/2022	Web Server Security Policy	All
10.8.23	02/2022	Application Server Security Policy	IT
10.8.24	09/2021	Cloud Computing Security Policy	IT
10.8.26	04/2022	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	05/2022	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	03/2023	Mainframe System Security Policy	IT
10.8.34	02/2023	IDRS Security Controls	All
10.8.50	11/2020	Servicewide Security Patch Management	IT
10.8.52	08/2022	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	02/2022	Minimum Firewall Administration Requirements	All
10.8.55	05/2022	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	02/2022	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### LB&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.24	09/2021	Large Business and International Division	All
1.2.63	12/2021	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.32.5	05/2022	International Travel Office Procedures	All
1.56.1	07/2022	LB&I Policy Function Processes and Procedures	LB&I

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

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

4.1.8	08/2022	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	08/2019	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	04/2022	Designation of cases for litigation	All
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.31.9	09/2022	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.36.1	06/2021	Joint Committee Process Overview	LB&I
4.36.2	06/2021	Identification of Joint Committee Cases	LB&I
4.36.3	06/2021	Examination Team Responsibilities	LB&I
4.36.4	06/2021	Joint Committee Review Team Procedures	LB&I
4.36.5	06/2021	Reports	LB&I
4.37.1	03/2023	Financial Products Specialty	All
4.46.1	09/2021	General Information and Definitions	LB&I
4.46.3	01/2023	Planning the Examination	LB&I
4.46.4	09/2021	Executing the Examination	LB&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### LB&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.46.5	05/2022	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	07/2022	Campaign Development Process	LB&I
4.50.2	07/2022	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	09/2022	Large Corporate Compliance Program	LB&I
4.51.2	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.60.1	02/2023	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2021	Tax Treaty Related Matters	LB&I
4.61.3	01/2023	Development of IRC 482 Cases	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	03/2022	International Visitors Program	All
4.62.3	03/2023	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### LB&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	07/2022	The IRS FFI List Publishing Processes Document	LB&I

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

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

7.40.1	08/2020	Industry Issue Resolution (IIR) Program	Appeals
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### **Part 11 Disclosure, Communications, and Liaison**

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

11.51.1	02/2023	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	07/2022	LB&I Intranet Publishing Standards	LB&I

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

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

21.8.7	12/2021	Form-Related Communication	All
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### **Part 25 Special Topics**

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

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### NHQ

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### OCRO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.31	03/2021	Office of the Chief Risk Officer	All
1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
1.29.1	07/2022	Authorities and Responsibilities	CRO

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**OLS**

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
--------------------------	--------------------	---------------------	------------------------

**Part 1 Organization, Finance and Management**

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

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

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

2.25.101	07/2020	IRS.gov Web Content Management Procedures	All
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# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### OPR

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.20	02/2023	Office of Professional Responsibility	All
1.25.1	01/2023	Rules Governing Practice Before the IRS	All
1.25.4	06/2016	Processing Circular 230 Disciplinary Cases	OPR

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### PGLD

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

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

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

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

10.5.1	02/2022	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	03/2023	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	08/2022	Use of Pseudonyms by IRS Employees	All
10.5.8	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.6.7	07/2022	Emergency Notification System	HCO
10.10.1	12/2019	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All

#### **Part 11 Disclosure, Communications, and Liaison**

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

11.3.1	10/2022	Introduction to Disclosure	All
11.3.2	02/2022	Disclosure to Persons with a Material Interest	All
11.3.3	02/2022	Disclosure to Designees and Practitioners	All

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### PGLD

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
11.3.4	09/2020	Congressional Inquiries	All
11.3.5	10/2021	Fees	All
11.3.6	10/2017	Seals and Certifications	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	All
11.3.9	12/2019	Exempt Organizations	All
11.3.10	09/2020	Employee Plans Information	All
11.3.11	06/2022	Other Information Available to the Public	All
11.3.12	09/2018	Designation of Documents	All
11.3.13	10/2021	Freedom of Information Act	All
11.3.21	06/2022	Investigative Disclosure	All
11.3.22	08/2021	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	03/2020	Disclosures to Contractors	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	07/2017	Wagering Tax Information	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	07/2018	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2020	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	04/2020	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	01/2022	Disclosure to States for Tax Administration Purposes	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	09/2019	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2020	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	12/2022	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	10/2022	Governmental Liaison Operations	PGLD
11.4.2	12/2020	Data Exchange Program	PGLD

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**PGLD**

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

**Part 25 Special Topics**

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

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

**Part 33 Legal Advice**

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33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel
--------	---------	---------------------------------------	---------



**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**Procurement**

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
--------------------------	--------------------	---------------------	------------------------

**Part 1 Organization, Finance and Management**

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

1.1.32	08/2018	Office of the Chief Procurement Officer	All
--------	---------	---	-----

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### RAAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	01/2023	Servicewide Policy Statements	All
1.2.2	01/2023	Servicewide Delegations of Authority	All
1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	10/2022	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	05/2022	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	05/2022	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	03/2022	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

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

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

3.49.5	11/2022	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	06/2019	Statistical Editing of Corporation Tax Returns	RAAS

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

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

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

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**RAAS**

<b><i>IRM Number</i></b>	<b><i>Date</i></b>	<b><i>Title</i></b>	<b><i>Audience</i></b>
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	11/2021	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### RPO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.28	05/2021	Return Preparer Office	All
1.25.2	11/2022	Practitioner Enrollment	RPO

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

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

25.20.1	02/2021	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	08/2021	Return Preparer Suitability	RPO

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

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

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

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	09/2020	Workload Identification and Survey Procedures	SB/SE
4.1.5	09/2020	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	09/2021	Return Preparer Program Coordinator	LB&I
4.1.27	07/2022	Information Return Case Selection	SB/SE
4.2.1	09/2022	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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
4.2.5	03/2022	Disclosure of Official Information	LB&I
4.2.6	08/2019	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	10/2022	Conversion of Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.10	11/2022	Employment/Excise Tax Adjustments	SB/SE
4.4.11	07/2022	Entity Changes	SB/SE
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	03/2023	Large Dollar Cases	LB&I
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	10/2013	Openings	Appeals
4.4.25	11/2022	Quick Assessments	SB/SE
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/2009	Unpostable Resolution	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.7.6	06/2022	Reports	LB&I
4.7.7	11/2020	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	08/2020	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	01/2023	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9.1	10/2020	Outline of System	LB&I
4.10.1	07/2022	Overview of Examiner Responsibilities	LB&I
4.10.2	09/2022	Pre-Contact Responsibilities	SB/SE
4.10.3	02/2016	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	03/2022	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	09/2022	Issue Resolution	Appeals
4.10.8	03/2021	Report Writing	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	SB/SE
4.10.10	06/2022	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2022	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/2015	Certain Technical Issues	SB/SE
4.10.15	03/2020	Report Generation Software	SB/SE
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	02/2014	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.11.51	10/2020	Return Preparer Program	SB/SE
4.11.52	12/2021	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	10/2022	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	12/2015	Introduction	SB/SE
4.13.2	12/2015	Contact Employees	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	SB/SE
4.13.6	12/2015	Appeals	Appeals
4.13.7	12/2015	Exhibits	SB/SE
4.15.1	07/2021	Jeopardy and Terminations	Appeals
4.15.3	10/2021	Assessment Procedures (Centralized Case Processing )	Appeals
4.16.1	06/2017	SEP Responsibilities and Case Development	CI
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	SB/SE
4.18.1	01/2022	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2022	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2022	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2022	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2022	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/2022	Minister and Religious Waiver Program	SB/SE
4.19.7	09/2022	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	12/2021	Examination Classification of Work	W&I
4.19.12	06/2020	Centralized Files and Scheduling	SB/SE
4.19.13	04/2022	General Case Development and Resolution	SB/SE
4.19.15	02/2022	Discretionary Programs	SB/SE
4.19.16	11/2021	Claims	SB/SE



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.19.17	10/2016	Non-Filer Program	SB/SE
4.19.22	04/2022	CAWR Control	SB/SE
4.19.23	09/2022	FUTA Control	SB/SE
4.19.25	06/2022	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	06/2020	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	02/2022	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	02/2022	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	05/2021	Employment Tax - General Procedures 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	05/2021	Employment Tax on Tip Income	Appeals
4.23.8	03/2021	Determining Employment Tax Liability	LB&I
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2020	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/2019	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2021	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	04/2022	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	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	06/2020	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	06/2021	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.23.26	01/2022	Campus Employment Tax Non-Filer Program	SB/SE
4.24.1	08/2022	Introduction to Excise Taxes	SB/SE
4.24.2	08/2021	Form 637 Excise Tax Registrations	Appeals
4.24.5	01/2023	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	08/2022	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	12/2020	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	07/2021	Excise Tax Penalties Guidance	SB/SE
4.24.10	04/2022	Appeals Referral Procedures	SB/SE
4.24.13	02/2021	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2022	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	04/2021	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	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
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	08/2021	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	08/2021	Form 637 Registration File Administration and Required Documentation	LB&I
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.25.1	06/2021	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	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	06/2021	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	07/2021	Delinquent Returns and SFR Procedures	SB/SE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	06/2021	Case Closing Procedures	SB/SE
4.25.11	07/2020	Special Examination Procedures	SB/SE
4.25.12	07/2020	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/2021	Miscellaneous Procedures	SB/SE
4.26.1	02/2019	Introduction and Program Structure	SB/SE
4.26.3	03/2022	Examination Case Selection (ECS)	SB/SE
4.26.4	03/2022	FinCEN Query (FCQ)	SB/SE
4.26.5	06/2020	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/2019	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE
4.26.11	08/2021	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	07/2021	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	04/2020	Structuring	SB/SE
4.26.14	07/2020	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE
4.26.16	06/2021	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	11/2021	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2020	Examiner Responsibilities and Procedures	SB/SE
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.1	04/2019	Introduction	Appeals
4.31.2	05/2019	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3	01/2023	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	04/2019	TEFRA Administrative Adjustment Request (AAR)	Appeals

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.31.5	05/2022	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	10/2021	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	SB/SE
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.103.1	01/2022	CDE Application and Procedures	SB/SE
4.119.1	07/2022	BMF Underreporter (BUR) Control	SB/SE
4.119.3	07/2022	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	07/2022	BMF Underreporter (BUR) Program	SB/SE

## **Part 5 Collecting Process**

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

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
5.1.2	08/2021	Remittances, Form 809 and Designated Payments	SB/SE
5.1.3	12/2020	Safety, Security, and Control	SB/SE
5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	11/2019	Balancing Civil and Criminal Cases	SB/SE
5.1.7	04/2021	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8	11/2015	Courtesy Investigations	SB/SE
5.1.9	08/2021	Collection Appeal Rights	Appeals
5.1.10	10/2021	Taxpayer Contacts	SB/SE
5.1.11	02/2020	Delinquent Return Investigations	SB/SE
5.1.12	04/2022	Cases Requiring Special Handling	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Appeals
5.1.15	03/2021	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	07/2019	Locating Taxpayers and their Assets	All
5.1.19	02/2020	Collection Statute Expiration	SB/SE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
5.1.20	07/2019	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	03/2023	Disclosure	SB/SE
5.1.23	06/2022	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	07/2021	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2015	Petition for Remission Program	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	10/2022	Collection Reports	SB/SE
5.3.1	10/2022	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	12/2019	General Case Processing	SB/SE
5.4.11	05/2021	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
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	SB/SE
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	12/2022	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	12/2022	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	12/2022	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	12/2020	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	02/2020	FTD Alerts	Appeals
5.7.2	02/2021	Letter 903 Process	SB/SE
5.7.3	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals
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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
5.7.7	08/2015	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	02/2023	Federal Contractors	SB/SE
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	04/2021	Overview	Appeals
5.8.2	09/2022	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	10/2022	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	02/2023	Investigation	SB/SE
5.8.5	09/2021	Financial Analysis	Appeals
5.8.6	06/2021	Collateral Agreements	SB/SE
5.8.7	06/2022	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	12/2019	Acceptance Processing	SB/SE
5.8.9	09/2022	Actions on Post-Accepted Offers	Appeals
5.8.10	03/2022	Special Case Processing	Appeals
5.8.11	10/2019	Effective Tax Administration	Appeals
5.8.12	04/2018	Independent Administrative Review	Appeals
5.9.1	06/2017	Overview of Bankruptcy	SB/SE
5.9.2	01/2023	The Bankruptcy Code and Collection	SB/SE
5.9.3	05/2022	Debtors' Delinquent Accounts	SB/SE
5.9.4	02/2023	Common Bankruptcy Issues	SB/SE
5.9.5	11/2022	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	02/2023	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	10/2018	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	10/2022	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	11/2022	Insolvency Mail Processing	SB/SE
5.9.12	01/2022	Insolvency Automated Processes	SB/SE
5.9.13	09/2022	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	09/2022	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
5.9.16	03/2019	Insolvency Case Monitoring	SB/SE
5.9.17	07/2022	Closing a Bankruptcy Case	SB/SE
5.9.18	12/2022	Automated Discharge System (ADS)	SB/SE
5.9.19	03/2019	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	03/2021	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	10/2022	Pre-Seizure Considerations	SB/SE
5.10.2	08/2022	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2022	Conducting the Seizure	SB/SE
5.10.4	08/2022	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE
5.10.6	05/2021	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	11/2021	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	05/2021	Notice of Levy in Special Cases	Appeals
5.11.7	07/2022	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Appeals
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	SB/SE
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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
5.12.10	09/2015	Lien Related Certificates	Appeals
5.12.11	10/2013	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	12/2022	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	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	10/2019	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	04/2021	Currently Not Collectible	SB/SE
5.17.1	06/2019	General Information	SB/SE
5.17.2	03/2019	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	03/2022	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	01/2023	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	05/2019	Investigations and Reports	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Appeals



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
5.17.14	09/2020	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	03/2020	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	11/2020	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2022	Balance Due	Appeals
5.19.2	11/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	11/2020	Backup Withholding Program	SB/SE
5.19.4	03/2022	Enforcement Action	SB/SE
5.19.5	12/2022	ACS Inventory	SB/SE
5.19.6	07/2022	ACS Support	SB/SE
5.19.7	10/2022	Monitoring Offer In Compromise	SB/SE
5.19.8	12/2019	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	06/2022	Collection Operations Transcript Processing	SB/SE
5.19.11	07/2022	Withholding Compliance Program	SB/SE
5.19.12	09/2021	Centralized Lien Operation	SB/SE
5.19.13	10/2022	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	11/2021	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	03/2022	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	07/2020	Business Master File (BMF) Return Delinquency	Collection
5.19.23	01/2023	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
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

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
5.20.4	11/2016	Summons Procedures	SB/SE
5.20.6	11/2016	Whipsaw Assessments	SB/SE
5.20.7	05/2019	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	08/2019	Promoter/Preparer Investigations	SB/SE
5.20.10	10/2018	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	08/2016	Examination Reconsiderations and Referrals	SB/SE
5.20.12	05/2021	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	04/2018	Offshore Information Gathering Techniques	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

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

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

7.50.1	10/2020	Form SS-8 Processing Handbook	All
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#### **Part 11 Disclosure, Communications, and Liaison**

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

11.53.4	04/2015	TIGTA/GAO	SB/SE
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#### **Part 20 Penalty and Interest**

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

20.1.1	10/2020	Introduction and Penalty Relief	Appeals
20.1.2	03/2022	Failure To File/Failure To Pay Penalties	Appeals
20.1.3	10/2022	Estimated Tax Penalties	Appeals
20.1.4	02/2018	Failure to Deposit Penalty	Appeals
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	10/2021	Preparer, Promoter, Material Advisor Penalties	Appeals

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
20.1.7	12/2022	Information Return Penalties	All
20.1.8	10/2022	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	10/2022	Miscellaneous Penalties	Appeals
20.1.11	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/2021	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	12/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2015	Overpayment Interest	Appeals
20.2.5	10/2020	Interest on Underpayments	Appeals
20.2.7	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

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

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

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

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	04/2021	Recognizing and Developing Fraud	Appeals
25.1.3	06/2021	Criminal Referrals	Appeals
25.1.4	06/2021	Administrative Joint Investigation	Appeals
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	08/2022	General Guidelines	Appeals
25.3.2	11/2021	Suits by the United States	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	08/2022	Judgment Follow-up	SB/SE
25.3.6	06/2022	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	08/2021	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	10/2022	Preparation	CI
25.5.3	08/2019	Procedures	CI
25.5.4	01/2020	Examination of Books and Witnesses	All
25.5.5	03/2022	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
25.6.22	11/2021	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	06/2020	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
25.15.2	09/2020	General Procedures/Employees With Taxpayer Contact	Appeals

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SB/SE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
25.15.3	01/2020	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	09/2022	Field Examination Procedures	LB&I
25.15.7	02/2020	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	01/2023	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	05/2022	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	03/2022	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	10/2021	Program Guidelines	All
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### SBSE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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#### **Part 4 Examining Process**

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

4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
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# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### TAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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#### **Part 1 Organization, Finance and Management**

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

1.1.8	11/2022	National Taxpayer Advocate	All
1.4.13	07/2021	TAS Guide for Managers	TAS
1.5.8	11/2021	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2022	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

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

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

13.1.1	09/2021	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/2020	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.4	04/2021	TAS Authorities	All
13.1.5	08/2020	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/2020	Casework Communications	All
13.1.7	09/2021	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/2021	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	12/2019	Special Processes	TAS
13.1.11	02/2023	Case and Inventory Management	All
13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
13.1.14	11/2022	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	09/2021	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/2021	Receipt and Intake of TAS Cases	TAS
13.1.17	10/2021	Transferring TAS Cases	TAS
13.1.18	08/2021	Processing TAS Cases	TAS
13.1.19	09/2021	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	04/2021	Closing TAS Cases	TAS

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### TAS

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	06/2022	Taxpayer Representation	TAS
13.1.24	10/2022	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	10/2022	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/2022	Information Gathering Projects (IGP)	All
13.2.5	10/2022	Advocacy Projects	All
13.2.6	10/2022	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	03/2022	Administration and Security	TAS
13.5.1	09/2020	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	01/2023	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	10/2021	Low Income Taxpayer Clinic Program Operating Procedures	All
13.9.1	02/2023	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	09/2022	TAS Audit Coordination	TAS

### **Part 25 Special Topics**

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

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



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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#### **Part 1 Organization, Finance and Management**

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

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

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

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

3.11.12	10/2022	Exempt Organization Returns	SB/SE
3.11.20	10/2022	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	10/2022	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2022	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	10/2022	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	10/2022	Exempt Organization Returns	TE/GE
3.12.22	10/2022	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2022	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	10/2022	EPMF Unpostables	W&I
3.12.278	10/2022	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2022	Exempt Organization Account Numbers	TE/GE
3.13.36	10/2022	EPMF Account Numbers	TE/GE
3.20.12	10/2022	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	10/2022	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2022	Exempt Organization Returns	SB/SE
3.24.20	11/2022	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2022	Employee Plan Returns	SB/SE
3.24.26	10/2022	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2022	EPMF Return Processing Form 5500-EZ	TE/GE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### TE/GE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
3.45.1	10/2022	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

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

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	01/2023	TE/GE AIMS Processing	TE/GE
4.5.2	01/2023	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/2022	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	04/2021	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.71.1	02/2022	Overview of Form 5500 Examination Procedures	TEGE
4.71.2	11/2021	Overview of IDRS	TEGE
4.71.3	03/2022	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/2020	Discrepancy Adjustments	TEGE
4.71.5	02/2022	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
4.71.9	08/2021	Statute Control Procedures	TEGE
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	08/2021	EP Mandatory Review	TE/GE
4.71.16	12/2021	Employee Plans Large Case Examinations	TE/GE
4.71.17	12/2021	Non-Return Unit Examinations	TE/GE
4.71.19	10/2019	Fast Track Settlement Procedures	TE/GE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### TE/GE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.71.20	10/2021	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	10/2021	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/2019	Bankruptcy Procedures	TE/GE
4.71.25	11/2019	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/2020	Form 5329 Examination Procedures	TEGE
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	05/2021	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31	10/2019	Conversion of Returns	TE/GE
4.75.32	05/2019	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	05/2019	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2020	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	01/2020	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	02/2020	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38	10/2020	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	03/2022	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/2019	Employment Tax Audit Procedures	TE/GE
4.80.1	02/2021	Technical Assistance and Technical Advice Requests	TE/GE
4.81.5	08/2021	Conducting the Examination	TE/GE
4.81.6	02/2019	Closing Agreements	TE/GE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### TE/GE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE
4.81.12	10/2019	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/2019	Unagreed Issues	TE/GE
4.82.2	03/2021	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE
4.86.1	06/2020	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2020	Conducting Indian Tribal Government Examinations	TE/GE
4.88.1	12/2021	Examination Issues Pertaining to ITG Cases	TE/GE

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

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

7.1.1	06/2022	Employee Plans	TE/GE
7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	05/2022	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	06/2022	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	05/2022	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/2022	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	10/2022	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	10/2022	Employee Plans Determination Letter Program	TE/GE
7.11.2	06/2022	EP Case Assignment Guide	TE/GE
7.11.3	09/2022	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	09/2022	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	05/2022	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/2021	Multiemployer Plans	TE/GE
7.11.7	10/2022	Multiple Employer Plans	TE/GE
7.11.8	09/2022	EP Determinations Closing Agreement Program	TE/GE
7.11.9	09/2022	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	10/2022	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	09/2022	Proposed Adverse Cases	TE/GE
7.11.12	10/2022	Preparing Technical Advice Requests	TE/GE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### TE/GE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
7.12.1	11/2022	Plan Terminations	TE/GE
7.13.1	06/2022	Determination Letter Applications	TE/GE
7.13.5	07/2022	Letter Generation	TE/GE
7.13.7	06/2021	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE
7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	03/2022	Employee Plans User Manual Introduction	TE/GE
7.15.4	03/2022	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/2021	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	11/2021	Electronic Case Processing	TE/GE
7.15.8	11/2021	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	03/2022	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	11/2022	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2021	Review Procedures for EO Determinations	TE/GE
7.20.6	07/2022	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	09/2021	Processing Form 1023-EZ	TE/GE
7.21.1	09/2022	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	07/2018	Processing User Fees	TE/GE
7.21.5	02/2018	Determination Case Processing Assistance	TE/GE
7.21.8	07/2022	EDS Unpostables	TE/GE
7.21.10	01/2023	Processing EO Correspondence Requests	TE/GE
7.22.1	07/2022	Determination Letter Automation Systems Overview	TE/GE
7.22.4	08/2021	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	07/2022	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	08/2022	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### TE/GE

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
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.)*

21.5.11	10/2022	Employee Plan Accounts	TE/GE
21.7.7	10/2022	Exempt Organizations and Tax Exempt Bonds	TE/GE

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

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

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

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**TXO**

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
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**Part 1 Organization, Finance and Management**

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

1.1.33	08/2022	Taxpayer Experience Office	All
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# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

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

1.1.13	01/2023	Wage and Investment	All
1.2.61	06/2022	Division Delegations of Authority for Wage and Investment	W&I
1.4.10	08/2022	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/2021	Field Assistance Guide for Managers	W&I
1.4.16	12/2022	Accounts Management Guide for Managers	W&I
1.4.18	12/2022	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21	11/2022	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.7	05/2022	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/2022	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2020	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/2022	Publishing Systems and Programs	All
1.17.3	07/2019	Tax Products Program	All
1.17.7	08/2022	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	11/2022	Internal and Public Use Non-Tax Products	All
1.17.9	11/2022	User Guide for Requesting Published Products and Services	All
1.17.10	11/2022	IRS Published Product Identification	All
1.18.2	10/2022	Forecasting Requirements	All
1.18.3	10/2022	Tax Forms Distribution Programs	W&I
1.18.4	03/2022	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
1.22.1	11/2020	Mail and Transportation Management Overview	All
1.22.2	11/2022	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/2022	Addressing and Packaging	All
1.22.4	01/2021	Postage Accountability and Reporting Requirements	All
1.22.5	10/2021	Mail Operations	All
1.22.6	10/2021	Transportation Management	All
1.22.7	12/2020	Household Goods	All



# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
1.22.8	01/2021	Mailing and Shipping Equipment	All
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	11/2022	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.)*

3.0.101	08/2022	Schedule K-1 Processing	SB/SE
3.0.167	11/2022	Losses and Shortages	W&I
3.0.230	11/2022	Lockbox Processing Procedures	W&I
3.0.275	01/2023	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	12/2022	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	10/2022	Remittance Transaction Research (RTR) System	W&I
3.5.20	12/2022	Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2022	Files Management and Services	SB/SE
3.8.44	11/2022	Campus Deposit Activity	SB/SE
3.8.45	12/2022	Manual Deposit Process	SB/SE
3.8.46	11/2021	Discovered Remittance	SB/SE
3.8.47	09/2022	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2022	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2022	Information Returns Processing	W&I
3.10.72	11/2022	Receiving, Extracting, and Sorting	LB&I
3.10.73	11/2022	Batching and Numbering	All
3.11.3	11/2022	Individual Income Tax Returns	SB/SE
3.11.6	10/2022	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2022	Revenue Receipts	W&I
3.11.13	11/2022	Employment Tax Returns	W&I
3.11.14	11/2022	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15	11/2022	Return of Partnership Income	SB/SE
3.11.16	11/2022	Corporate Income Tax Returns	W&I
3.11.23	11/2022	Excise Tax Returns	W&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
3.11.25	11/2022	Miscellaneous Tax Returns	W&I
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2022	Estate and Gift Tax Returns	W&I
3.11.154	11/2022	Unemployment Tax Returns	W&I
3.11.180	11/2022	Allocated Tips	W&I
3.11.212	11/2022	Applications for Extension of Time to File	SB/SE
3.11.213	11/2022	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2022	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2022	Processing Form 8752	W&I
3.11.250	12/2022	Form 8300 Processing	W&I
3.12.2	11/2022	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2022	Individual Income Tax Returns	SB/SE
3.12.8	11/2022	Information Returns Processing	SB/SE
3.12.10	11/2022	Revenue Receipts	LB&I
3.12.13	11/2022	Employment Tax Returns	W&I
3.12.14	11/2022	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15	11/2022	Return of Partnership Income	SB/SE
3.12.16	11/2022	Corporate Income Tax Returns	W&I
3.12.21	11/2022	Credit and Account Transfers	SB/SE
3.12.23	11/2022	Excise Tax Returns	W&I
3.12.32	11/2022	General Unpostables	All
3.12.37	11/2022	IMF General Instructions	SB/SE
3.12.38	11/2022	BMF General Instructions	SB/SE
3.12.106	11/2022	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154	11/2022	Unemployment Tax Returns	SB/SE
3.12.179	11/2022	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212	11/2022	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2022	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217	11/2022	Error Resolution Instructions for Form 1120-S	W&I
3.12.220	11/2022	Error Resolution System for Excise Tax Returns	W&I
3.12.249	11/2022	Processing Form 8752	W&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
3.12.251	11/2022	Corporation Income Tax Returns	W&I
3.12.263	11/2022	Estate and Gift Tax Returns	W&I
3.12.279	11/2022	BMF/CAWR/PMF Unpostable Resolution	W&I
3.13.2	11/2022	BMF Account Numbers	W&I
3.13.5	11/2022	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/2022	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40	11/2022	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2022	Media Transport and Control	SB/SE
3.13.122	11/2022	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222	11/2022	BMF Entity Unpostable Correction Procedures	W&I
3.14.1	11/2022	IMF Notice Review	W&I
3.14.2	11/2022	Notice Review - Business Master File (BMF) Notice Review	W&I
3.17.5	12/2021	Hardcore Payment Tracers	W&I
3.17.10	11/2022	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	11/2022	Refund Intercept Program	W&I
3.17.21	09/2022	Credit and Account Transfers	W&I
3.17.30	11/2022	SC Data Controls	W&I
3.17.46	11/2021	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2022	Accounting Refund Transactions	W&I
3.17.80	11/2022	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220	11/2022	Excess Collections File	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	IT
3.17.243	09/2022	Miscellaneous Accounting	W&I
3.17.277	11/2022	Electronic Payments	SB/SE
3.17.278	10/2022	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
3.21.3	11/2022	Individual Income Tax Returns	SB/SE
3.21.15	11/2022	Foreign Partnership Withholding	LB&I
3.21.19	11/2022	Foreign Trust System	LB&I
3.21.25	11/2022	Miscellaneous Tax Returns	LB&I
3.21.110	11/2022	Processing Form 1042 Withholding Returns	LB&I
3.21.111	11/2022	Chapter Three and Chapter Four Withholding Returns	W&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
3.21.112	11/2022	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261	11/2022	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263	11/2022	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264	11/2022	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22.3	11/2022	Individual Income Tax Returns	SB/SE
3.22.15	11/2022	Foreign Partnership Withholding	SB/SE
3.22.19	11/2022	Foreign Trust System	SB/SE
3.22.110	11/2022	Processing Form 1042 Withholding Returns	W&I
3.22.111	11/2022	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261	11/2022	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24.3	11/2022	Individual Income Tax Returns	W&I
3.24.7	11/2022	Delinquent Accounts	W&I
3.24.8	11/2022	Information Returns Processing	W&I
3.24.10	11/2022	Revenue Receipts	SB/SE
3.24.13	11/2022	Employment Tax Returns	W&I
3.24.14	11/2022	Fiduciary Income Tax Returns	W&I
3.24.15	11/2022	Partnership Return of Income	W&I
3.24.16	11/2022	Corporation Income Tax Returns	W&I
3.24.21	11/2022	Credit and Account Transfers	SB/SE
3.24.23	11/2022	Excise Tax Returns	W&I
3.24.25	11/2022	BMF International Miscellaneous Tax Returns	W&I
3.24.28	11/2022	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/2021	SCRS Error Resolution	SB/SE
3.24.30	12/2017	Data Controls	SB/SE
3.24.37	11/2022	General Instructions	SB/SE
3.24.38	11/2022	BMF General Instructions	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	01/2022	Campus Performance Evaluation Reporting System	W&I
3.24.106	11/2022	Estate Tax Returns	W&I
3.24.133	11/2022	Residual Remittance Processing System	SB/SE
3.24.143	11/2022	Gift Tax Returns	W&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
3.24.154	11/2022	Unemployment Tax Returns	W&I
3.24.159	12/2022	SCRS SC Edits	W&I
3.24.162	12/2022	BOB Transcription Instructions	W&I
3.24.180	01/2022	Allocated Tips	W&I
3.24.183	12/2017	Planning and Control Data	SB/SE
3.24.202	11/2022	Supervisory Operator's Manual	W&I
3.24.212	11/2022	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	03/2022	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	12/2021	Declaration for Electronic Filing	SB/SE
3.24.249	03/2022	Fiscal Year Required Payments/Form 8752	W&I
3.28.1	12/2022	Informational Referral Receipt and Routing for Form 3949-A	W&I
3.28.2	11/2022	Information Referral Process for Form 3949-A	W&I
3.28.3	10/2021	Individual Income Tax Returns	W&I
3.28.4	11/2022	Identity Theft Returns for Submission Processing	W&I
3.28.6	12/2022	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	W&I
3.30.10	06/2018	Cost Estimate Reference	W&I
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	01/2017	Production Control and Performance Reporting	SB/SE
3.30.20	03/2022	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	01/2022	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	01/2017	Project PCA Production Control Accounting	SB/SE
3.30.123	11/2022	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	05/2022	Campus Monitoring Reports	SB/SE
3.30.126	04/2019	Control Data Analysis	W&I
3.30.127	05/2022	Workload Scheduling	SB/SE
3.37.110	11/2022	Chapter 3 Withholding Returns	SB/SE
3.38.147	11/2022	International Notices	SB/SE
3.40.8	11/2020	Information Returns Processing	SB/SE
3.40.37	11/2020	General Instructions	SB/SE
3.41.267	11/2022	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269	11/2022	Information Returns Processing on SCRIPS	SB/SE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
3.41.274	11/2022	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/2022	Scanner Operations on SCRIPS	W&I
3.41.276	11/2022	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/2022	Form 940 SCRIPS Processing	W&I
3.42.4	08/2022	IRS e-file for Business Tax Returns	SB/SE
3.42.5	12/2022	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2022	EPSS Help Desk Support	W&I
3.42.8	09/2022	E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9	12/2022	Filing Information Returns Electronically (FIRE)	W&I
3.42.10	09/2022	Authorized IRS e-file Providers	LB&I
3.42.20	10/2022	Preparer e-file Hardship Waiver Requests	W&I
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	SB/SE

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

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

4.1.26	12/2022	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.19.10	12/2022	Examination General Overview	SB/SE
4.19.14	11/2022	EITC Revenue Protection Strategy	SB/SE
4.19.19	12/2022	Campus Examination Telephone Contacts	W&I
4.19.20	11/2022	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2022	Clerical	SB/SE

#### **Part 11 Disclosure, Communications, and Liaison**

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

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

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

21.1.1	07/2022	Accounts Management and Compliance Services Overview	LB&I
21.1.2	08/2022	Reference Materials Overview	LB&I
21.1.3	09/2022	Operational Guidelines Overview	LB&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
21.1.7	09/2022	Campus Support	SB/SE
21.2.1	09/2022	Systems	LB&I
21.2.2	09/2022	Research	LB&I
21.2.3	09/2022	Transcripts	W&I
21.2.4	09/2022	Master File Accounts Maintenance	LB&I
21.3.1	09/2022	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	08/2022	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4	09/2022	Field Assistance	W&I
21.3.5	09/2022	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6	09/2022	Forms and Information Requests	Appeals
21.3.7	09/2022	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	08/2022	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9	08/2022	Processing Reporting Agents File Authorizations	SB/SE
21.3.10	09/2022	Practitioner Priority Service (PPS)	SB/SE
21.3.11	11/2022	Information Returns Reporting Procedures	W&I
21.4.1	08/2022	Refund Research	SB/SE
21.4.2	08/2022	Refund Trace and Limited Payability	All
21.4.3	08/2022	Returned Refunds/Releases	SB/SE
21.4.4	09/2022	Manual Refunds	SB/SE
21.4.5	09/2022	Erroneous Refunds	SB/SE
21.4.6	09/2022	Refund Offset	SB/SE
21.5.1	09/2022	General Adjustments	SB/SE
21.5.2	09/2022	Adjustment Guidelines	W&I
21.5.3	09/2022	General Claims Procedures	SB/SE
21.5.4	08/2022	General Math Error Procedures	SB/SE
21.5.5	09/2022	Unpostables	SB/SE
21.5.6	08/2022	Freeze Codes	SB/SE
21.5.7	08/2022	Payment Tracers	SB/SE
21.5.8	08/2022	Credit Transfers	W&I
21.5.9	09/2022	Carrybacks	W&I
21.5.10	08/2022	Examination Issues	SB/SE

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

#### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
21.5.13	07/2022	IRC 965 Transition Tax Procedures-Accounts Managemen	W&I
21.6.1	09/2022	Filing Status and Exemption/Dependent Adjustments	W&I
21.6.2	09/2022	Adjusting TIN-Related Problems	SB/SE
21.6.3	09/2022	Credits	SB/SE
21.6.4	08/2022	Tax Computation / Accounting Period Changes	SB/SE
21.6.5	07/2022	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6	09/2022	Specific Claims and Other Issues	W&I
21.6.7	08/2022	Adjusting Individual Tax Accounts	SB/SE
21.6.8	07/2022	Split Spousal Assessments	SB/SE
21.7.1	08/2022	BMF/NMF Miscellaneous Information	SB/SE
21.7.2	08/2022	Employment and Railroad Tax Returns	SB/SE
21.7.3	09/2022	Unemployment Taxes	SB/SE
21.7.4	08/2022	Income Taxes/Information Returns	W&I
21.7.9	08/2022	BMF Duplicate Filing Conditions	SB/SE
21.7.10	09/2022	No-Merge Cases	SB/SE
21.7.11	07/2022	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12	09/2022	Non-Master File (NMF) Adjustments	SB/SE
21.7.13	08/2022	Assigning Employer Identification Numbers (EINs)	TE/GE
21.8.1	08/2022	IMF International Adjustments	W&I
21.8.2	09/2022	BMF International Adjustments	W&I
21.8.4	08/2022	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5	08/2022	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	08/2022	Exemptions from US Withholding (Form 8233)	W&I
21.10.1	09/2022	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

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

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

22.30.1	09/2022	Stakeholder Partnerships, Education and Communication	W&I
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# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### W&I

<i><b>IRM Number</b></i>	<i><b>Date</b></i>	<i><b>Title</b></i>	<i><b>Audience</b></i>
22.31.1	06/2022	IRS Language Services	All

### **Part 25 Special Topics**

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

25.6.1	09/2022	Statute of Limitations Processes and Procedures	Appeals
25.13.1	10/2022	Office of Taxpayer Correspondence Services	All
25.21.3	01/2017	Marketplace Eligibility Determination and Reporting Requirements	All
25.23.1	09/2022	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2	09/2022	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3	09/2022	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
25.23.4	09/2022	IDTVA Paper Process	W&I
25.23.9	07/2022	BMF Identity Theft Processing	W&I
25.23.10	08/2022	Compliance Identity Theft Case Processing	W&I
25.23.11	08/2022	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12	09/2022	IMF Identity Theft Toll-Free Guidance	W&I
25.23.13	07/2022	Income Related Identity Theft	W&I
25.24.1	09/2022	Return Preparer Misconduct Victim Assistance - General Overview	W&I
25.24.2	08/2022	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	W&I
25.25.1	09/2022	Return Integrity and Verification Operation Business Master File Procedures	W&I
25.25.2	09/2022	Revenue Protection Screening Procedures for Individual Master File Returns	W&I
25.25.3	10/2022	Revenue Protection Verification Procedures for Individual Master File Returns	W&I
25.25.4	11/2022	Integrity & Verification Identity Theft Return Procedures	W&I
25.25.5	10/2022	General Correspondence Procedures	W&I
25.25.6	09/2022	Taxpayer Protection Program	W&I
25.25.7	10/2022	Automated Questionable Credit Program	W&I
25.25.8	11/2022	Revenue Protection External Lead Procedures	W&I
25.25.9	11/2022	Revenue Protection Prisoner Lead Procedures	W&I
25.25.10	12/2022	Frivolous Return Program	W&I
25.25.11	11/2022	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	W&I

**Internal Revenue Manual (IRM)**  
**Owner / Audience Index**  
**February 2023**  
**W&I**

<b><i>IRM Number</i></b>	<b><i>Date</i></b>	<b><i>Title</i></b>	<b><i>Audience</i></b>
25.25.12	08/2022	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	W&I
25.25.13	09/2022	Account Resolution for Return Integrity Verification Operations (RIVO)	W&I

# Internal Revenue Manual (IRM)

## Owner / Audience Index

### February 2023

### WO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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#### **Part 1 Organization, Finance and Management**

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

1.1.26	09/2021	Whistleblower Office	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.)*

25.2.1	05/2020	General Operating Division Guidance for Working Whistleblower Claims	All
25.2.2	05/2020	Whistleblower Awards	All

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Abandoned Property	9.7.11	11-2014	36438Y
Abatement and Suspension of Debit Interest	20.2.7	11-2018	32968D
Abatements, Reconsiderations and Adjustments	5.1.15	03-2021	28316H
Absence and Leave for Military-Related Reasons	6.630.2	12-2018	69450Y
Abusive Tax Avoidance Transaction Program	5.20.1	01-2016	38109M
Abusive Tax Avoidance Transactions Time Reporting	5.20.2	03-2016	38110N
Abusive Transaction Penalties	8.11.7	11-2014	55129S
Acceptance Processing	5.8.8	12-2019	27848M
Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	8.23.4	04-2022	50805R
Accessibility Guidelines for the Web	2.25.5	04-2006	37014U
Account and Processing Support (APS) Statute Responsibility	8.21.2	02-2022	39927A
Account Processing of Requests for Relief from Joint and Several Liability	25.15.9	03-2022	30273V
Account Resolution for Return Integrity Verification Operations (RIVO)	25.25.13	09-2022	69417N
Accounting Control General Ledger Policies and Procedures	3.17.64	08-2022	57118F
Accounting Refund Transactions	3.17.79	12-2022	33915A
Accounting Reports Analyst - Responsibilities	3.17.15	08-2022	52621J
Accounts Management and Compliance Guide for System Administrators/Analysts	1.4.21	11-2022	35895N
Accounts Management and Compliance Services Overview	21.1.1	07-2022	36800E
Accounts Management Guide for Managers	1.4.16	12-2022	35344R
Acquired Property and Property Redeemed by the United States	5.10.7	05-2021	35407P
ACS Inventory	5.19.5	12-2022	36864Y
ACS Support	5.19.6	07-2022	36865J
Actions on Decision	36.3.1	03-2013	39021D
Actions on Post-Accepted Offers	5.8.9	09-2022	27849X
Actions Prior to Sale	5.10.4	08-2022	35404I
Additional Computer Paragraph Notices and Transcripts	21.7.11	07-2022	36851V
Addressing and Packaging	1.22.3	11-2022	31773K
Adjusted Returns, Abatements and Claims	4.23.13	08-2020	35234U
Adjusting Individual Tax Accounts	21.6.7	08-2022	36838C
Adjusting TIN-Related Problems	21.6.2	09-2022	36833Z
Adjustment Guidelines	21.5.2	09-2022	36822S
Adjustments to International Cases	5.21.8	01-2014	65390T
Administration and Security	13.4.2	03-2022	35620K
Administrative (Non-tax) Debt Management	1.36.4	08-2022	68711S
Administrative Adjustment Request	8.19.7	03-2015	41804U
Administrative and Judicial Actions for Estate Taxes	5.5.9	12-2022	61777Q
Administrative Cases	38.2.1	08-2008	39136D
Administrative Cost and Qualified Offer Cases	8.7.15	09-2012	59921E
Administrative Investigations and General Investigative Procedures	9.5.1	09-2015	36216I

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Administrative Joint Investigation	25.1.4	06-2021	27684C
Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	6.630.4	04-2020	71176V
Administrative Requests for Grants of Statutory Use Immunity	38.1.2	10-2007	39134H
Administrative Waiver	1.35.13	07-2021	57075Z
Advances, Prepaid Expenses and Other Assets	1.35.5	10-2020	47417B
Adverse Actions	6.752.2	10-2010	33020K
Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	1.4.53	10-2019	39990Z
Advisory Responsibilities for Processing Estate Tax Liens	5.5.8	12-2022	35488U
Advocacy Projects	13.2.5	10-2022	73767K
Advocating for Case Resolution	13.1.24	10-2022	71441H
Affirmative Litigation	34.6.1	07-2021	38021T
Affordable Care Act (ACA) Hospital Compliance Review	4.70.1	07-2021	71182Z
Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	3.41.267	11-2022	52522T
Agency Grievance System (AGS)	6.771.1	09-2021	33021V
Aggregate Limitation on Pay and Special Rate Schedules	6.530.1	02-2021	20194B
Agreed Pre-90-Day Income Tax Cases	8.2.1	06-2021	36187Q
Agreed TEFRA Partnership Cases	8.19.11	04-2016	52412W
AIMS Command Code AM424	2.8.2	12-2021	28756V
AIMS Command Code AMAXU	2.8.6	12-2021	28760D
AIMS Command Code AMCLS	2.8.7	11-2022	28762Z
AIMS Command Code AMDIS	2.8.3	12-2021	28757G
AIMS Command Code AMRET	2.8.9	12-2019	50448E
AIMS Command Code AMSOC	2.8.5	12-2021	28759C
AIMS Command Code AMSTU	2.8.4	12-2021	28758R
AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	2.8.8	12-2021	28763K
AIMS/ERCS Staff	4.7.10	06-2022	30469P
Allocated Tips	3.11.180	11-2022	33583Y
Allocated Tips	3.24.180	01-2022	34713M
Allocation of Income and Deductions Under IRC 482	4.11.5	11-2019	36009R
Alternative Rating and Selection	6.337.1	11-2009	53384Z
Alternatives to Collection Action	8.22.7	08-2020	58571W
Analysis Techniques and Deliverables	2.5.11	12-2021	36327Q
Annual Certification Requirements	10.6.5	03-2022	71633J
Answers	35.2.2	08-2022	29783M
Anti-Terrorism and Other Emerging Issues	7.20.6	07-2022	49353M
Appeal Recommendations in General	36.2.1	03-2012	39015Z
Appeals	1.1.7	06-2020	30381W

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Appeals	4.13.6	12-2015	31054W
Appeals Bankruptcy Cases	8.7.6	05-2021	50792Z
Appeals Case Memo Procedures	8.6.2	07-2022	50786V
Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	8.7.20	03-2022	70467D
Appeals Centralized Database System (ACDS)	8.20.3	04-2021	33442C
Appeals Employment Tax Procedures	8.7.16	08-2020	59972V
Appeals Estate and Gift Tax Cases	8.7.4	07-2019	50789C
Appeals Innocent Spouse Case Procedures	8.7.12	06-2021	72591Y
Appeals Inventory Validation Process	8.10.3	08-2015	52445R
Appeals Management Statute Responsibility	8.21.4	04-2019	39930X
Appeals Managers Procedures	1.4.28	02-2020	50773S
Appeals of Tax Court Cases	36.2.5	08-2020	39019R
Appeals Operating Directives and Guidelines	8.1.1	08-2016	36182N
Appeals Processes Involving Liens	5.12.6	01-2018	36255H
Appeals Processing Employee Automated System (PEAS)	8.20.10	09-2015	40991U
Appeals Referral Procedures	4.24.10	04-2022	35213R
Appeals Remittance Procedures	8.7.17	02-2021	63101S
Appeals Rulings	8.6.3	10-2016	50787G
Appeals Settlement Guidelines	33.3.3	11-2010	29161S
Appeals Technical Employees Statute Responsibility	8.21.3	08-2018	39929W
Appeals, Mediation, and Settlement Procedures	4.25.13	10-2021	58886Y
Application for Tax Identification Number for Pending U.S. Adoptions	3.13.40	11-2022	52088E
Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.24.40	12-2017	52544H
Application Security and Development	10.8.6	05-2022	50384V
Application Security Policy	10.8.11	07-2022	75047F
Application Server Security Policy	10.8.23	02-2022	71249P
Applications for Extension of Time to File	3.11.212	11-2022	33588B
Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	3.24.20	11-2022	54309S
Applications for Extension of Time to File Tax Returns	3.12.212	11-2022	33751Q
Applications for Extension of Time to File Tax Returns	3.24.212	11-2022	34467H
AQMS Purpose and Guidelines	8.1.7	07-2022	50777K
Arbitrage Payment Refund Claim Procedures	4.82.2	03-2021	68189U
Arbitration and Mediation	35.5.5	12-2010	38057V
Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	36.2.6	05-2022	39020S
Arrests	9.4.12	12-2010	36215X
Assessment Procedures (Centralized Case Processing )	4.15.3	10-2021	28046S
Asset Management Hardware Procedures	2.149.3	09-2022	67521C
Asset Management Policy	2.149.1	09-2022	67329K

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Asset Management Process Description	2.149.2	09-2022	67331W
Asset Management Software Procedures	2.149.4	09-2022	67522N
Assigning Employer Identification Numbers (EINs)	21.7.13	08-2022	32186R
Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	11.5.1	08-2022	48639B
Authentication Risk Assessments in Non-Digital Channels	10.10.2	02-2023	75235P
Authorities and Responsibilities	1.29.1	07-2022	69176B
Authorities, Responsibilities, and Processes	6.711.1	10-2010	33015R
Authority	9.1.2	09-2013	36201J
Authorized IRS e-file Providers	3.42.10	09-2022	36617X
Automated Collection System Guide for Managers and Systems Analysts	1.4.61	12-2020	74335G
Automated Correspondence Exam (ACE) Processing Overview	4.19.20	11-2022	48160P
Automated Discharge System (ADS)	5.9.18	12-2022	39976V
Automated Levy Programs	5.11.7	07-2022	30480M
Automated Levy Programs	5.19.9	06-2022	30604M
Automated Non-Master File Accounting	3.17.46	11-2021	33900B
Automated Proofs of Claim (APOC)	5.9.14	09-2022	39971S
Automated Questionable Credit Program	25.25.7	10-2022	61692E
Automated Substitute for Return (ASFR) Program	5.18.1	03-2020	36854C
Automated Underreporter Technical and Clerical Managers and Coordinators Guide	1.4.19	11-2022	33113W
Automatic Revocation and Other Special Determination Issues	7.20.4	12-2018	36938D
Availability Management Policy	2.145.1	10-2019	61942B
Availability Management Process Description	2.145.2	10-2019	61943M
Awards of Litigation and Administration Costs and Fees	35.10.1	01-2016	30013R
Background Information Note (BIN) and Legal Memorandum (Legal Memo)	32.2.4	08-2004	29176R
Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	5.11.1	11-2021	35743K
Backup Withholding Program	5.19.3	11-2020	36862C
Balance Due	5.19.1	11-2022	36860G
Balancing Civil and Criminal Cases	5.1.5	11-2019	27787K
Bank Levies	5.11.4	02-2018	35747C
Bank Secrecy Act (BSA) Willfulness Referral Procedures	25.1.12	06-2021	50016Q
Bank Secrecy Act Examiner Responsibilities	4.26.6	10-2019	27704J
Bank Secrecy Act History and Law	4.26.5	06-2020	27703Y
Bank Secrecy Act Penalties	4.26.7	10-2019	27706F
Bankruptcy Procedures	4.71.23	10-2019	61730H
Barred Statute Procedures	8.21.7	11-2013	39934P
Basic Principles of Community Property Law	25.18.1	06-2017	38246Q
Batch/Block Tracking System (BBTS)	3.10.5	11-2022	33393S
Batching and Numbering	3.10.73	11-2022	53717M

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Bipartisan Budget Act of 2015 (BBA)	8.19.14	10-2021	72987U
BMF Account Numbers	3.13.2	11-2022	33746X
BMF Duplicate Filing Conditions	21.7.9	08-2022	36849J
BMF Entity Unpostable Correction Procedures	3.13.222	11-2022	33790P
BMF General Instructions	3.12.38	11-2022	32384X
BMF General Instructions	3.24.38	11-2022	39345Q
BMF Identity Theft Processing	25.23.9	07-2022	67669X
BMF Installment Agreements	5.14.7	03-2022	28509U
BMF International Adjustments	21.8.2	09-2022	49814S
BMF International Miscellaneous Tax Returns	3.24.25	11-2022	34384R
BMF Underreporter (BUR) Control	4.119.1	07-2022	55352J
BMF Underreporter (BUR) Manager and Coordinator Handbook	4.119.3	07-2022	55354F
BMF Underreporter (BUR) Program	4.119.4	07-2022	55355Q
BMF/CAWR/PMF Unpostable Resolution	3.12.279	11-2022	31656Y
BMF/NMF Miscellaneous Information	21.7.1	08-2022	36841Z
BOB Transcription Instructions	3.24.162	12-2022	34677F
Bondholder Identification and Referrals	4.81.7	04-2020	51851P
Branded Prescription Drug Fee	25.21.1	05-2019	59067T
BSA Examiner Responsibilities for Form 8300 Examinations	4.26.11	08-2021	27709M
Business Capacity Management	2.144.2	10-2019	61946T
Business Master File (BMF) Identity Theft Procedures for Accounts Management	25.23.11	08-2022	68577G
Business Master File (BMF) Return Delinquency	5.19.22	07-2020	59241P
Business Results Measures for Submission Processing Functions	3.0.275	01-2023	32289Z
Business Returns IRC 6020(b) Processing	5.18.2	11-2020	36855N
Business Valuation Guidelines	4.48.4	09-2020	39441Z
Calendar Calls	35.6.1	08-2004	29863V
Campaign Development Process	4.50.1	07-2022	69791W
Campus Appeals Docketed Cases	8.4.2	02-2022	50785K
Campus Backup Withholding Return Compliance Program Procedures	4.19.26	10-2022	73754H
Campus Collection Fraud Procedures	25.1.11	07-2021	49714R
Campus Compliance International Case Processing (CCICP)	5.19.19	08-2016	52390T
Campus Compliance Operations Site	4.22.5	04-2020	33011Z
Campus Deposit Activity	3.8.44	11-2022	33386D
Campus Employment Tax Non-Filer Program	4.23.26	01-2022	52560H
Campus Estate and Gift	4.25.2	10-2020	34469D
Campus Exam Return Selection, Delivery and Monitoring	4.1.26	12-2022	49273D
Campus Examination Fraud Procedures	25.1.14	09-2021	54034A
Campus Examination Telephone Contacts	4.19.19	12-2022	48158D
Campus Monitoring Reports	3.30.124	05-2022	34770H



# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Campus Performance Evaluation Reporting System	3.24.50	01-2022	34590X
Campus Procedures for Currently Not Collectible and Offers in Compromise	5.19.17	03-2020	51133M
Campus Procedures for Excise Tax	4.24.22	01-2023	74339Y
Campus Procedures for Handling Identity Theft	5.19.21	03-2022	57474S
Campus Procedures for Securing Financial Information	5.19.13	10-2022	26077x
Campus Support	21.1.7	09-2022	38746V
CAP (CAWR Automated Program) Technical System Procedures	4.19.8	09-2020	40897H
Capacity Management Policy	2.144.1	10-2019	61944X
Carding New Receipts	8.20.5	05-2022	36043N
Career and Career-Conditional Employment	6.315.1	11-2009	52705K
Carrybacks	21.5.9	09-2022	36829R
CAS Technical and Procedural Information	4.47.2	06-2021	27550V
Case and Inventory Management	13.1.11	02-2023	30662S
Case Building, Classification, Storage and Delivery	4.1.5	09-2020	27608A
Case Closing Procedures	4.25.10	06-2021	58883R
Case Closing Procedures	4.75.16	02-2020	33220M
Case Closings	4.24.21	07-2020	67932N
Case Development and Processing Guidelines	4.64.1	09-2020	66119C
Case File Assembly Guidelines	4.71.12	11-2019	33838Y
Case File Management	30.9.1	07-2005	29712D
Case Processing	4.8.2	03-2017	31456W
Cases Requiring Special Handling	5.1.12	04-2022	27992F
Cases Requiring Special Handling	8.22.6	08-2020	58569K
Casework Communications	13.1.6	11-2020	30657Z
Caution Upon Contact Taxpayer	25.4.2	03-2021	36337M
CAWR Control	4.19.22	04-2022	50661Z
CAWR Manager and Coordinator Guide	1.4.22	04-2022	50658C
CAWR Reconciliation Balancing	4.19.4	04-2022	36858U
CCP General Procedures	5.4.13	06-2014	49242E
CCP Installment Agreements	5.4.11	05-2021	49239H
CDE Application and Procedures	4.103.1	01-2022	55116P
Central Reconsideration Unit	4.13.3	12-2015	31050E
Central Withholding Agreement Program Group Manager Handbook	1.4.24	07-2020	57275B
Centralized Case Processing	4.7.8	06-2022	30467T
Centralized Files and Scheduling	4.19.12	06-2020	48150T
Centralized Lien Operation	5.19.12	09-2021	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2	09-2022	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3	10-2022	27842Y
Centralized Partnership Audit Regime (BBA) Field Examination Procedures	4.31.9	09-2022	72936D

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Certain Technical Issues	4.10.13	10-2015	35206C
Certification of State Federal Unemployment Tax Act (FUTA)Credits	4.19.5	10-2022	36859F
Change Management Policy	2.125.1	10-2022	70893D
Change Management Process Description	2.125.2	10-2022	70895Z
Changes in Accounting Methods	4.11.6	02-2021	36013Z
Chapter 11 Bankruptcy (Reorganization)	5.17.10	01-2023	57349G
Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11	07-2019	57350H
Chapter 3 Withholding Returns	3.37.110	11-2022	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9	10-2016	57348V
Chapter Three and Chapter Four Withholding Database	3.22.111	11-2022	38623V
Chapter Three and Chapter Four Withholding Returns	3.21.111	11-2022	38622K
Chief Counsel	1.1.6	01-2023	30379K
Chief Counsel Delegations, Organization, and Succession	30.3.1	11-2017	29598J
Chief Counsel's Legal Advice Program	33.1.2	01-2021	39431D
Chief Financial Officer	1.1.21	03-2020	37682C
Chief, Communications and Liaison	1.1.11	02-2020	30385O
Church Tax Inquiries and Examinations Under IRC 7611	4.75.39	03-2022	70892S
Circulating Draft Publication Items	32.2.6	11-2019	39007Z
Civil Considerations	9.5.13	08-2020	36234E
Civil Enforcement and Non-Enforcement Pocket Commissions	10.2.6	10-2021	51717S
Civil Fraud	25.1.6	06-2021	27686Y
Civil Penalty Accuracy Review Process	20.3.1	10-2020	69216A
Civil Seizure and Forfeiture	9.7.2	07-2015	35087F
Claim and Overassessment Cases	8.7.7	12-2019	50793K
Claims	4.19.16	11-2021	48155W
Claims And Petitions	9.7.7	08-2015	36436C
Claims for Refund and Requests for Abatement	4.10.11	09-2022	35204G
Claims, Requests for Abatement and Examination Reconsiderations	4.75.37	02-2020	55996R
Claims, Suits, and Related Matters	39.3.1	04-2022	29462G
Classification and Case Assignment (C&CA) Procedures	4.70.6	05-2022	71614C
Classification of NRP Returns	4.22.3	12-2017	33008C
Classification Settlement Program (CSP)	4.23.6	01-2021	35226U
Classified National Security Information	10.9.1	04-2021	51732H
Clearing and Approving Internal Management Documents (IMDs)	1.11.9	05-2022	53704J
Clerical	4.19.21	12-2022	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	08-2016	57550J
Closing a Bankruptcy Case	5.9.17	07-2022	39975K
Closing a Regulation Project	32.1.9	08-2018	39004S
Closing Agreements	4.81.6	02-2019	54530N

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Closing Agreements Covering Specific Matters	32.3.4	10-2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	05-2022	28391Y
Closing and Post Closing Actions	8.22.9	08-2022	58573S
Closing Appeal Cases	36.2.4	04-2013	39018G
Closing Letters and Examination Reports	4.75.15	01-2020	33218A
Closing Procedures	8.20.7	05-2022	36045J
Closing Procedures	9.5.14	10-2021	36235P
Closing Procedures	35.9.3	08-2019	30012G
Closing TAS Cases	13.1.21	04-2021	47434M
Closings to Appeals	4.4.5	12-2012	30315Q
Cloud Computing Security Policy	10.8.24	09-2021	68066U
Collaborative Efforts	13.2.7	11-2020	73769G
Collateral Agreements	5.8.6	06-2021	27846Q
Collateral Agreements and Security Type Collateral	5.6.1	12-2020	35489F
Collectibility Determination	5.7.5	11-2014	35499B
Collecting Estate and Gift Tax Accounts	5.5.7	12-2022	35487J
Collecting from Limited Liability Companies	5.1.21	10-2020	50718T
Collection Appeal Rights	5.1.9	08-2021	35409L
Collection Appeal Rights	5.19.8	12-2019	28018A
Collection Appeals Program (CAP)	8.24.1	09-2021	50808Y
Collection Cases	8.19.8	09-2013	48402M
Collection Due Process Appeals Program	8.22.4	05-2022	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50	08-2021	33258K
Collection Inventory	5.1.20	07-2019	50396N
Collection of Taxes in Community Property States	25.18.4	02-2018	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6	06-2013	35486Y
Collection Operations Transcript Processing	5.19.10	06-2022	34453T
Collection Reports	5.2.4	10-2022	35464K
Collection Statute Expiration	5.1.19	02-2020	37576X
Collection Time Reporting	5.2.1	11-2019	35459R
Collection Tools for International Cases	5.21.3	01-2016	20355E
Command Code ACTON	2.3.12	05-2022	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	12-2022	28218C
Command Code ASIGN	2.4.50	05-2020	28241R
Command Code ATINQ	2.3.71	05-2020	28183W
Command Code BRTVU	2.3.57	10-2022	58088M
Command Code CCASG for Case Control Activity System	2.4.42	01-2023	28234C
Command Code CDPTR	2.4.57	04-2020	35348J
Command Code CDPWEB, (CDPTA, CDPTE)	2.3.79	04-2020	33046Q

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Command Code CHKCLR and CHKCL	2.4.23	04-2020	28214K
Command Code CRMNL	2.4.22	04-2020	28213Z
Command Code CSEDR	2.4.38	03-2020	28230K
Command Code DAILY	2.3.30	12-2012	28143M
Command Code DDBCK/ DDBCX / DDBCS	2.4.58	01-2023	38335K
Command Code DDBKD	2.3.80	01-2023	37170F
Command Code DDBMF	2.3.87	01-2023	93183W
Command Code DDBOL	2.3.54	01-2023	30809R
Command Code DDPOL	2.3.74	10-2022	28186D
Command Code DFAST and DLITE	2.3.85	01-2023	61664M
Command Code DOALL	2.4.34	07-2020	28226C
Command Code DUPED	2.4.53	12-2020	31276M
Command Code ECREQ	2.3.27	02-2023	28140F
Command Code EFTPS	2.3.70	06-2020	28182L
Command Code EICMP	2.3.49	11-2022	28161I
Command Code EMFOL	2.3.64	08-2019	28177S
Command Code ENMOD	2.3.15	11-2022	28128X
Command Code EPLAN	2.4.46	05-2020	28100V
Command Code ESTAB	2.3.62	02-2023	28174L
Command Code ESTABA	2.3.81	02-2020	55093B
Command Code ESTABD	2.3.17	06-2020	28130J
Command Code ESTABH	2.3.82	02-2020	55095X
Command Code ESTABM	2.3.18	02-2020	28131U
Command Code ESTABR	2.3.56	02-2020	28168H
Command Code FTDPN	2.3.28	11-2022	28141Q
Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	2.4.61	05-2021	64077N
Command Code IMFOL	2.3.51	11-2022	28163E
Command Code IRPOL	2.3.86	12-2021	67908N
Command Code IRPTR	2.3.35	12-2021	28102R
Command Code ISTSD	2.3.76	04-2020	32675P
Command Code ISTSE	2.3.77	04-2020	32676A
Command Code ISTSR	2.4.56	04-2020	32674E
Command Code LEVY	2.4.31	02-2023	28223V
Command Code LOCAT	2.3.78	03-2020	32689D
Command Code MESSG	2.4.4	03-2020	28192H
Command Code MFTRA	2.3.32	11-2020	28145I
Command Code NMFST	2.4.14	04-2020	28203D
Command Code NMFTM	2.4.11	04-2020	28200W
Command Code NOREF Overview	2.4.37	04-2020	28229J
Command Code NRP97	2.4.45	03-2020	28237J

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Command Code PATRA	2.3.34	07-2020	28147E
Command Code PDTUP	2.4.32	03-2020	28224G
Command Code PICRD	2.3.40	11-2022	28152X
Command Code PIEST	2.3.41	01-2023	28153I
Command Code PIFTF	2.3.43	01-2023	28155E
Command Code PINEX	2.4.43	11-2022	28235N
Command Code PIVAR	2.3.44	01-2023	28156P
Command Code PLINF and PLINQ	2.3.66	04-2020	28178D
Command Code PMFOL	2.3.53	06-2022	28165A
Command Code RAPID	2.4.60	02-2020	62856Y
Command Code SCFTR	2.3.36	12-2021	28148P
Command Code STN90	2.4.35	02-2020	28227N
Command Code TDINQ	2.3.26	11-2012	28139E
Command Code TERUP	2.4.13	11-2022	28202S
Command Code TMSSN	2.4.59	07-2020	54615Z
Command Code TXCMP	2.3.38	12-2020	28150B
Command Code UNLCE	2.4.41	06-2017	28233R
Command Code UPDIS for the GUF System	2.3.48	12-2021	28160X
Command Code UPTIN for the GUF System	2.3.37	12-2021	28149A
Command Code URINQ (URF)	2.3.20	03-2023	28133Q
Command Code VPARS	2.3.69	11-2022	28181A
Command Code VPMSG	2.4.47	11-2022	28238U
Command Code VPPIN	2.4.48	11-2022	28239F
Command Code XSINQ	2.3.45	03-2023	28157A
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17	09-2022	28207V
Command Codes ASEDD and ASEDR	2.4.39	02-2020	28231V
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25	12-2022	28216G
Command Codes BMFOL and BMFOR	2.3.59	12-2022	28171E
Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2.3.31	12-2018	28144X
Command Codes CHK64 and CHK64R	2.4.21	04-2020	28211D
Command Codes DELET and CCPYT	2.4.12	04-2022	28201H
Command Codes DM1DT and DTVUE	2.3.25	04-2020	28138T
Command Codes DUPOL and DUPPG	2.3.68	10-2022	28112N
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33	07-2022	28225R
Command Codes ELFUP and ELFRQ	2.3.55	11-2022	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9	06-2022	28198V
Command Codes EOREQ and EOCHG	2.4.10	12-2022	28199G
Command Codes ESIGN and BSIGN	2.4.8	11-2022	28197K

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	11-2022	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13	01-2023	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	03-2023	28215V
Command Codes FRM14, FRM49, and TDIRQ	2.4.26	04-2020	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30	11-2022	28222K
Command Codes INOLE, EOGEN, and SPARQ	2.3.47	08-2020	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29	04-2020	28142B
Command Codes KAARM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	12-2018	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	02-2019	28194D
Command Codes MFREQ and RECON	2.3.10	12-2020	28123U
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60	03-2020	28172P
Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5	11-2022	28193S
Command Codes REQ54 and ADJ54	2.4.16	11-2022	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19	11-2022	28209R
Command Codes RFINK and RAFRQ	2.3.16	12-2019	28129I
Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40	12-2019	28232G
Command Codes RFUND and REFAP	2.4.20	04-2021	28210S
Command Codes RPVUE, RPVCU, and RPPRT	2.3.63	08-2017	28175W
Command Codes RTVUE and RTFTP	2.3.52	06-2020	57904Z
Command Codes STAUP, STATI and STATB	2.4.28	12-2022	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29	02-2023	28221Z
Command Codes TPCIN and TPCOL	2.4.52	08-2020	28243N
Command Codes TRDBV, TRERS, TRPRT, and R8453	2.3.73	12-2022	28185S
Command Codes TXMOD and SUMRY	2.3.11	11-2022	28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44	03-2023	28236Y
Common Bankruptcy Issues	5.9.4	02-2023	39959K
Complaint Referrals	25.20.1	02-2021	39925E
Compliance Assurance Process - Fast Track Settlement	8.26.8	09-2012	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	04-2020	57674U
Compliance Identity Theft Case Processing	25.23.10	08-2022	67725W
Compliance Review of Form 8038-CP	4.81.12	10-2019	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	11-2021	55752N
Component Capacity Management	2.144.3	08-2019	62038U
Computer Audit Specialist Program (CAS)	4.47.1	02-2021	27549U
Computer Matching and Privacy Protection Act	11.3.39	07-2019	30463B

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Conducting Indian Tribal Government Examinations	4.86.5	12-2020	67969A
Conducting the Examination	4.81.5	08-2021	51852A
Conducting the Seizure	5.10.3	09-2022	35403X
Conference and Issue Resolution	8.6.1	07-2020	36054U
Configuration Management (CM) Process	2.150.2	11-2022	60767K
Configuration Management Policy	2.150.1	11-2022	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	04-2021	75426G
Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	36.2.3	08-2004	39017V
Congressional Affairs Program	11.5.2	12-2022	39914X
Congressional Affairs Program	13.1.8	10-2021	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5	07-2021	29164Z
Congressional Inquiries	11.3.4	09-2020	30426Y
CONSENSUAL MONITORING	9.4.7	09-2013	36210U
Contact Employees	4.13.2	12-2015	31049D
Contact with the Public and the Media	11.1.3	10-2014	31863P
Content Policies and Standards for Intranet Sites	11.1.4	02-2015	37584X
Continuity Plan Requirements	10.6.2	03-2022	71637B
Contractor Investigations	10.23.2	04-2022	51142X
Control Data Analysis	3.30.126	04-2019	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	07-2017	53316X
Conversion of Returns	4.4.6	10-2022	30316B
Conversion of Returns	4.75.31	10-2019	54706P
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	01-2020	59702V
Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	01-2021	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	11-2022	33500X
Corporate Income Tax Returns	3.12.16	11-2022	33660A
Corporate Tax Administration Tools	1.4.5	12-2020	33211B
Corporation Income Tax Returns	3.12.251	11-2022	33761M
Corporation Income Tax Returns	3.24.16	11-2022	34357K
Correspondence and Closing Letters	4.4.7	07-2022	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G
Cost Estimate Reference	3.30.10	06-2018	32204C
Counsel Library Services	30.8.1	12-2013	29813P
Courtesy Investigations	5.1.8	11-2015	27789G
Credit and Account Transfers	3.12.21	11-2022	33670W
Credit and Account Transfers	3.17.21	09-2022	33880U

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Credit and Account Transfers	3.24.21	11-2022	34373K
Credit Transfers	21.5.8	08-2022	36828G
Credit Transfers and Reprocessing Returns	4.4.3	09-2011	30313U
Credits	21.6.3	09-2022	36834K
Criminal Forfeiture	9.7.3	03-2015	36431Z
Criminal Investigation	1.1.19	08-2019	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	11-2020	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	09-2020	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	01-2023	36425V
Criminal Investigation Strategies	9.5.3	08-2020	36218E
Criminal Referrals	25.1.3	06-2021	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	08-2020	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1	08-2021	65270A
Criminal Statutory Provisions and Common Law	9.1.3	01-2023	36229L
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3	04-2015	48692E
Currently Not Collectible	5.16.1	04-2021	29751C
Custody and Storage of Seized Assets	9.7.6	03-2013	36435R
Customer Complaints/RRA98 §1203 Procedures	13.1.15	09-2021	35727K
Damages Litigation	34.5.7	08-2004	39027R
Data Controls	3.24.30	12-2017	34566X
Data Entry	7.14.2	06-2021	27762P
Data Exchange Program	11.4.2	12-2020	33482M
Data Management Process	2.120.11	01-2023	74890K
Data Processing (DP) Tax Adjustments	3.11.6	10-2022	33455F
Database Design Techniques and Deliverables	2.5.13	09-2022	36192J
Database Security Policy	10.8.21	09-2021	54962B
Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	5.14.3	10-2020	28505C
Dealing with Taxpayers and Practitioners	31.1.2	08-2004	29648E
Debtors' Delinquent Accounts	5.9.3	05-2022	39958Z
Decedent and Estate Tax Accounts	5.5.1	03-2020	35478Y
Decision Documents	35.8.6	07-2012	30009J
Declaration for Electronic Filing	3.24.226	12-2021	34734P
Declaratory Judgment Cases And The Administrative Record	4.75.32	05-2019	33238S
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	5.14.11	03-2022	33078A
Defense Letters	34.5.1	07-2021	29661X
Delegated Examining Authority	6.250.3	12-2012	53381S
Delegations of Authority and Designations	30.3.2	10-2020	29599U



# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Delinquent Accounts	3.24.7	11-2022	34318L
Delinquent and Substitute for Return Processing	4.4.9	10-2022	30319I
Delinquent Return Investigations	5.1.11	02-2020	27791S
Delinquent Return Procedures	4.23.12	06-2021	35233J
Delinquent Returns and SFR Procedures	4.25.8	07-2021	58881V
Design Techniques and Deliverables	2.5.12	12-2021	35415P
Designating a Case for Litigation	33.3.6	12-2010	39523E
Designation of cases for litigation	4.10.28	04-2022	69295J
Designation of Documents	11.3.12	09-2018	30435J
Determination Case Processing Assistance	7.21.5	02-2018	27618W
Determination Letter Applications	7.13.1	06-2022	36027N
Determination Letter Automation Systems Overview	7.22.1	07-2022	27951K
Determination Letter Processing of Exempt Organizations	7.20.2	11-2022	36935W
Determining Employment Tax Liability	4.23.8	03-2021	35228Q
Development of IRC 367 Transactions and Issues	4.61.11	04-2020	27738P
Development of IRC 482 Cases	4.61.3	01-2023	27728T
Direct Pay Bonds	4.82.3	07-2021	68187Y
Disaster Assistance Relief	4.2.2	02-2020	34443X
Disciplinary Suspensions of 14 Calendar Days or Less	6.752.1	11-2008	33019J
Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	6.751.1	11-2008	33018Y
Disclosure	4.26.14	07-2020	27711Y
Disclosure	5.1.22	03-2023	52164V
Disclosure	9.3.1	06-2015	36250E
Disclosure Case Processing and Inventory Management	11.3.41	12-2022	66438M
Disclosure for Non-tax Criminal Violations	11.3.34	07-2017	30457X
Disclosure of Information	37.1.2	08-2004	39104T
Disclosure of Official Information	4.2.5	03-2022	34447P
Disclosure of Returns and Return Information to Grand Juries	11.3.27	05-2017	30450Y
Disclosure to Designees and Practitioners	11.3.3	02-2022	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28	07-2018	30451J
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22	08-2021	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25	03-2018	30448M
Disclosure to Government Agencies for Administration of Nontax Laws	11.3.29	09-2020	30452U
Disclosure to Persons with a Material Interest	11.3.2	02-2022	30424C
Disclosure to States for Tax Administration Purposes	11.3.32	01-2022	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23	12-2017	30446Q
Disclosure to the President	11.3.30	04-2020	30453F
Disclosure, Security and Outside Contacts	8.1.6	05-2016	50774D

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Disclosure, Testimony, and Production of Documents	34.9.1	06-2021	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40	09-2020	30464M
Disclosures to Contractors	11.3.24	03-2020	30447B
Discovered Remittance	3.8.46	11-2021	33950H
Discrepancy Adjustments	4.71.4	12-2020	35909Q
Discrepancy Adjustments	4.75.28	06-2017	33237H
Discretionary Programs	4.19.15	02-2022	48153A
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10	11-2022	33875B
Disposing of Records	1.15.3	02-2021	31425X
Disposition of Seized and Forfeited Property	9.7.8	07-2014	36437N
Division Counsel (LB&I) Industry Program	33.3.4	12-2010	29162D
Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	1.2.68	09-2022	60740T
Division Delegations of Authority for Large Business and International	1.2.63	12-2021	60695B
Division Delegations of Authority for Wage and Investment	1.2.61	06-2022	50076S
Division/Function Delegation of Authorities for Information Technology (IT)	1.2.62	08-2021	50703U
Docketed and Department of Justice Cases	8.19.13	04-2016	52414S
Document Management	1.13.3	09-2018	30964R
Document Standards	2.5.4	12-2021	30905A
Domain Name System (DNS) Security Policy	10.8.5	10-2021	53312F
Domestic and Foreign Travel	9.11.2	12-2020	36466Q
Domestic and International Operations Programs	8.7.3	12-2022	33162R
Doubt as to Liability (DATL) Offers in Compromise	8.23.7	09-2022	93320P
Doubt as to Liability Offer in Compromise	5.19.24	03-2020	68910J
Drafting Published Guidance	32.2.3	10-2011	29175G
Dual Consolidated Losses	4.61.13	07-2020	50701Y
Early Referral Procedures	8.26.4	09-2013	50815N
EDS Unpostables	7.13.8	04-2021	36155G
EDS Unpostables	7.21.8	07-2022	27621T
Effective Tax Administration	5.8.11	10-2019	28904V
e-file Cases	8.7.13	07-2022	50857T
EITC Revenue Protection Strategy	4.19.14	11-2022	48152P
ELC Guidance	2.16.1	09-2022	49718J
Electronic Case Processing	7.15.7	11-2021	55041Z
Electronic Payments	3.17.277	11-2022	33928D
Electronic Products and Services Support (EPSS) Managers Guide	1.4.18	12-2022	39913M
Electronic Proofs of Claim (EPOC)	5.9.21	03-2021	62327Q
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	21.10.1	09-2022	36867F

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Embedded Quality Collection Field Organizations Administrative Guidelines	5.13.1	10-2022	35467R
Embedded Quality for Submission Processing (EQSP) System	3.30.30	01-2022	47307E
Emergency Notification System	10.6.7	07-2022	75036Y
Emergency Preparedness	30.6.2	01-2014	29610G
Emerging Threats Mitigation Team	25.1.15	07-2022	39383E
Employee Assistance & Worklife Referral Program	6.800.3	05-2013	57548X
Employee Criminal Investigation Management Information System Responsibilities and Procedures	9.9.1	10-2017	36446Y
Employee Plan Accounts	21.5.11	10-2022	36831D
Employee Plan Excise Tax Return	3.11.22	10-2022	33510T
Employee Plan Excise Tax Returns	3.12.22	10-2022	33673D
Employee Plan Returns	3.24.22	10-2022	34378N
Employee Plans	7.1.1	06-2022	36111E
Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	20.1.8	10-2022	33063B
Employee Plans Compliance Resolution System (EPCRS)	7.2.2	10-2022	36112P
Employee Plans Compliance Unit (EPCU)	4.71.22	10-2021	61728V
Employee Plans Determination IDRS Access Procedures	7.11.13	09-2019	71012A
Employee Plans Determination Letter Program	7.11.1	10-2022	36161K
Employee Plans Information	11.3.10	09-2020	30433N
Employee Plans Large Case Examinations	4.71.16	12-2021	55224Q
Employee Plans Large Case Support Examination Procedures	4.71.20	10-2021	58195C
Employee Plans Referrals	4.71.6	10-2019	37345W
Employee Plans Technical - Case Processing Procedures	7.1.6	06-2022	62625X
Employee Plans Technical Advice Procedures	7.1.5	05-2022	32589C
Employee Plans User Manual Introduction	7.15.1	03-2022	54997S
Employee Plans Voluntary Closing Agreement Requests	7.2.4	10-2022	67898C
Employee Tax Compliance	8.1.8	04-2019	50781S
Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	8.7.21	12-2021	70985E
Employment	30.4.1	06-2017	29708V
Employment (General)	6.300.1	11-2009	34636K
Employment and Railroad Tax Returns	21.7.2	08-2022	36842K
Employment in the Excepted Service	6.213.1	09-2022	53379G
Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	4.23.1	02-2022	35221R
Employment Tax - Examination Programs and Examination Planning Procedures	4.23.3	02-2021	35223N
Employment Tax - General Procedures and Workpapers	4.23.4	05-2021	35224Y
Employment Tax Audit Procedures	4.75.40	12-2019	71315K
Employment Tax Case Assignment and Grading Criteria	4.23.19	03-2021	66111S
Employment Tax on Tip Income	4.23.7	05-2021	35227F

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Employment Tax Penalty, Fraud, and Identity Theft Procedures	4.23.9	10-2022	35229B
Employment Tax Responsibilities and Coordination with Other Functions.	4.23.2	02-2022	35222C
Employment Tax Returns	3.11.13	11-2022	33485T
Employment Tax Returns	3.12.13	11-2022	33645L
Employment Tax Returns	3.24.13	11-2022	34343W
Employment Tax Workload Selection and Delivery	4.23.23	06-2021	69741Q
Employment/Excise Tax Adjustments	4.4.10	11-2022	30321U
Enforcement Action	5.19.4	03-2022	36863N
Enforcement of Summons	25.5.10	05-2016	27539Y
Engineering ELC Documentation Process	2.120.10	12-2022	74889J
Engineering Planning Process	2.120.6	12-2022	74884G
Engineering Policy	2.120.1	03-2022	59976N
Enterprise Architecture (EA) Overview	2.15.1	02-2021	37206W
Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	2.7.9	12-2022	32002E
Enterprise Computing Center Data Controls	3.17.221	11-2017	33919S
Enterprise Demand Forecast	2.144.5	07-2015	64078Y
Enterprise Organizational Readiness Policy	2.126.1	11-2019	64032A
Enterprise Organizational Readiness Process and Procedure Description	2.126.2	11-2019	67722P
Enterprise Risk Management (ERM) Program	1.4.60	02-2021	71515m
ENTITY Case Management System (ENTITY)	5.3.1	10-2022	35466G
Entity Changes	4.4.11	07-2022	30322F
EO Delinquent, Amended and Substitute for Return Procedures	4.75.22	11-2019	33228W
EO Special Examination Procedures	4.75.21	11-2019	33226A
EP Case Assignment Guide	7.11.2	06-2022	35903C
EP Claims	4.71.8	12-2019	33833V
EP Determinations Closing Agreement Program	7.11.8	09-2022	56036Q
EP Examination and Fraud Referral Procedures	7.11.10	10-2022	66157Q
EP Examinations Fraud Procedures	4.71.25	11-2019	65117W
EP Mandatory Review	4.71.14	08-2021	35241J
EP/EO Determination System (EDS) User Manual	7.22.8	07-2022	66706F
EPMF Account Numbers	3.13.36	10-2022	33775A
EPMF Return Processing Form 5500-EZ	3.11.27	10-2022	52570D
EPMF Return Processing Form 5500-EZ	3.24.27	10-2022	52572Z
EPMF Return Transaction File On-Line (ERTVU) Research	2.3.65	12-2022	53389C
EPMF Unpostables	3.12.166	10-2022	33744B
EPSS Help Desk Support	3.42.7	09-2022	37145U
Equal Employment Opportunity	30.4.4	01-2008	29709G
Equitable Sharing and Reverse Asset Sharing	9.7.9	07-2015	37396N
Erroneous Refunds	21.4.5	09-2022	36819V

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Error Resolution Instructions for Form 1120-S	3.12.217	11-2022	33753M
Error Resolution System for Excise Tax Returns	3.12.220	11-2022	33756T
E-Services Procedures for Electronic Products and Services Support (EPSS)	3.42.8	09-2022	32530B
Establishing IRS Commitments and Obligations	1.35.24	01-2023	66160N
Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	5.7.3	08-2015	35497F
Estate and Gift Tax Examinations	4.25.1	06-2021	35011T
Estate and Gift Tax Penalty and Fraud Procedures	4.25.7	06-2021	58880K
Estate and Gift Tax Returns	3.11.106	11-2022	33575Y
Estate and Gift Tax Returns	3.12.263	11-2022	33741U
Estate Tax Returns	3.24.106	11-2022	34442M
Estate Tax Returns - Paper Correction Processing	3.12.106	11-2022	33740J
Estimated Tax Penalties	20.1.3	10-2022	33071B
Estimating Trust Fund Costs	1.35.17	08-2022	62654A
Ethics and Conduct Matters: Guidance	6.735.1	11-2020	48406E
Evaluating and Reviewing Systemic Issues	13.2.3	10-2022	32654M
Evaluation of Offers in Compromise	8.23.3	08-2017	50804G
Event Planning and Approval	6.410.10	08-2022	74902R
Evidence and Information from Abroad	35.4.5	01-2013	29882C
Evidence Seizures	9.7.12	04-2013	36439J
Ex Parte Communication Procedures	4.2.7	06-2017	25690M
Ex Parte Communications	8.1.10	09-2021	59405Z
Exam SFR Reconsiderations	4.13.5	12-2015	31052A
Examination Assistance Requests	8.4.4	01-2017	68025Z
Examination Case Selection (ECS)	4.26.3	03-2022	27702N
Examination Classification of Work	4.19.11	12-2021	48149S
Examination Collectibility Procedures	4.20.1	06-2020	29628M
Examination General Overview	4.19.10	12-2022	48148H
Examination Guidance for Excise Claims for Refund or Abatement	4.24.8	12-2020	28309S
Examination Issues	21.5.10	08-2022	36830S
Examination Issues Pertaining to ITG Cases	4.88.1	12-2021	34424Q
Examination of Books and Witnesses	25.5.4	01-2020	27532Z
Examination of Employee Returns	4.2.6	08-2019	34448A
Examination of Income	4.10.4	12-2016	27637D
Examination of Individual Income Tax Returns	4.22.6	12-2022	48403X
Examination of NRP Returns	4.22.4	01-2021	33009N
Examination Operational Automation Database (EOAD)	4.10.16	03-2016	37578T
Examination Procedures	4.63.4	04-2020	67717W
Examination Procedures for Plans in U.S. Territories	4.71.21	07-2019	61727K
Examination Process-Assessment Statute of Limitations Controls	25.6.23	02-2021	29221J

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Examination Reconsiderations and Referrals	5.20.11	08-2016	51673B
Examination Team Responsibilities	4.36.3	06-2021	32892C
Examination Techniques	4.10.3	02-2016	27636S
Examination Techniques For Bank Secrecy Act Industries	4.26.9	11-2019	35436S
Examination Techniques for Form 8300 Industries	4.26.12	07-2021	35437D
Examined Closings, Surveyed Claims, and Partial Assessments	4.4.12	05-2016	30323Q
Examiner Responsibilities and Procedures	4.27.1	07-2020	27750X
Excess Collections File	3.17.220	11-2022	33917W
Exchange of Information	4.60.1	02-2023	35009H
Excise Case Selection	4.24.18	11-2020	59137G
Excise Fuel Compliance Inspection, Sampling and Shipping	4.24.15	04-2021	57469Z
Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	4.24.16	01-2020	58891R
Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	4.24.14	05-2022	54956X
Excise Reporting	3.17.41	07-2022	33890Q
Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	4.24.17	12-2016	58892C
Excise Tax and Estate and Gift Tax Penalties	20.1.11	08-2020	50742T
Excise Tax Cases and IRA Adjustments	8.7.10	01-2018	50796R
Excise Tax Penalties Guidance	4.24.9	07-2021	28310T
Excise Tax Report Writing Guide	4.24.20	07-2020	67929Q
Excise Tax Returns	3.11.23	11-2022	33515W
Excise Tax Returns	3.12.23	11-2022	33675Z
Excise Tax Returns	3.24.23	11-2022	34385C
Executing the Examination	4.46.4	09-2021	38195K
Executive Correspondence Case Procedures	13.1.9	08-2020	30660W
Exempt Organization Account Numbers	3.13.12	10-2022	33760B
Exempt Organization and Employee Plan Applications for Extension of Time to File	3.11.20	10-2022	54308H
Exempt Organization Pre-contact Procedures	4.75.10	11-2019	33212M
Exempt Organization Returns	3.11.12	10-2022	33480Q
Exempt Organization Returns	3.12.12	10-2022	33640I
Exempt Organization Returns	3.24.12	10-2022	34337S
Exempt Organization Unpostable Resolution	3.12.278	10-2022	33770X
Exempt Organizations	11.3.9	12-2019	30432C
Exempt Organizations Administrative Procedures	7.1.2	11-2017	32513Q
Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	4.75.7	10-2019	35904N
Exempt Organizations and Tax Exempt Bonds	21.7.7	10-2022	36847N
Exempt Organizations Determination Letter Overview	7.20.1	03-2022	37433F
Exempt Organizations Determinations Processing Overview	7.21.1	09-2022	27614E

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Exempt Organizations Examinations Closing Agreements	4.75.25	05-2017	33232E
Exempt Organizations Photocopy Procedures	3.20.13	10-2022	38871H
Exempt Organizations/Business Master File and Support Processing	25.7.1	01-2022	27768D
Exemptions from US Withholding (Form 8233)	21.8.6	08-2022	49818K
Exhibits	4.13.7	12-2015	31055H
Expert and Consultant Appointments	6.304.1	11-2009	53380H
Extension of Assessment Statute of Limitations By Consent	25.6.22	11-2021	28778J
External Pathways Program	6.362.1	02-2023	39215B
Facilities Management and Security Services	1.1.17	08-2022	49279R
Failure to Deposit Penalty	20.1.4	02-2018	36750J
Failure to File	25.1.7	06-2021	27687J
Failure To File/Failure To Pay Penalties	20.1.2	03-2022	33068E
Fast Track Mediation for Collection Cases	8.26.3	09-2017	50814C
Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	8.26.7	03-2014	51838W
Fast Track Settlement for Large Business and International (LB&I) Taxpayers	8.26.1	09-2013	50812G
Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	8.26.2	06-2017	50813R
Fast Track Settlement Procedures	4.71.19	10-2019	57902D
FBAR Penalties	8.11.6	09-2018	55128H
FCP (FUTA Case Processing) Technical System Procedures	4.19.9	09-2020	50704F
Federal Agency Delinquency (FAD) Program	5.19.15	10-2017	50362H
Federal Contractors	5.7.9	02-2023	47908V
Federal Employee/Retiree Delinquency Initiative (FERDI)	5.19.18	12-2020	51815X
Federal Tax Liens	5.17.2	03-2019	57343S
Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	25.16.9	04-2021	36909A
Fees	11.3.5	10-2021	30427J
Fees and Costs for Summoned Witnesses	25.5.9	05-2021	27538N
Fiduciary Income Tax Returns	3.24.14	11-2022	34347O
Field Assistance	21.3.4	09-2022	36814S
Field Assistance Guide for Managers	1.4.11	12-2021	35340Z
Field Collection	25.1.8	07-2021	27688U
Field Collection Techniques and Other Assignments	5.1.14	03-2011	27794Z
Field Examination Procedures	25.15.6	09-2022	30268C
Field Office Resource Team	5.4.12	11-2016	49241T
Files Management	1.15.7	03-2021	31451T
Files Management and Services	3.5.61	11-2022	33260W
Filing & Payment Compliance Managers Handbook	1.4.20	07-2020	35795M
Filing Information Returns Electronically (FIRE)	3.42.9	12-2022	50233D

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Filing Status and Exemption/Dependent Adjustments	21.6.1	09-2022	36832O
Filing Tax Court Briefs	35.7.1	07-2018	30003V
Final Case Processing	4.75.20	07-2019	33225P
Final Partnership Administrative Adjustment	8.19.12	04-2016	52413H
Financial Analysis	5.8.5	09-2021	27844U
Financial Analysis Handbook	5.15.1	11-2021	29227X
Financial Assurance Control Testing	1.4.3	04-2020	49895X
Financial Investigative Task Force	9.4.13	08-2015	36232I
Financial Management	30.5.3	07-2005	29608U
Financial Operating Guidelines	1.33.4	02-2023	48604K
Financial Products Specialty	4.37.1	03-2023	27674G
FinCEN Query (FCQ)	4.26.4	03-2022	35434W
Fiscal and Budgetary Matters	9.11.1	04-2021	36461N
Fiscal Year Required Payments/Form 8752	3.24.249	03-2022	34471P
FOIA Requests for Chief Counsel Records	30.11.1	08-2018	29184R
Forecasting Requirements	1.18.2	10-2022	38314H
Foreign Account Tax Compliance Act (FATCA) Registration	3.21.112	11-2022	60501S
Foreign Account Tax Compliance General Purpose Programs	3.24.28	11-2022	34570F
Foreign Financial Account Reporting	5.21.6	02-2016	20358L
Foreign Investment in Real Property Tax Act	4.61.12	05-2019	27739A
Foreign Investment in Real Property Tax Act (FIRPTA)	3.21.261	11-2022	39746F
Foreign Investment in Real Property Tax Act (FIRPTA)	3.22.261	11-2022	39747Q
Foreign Partnership Withholding	3.21.15	11-2022	37648G
Foreign Partnership Withholding	3.22.15	11-2022	37643D
Foreign Trust System	3.21.19	11-2022	34014Q
Foreign Trust System	3.22.19	11-2022	34033X
Forfeitures	38.1.3	10-2007	39135S
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	3.11.213	11-2022	33587Q
Form 1066, U.S. REMIC Income Tax Return	3.12.213	11-2022	33752B
Form 1120-S Corporation Income Tax Returns	3.11.217	11-2022	51221V
Form 5329 Examination Procedures	4.71.27	12-2020	68748F
Form 5330 Examinations	4.71.5	02-2022	35239X
Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	4.24.23	08-2021	75166N
Form 637 Excise Tax Registrations	4.24.2	08-2021	28303E
Form 637 Registration File Administration and Required Documentation	4.24.24	08-2021	75167Y
Form 8300 History and Law	4.26.10	03-2020	27708B
Form 8300 Processing	3.11.250	12-2022	74362N
Form 940 SCRIPS Processing	3.41.277	11-2022	48185K
Form 941 and Schedule R SCRIPS Processing	3.41.276	11-2022	39954H



# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Form 990-T Processing	4.71.10	10-2019	33837N
Form SS-8 Processing Handbook	7.50.1	10-2020	62288C
Formal Clearance of Publication Items	32.2.7	10-2011	39008K
Form-Related Communication	21.8.7	12-2021	69286Y
Forms and Information Requests	21.3.6	09-2022	28017P
Forms of Advice	32.3.1	10-2011	29177C
Forms, Processing, and Documentation	9.7.5	05-2012	36432K
Fraud and Abusive Transaction Procedures	4.75.35	08-2020	49383A
Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	25.25.12	08-2022	68956H
Fraud Program Responsibilities	4.8.11	03-2017	68642Q
Fraudulent Transfers and Transferee and Other Third Party Liability	5.17.14	09-2020	57352D
Freedom of Information Act	11.3.13	10-2021	30436U
Freedom of Information Act (FOIA) Administrative Appeal Cases	8.7.14	08-2014	57392N
Freedom of Information Act (FOIA) Litigation	37.2.2	08-2018	39106P
Freedom of Information Act Reading Room Operations	11.3.7	11-2017	30429F
Freeze Codes	21.5.6	08-2022	36826K
Frequently Asked Questions	32.7.1	07-2022	93213Z
Frivolous Return Program	25.25.10	12-2022	61697H
FTD Alerts	5.7.1	02-2020	35495J
Function Point Standards	2.5.10	12-2021	73139M
Furniture and Equipment Standards	1.14.3	09-2018	31322P
FUTA Control	4.19.23	09-2022	50662K
FUTA Manager and Coordinator Guide	1.4.23	09-2022	50659N
Gainsharing Travel Savings Program	1.32.14	07-2021	55731K
Gathering Information from Government Sources	35.4.2	12-2010	29879F
Gathering Information from the Petitioner	35.4.3	07-2012	29880G
Gathering Information from Third Parties	35.4.4	08-2014	29881R
General Adjustments	21.5.1	09-2022	36821H
General Case Development and Resolution	4.19.13	04-2022	48151E
General Case Processing	5.4.10	12-2019	49238W
General Claims Procedures	21.5.3	09-2022	36823D
General Correspondence Procedures	25.25.5	10-2022	61689H
General Counsel Orders and Directives	30.2.2	06-2013	29707K
General Examination Information	4.2.1	09-2022	34440Q
General Guidelines	25.3.1	08-2022	30351I
General Information	5.17.1	06-2019	30793S
General Information and Definitions	4.46.1	09-2021	38191S
General Instructions	3.24.37	11-2022	34412Y
General Instructions	3.40.37	11-2020	34905O

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
General Instructions for Processing via SCRIPS	3.41.274	11-2022	34916V
General Math Error Procedures	21.5.4	08-2022	36824O
General Operating Division Guidance for Working Whistleblower Claims	25.2.1	05-2020	27541K
General Platform Operating System Security Policy	10.8.15	12-2021	72452Y
General Procedures	34.10.1	06-2015	27624A
General Procedures/Employees With Taxpayer Contact	25.15.2	09-2020	30264K
General Program	4.26.15	01-2021	35442W
General Provisions of Bankruptcy	5.17.8	04-2020	57347K
General Requirements for Tax Court Decisions and Other Final Dispositions	35.8.1	08-2019	29867N
General Settlement and Rule 155 Computations	8.17.2	02-2023	31908R
General Statute Responsibility	8.21.1	04-2019	39926P
General Unpostables	3.12.32	11-2022	33695R
General, Scorecard Performance Measure Process - Security and Internal Control Review	3.0.276	12-2022	71639X
Ghost Preparer Treatment	25.20.2	11-2022	61857Z
Gift Tax Returns	3.24.143	11-2022	34455P
Global High Wealth Program Processes and Procedures	4.52.1	04-2022	64023P
Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	5.1.7	04-2021	27788V
Government Furnished and Personally Owned Mobile Device Security Policy	10.8.26	04-2022	49826K
Government Travel Card Program	1.32.4	07-2021	48041H
Governmental Liaison Operations	11.4.1	10-2022	33481B
Grand Jury Investigations	9.5.2	09-2015	36462Y
Grand Jury Investigations	25.1.5	06-2021	27685N
Grand Jury Procedures	38.2.2	12-2018	39138Z
Group and Territory	4.7.5	06-2022	30419J
Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	25.2.11	07-2020	71317G
Guidance for SB/SE Initial Claim Evaluation (ICE) Team	25.2.10	07-2020	71316V
Guidelines for Cases with Special Issues	8.7.1	02-2017	36060Y
Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	4.61.14	06-2020	73515G
Guidelines for Preparing Program Requirements Packages (PRPs)	2.5.5	12-2021	30743M
Guidelines for SB/SE National Quality Review	4.2.8	07-2022	69679N
Guidelines for Specific Categories of Case Files	30.9.2	12-2010	29714Z
Guiding Principles for Appeals	36.1.1	08-2004	39013D
Handling Cases	39.2.2	04-2022	29453V
Handling Harassment Allegations	1.20.3	11-2021	68680E
Hardcore Payment Tracers	3.17.5	12-2021	49225T
Hardware Analysis and Design/System Configuration Validation Process	2.120.9	01-2023	74887N

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Health Coverage Tax Credit (HCTC) Enrollment Processing	3.11.29	10-2021	69551K
Household Goods	1.22.7	12-2020	31777C
Human Capital Office	1.1.22	10-2022	49171G
Identification and Processing of Frivolous Documents	5.20.10	10-2018	51672Q
Identification Media	10.2.5	04-2021	51716H
Identification of Joint Committee Cases	4.36.2	06-2021	32891R
Identifying Space Efficient Buildings	1.14.8	09-2017	38770V
Identity Protection and Victim Assistance - General Case Processing	25.23.2	09-2022	67662Y
Identity Protection and Victim Assistance - Policy Guidance	25.23.1	09-2022	67661N
Identity Theft Case Processing for Field Examiners	4.10.27	12-2013	54356R
Identity Theft for Collection Employees	5.1.28	07-2021	61662Q
Identity Theft Procedures	8.6.5	10-2016	58307K
Identity Theft Returns for Submission Processing	3.28.4	11-2022	60510D
IDRS and Data Security for Collection	5.1.25	06-2020	54431X
IDRS and Data Security for Examination	4.2.9	07-2020	73502D
IDRS Correspondence	2.11.1	04-2020	28244Y
IDRS Security Controls	10.8.34	02-2023	50208S
IDRS Transcripts and Automated Systems	8.20.2	10-2014	33441R
IDTVA Paper Process	25.23.4	09-2022	67664U
Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	3.20.12	10-2022	33965G
IMF Automated Underreporter (AUR) Control	4.19.2	09-2022	36856
IMF Automated Underreporter (AUR) Technical System Procedures	4.19.7	09-2022	36334F
IMF Automated Underreporter Program	4.19.3	10-2022	36857J
IMF General Instructions	3.12.37	11-2022	33710V
IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	25.23.3	09-2022	67663J
IMF Identity Theft Toll-Free Guidance	25.23.12	09-2022	69521W
IMF International Adjustments	21.8.1	08-2022	49813H
IMF Notice Review	3.14.1	11-2022	31974X
Immediate Interventions	13.2.6	10-2022	73768V
Imprest Funds	1.35.18	11-2020	62656W
In-Business Repeater or Pyramiding Taxpayers	5.7.8	01-2020	31077V
Incident Management Process	2.148.2	05-2020	68034K
Incident Management Program	10.5.4	03-2023	49879X
Incident Management Program	10.6.4	03-2022	71634U
Incident Reporting	10.2.8	07-2019	51720P
Income Related Identity Theft	25.23.13	07-2022	92985Q
Income Reporting Considerations of Community Property	25.18.2	07-2021	38253F
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.11.14	11-2022	33490M

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.12.14	11-2022	33650E
Income Taxes/Information Returns	21.7.4	08-2022	36844G
Incoming and Outgoing Correspondence/Letters	21.3.3	08-2022	36813H
Independent Administrative Review	5.8.12	04-2018	33096W
Indian Tribal Governments Administration and Policy	4.86.1	06-2020	34422U
Individual Income Tax Returns	3.11.3	11-2022	33440G
Individual Income Tax Returns	3.12.3	11-2022	33590N
Individual Income Tax Returns	3.21.3	11-2022	34010Y
Individual Income Tax Returns	3.22.3	11-2022	34030Q
Individual Income Tax Returns	3.24.3	11-2022	34298E
Individual Income Tax Returns	3.28.3	10-2021	34521K
Individual Master File (IMF) Account Numbers	3.13.5	11-2022	33759A
Individual Master File (IMF) Entity Control Unpostables	3.13.122	11-2022	31657J
Individual Master File (IMF) Return Delinquency	5.19.2	11-2022	36861R
Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	3.12.179	11-2022	33742F
Individual Master File Error Resolution General Instructions	3.12.2	11-2022	67652C
Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	4.4.14	02-2015	30325M
Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	21.6.5	07-2022	36836G
Industry Issue Resolution	32.4.3	10-2010	29180Z
Industry Issue Resolution (IIR) Program	7.40.1	08-2020	37894W
Information Disclosure to State Officials Under IRC 6104(c)	7.28.2	08-2022	37474A
Information Gathering Projects (IGP)	13.2.4	10-2022	58125E
Information Letters	32.3.3	08-2004	39011H
Information Referral Process for Form 3949-A	3.28.2	11-2022	71047R
Information Return Case Selection	4.1.27	07-2022	70767g
Information Return Penalties	20.1.7	12-2022	33064M
Information Return Penalty (IRP) Procedures	4.19.25	06-2022	59919S
Information Returns Processing	3.10.8	11-2022	33395O
Information Returns Processing	3.12.8	11-2022	33620Q
Information Returns Processing	3.24.8	11-2022	34323E
Information Returns Processing	3.40.8	11-2020	34899V
Information Returns Processing on SCRIPS	3.41.269	11-2022	34927C
Information Returns Reporting Procedures	21.3.11	11-2022	54528B
Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	10.8.62	02-2022	51230G
Information Systems	30.7.1	12-2010	41428A
Information Technology	1.1.12	07-2022	30386Z

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Informational Referral Receipt and Routing for Form 3949-A	3.28.1	12-2022	74536T
Infrastructure Currency Policy for Software	2.17.1	10-2020	71048C
Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	5.20.12	05-2021	51674M
Injunctions	34.5.5	08-2004	29665P
Injured Spouses	25.18.5	03-2017	38261F
Innocent Spouse Relief Processing Procedures	25.15.18	01-2020	68459J
Innocent Spouse Shared Processing Responsibilities	25.15.7	02-2020	30269N
Innocent Spouse Tracking System	25.15.14	06-2021	32938P
Inquiries, Comments, and Public Hearings	32.1.7	11-2019	39002W
Insolvencies	34.4.1	03-2016	39024K
Insolvencies and Decedents' Estates	5.17.13	07-2012	57351S
Insolvency	1.4.51	11-2022	38446S
Insolvency Automated Processes	5.9.12	01-2022	39969G
Insolvency Case Monitoring	5.9.16	03-2019	39974Z
Insolvency Disclosure and Telephone Procedures	5.9.19	03-2019	39977G
Insolvency Mail Processing	5.9.11	11-2022	39968V
Insurance Provider Fee	25.21.2	08-2020	66328P
Intangible Property Valuation Guidelines	4.48.5	09-2020	39442K
Integrated Data Retrieval System	2.9.1	11-2020	28250C
Integrated Process Management Policy	2.100.1	10-2019	48508B
Integrated Process Management Standardization Process	2.100.2	10-2019	59034Y
Integrity & Verification Identity Theft Return Procedures	25.25.4	11-2022	61688W
Inter-center	2.7.1	05-2013	73141Y
Interest Introduction, Standards and Guidelines	20.2.1	12-2021	32961E
Interest Issues in Settlement Computations	8.17.6	09-2013	50799Y
Interest on Carryback of Net Operating Loss	20.2.9	08-2013	32971A
Interest on Estate, Excise, Employment, and Foreign Taxes	20.2.10	08-2018	32973W
Interest on Underpayments	20.2.5	10-2020	32966H
Interface Design Process	2.120.8	01-2023	74886C
Interim Actions	8.20.6	02-2022	36044Y
Interim Guidance Process	1.11.10	03-2022	53277J
Internal and External Communications	13.6.1	12-2022	35731S
Internal and Public Use Non-Tax Products	1.17.8	11-2022	59701K
Internal Control Review Program	1.4.32	01-2022	71527E
Internal Management Document (IMD) Program and Responsibilities	1.11.1	10-2022	29298G
Internal Reports	8.10.1	03-2021	36055F
Internal Revenue Manual (IRM) Process	1.11.2	05-2022	29299R
Internal Revenue Service Enterprise Workforce Planning	6.250.2	08-2020	53487H
Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	13.1.2	10-2020	30652W

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
International Estate and Gift Tax Examinations	4.25.4	07-2020	58877N
International Features	4.1.9	11-2019	27613T
International Field Calls	5.21.5	04-2018	20357A
International Notices	3.38.147	11-2022	34880E
International Penalties	8.11.5	12-2015	55127W
International Penalties	20.1.9	01-2021	33061F
International Penalties and Procedures – Individuals	4.63.5	01-2018	67718H
International Seizures and Forfeitures	9.7.10	10-2013	37219Z
International Travel Office Procedures	1.32.5	05-2022	35101Y
International Visitors Program	4.62.1	03-2022	33000S
Interviews	9.4.5	05-2020	36208I
Intranet Site and Web Server Registration Procedures	2.25.3	03-2020	36514P
Introduction	4.4.1	04-2016	30311Y
Introduction	4.13.1	12-2015	31048S
Introduction	4.31.1	04-2019	36873J
Introduction	7.14.1	06-2021	27761E
Introduction	11.1.1	07-2015	31861T
Introduction	25.5.1	03-2021	27528R
Introduction	25.15.1	01-2023	30263Z
Introduction	35.5.1	08-2004	38053D
Introduction and Penalty Relief	20.1.1	10-2020	33067T
Introduction and Program Structure	4.26.1	02-2019	27699B
Introduction to AIMS REALTIME Processing	2.8.1	02-2023	28249B
Introduction to Disclosure	11.3.1	10-2022	30423R
Introduction to Excise Taxes	4.24.1	08-2022	28302T
Introduction to IDRS Terminal Responses	2.3.2	03-2010	28115U
Introduction to Performance Management	6.430.1	06-2011	37671V
Introduction to Shopping Cart Processing for IT	2.21.1	02-2021	37317E
Introduction to the Chief Counsel Publication Handbook	32.2.1	11-2019	29173K
Inventory Control	4.4.16	12-2011	30327I
Inventory Control System (ICS)	7.14.5	06-2021	27766H
Investigation	5.8.4	02-2023	27843J
Investigation and Recommendation of the TFRP	5.7.4	06-2017	35498Q
Investigation Initiation	9.4.1	10-2021	36203F
Investigations and Reports	5.17.12	05-2019	30756P
Investigative Disclosure	11.3.21	06-2022	30444U
INVESTIGATIVE PROPERTY	9.11.3	06-2020	36459B
Investigative Reports	9.5.8	05-2022	36222M
Investigative Services	9.4.11	05-2022	36214M

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	4.31.5	05-2022	35421T
Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	4.31.6	08-2022	35422E
IRC 401(a) Pre-Approved Plans Program	7.11.4	09-2022	55915M
IRC 6056 Non-Filer and IRC 4980H Compliance Process	25.21.4	10-2021	71647X
IRC 965 Transition Tax Procedures-Accounts Managemen	21.5.13	07-2022	71737C
IRS Absence and Leave	6.630.1	01-2017	54211D
IRS Annual Financial Statement Audit	1.35.14	07-2020	67071D
IRS City-to-City Travel Guide	1.32.11	11-2021	55730Z
IRS Correspondence Manual	1.10.1	06-2015	33092E
IRS e-file for Business Tax Returns	3.42.4	08-2022	30620M
IRS e-file of Individual Income Tax Returns	3.42.5	12-2022	28779U
IRS Electronic Signature (e-Signature) Program	10.10.1	12-2019	72356P
IRS Environmental Compliance Program	1.14.12	08-2022	49873J
IRS Grade/Band and Pay Retention	6.536.1	05-2021	54089J
IRS Hours of Duty	6.610.1	07-2020	20195M
IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	3.21.264	11-2022	54684M
IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	3.21.263	11-2022	47942R
IRS Language Services	22.31.1	06-2022	39864C
IRS Local Travel Guide	1.32.1	10-2021	39947S
IRS Merit Promotion Plan and Internal Placement	6.335.1	03-2013	34640S
IRS Mission and Organizational Structure	1.1.1	07-2019	30376D
IRS Nursing Mothers Program	6.800.4	01-2023	66284Y
IRS Parking Program	1.14.9	04-2019	50504D
IRS Payband System	6.959.1	11-2021	54145I
IRS Personnel Staffing Accountability	6.10.1	09-2009	53707Q
IRS Portal and Extranet Usage Standard	2.25.2	02-2018	37414Y
IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	10.8.52	08-2022	51042W
IRS Published Product Identificaton	1.17.10	11-2022	75322N
IRS Quality Assurance Program	1.4.31	08-2022	66821V
IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	6.575.1	03-2020	55210C
IRS Relocation Travel Guide	1.32.12	06-2022	39982Z
IRS Telework Program	6.800.2	02-2018	54590P
IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	10.5.5	07-2018	49880Y
IRS.gov Web Content Management Procedures	2.25.101	07-2020	38937M
Issue Development and Conclusion	4.75.13	10-2019	33216E
Issue Identification and Research	4.70.5	08-2021	71613R

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Issue Management System, Notebook and Workpapers	4.24.25	11-2021	75251P
Issue Resolution	4.10.7	09-2022	27642W
Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	33.2.1	08-2004	29146D
IT Enterprise Control Authority and Operations Directives	2.172.1	04-2021	75190N
IT Enterprise Control Authority and Operations Process and Procedures	2.172.2	04-2021	75191Y
IT Governance Policy	2.173.1	01-2022	72357A
IT Governance Procedures	2.173.2	01-2022	72359W
IT Security Roles and Responsibilities	10.8.2	09-2022	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60	07-2021	51228U
IT Support Services Management Directive	2.148.1	06-2020	68033Z
IT Test Policy	2.127.1	05-2017	60807J
IT Testing Process and Procedures	2.127.2	05-2017	60808U
Jeopardy and Terminations	4.15.1	07-2021	28044W
Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	4.4.17	07-2011	30328T
Jeopardy Levy Appeals	8.24.2	05-2014	59045F
Jeopardy Levy without a Jeopardy Assessment	5.11.3	11-2017	35746R
Jeopardy, Termination, Quick and Prompt Assessments	5.1.4	03-2022	27786Z
Joint Committee (JC) Cases	8.7.9	12-2017	50795G
Joint Committee Process Overview	4.36.1	06-2021	32505Q
Joint Committee Review Team Procedures	4.36.4	06-2021	32893N
Judgment Follow-up	25.3.5	08-2022	30400S
Judicial Sales	5.10.8	05-2021	34277B
Judicial/Non-Judicial Foreclosures	5.12.4	06-2016	35753G
Jurisdiction of the Court Of Federal Claims	34.2.1	08-2004	29129S
Jurisdiction of the District Courts	34.1.1	04-2021	29128H
Jurisdictional Defects	35.3.2	08-2019	29843D
Knowledge Management Directive	2.123.1	09-2021	68608U
Knowledge Management Process Description	2.123.2	09-2021	68610G
Knowledge Services	1.18.4	03-2022	48239X
Labor and Employee Relations	30.4.5	05-2006	29602G
Labor-Management Contract Negotiations	39.2.1	04-2022	29452K
Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4.24.5	01-2023	28306L
Large Business and International Division	1.1.24	09-2021	14055T
Large Corporate Compliance Program	4.50.3	09-2022	69793S
Large Dollar Cases	4.4.18	03-2023	30329E
LB&I Audit Program Process for TIGTA and GAO	11.51.1	02-2023	49775E
LB&I Fraud Procedures	25.1.10	07-2021	34951C
LB&I Intranet Publishing Standards	11.51.2	07-2022	68000E



# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
LB&I Planning and Monitoring	4.1.21	01-2022	49267Z
LB&I Policy Function Processes and Procedures	1.56.1	07-2022	75148R
LB&I WIIC Practice Network Knowledge Management	4.63.2	01-2018	67714P
LB&I/Appeals Fast Track Settlement Program (FTS)	4.51.4	02-2021	37347S
Learning and Education Policy	6.410.1	04-2019	32678W
Learning Management System Standards	6.410.8	04-2021	56035F
Leave Administration	30.4.6	03-2009	29603R
Legal Work	31.1.1	11-2019	29647T
Legislation and Miscellaneous Matters	33.3.1	08-2004	29159G
Legislative Analysis and Tracking Implementation Services Program	11.5.4	10-2022	67879V
Letter 903 Process	5.7.2	02-2021	35496U
Letter Generation	7.13.5	07-2022	36152Z
Letter Generation	7.14.4	06-2021	27764L
Letter Rulings	32.3.2	08-2022	39010W
Levy and Sale	5.17.3	12-2019	57344D
Levy on Wages, Salary, and Other Income	5.11.5	12-2020	35748N
Liability Issues and Relief from Liability	8.22.8	08-2020	58572H
Liability of Third Parties for Unpaid Employment Taxes	5.17.7	07-2012	30755E
Lien Program Overview	5.12.1	07-2018	35750Z
Lien Related Certificates	5.12.10	09-2015	58950X
Lien Release and Related Topics	5.12.3	07-2015	35752V
Lien Special Topics	5.12.11	10-2013	58952T
Litigation Exhibits	34.12.1	07-2022	29689Z
Litigation Exhibits	35.11.1	08-2020	30026U
Litigation Exhibits	36.4.1	03-2013	39023Z
LMSB Administrative Guidance	4.51.2	08-2021	33207T
Locating Taxpayers and their Assets	5.1.18	07-2019	27558F
Lockbox Processing Procedures	3.0.230	11-2022	33181Y
Losses and Shortages	3.0.167	11-2022	33178B
Low Income Taxpayer Clinic Program Operating Procedures	13.8.1	10-2021	47233z
Mail and Transportation Management Overview	1.22.1	11-2020	31771O
Mail Operations	1.22.5	10-2021	31775G
Mailing and Shipping Equipment	1.22.8	01-2021	59044U
Mainframe System Security Policy	10.8.33	03-2023	72592J
Maintaining the PCS Database	4.29.2	08-2019	36922T
Maintenance	5.6.2	12-2020	35491R
Management Information System (MIS)	7.14.6	06-2021	27767S
Management Roles and Responsibilities	1.4.1	01-2012	33466M
Managerial Cost Accounting	1.35.16	08-2021	62653P
Managers Security Handbook	1.4.6	05-2020	31779Y

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Manager's Self-Certification and the Independent Review Process	1.5.3	10-2022	30333M
Managers/TEFRA Resources	8.19.2	04-2016	36946D
Managing Electronic Records	1.15.6	03-2021	31431B
Managing Electronic Records from Taxpayers and Third Parties	4.33.1	09-2020	53050Q
Managing Organizational Change	1.53.1	08-2022	37013J
Mandatory and TEQMS Case Reviews	7.11.9	09-2022	57223Z
Mandatory Review	4.8.4	04-2022	31433X
Mandatory Review	4.75.17	10-2019	33221X
Manual Assessments	3.17.244	08-2022	57188D
Manual Deposit for Field Office Payment Processing	3.8.47	09-2022	33951S
Manual Deposit Process	3.8.45	12-2022	29994V
Manual Inventory Balancing Procedures	13.1.22	08-2022	49944H
Manual Proofs of Claim and Common Claim Issues	5.9.13	09-2022	39970H
Manual Refunds	21.4.4	09-2022	36818K
Marketplace Eligibility Determination and Reporting Requirements	25.21.3	01-2017	69273V
Master File Accounts Maintenance	21.2.4	09-2022	36809Z
Material Advisor and Reportable Transactions Penalties	20.1.13	07-2022	57073D
Matters Relating To Practice Before the IRS	39.4.1	04-2022	29467J
Measured Employees Performance System (MEPS) for Managers	3.43.405	08-2016	56046M
Media Transport and Control	3.13.62	11-2022	33780T
Medical Qualification Determination Requirements	6.339.1	08-2022	53386V
Methods of Proof	9.5.9	09-2020	36223X
Methods of Providing Protection	10.2.14	01-2023	51728Z
Minimum Firewall Administration Requirements	10.8.54	02-2022	51043H
Minister and Religious Waiver Program	4.19.6	12-2022	34131C
Mirror Modules for Requests for Relief from Joint and Several Liability	25.15.15	10-2020	39700H
Miscellaneous Accounting	3.17.243	09-2022	33916L
Miscellaneous Administrative Procedures	9.12.1	11-2022	36416K
Miscellaneous Collection Procedures	5.1.1	06-2021	27899D
Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	21.8.5	08-2022	50502H
Miscellaneous Interest Provisions	20.2.11	11-2018	32974H
Miscellaneous Matters	38.3.1	03-2021	39139K
Miscellaneous Motions	35.3.9	08-2004	29850S
Miscellaneous Penalties	8.11.8	10-2014	59756T
Miscellaneous Penalties	20.1.10	10-2022	33062Q
Miscellaneous Problems	35.8.5	06-2022	29871V
Miscellaneous Procedures	4.25.14	12-2021	58887J
Miscellaneous Responsibilities	4.8.8	02-2021	31428E
Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	3.24.26	10-2022	34837X

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	3.11.26	10-2022	33527O
Miscellaneous Tax Returns	3.11.25	11-2022	33525S
Miscellaneous Tax Returns	3.21.25	11-2022	34020U
Mission	9.1.1	03-2017	36200Y
Mission Statement, and the Strategic and Program Plan	30.1.1	05-2014	29704D
Money Laundering and Currency Crimes	9.5.5	09-2020	36233T
Monitoring and Improving Internal Control	1.4.2	07-2020	33467X
Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	5.20.7	05-2019	38120J
Monitoring Offer In Compromise	5.19.7	10-2022	36866U
Monitoring the IRS e-file Program	4.21.1	08-2011	28517U
Motions for Disposition without Trial	35.3.5	08-2019	29847V
Motions in Collection Due Process Cases	35.3.23	02-2017	38348N
Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	35.3.8	08-2004	29849R
Motions in TEFRA Cases	35.3.7	08-2021	38354R
Motions Pertaining to Calendared Cases	35.3.4	08-2004	29846K
Motions Pertaining to Opinions and Decisions	35.3.6	08-2004	29848G
Motions Pertaining to Pleadings	35.3.3	08-2019	29845Z
Motions Practice	35.3.1	05-2019	29842S
Motor Vehicle Fleet Management Program	1.14.7	09-2018	35907U
Moving Cases through the EDS Inventory Control Subsystem	7.13.7	06-2021	36154V
Multiemployer Plans	7.11.6	10-2021	57220S
Multiple Employer Plans	7.11.7	10-2022	57221D
Mutual Agreement Procedures and Report Guidelines	4.60.2	08-2021	35007L
Naming Data Element(s)/Object(s) Process	2.120.12	01-2023	74891V
National Distribution Center	1.18.5	02-2021	48240Y
National Research Program Overview	4.22.1	09-2017	33006G
National Security Positions and Access to Classified Information	10.23.1	02-2020	51141M
National Taxpayer Advocate	1.1.8	11-2022	30382H
National Taxpayer Advocate's Annual Reports to Congress (ARC)	13.2.8	11-2020	73770H
Navigating the Tax Exempt Determination System (TEDS)	7.15.6	11-2021	55002A
Net Operating Loss Cases	4.11.11	02-2014	36099H
Net Rate Netting Procedures for Appeals	8.7.19	04-2019	68283H
Net Rate Netting Procedures for LB&I Cases	4.10.26	06-2020	48619J
Netting of Overpayment and Underpayment Interest	20.2.14	02-2017	32978Z
Network Security Policy	10.8.55	05-2022	66020C
New Hire Eligibility and Pre-Employment Review	6.332.2	04-2021	75113A
News Coverage of Tax Prosecutions	11.1.2	10-2014	33001D
No-Merge Cases	21.7.10	09-2022	36850K
Non-Bankruptcy Insolvencies	5.9.20	12-2022	51069N

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Non-Examined Closures and Deleting AIMS Records	4.4.21	07-2012	30345E
Nonfiled Returns	4.12.1	10-2010	27548J
Non-Filer Program	4.19.17	10-2016	48156H
Non-Master File (NMF) Adjustments	21.7.12	09-2022	36852G
Non-Master File (NMF) Processing	4.4.22	11-2009	30346P
Non-Qualifying Requests for Relief & Complex Account Issues	25.15.19	03-2022	68751C
Non-Return Unit Examinations	4.71.17	12-2021	57900H
Non-TEFRA Procedures	8.19.9	10-2012	38688A
Notice of Employment Tax Determination Under IRC 7436	4.8.10	04-2018	50714B
Notice of Levy in Special Cases	5.11.6	05-2021	35749Y
Notice of Lien Determinations	5.12.2	11-2015	35751K
Notice of Lien Preparation and Filing	5.12.7	04-2019	58946P
Notice of Lien Refiling	5.12.8	10-2013	58947A
Notice Review - Business Master File (BMF) Notice Review	3.14.2	11-2022	32201V
Notices of Deficiency	8.17.4	05-2017	31912Z
NRP Case Building	4.22.2	09-2017	33007R
NRP EITC Component of the Individual Reporting Compliance Study	4.22.8	11-2021	50358Z
NTA Toll-free Procedures	13.3.1	12-2020	30667V
Occupant Emergency Planning	10.2.9	02-2021	51721A
Occupational Health and Safety Program	1.14.5	09-2021	31452E
Offer in Compromise Manager's Resource Guide	1.4.52	11-2021	39453R
Offer in Compromise Overview	8.23.1	08-2021	50802K
Offers in Compromise	33.3.2	08-2019	29160H
Offers in Compromise Received in Exam	4.18.1	01-2022	28827T
Office of Chief Counsel Directives System	30.2.1	07-2021	29706Z
Office of Online Services	1.1.29	08-2018	61156H
Office of Professional Responsibility	1.1.20	02-2023	50178P
Office of Taxpayer Correspondence Services	25.13.1	10-2022	57125U
Office of the Chief Procurement Officer	1.1.32	08-2018	71631N
Office of the Chief Risk Officer	1.1.31	03-2021	71649t
Office of the Commissioner	1.1.5	08-2019	30378Z
Offshore Information Gathering Techniques	5.21.2	04-2018	20354T
Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4.63.3	04-2021	67715A
One Software Development Life Cycle (OneSDLC) Guidance	2.31.1	01-2023	93036W
On-Site Audit Guidelines	4.75.11	01-2017	33213X
Open Litigation Control, Monitoring and Closing Actions	25.3.6	06-2022	52749M
Opening a Bankruptcy Case	5.9.5	11-2022	39961W
Openings	4.4.23	10-2013	30347A
Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	1.31.7	03-2022	35660U

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Operational Guidelines Overview	21.1.3	09-2022	36802A
Organization and Responsibilities	4.8.1	02-2021	31455L
Organization, Function, and Program (OFP) Codes	3.30.20	03-2022	62236A
Organizational Changes	1.55.2	11-2018	37989E
Organizational Planning	1.1.4	05-2021	30364L
Organizations Covered by a Group Ruling	4.75.24	05-2021	27552R
Other Information Available to the Public	11.3.11	06-2022	30434Y
Other Investigations	9.5.11	09-2020	36463J
Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	6.340.1	11-2009	53387G
Other Workload Selection – Non-campaign Workstreams	4.50.2	07-2022	69792H
Outline of System	4.9.1	10-2020	27665V
Outlining and Drafting Substantive Regulatory Text	32.1.4	11-2019	38996D
Outside Employment	6.735.2	11-2021	74567S
Outside Expert Program	4.46.10	03-2019	38201D
Overpayment Interest	20.2.4	03-2015	32965W
Overpayments	35.8.3	08-2004	29869J
Overview	4.7.1	06-2022	30415R
Overview	5.8.1	04-2021	27839B
Overview	5.21.1	10-2017	20268G
Overview of Bankruptcy	5.9.1	06-2017	39955S
Overview of Compliance Initiative Projects	4.17.1	04-2017	34366V
Overview of Continuity Planning	10.6.1	03-2022	59988F
Overview of Engineering Program	4.48.1	09-2020	28459Z
Overview of Examiner Responsibilities	4.10.1	07-2022	27634W
Overview of Excise Fuel Compliance Program	4.24.13	02-2021	38334Z
Overview of Form 5500 Examination Procedures	4.71.1	02-2022	35855D
Overview of IDRS	4.71.2	11-2021	33831Z
Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	1.17.1	07-2020	31851X
Overview of the PCS	4.29.1	08-2019	36921I
Overview of the Regulations Process	32.1.1	11-2019	29172Z
Overview of the WIIC Practice Area	4.63.1	01-2018	67713E
Overview/Definitions	25.1.1	04-2021	27681V
Pandemic Plan Requirements	10.6.6	03-2022	71632Y
Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	3.17.278	10-2022	48070K
Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	5.14.2	04-2019	28504R
Partner Cases	8.19.6	04-2016	36952H
Partnership Control System Chapter Overview	2.2.1	10-2022	28245J

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Partnership Return of Income	3.24.15	11-2022	34352H
Passport Program	5.19.25	08-2020	73755S
Pay Administration - General	6.550.1	03-2022	53304F
Pay Under the General Schedule and IRS Payband System	6.531.1	10-2020	54090K
Payment Application and Refund Claims	5.7.7	08-2015	35502N
Payment Tracers	21.5.7	08-2022	36827V
Payments in Bankruptcy	5.9.15	12-2017	39972D
Payments Made in Foreign Currency	5.21.4	10-2017	20356P
Payroll Deduction Agreements and Direct Debit Installment Agreements	5.14.10	03-2022	33077P
PCS Command Code MSCHG	2.2.8	10-2022	28581E
PCS Command Code TSCHG	2.2.3	10-2022	28575A
PCS Command Code TSCLS	2.2.7	10-2022	28580T
PCS Command Code TSDEL	2.2.5	10-2022	28578H
PCS Command Code TSINQ	2.2.4	10-2022	28577W
PCS Command Code TSLOD	2.2.2	10-2022	28574P
PCS Command Code TSNOT	2.2.6	10-2022	28579S
PCS Command Code TSUMY	2.2.9	10-2022	28582P
PCS Database Elements	4.29.3	08-2019	36923E
PCS Reports	4.29.4	08-2019	36924P
PCS TEFRA/ILSC Notices and Cover Letters	4.29.5	08-2019	36925A
Penalties and Sanctions	35.10.2	08-2004	30014C
Penalties Applicable to Incorrect Appraisals	20.1.12	10-2021	52679Z
Penalties/Additions to Tax in Computations	8.17.7	03-2014	50801Z
Penalty Appeals (PENAP)	8.11.4	11-2021	55125A
Penalty Considerations	4.10.6	07-2001	27641L
Performance and Reduction in Force	6.430.4	05-2011	37674C
Performance Appraisals for Temporary Assignments	6.430.5	06-2009	37675N
Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	6.430.2	10-2017	37672G
Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	6.430.3	12-2017	37673R
Personal Property Management	1.14.4	10-2022	38310P
Personal Use of Government Furnished Information Technology Equipment and Resources	10.8.27	05-2022	50851F
Personnel Guidance	30.4.2	10-2017	29812E
Personnel Matters	9.11.4	03-2021	36460C
Personnel Security/Suitability for Employment and Personnel Security Operations	10.23.3	05-2019	51144T
Petition for Remission Program	5.1.29	01-2015	67152X
Petition for Writ of Certiorari	36.2.2	03-2012	39016K
Physical Access Control (PAC)	10.2.18	02-2023	71162H

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Physical Fitness Program	9.2.2	08-2020	36226E
Physical Security	10.2.1	01-2023	51711E
Plan Terminations	7.12.1	11-2022	27562N
Planning and Control Data	3.24.183	12-2017	34712B
Planning and Special Programs (PSP)	4.7.4	07-2022	30418Y
Planning the Examination	4.46.3	01-2023	38194Z
Planning, Classification, and Selection	4.25.3	07-2018	58876C
Planning, Monitoring, and Coordination	4.1.1	09-2020	27602M
Plea Agreements and Sentencing Process	9.6.2	03-2021	36464U
Policies and Procedures for Personal Assistance Services	1.20.5	06-2022	92758H
Policies, Authorities, Categories, and Approvals	6.451.1	04-2019	30095H
Policies, Requirements, Responsibilities, and Strategies	6.250.1	06-2002	34093Z
Policies, Responsibilities, Requirements, and Procedures	6.715.1	07-2002	33016C
Policy and Guidance	10.8.1	12-2022	49446Y
Position Management and Classification Policy and Operational Guidance	6.511.1	05-2022	49822S
Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	8.26.5	08-2015	50909K
Post Examination Case Processing Requirements	4.8.5	10-2017	31422Q
Post Sale Actions and Responsibilities of Advisory	5.10.6	05-2021	35406E
Postage Accountability and Reporting Requirements	1.22.4	01-2021	31774V
Post-Appeals Mediation Procedures for Collection Cases	8.26.9	09-2020	59866Q
Potentially Dangerous Taxpayer	25.4.1	03-2021	32998R
Power of Attorney Rights and Responsibilities	4.11.55	05-2018	36505E
Practitioner Enrollment	1.25.2	11-2022	52482U
Practitioner Priority Service (PPS)	21.3.10	09-2022	33204M
Pre-Contact Responsibilities	4.10.2	09-2022	27635H
Pre-Filing Agreement Program	4.30.1	08-2020	32528P
Pre-Filing Agreements	32.4.2	06-2005	29179Y
Premium Pay and Compensatory Time Off for Travel	6.550.2	09-2021	69696Y
Preparation	25.5.2	10-2022	27529C
Preparation of Briefs	35.7.2	08-2004	30004G
Preparer e-file Hardship Waiver Requests	3.42.20	10-2022	60081H
Preparer Penalty Procedures for SB/SE Employment Tax	4.23.17	04-2022	52847R
Preparer, Promoter, Material Advisor Penalties	20.1.6	10-2021	33072M
Preparing a Statement of Account	8.17.3	09-2019	31909C
Preparing for Examination and Cross-Examination of Witnesses	35.4.8	08-2004	29885J
Preparing Technical Advice Requests	7.11.12	10-2022	64076C
Prereferral Assistance, Visitations and Investigative Tools	38.1.1	04-2020	39133W
Pre-Seizure Considerations	5.10.1	10-2022	35401B
PRE-SEIZURE PLANNING	9.7.4	11-2013	36433V
Pre-Trial Procedures	9.6.3	05-2021	36465F

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Pre-Trial Procedures	34.7.1	08-2022	29666A
Prevention of Taxpayer Discrimination	1.20.4	08-2020	74338N
Privacy Act	10.5.6	01-2020	49881J
Privacy Act of 1974	37.2.1	08-2004	39105E
Privacy Compliance and Assurance (PCA) Program	10.5.2	01-2020	49877B
Privacy Policy	10.5.1	02-2022	49876Q
Privacy, Governmental Liaison and Disclosure (PGLD)	1.1.27	05-2022	62660E
Pro Bono Activities	30.4.11	07-2018	71620G
Probate Proceedings	5.5.2	04-2012	35479J
Procedural Requirements for Regulation Projects	32.1.2	11-2019	38994H
Procedures	4.17.4	05-2017	34369C
Procedures	25.5.3	08-2019	27530D
Procedures and Authorities	8.19.1	04-2016	36945S
Procedures for Assessment of Tax	35.9.2	08-2004	30011V
Procedures for Disposition of IRC 501(p) Cases	4.75.34	05-2019	48088Q
Procedures for Processing and Settling Docketed Cases	8.4.1	02-2022	36052Y
Procedures For Processing Technical Advice Cases	4.75.36	01-2020	54705E
Procedures for Taxpayer Advocate Directives	13.9.1	02-2023	47234K
Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	1.31.3	04-2021	50906D
Procedures in 28 U.S.C. § 2410 Actions	34.5.6	04-2021	39026G
Procedures in Bankruptcy Cases	34.3.1	01-2015	29130T
Process Guide for Combating Abusive Tax Avoidance Transactions	4.32.1	10-2021	38329G
Processing Chapter 11 Bankruptcy Cases	5.9.8	02-2023	39964D
Processing Chapter 12 Bankruptcy Cases	5.9.9	10-2018	39966Z
Processing Chapter 13 Bankruptcy Cases	5.9.10	10-2022	39967K
Processing Chapter 7 Bankruptcy Cases	5.9.6	12-2020	39962H
Processing Chapter 9 and Chapter 15 Bankruptcy Cases	5.9.7	11-2016	39963S
Processing Circular 230 Disciplinary Cases	1.25.4	06-2016	52484Q
Processing Closing Agreements in Appeals	8.13.1	05-2018	36039F
Processing Completed Criminal Investigation Reports	9.5.12	02-2019	49908P
Processing Employee Plan and Exempt Organization Determination Applications and User Fees	3.45.1	10-2022	32507M
Processing EO Correspondence Requests	7.21.10	01-2023	49700D
Processing Estate and Gift Tax Extensions	5.5.5	06-2020	35485N
Processing Form 1023-EZ	7.20.9	09-2021	67561M
Processing Form 1042 Withholding Returns	3.21.110	11-2022	34025X
Processing Form 1042 Withholding Returns	3.22.110	11-2022	34040M
Processing Form 8752	3.11.249	11-2022	33586F
Processing Form 8752	3.12.249	11-2022	33755I
Processing Foundation Classification and Miscellaneous Requests	7.20.3	07-2018	36937S



# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Processing Information Requests	6.711.2	03-2011	57117U
Processing Information Requests	7.1.7	09-2021	69149U
Processing Management	1.13.2	09-2018	30962V
Processing Paper Form 8809, Application for Extension of Time to File Information Returns	3.28.6	12-2022	93270U
Processing Refund Hold Program Inventory	25.12.1	06-2020	36795W
Processing Reporting Agents File Authorizations	21.3.9	08-2022	33093P
Processing Requests for Tax Return/Return Information	3.5.20	12-2022	36983G
Processing TAS Cases	13.1.18	08-2021	47431F
Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	21.3.7	09-2022	28789Q
Processing Timeliness: Cycles, Criteria and Critical Dates	3.30.123	11-2022	34760L
Processing User Fees	7.21.2	07-2018	27615P
Production Control and Performance Reporting	3.30.19	01-2017	34720B
Professionalism	39.1.1	04-2022	29354F
Program Guidelines	25.16.1	10-2021	36901Q
Programming and Source Code Standards	2.5.3	07-2022	33498W
Programs and Special Topics	30.7.4	01-2014	41695T
Project PCA Production Control Accounting	3.30.50	01-2017	34755S
Promoter Investigations	4.70.3	04-2021	57907G
Promoter/Preparer Investigations	5.20.8	08-2019	38121U
Prompt Action in Tax Underpayment and Overassessment Cases	4.23.11	12-2019	35232Y
Proof of Claim Procedures in Decedent Cases	5.5.4	12-2011	35483R
Proper Use of Determination Letter Caveats	7.11.5	05-2022	57219R
Property and Equipment Accounting	1.35.6	04-2021	43194X
Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	5.10.9	09-2020	53036M
Proposed Adverse Cases	7.11.11	09-2022	62968R
Providing Reasonable Accommodation for Individuals with Disabilities	1.20.2	06-2021	49442G
Public Contracts, Technology Law, and Related Matters	39.5.1	04-2022	29471R
Public Information (Speeches, Publications, and Teaching)	30.4.8	12-2010	38030E
Public Inspection of Written Determinations Under IRC 6110	7.28.4	06-2020	52441Z
Public Transportation Subsidy Program (PTSP)	1.32.15	07-2020	37449P
Publication	32.2.8	04-2017	39009V
Publicity and Internal Communications	9.3.2	02-2012	36251P
Publishing Systems and Programs	1.17.2	10-2022	31852I
Publishing the Final Regulation	32.1.8	11-2019	39003H
Publishing the Internal Revenue Manual (IRM)	1.11.5	03-2020	30626A
Purchase Card Program	1.35.4	11-2021	43166F
Qualification Requirements	6.338.1	12-2009	53385K
Quality Assurance (QA)	2.5.14	02-2023	35692E

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Quality Assurance Programs	1.57.1	04-2021	75150D
Quick Assessments	4.4.25	11-2022	30349W
Rapid Appeals Process (RAP)	8.26.11	06-2017	64006E
Reaching Settlement and Securing an Appeals Agreement Form	8.6.4	06-2020	50788R
Real Estate Mortgage Investment Conduit Income Tax Returns	3.24.213	03-2022	34468S
Real Property Management Program	1.14.6	09-2017	37269F
Real Property Valuation Guidelines	4.48.6	09-2020	39443V
Receipt and Acceptance Guidelines	1.35.3	08-2021	47416Q
Receipt and Control of Non-Collection Due Process (CDP) Offers	8.23.2	09-2020	50803V
Receipt and Intake of TAS Cases	13.1.16	10-2021	35728V
Receipt, Assignment, and Consideration of TEFRA Partnership Cases	8.19.10	12-2021	52410A
Receipt, Control and Pre-Conference Considerations	8.22.5	08-2020	49157C
Receiving, Extracting, and Sorting	3.10.72	11-2022	33410S
Recognizing and Developing Fraud	25.1.2	04-2021	27682G
Reconciling Non-Insolvency LAMS Reports	25.3.7	08-2022	55406W
Reconsiderations	25.15.17	05-2022	50494S
Recordkeeping and Accounting for Disclosures	11.3.37	09-2019	30461F
Recruitment, Selection, and Placement	6.330.1	12-2009	53382D
Redemptions	5.12.5	06-2016	35754R
Redesigned Revenue Accounting Control System (RRACS)	3.17.63	04-2021	33910X
Redesigned Revenue Accounting Control System (RRACS) Procedures	3.17.50	09-2021	33003Z
Reduction in Grade, Band and Removal Based on Unacceptable Performance	6.432.1	01-2009	33014G
Reemployed Annuitants (REA) with a Salary Offset Waiver	6.553.1	07-2020	59931A
Reference Materials Overview	21.1.2	08-2022	36801P
Refund Intercept Program	3.17.20	11-2022	47866A
Refund Litigation	34.5.2	04-2021	29663T
Refund Offset	21.4.6	09-2022	36820W
Refund Research	21.4.1	08-2022	36815D
Refund Trace and Limited Payability	21.4.2	08-2022	36816O
Reimbursable Operating Guidelines	1.33.3	04-2020	50383K
Related, Whipsaw and Inactive Cases	8.2.3	08-2015	50784Z
Releasing Legal Advice to the Public	33.1.3	07-2011	39433Z
Relief from Community Property Laws	25.15.5	04-2020	32027Z
Relocating/Removing Records	1.15.5	02-2021	31427T
Relocation Services Program	1.32.13	04-2022	35266E
Remittance Transaction Research (RTR) System	3.5.10	10-2022	37354H
Remittances, Form 809 and Designated Payments	5.1.2	08-2021	27784D
Reopening/Reclosing/Reinputting Records	4.4.26	02-2014	30359S
Report Generation Software	4.10.15	03-2020	38773C

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Report of Foreign Bank and Financial Accounts (FBAR)	4.26.16	06-2021	39110X
Report of Foreign Bank and Financial Accounts (FBAR) Procedures	4.26.17	11-2021	48401B
Report Writing	4.10.8	03-2021	27643H
Report Writing Guide for Employment Tax Examinations	4.23.10	06-2020	35231N
Report Writing Guide for Estate and Gift Tax Examinations	4.25.6	12-2021	58879J
Reporting on Event-Related Spending	1.32.10	03-2022	38880S
Reports	4.4.27	12-2009	30361E
Reports	4.7.6	06-2022	30420K
Reports	4.36.5	06-2021	32894Y
Reports Teams Instructions for Work Planning and Control	3.30.18	01-2017	68095X
Reports to Outside Officials	8.10.2	09-2012	50798N
Request Fulfillment Process	2.148.3	05-2020	68035V
Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	4.10.20	12-2020	38775Y
Requests and Demands for Testimony and Production of Documents	11.3.35	04-2018	30458I
Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	4.25.9	10-2021	58882G
Requests for Information	9.4.4	11-2021	36207X
Requests for Representation Funds and Gifts for Foreign Officials	4.62.3	03-2023	33167U
Requests for Technical Advice and Technical Expedited Advice	33.2.2	10-2010	29148Z
Required Filing Checks	4.10.5	03-2022	27639Z
Required Filing Checks and Package Audit Procedures	4.75.12	11-2019	33215T
Required Format for Regulations	32.1.5	11-2019	38998Z
Requirements	4.17.3	05-2017	34368R
Requirements Engineering Directive	2.110.1	08-2019	60046A
Requirements Engineering Process	2.110.2	08-2019	60078K
Research	21.2.2	09-2022	36807D
Research and Management Information	30.7.2	11-2012	29271P
Research, Applied Analytics and Statistics Division	1.1.18	11-2022	37583M
Residual Remittance Processing System	3.24.133	11-2022	34452I
Resolving the Examination	4.46.5	05-2022	38196V
Resource Guide for Management Officials - Criminal Investigation	1.4.9	06-2022	57194H
Responding to Petitioner's Information Gathering Attempts	35.4.6	11-2019	29883N
Responsibilities	4.17.2	04-2017	34367G
Restitution - Based Assessments Processing	5.19.23	01-2023	60934R
Retiring and Requesting Records	1.15.4	03-2021	31426I
Return Integrity & Verification Operation Managers Guide	1.4.10	08-2022	60880E
Return Integrity and Verification Operation Business Master File Procedures	25.25.1	09-2022	57561Q
Return of Partnership Income	3.11.15	11-2022	33495P
Return of Partnership Income	3.12.15	11-2022	33655H
Return Preparer Misconduct Cases	8.7.18	08-2016	68470G

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Return Preparer Misconduct Field Collection	25.24.4	10-2020	67656U
Return Preparer Misconduct Field Examination	25.24.5	03-2021	70494K
Return Preparer Misconduct Victim Assistance - General Overview	25.24.1	09-2022	67653N
Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	25.24.2	08-2022	67654Y
Return Preparer Office	1.1.28	05-2021	59791A
Return Preparer Penalty Cases	8.11.3	04-2019	50868A
Return Preparer Program	4.11.51	10-2020	36482Q
Return Preparer Program Coordinator	4.1.10	09-2021	39167C
Return Preparer Suitability	25.20.3	08-2021	69540D
Return Related Penalties	20.1.5	08-2021	33073X
Return Related Penalties in Appeals	8.11.1	11-2021	36059X
Return, Terminate, Withdraw, and Reject Processing	5.8.7	06-2022	27847B
Returned Refunds/Releases	21.4.3	08-2022	36817Z
Revenue Officer Procedures for Working Innocent Spouse Relief Cases	25.15.8	01-2023	30272K
Revenue Protection External Lead Procedures	25.25.8	11-2022	61693P
Revenue Protection Prisoner Lead Procedures	25.25.9	11-2022	61694A
Revenue Protection Screening Procedures for Individual Master File Returns	25.25.2	09-2022	59003Z
Revenue Protection Verification Procedures for Individual Master File Returns	25.25.3	10-2022	61686A
Revenue Receipts	3.11.10	11-2022	33470U
Revenue Receipts	3.12.10	11-2022	33630M
Revenue Receipts	3.24.10	11-2022	34328H
Review of Briefs	35.7.3	08-2004	30005R
Review Procedures for EO Determinations	7.20.5	07-2021	36940P
Review, Approval, and Publication of Regulations	32.1.6	11-2019	38999K
Risk, Issue, and Action Item Management Policy	2.109.1	04-2020	72207T
Risk, Issue, and Action Item Management Process	2.109.2	04-2020	72209P
Role and Responsibilities of Disclosure Managers	11.3.38	09-2017	30462Q
Roles and Responsibilities for Providing Legal Advice	33.1.1	08-2004	39430S
Roles and Responsibilities of SMEs	4.54.1	11-2022	92855B
Roles and Responsibilities of SMEs	4.54.1	11-2022	92855B
Roles, Responsibilities, and Authorities	9.7.1	01-2023	36428C
Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	5.14.9	10-2019	28511G
Rules Governing Practice Before the IRS	1.25.1	01-2023	48365U
Safeguard Review Program	11.3.36	07-2015	30459T
Safety, Security, and Control	5.1.3	12-2020	27755A
Sale Procedures	5.10.5	08-2018	35405T
SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	1.4.29	02-2022	61645F

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
SB/SE CSO Communications	11.53.2	04-2015	48691T
SB/SE Emerging Issue Process	4.34.1	10-2021	74522F
SB/SE Field and Office Examination Group Manager	1.4.40	04-2021	35578Z
SBSE Campus Collection Support Managers' Guide	1.4.55	06-2016	59975C
SC Data Controls	3.17.30	11-2022	33885X
Scanner Operations on SCRIPS	3.41.275	11-2022	34929Y
Schedule K-1 Processing	3.0.101	08-2022	33347E
Scheme Development Center	9.8.1	03-2023	36442G
SCRS Error Resolution	3.24.29	12-2021	34555Q
SCRS SC Edits	3.24.159	12-2022	32933M
Seals and Certifications	11.3.6	10-2017	30428U
Search Warrants, Evidence and Chain of Custody	9.4.9	03-2013	36212Q
Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1.5.5	04-2020	30335I
Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	1.5.8	11-2021	30338P
Section 508 Compliance	2.30.1	08-2022	75372T
Section Titles and Command Codes for IDRS Terminal Input	2.4.1	12-2012	28189K
Section Titles and Command Codes for IDRS Terminal Responses	2.3.1	12-2012	28113Y
Securing Approval for Seizure Actions and Post-Approval Actions	5.10.2	08-2022	35402M
Securing Installment Agreements	5.14.1	12-2022	28331W
Security	4.7.2	06-2022	30416C
Security and Communication Services (SACS) Security Command Codes	2.12.2	05-2021	69748P
Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	30.6.1	03-2020	29269D
Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	1.4.12	07-2022	38174H
Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	10.5.8	02-2018	49883F
SEP Responsibilities and Case Development	4.16.1	06-2017	34426M
Service Capacity Management	2.144.4	10-2019	62040G
Service Catalog Management Directive	2.142.1	06-2020	72725U
Service Catalog Management Process and Procedures	2.142.2	06-2020	72726F
Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	25.30.3	12-2022	65380x
Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	25.30.4	11-2022	65384p
Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	25.30.2	12-2022	65379w
Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	25.30.7	11-2022	66032U
Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	25.30.8	06-2022	66196P
Servicewide Burden Reduction Activities	22.24.1	01-2016	37489Z

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Servicewide Delegation Order Process	1.11.4	04-2020	29543A
Servicewide Delegations of Authority	1.2.2	01-2023	73276Q
Servicewide Electronic Research Program (SERP)	1.11.8	12-2022	50463T
Servicewide Policy Statement Process	1.11.3	03-2020	29300H
Servicewide Policy Statements	1.2.1	01-2023	29301S
Servicewide Research for Tax Administration	1.7.1	08-2020	38795Q
Servicewide Security Patch Management	10.8.50	11-2020	49074M
Serving Levies, Releasing Levies and Returning Property	5.11.2	03-2021	35744V
Settlement Documents	35.8.2	08-2004	29868Y
Settlement of Joint Committee Cases	35.5.4	12-2015	38056K
Settlement Procedures	34.8.2	07-2021	39031Z
Settlement Procedures Overview	34.8.1	06-2017	38022E
Settlements by Counsel	35.5.2	08-2019	38054O
Severance Pay	6.550.3	03-2022	59159U
SharePoint	2.25.20	12-2020	71879J
Signature Principles	31.1.3	08-2004	29649P
Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	35.4.9	06-2013	29886U
Significant Case Program	31.2.1	08-2004	29422W
Small Business/Self-Employed Division	1.1.16	03-2022	35584D
Small Business/Self-Employed Division Delegations of Authority	1.2.65	10-2022	69375s
Small Employer Health Care Tax Credit Under Section 45R	4.75.38	10-2020	67328Z
Solution Design Process	2.120.7	12-2022	74885R
SOURCES OF INFORMATION	9.4.2	08-2018	36205B
Space, Property, Procurement, and Telecommunications	30.5.1	10-2007	29063N
Special Case Processing	5.8.10	03-2022	27853F
Special Cases	5.21.7	06-2020	55072Y
Special Computation Formats, Forms and Worksheets	8.17.5	03-2014	31913K
Special Examination Features and Programs	4.1.8	08-2022	27612I
Special Examination Procedures	4.25.11	07-2020	58884C
Special Problems of Assessment and Payment	35.8.4	08-2004	29870K
Special Procedures	4.26.8	02-2019	27707Q
Special Procedures for John Doe Summonses	25.5.7	06-2020	27536R
Special Processes	13.1.10	12-2019	30661H
Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	4.70.7	10-2021	71618U
Specific Claims and Other Issues	21.6.6	09-2022	36837R
Split Spousal Assessments	21.6.8	07-2022	36839N
Stakeholder Liaison (SL) Activities	11.53.5	01-2015	48694A
Stakeholder Partnerships, Education and Communication	22.30.1	09-2022	36870C
Standard Paragraphs and Explanation of Adjustments	4.10.10	06-2022	34502D

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Standard Tax Compliance Checks for Suitability and Monitoring	25.29.1	08-2021	75250E
Standard Validity Criteria	2.3.8	12-2019	28121Y
Standards for Using Email	1.10.3	11-2016	34421J
Statistical Editing of Corporation Tax Returns	3.49.8	06-2019	33419N
Statistical Editing of Individual Income Tax Returns	3.49.5	11-2022	51321W
Statistical Reporting	1.13.1	08-2018	30960Z
Statistical Sampling Auditing Techniques	4.47.3	02-2021	34154B
Statute Control and Extension	4.23.14	05-2020	35235F
Statute Control Procedures	4.71.9	08-2021	33834G
Statute Information on TEFRA Cases	8.21.6	12-2021	39933E
Statute of Limitations	4.7.3	06-2022	30417N
Statute of Limitations Processes and Procedures	25.6.1	09-2022	36881J
Statutes on Collection Cases	8.21.5	06-2021	39932T
Statutory Notice of Deficiency Cases	8.2.2	05-2014	50782D
Statutory Notices of Deficiency	4.8.9	01-2023	50713Q
Stipulating Facts and Documents	35.4.7	07-2012	29884Y
Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	5.14.5	10-2021	28507Y
Structuring	4.26.13	04-2020	35439Z
Student Volunteer Service	6.308.1	07-2022	53369K
Submission Processing Image Control Team (ICT) Correspondence Scanning	3.13.6	11-2022	66285J
Substantive Development of a Regulation Project	32.1.3	08-2018	38995S
Suitability Determinations for Employment	6.731.1	11-2009	33017N
Suits against IRS Employees	25.3.4	07-2010	30399C
Suits Against the United States	5.17.5	03-2018	57346Z
Suits Against the United States and Claims for Damages under IRC § 7433	25.3.3	01-2017	30398R
Suits Brought Against the United States	34.5.3	08-2022	29664E
Suits by the United States	5.17.4	03-2022	30752X
Suits by the United States	25.3.2	11-2021	30397G
Summary of the Published Guidance Process	32.2.2	04-2017	29174V
Summons Enforcement Actions	34.6.3	06-2022	39029N
Summons for Taxpayer Records and Testimony	25.5.5	03-2022	27533K
Summons Procedures	5.20.4	11-2016	38112J
Summonses	5.17.6	08-2019	30754T
Summonses on Third-Party Witnesses	25.5.6	08-2019	27534V
Supervisory Operator's Manual	3.24.202	11-2022	34456A
Supply Purchasing Program	1.14.2	08-2019	31321E
Surveillance and Non-Consensual Monitoring	9.4.6	09-2020	36209T
Survey Returns	4.71.7	10-2019	33832K

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Suspension of the Statutes of Limitation Under IRC §7811(d)	13.1.14	11-2022	35726Z
Systemic Advocacy Management System (SAMS) Administration	13.2.2	09-2020	30666K
Systemic Advocacy Overview	13.2.1	09-2020	30665Z
Systems	21.2.1	09-2022	36806S
Systems Development	2.5.1	06-2022	33496A
Systems Scheduling	2.7.6	12-2020	73144F
Tangible Personal Property Valuation Guidelines	4.48.3	09-2020	39439N
TAS Audit Coordination	13.9.2	09-2022	92853F
TAS Authorities	13.1.4	04-2021	35723S
TAS Balanced Performance Measurement System	13.5.1	09-2020	32657T
TAS Guide for Managers	1.4.13	07-2021	49230M
TAS Operations Assistance Request (OAR) Process.	13.1.19	09-2021	47432Q
TAS Taxpayer Assistance Order (TAO) Process	13.1.20	05-2016	47433B
Tax Check Reports on Federal Appointees	11.3.31	10-2017	30454Q
Tax Compliance Officer Employment Tax Procedures	4.23.21	11-2021	66694Y
Tax Computation / Accounting Period Changes	21.6.4	08-2022	36835V
Tax Court Jurisdiction and Proceedings	35.1.1	06-2022	29814A
Tax Court Opinions and Decisions	35.9.1	08-2004	30010K
Tax Court Petitions	35.2.1	07-2022	29833H
Tax Court Procedures	35.1.3	07-2012	29817H
Tax Court Procedures for Reporting Potentially Dangerous Persons	35.6.3	08-2004	29865R
Tax Court Terms and Definitions	35.1.2	08-2004	29816W
Tax Exempt and Government Entities (TE/GE)	25.1.9	10-2022	27689F
Tax Exempt and Government Entities (TE/GE) Cases	8.7.8	03-2018	50794V
Tax Exempt and Government Entities Division	1.1.23	09-2021	49695V
Tax Exempt Bond Error Resolution Procedures	3.12.26	10-2022	57692Q
Tax Exempt Bonds Voluntary Closing Agreement Program	7.2.3	01-2020	35363Y
Tax Exempt Determination System (TEDS) Roles and Delegation	7.15.4	03-2022	55001P
Tax Exempt Determination System (TEDS) User Manual	7.22.4	08-2021	66705U
Tax Exempt Determinations Systems (TEDS) Routing Slip Features	7.15.8	11-2021	55042K
Tax Exempt Quality Measurement System (TEQMS)	7.11.3	09-2022	33049X
Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	21.3.8	08-2022	32596R
Tax Forms Distribution Programs	1.18.3	10-2022	38315S
Tax Forms, Tax Publications, and Public Use Forms	33.3.7	08-2010	29165K
Tax Products Program	1.17.3	07-2019	31853T
Tax Treaty Related Matters	4.60.3	09-2021	35008W
Taxpayer Advocacy Panel Operating Procedures	13.7.1	01-2023	47230S
Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	13.1.1	09-2021	30650A
Taxpayer Advocate Service (TAS) Case Criteria	13.1.7	09-2021	30658K



# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Taxpayer Advocate Service (TAS) Confidentiality	13.1.5	08-2020	30655D
Taxpayer Advocate Service (TAS) Internal Management Document Program	1.11.13	08-2022	49558R
Taxpayer Contacts	5.1.10	10-2021	27790H
Taxpayer Contacts Resulting From Notice Issuance	21.3.1	09-2022	36811L
Taxpayer Experience Office	1.1.33	08-2022	92900T
Taxpayer Inquiry Referrals Form 4442	21.3.5	09-2022	28016E
Taxpayer Protection Program	25.25.6	09-2022	61691T
Taxpayer Representation	5.1.23	06-2022	52165G
Taxpayer Representation	13.1.23	06-2022	52344F
TC 520 - W Freeze Servicewide Guide	25.3.8	08-2021	75587U
TE/GE AIMS Processing	4.5.1	01-2023	36157C
TE/GE AIMS Special Processing Procedures	4.5.3	11-2022	36268K
TE/GE Examined and Non-Examined Closures	4.5.2	01-2023	36158N
TE/GE Knowledge Network (K-Net) Administration	1.4.7	07-2022	69445F
TE/GE Reports	4.5.5	11-2022	36159Y
TE/GE Roles and Responsibilities	1.54.1	09-2021	32219B
TE/GE Taxpayer Correspondence Procedures	25.13.2	03-2021	71987K
Technical Advice From the Office of Chief Counsel	4.23.15	01-2020	35236Q
Technical Advice to Taxpayers and Examination Personnel	4.2.3	10-2003	34445T
Technical Advisors and the Virtual Team Process	13.1.12	12-2021	30663D
Technical Assistance and Technical Advice Requests	4.80.1	02-2021	71643F
Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	4.71.13	07-2019	33840K
Technical Field Support	4.8.7	04-2022	31424M
Technical Guidance and Information Processing for Excise Tax Examination Issues	4.24.6	08-2022	28307W
Technical Guidelines for Employment Tax Issues	4.23.5	08-2020	35225J
Technical Guidelines for Estate and Gift Tax Issues	4.25.5	07-2020	58878Y
Technical Provisions of IRC 6015	25.15.3	01-2020	30266G
Technical Services	4.7.7	11-2020	30465X
Technology Services	30.7.3	12-2009	29611R
TEFRA Administrative Adjustment Request (AAR)	4.31.4	04-2019	35419H
TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	4.31.8	10-2020	66796V
TEFRA Bankruptcy	4.31.7	10-2020	50160J
TEFRA Examinations - CPF Procedures	4.31.3	01-2023	36879X
TEFRA Examinations - Field Office Procedures	4.31.2	05-2019	36874U
Temporary Assignments under the Intergovernmental Personnel Act (IPA)	6.334.1	11-2009	53371W
Termination and Jeopardy Assessments and Jeopardy Collection	5.17.15	02-2022	49712V
Test, Training, and Exercise Requirements	10.6.3	03-2022	71636Q
The Abusive Transactions (AT) Process	4.32.2	06-2018	38330H

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
The Bankruptcy Code and Collection	5.9.2	01-2023	39956D
The Counsel Governmental Liaison Coordination Program	37.1.3	01-2013	60946J
The IRS Balanced Performance Measurement System	1.5.1	07-2021	30331Q
The IRS FFI List Publishing Processes Document	4.65.1	07-2022	57672Y
The Office of Equity, Diversity, and Inclusion	1.1.10	02-2015	30384D
The Records and Information Management Program	1.15.1	02-2021	31421F
The SAUSA Program	34.11.1	08-2022	29682A
Third Party Contacts	5.20.3	01-2021	38111Y
Third-Party Contact Program	25.27.1	04-2021	64747G
Third-Party Contacts	4.11.57	10-2022	36507A
Third-Party Payer Arrangements for Employment Taxes	5.1.24	03-2018	58417H
TIGTA/GAO	11.53.4	04-2015	48693P
Title 26 Seizures for Forfeiture	9.7.13	05-2012	36440K
Training	9.2.1	05-2021	36231X
Training and Communication	30.4.3	03-2011	29601V
Training Evaluation Policy	6.410.9	08-2021	57678M
Transcripts	21.2.3	09-2022	36808O
Transfer of Returns Open for Examination	4.11.29	03-2020	36395S
Transferee and Transferor Liabilities	8.7.5	05-2015	50790D
Transferee Liability Cases	4.11.52	12-2021	36501M
Transferring TAS Cases	13.1.17	10-2021	47430U
Transfers	4.4.33	04-2010	30373W
Transportation Management	1.22.6	10-2021	31776R
Travel Guidelines	30.5.2	02-2014	29123E
Trial	9.6.4	09-2021	36225T
Trial of the Case	35.6.2	07-2018	29864G
Trial Planning	35.4.1	06-2022	29878U
Trust Fund Penalty Assessment Action	5.7.6	07-2017	35501C
Trust Fund Recovery Penalty (TFRP)	5.19.14	02-2022	49610Y
Trust Fund Recovery Penalty (TFRP) Overview and Authority	8.25.1	09-2018	50809J
Types of Records and Their Life Cycles	1.15.2	02-2021	31423B
Types of Suits	34.6.2	01-2017	39028C
U.S. Withholding Agent Examinations - Form 1042	4.10.21	08-2019	51337G
Unagreed Employment Tax Case Procedures	4.23.22	01-2021	67744D
Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	4.71.3	03-2022	36272S
Unagreed Issues	4.81.14	10-2019	68190V
Undercover Operations	9.4.8	09-2020	36211F
Unemployment Tax Returns	3.11.154	11-2022	33581C
Unemployment Tax Returns	3.12.154	11-2022	33743Q

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Unemployment Tax Returns	3.24.154	11-2022	34464A
Unemployment Taxes	21.7.3	09-2022	36843V
Unified Communications Policy	2.28.1	08-2021	74354N
Unified Work Request (UWR) Process	2.22.1	01-2020	38167S
United States Certification for Reduced Tax Rates in Tax Treaty Countries	21.8.4	08-2022	49817Z
United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	1.22.2	11-2022	31772Z
Unpaid Assessments	1.34.4	03-2021	53135C
Unpostable Resolution	4.4.35	12-2009	30375S
Unpostables	21.5.5	09-2022	36825Z
Updating/Correcting AIMS Data Base	4.4.34	03-2011	30374H
Use of Direct Buyouts (VSIP) and Job Swaps	6.576.1	01-2010	54012M
Use of Force Procedures	9.2.3	06-2015	36228A
Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	6.350.1	08-2013	54011B
Use of Pseudonyms by IRS Employees	10.5.7	08-2022	49882U
Use of Summons Special Applications	25.5.8	12-2020	27537C
Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	1.17.7	08-2022	53478W
User Fees	1.35.19	06-2021	62657H
User Guide for Requesting Published Products and Services	1.17.9	11-2022	59991C
Uses of Section 1204 Statistics	1.5.2	10-2022	30332B
Using and Researching the Internal Revenue Manual (IRM)	1.11.6	03-2022	35817P
Using Appropriated Funds to Purchase Meals and Light Refreshments	1.32.20	04-2022	53762P
Valuation Assistance	4.25.12	07-2020	58885N
Valuation Assistance for Cases Involving Works of Art	4.48.2	10-2012	31715E
Valuation Assistance Procedures	8.18.1	05-2021	31885D
Veterans Employment Programs and Restoration of Duty	6.307.1	11-2009	20269R
Voluntary Classification Settlement Program (VCSP) Procedures	4.23.20	06-2020	66486W
Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	4.23.25	06-2021	71053V
W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1.55.6	11-2022	48309K
Wage and Investment	1.1.13	01-2023	30387K
Wage and Investment (WI) Internal Management Documents Program	1.11.7	05-2022	32114X
Wage and Investment Communications and Liaison	11.55.2	03-2021	49223X
Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	25.25.11	11-2022	69629H
Wagering Tax Information	11.3.26	07-2017	30449X
Web Server Security Policy	10.8.22	02-2022	55175G
Whipsaw Assessments	5.20.6	11-2016	38118X
Whistleblower Awards	25.2.2	05-2020	27544R
Whistleblower Office	1.1.26	09-2021	54082K
Whistleblower Taint Review Procedures	33.3.8	11-2019	73500H
Withdrawal of Notice of Federal Tax Lien	5.12.9	09-2019	58949W

# Internal Revenue Manual (IRM)

## Alphabetical Index

### February 2023

***By IRM Section Title, Number, Revision Date and Catalog Number***

<b><i>Title</i></b>	<b><i>Number</i></b>	<b><i>Revision Date</i></b>	<b><i>Catalog Number</i></b>
Withdrawals and Installment Agreements with Special Circumstances	5.14.4	10-2020	28506N
Withholding Compliance Program	5.19.11	07-2022	39978R
Work Schedules	30.4.7	12-2012	29604C
Workers' Compensation Program	6.800.1	09-2022	37476W
Workforce Recruitment Strategies	6.332.1	02-2010	33013V
Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	3.17.80	11-2022	47865P
Working Appeals Team Cases	8.7.11	09-2018	50797C
Working Cases in Appeals	8.1.3	01-2015	36184J
Working Decedent Cases	5.5.3	09-2020	35481V
Working Trust Fund Recovery Penalty Cases in Appeals	8.25.2	07-2020	50810K
Workload Identification and Survey Procedures	4.1.2	09-2020	27603X
Workload Scheduling	3.30.127	05-2022	33048M
Workpaper System and Case File Assembly	4.10.9	08-2014	27644S
Workpapers and Reports Resources	4.46.6	09-2021	38197G
Written Determinations Under Section 6110	37.1.1	08-2004	39102X

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
-------------------	-----------------	-----------------------	--------------

### Part 1: Organization, Finance and Management

1.1 Organization and Staffing			
1.1.2	06-2015	30377O	IRS Organizational History
1.1.25	03-2015	49482Q	Mission Assurance & Security Services
1.1.30	06-2018	69119G	Office of Planning, Programming, and Audit Coordination
1.2 Servicewide Policies and Authorities			
1.2.10	07-2019	48024W	Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2019	48025H	Policy Statements for Information Technology Activities
1.2.12	07-2019	48026S	Policy Statements for Submission Processing Activities
1.2.13	07-2019	48027D	Policy Statements for the Examining Process
1.2.14	07-2019	48029Z	Policy Statements for Collecting Process Activities
1.2.15	07-2019	48030A	Policy Statements for Human Resource Management Activities
1.2.16	07-2019	48032W	Policy Statements for the Rulings and Agreements Process
1.2.17	07-2019	48033H	Policy Statements for Appeals Activities
1.2.18	07-2019	48034S	Policy Statements for Criminal Investigation Activities
1.2.19	07-2019	48035D	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	07-2019	48037Z	Policy Statements for Penalties and Interest Activities
1.2.21	07-2019	48038K	Policy Statements for Customer Account Services Activities
1.2.22	07-2019	48039V	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	07-2019	48040W	Policy Statements for Chief Counsel Activities
1.2.24	07-2019	50507K	Policy Statements for Special Topics
1.2.25	07-2019	52710D	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	07-2019	39609B	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	07-2019	39610C	Delegations of Authority for Information Technology Activities
1.2.42	07-2019	39611N	Delegation of Authorities for Submission Processing Activities
1.2.43	07-2019	39612Y	Delegations of Authority for the Examining Process
1.2.44	07-2019	39613J	Delegations of Authority for the Collecting Process
1.2.45	07-2019	39614U	Delegations of Authority for Human Resource Management Activities
1.2.46	07-2019	39615F	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	07-2019	39616Q	Delegation of Authorities for the Appeals Process
1.2.48	07-2019	39617B	Delegation of Authorities for Criminal Investigation Activities
1.2.49	07-2019	39618M	Delegations of Authority for Communications, Liaison and Disclosure Activities
1.2.50	07-2019	39622U	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	07-2019	39623F	Delegation of Authorities for Penalties and Interest Activities
1.2.52	07-2019	39624Q	Delegations of Authority for Special Topics Activities

Obsolete IRM Sections

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
1.2.53	07-2019	39625B	Delegation of Authorities for Chief Counsel Activities
1.2.54	07-2019	55202C	Delegations of Authority for Security, Privacy and Assurance Activities
1.2.64	07-2020	51710T	Functional Delegations of Authority for Agency-Wide Shared Services
<b>1.1 Resource Guide for Managers</b>			
1.4.17	01-2022	35431P	Compliance Managers Guide
1.4.30	03-2021	62659D	Monitoring Internal Control Planned Corrective Actions
1.4.54	04-2019	40087D	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
<b>1.7 Research and Analysis for Tax Administration</b>			
1.7.2	02-2018	38796B	Servicewide Research Data Standards
1.7.3	02-2018	38797M	Servicewide Research Electronic Library
1.7.4	02-2018	49937S	Role of Research in IRS
<b>1.13 Statistics of Income</b>			
1.13.4	10-2015	30966N	Form 1040 Industry Coding
1.13.6	10-2015	30970V	Instructions for Processing the Taxpayer Usage Study
1.13.7	06-2019	30972R	Form 1120 Industry Coding
1.13.8	06-2019	30974N	Statistical Editing of Corporation Tax Returns
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns
<b>1.14 Real Estate and Facilities Management</b>			
1.14.1	10-2017	37000G	Logistics Management
1.14.13	03-2017	54529M	Environmental Management Systems
<b>1.15 Records and Information Management</b>			
1.15.8	05-2013	30977U	Records Control Schedule for Administrative and Organizational Records
1.15.9	05-2014	30978F	Records Control Schedule for the Taxpayer Advocate Service
1.15.10	06-2013	30979Q	Records Control Schedule for Appeals
1.15.11	05-2013	30980R	Records Control Schedule for Enrollment and Practice
1.15.12	06-2013	30981C	Records Control Schedule for Inspection
1.15.13	05-2013	30982N	Records Control Schedule for the Chief Counsel
1.15.14	06-2013	30983Y	Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices
1.15.15	05-2013	30984J	Records Control Schedule for Regional/District Counsel
1.15.16	08-2013	30985U	Records Control Schedule for the Chief Financial Officer
1.15.17	08-2013	30986F	Records Control Schedule for Information Technology
1.15.18	08-2013	30987Q	Records Control Schedule for Enterprise Computing Center
1.15.19	04-2013	30988B	Records Control Schedule for Martinsburg Computing Center
1.15.20	08-2013	30989M	Records Control Schedule for Administration/Organization Support Operational Records

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
1.15.21	08-2013	30990N	Records Control Schedule for Strategic Planning
1.15.22	04-2013	30991Y	Records and Information Management
1.15.23	08-2013	30992J	Records Control Schedule for Tax Administration
1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division
1.15.26	09-2013	30995Q	Records Control Schedule for Tax Administration
1.15.27	12-2017	30996B	Records Control Schedule for Compliance Research
1.15.28	05-2013	30997M	Records Control Schedule for Collection
1.15.29	06-2013	30998X	Records Control Schedule for Service Center Operations
1.15.30	05-2014	30999I	Records Control Schedule for Criminal Investigation
1.15.31	09-2013	31000Y	Records Control Schedule for Customer Service
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration
1.15.33	09-2013	31003F	Records Control Schedule for Legislative Affairs
1.15.34	09-2013	31004Q	Records Control Schedule for Communications
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records
1.15.37	10-2014	31007X	Records Control Schedule for Economic Stabilization
<b>1.17 Publishing</b>			
1.17.4	02-2013	31854E	Production Sources and Special Programs
<b>1.18 Distribution</b>			
1.18.1	08-2014	38313W	Mission of Distribution
<b>1.25 Practice Before the Service</b>			
1.25.3	10-2015	52483F	Case Development and Licensure (CD&L)
<b>1.32 Servicewide Financial Policies and Procedures</b>			
1.32.3	11-2014	52837V	Managerial Cost Accounting
1.32.7	09-2016	54559A	Estimating Trust Fund Costs
1.32.8	01-2017	48073R	Investigative Imprest Funds
1.32.19	09-2016	51377Q	User Fees
<b>1.34 Revenue Accounting</b>			
1.34.1	04-2019	53163U	Definitions and Acronyms
1.34.3	03-2015	53319E	Audit Oversight and Analysis
<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
1.35.15	07-2021	52979C	Annual Close Guidelines

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
1.35.23	09-2020	66601B	Integrated Financial System Security
1.36 Administrative Accounting Financial Management Reports			
1.36.2	08-2020	50695F	Treasury Information Executive Repository
1.55 Wage and Investment			
1.55.5	04-2014	37355S	Employee Suggestion Program
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

## Part 2: Information Technology

2.3 IDRS Terminal Responses			
2.3.9	06-2016	28122J	Security Command for IDRS Users
2.3.39	06-2015	28151M	Command Code FTPIN
2.3.50	02-2017	28162T	Command Code LVREQ
2.3.58	06-2013	28170T	Command Code SUPOL
2.4 IDRS Terminal Input			
2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel
2.4.54	04-2018	33288Y	Command Codes CSPOD, CSPSP, CSSAD and CSZIP
2.4.55	04-2018	53615P	Command Code CSORD
2.5 Systems Development			
2.5.2	05-2013	28781G	Software Testing Standards and Procedures
2.5.7	05-2020	33499H	Data Name Standards
2.6 Product Assurance			
2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)
2.7 Modernization and Information Technology Services (MITS) Operations			
2.7.2	03-2018	73140N	Computing Center
2.7.4	04-2018	73142J	Magnetic Media Management
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)
2.12 Security and Privacy			
2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
2.13 Enterprise Networks			
2.13.1	10-2016	39516P	Introduction
2.13.2	06-2013	36329M	Telecommunications Asset Tool
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)
2.13.6	10-2016	32522B	Wireless Communications
2.13.7	10-2016	40164F	Calling Card Ordering System
2.13.8	10-2016	47359G	Voice Systems Security
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks



# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)
2.13.15	10-2016	39517A	Domain Name System (DNS)
2.13.21	06-2013	47365K	Telecommunications Encryption Standards
2.13.25	10-2016	40187E	Video Conference Services
<b>2.14 Asset Management</b>			
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards
<b>2.25 Web Services</b>			
2.25.13	04-2020	37394R	IRS Domain Naming Standards
2.25.14	06-2018	37395C	Portal Environment Usability Services
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process
2.25.104	05-2019	38941U	Lyris List Procedures
<b>2.27 Configuration Management</b>			
2.27.1	11-2014	47349K	Configuration Management
<b>2.100 Intergrated Process Management</b>			
2.100.3	11-2019	60800K	IT Process Asset Library
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)
<b>2.2 Engineering</b>			
2.120.2	03-2022	59977Y	Technical Solution Process
2.120.3	03-2022	59978J	Product Integration
2.120.4	03-2022	61941Q	Design Coordination
2.120.5	03-2022	65262A	Performance Engineering
<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
<b>2.2 Data Engineering</b>			
2.152.1	03-2022	59990R	Data Engineering Policy
2.152.2	03-2022	59989Q	Data Management Process Description
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
<b>3.5 Accounts Services</b>			
3.5.20	12-2020	36983g	Processing Requests for Tax Return/Return Information
<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)

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
3.11.8	10-2017	33465b	Information Return Processing
3.21 International Returns and Documents Analysis			
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers
3.24 ISRP System			
3.24.173	01-2018	34697X	Centralized Files and Scheduling
3.24.176	04-2022	34709E	Audit Selection System
3.30 Work Planning and Control			
3.30.28	03-2016	34740T	Individual Review
3.30.165	05-2013	34776V	Incentive Pay System
3.34 NRP Individual Income Tax Returns			
3.34.3	10-2021	40274C	NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	10-2021	48398P	S Corporation Tax Returns - Document Analysis & Data Entry
3.43 Integrated Management System			
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees

## Part 4: Examining Process

4.1 Planning and Special Programs			
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	10-2017	27606E	Other Programs and Other Source Workload
4.1.6	10-2017	27609L	Storage of Selected Returns
4.1.7	10-2017	27611X	Assignment of Selected Returns
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP
4.1.22	07-2020	49268K	LMSB Workload Study
4.1.23	08-2020	49269V	Determining Return Needs for LMSB
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems
4.2 General Examining Procedures			
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities
4.4 AIMS Procedures and Processing Instructions			
4.4.19	06-2021	30343I	Manual Refunds
4.4.24	12-2021	30348L	Payments and Remittances
4.4.32	09-2019	30372L	AIMS, ERCS, and IDRS Data Processing
4.7 Examination Returns Control System (ERCS)			
4.7.9	10-2013	30468E	Chief
4.7.11	04-2016	30470Q	System Administrator and Database Administrator
4.8 Technical Services			
4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments
4.9 Examination Technical Time Reporting System			
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time
4.10 Examination of Returns			
4.10.12	12-2015	35205R	Frivolous Return Program
4.11 Examining Officers Guide (EOG)			
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
4.4			
4.13.4	09-2022	31051P	Area Office (AO) Examination
4.13.8	12-2015	56014C	Exam SFR Reconsiderations
4.15 AIMS Procedures and Processing Instructions			
4.15.2	07-2021	28045H	Examination Procedures
4.15.4	10-2018	28047D	Administrative and Judicial Review
4.15.5	10-2018	28049Z	Post-Assessment Procedures
4.15.7	10-2018	28051L	Planning and Special Programs Procedures
4.18 Exam Offer-In-Compromise			
4.18.2	11-2020	28828E	Doubt as to Liability Offers
4.18.3	01-2022	28829P	Effective Tax Administration Offers
4.18.4	02-2017	28830Q	Combination Offers
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements
4.18.6	11-2020	28832M	Case Processing and Controls
4.18.7	01-2022	28833X	Special Case Processing
4.19 Liability Determination			
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control
4.19.18	10-2021	48157S	Quality Review Program
4.19.24	03-2016	59847J	Compliance Identity Theft
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery
4.20 Examination Collectibility			
4.20.2	06-2020	29632U	Scope Consideration
4.20.3	06-2020	29633F	Soliciting Payment
4.20.4	06-2020	29634Q	Installment Agreements
4.22 National Research Program (NRP)			
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns
4.22.9	04-2020	51330H	International Form 1040 NRP Study
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
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
4.4			
4.24.4	08-2022	28305A	Excise Fuel Taxes Workload, Policies and Procedures
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.25 Estate and Gift Tax			
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	07-2015	58883R	Case Closing Procedures
4.25.11	07-2015	58884C	Special Examination Procedures
4.25.14	07-2015	58887J	Miscellaneous Procedures
4.26 Bank Secrecy Act			
4.26.2	03-2019	27701C	Program Structure
4.26.18	02-2018	50149M	Embedded Quality
4.27 Bankruptcy			
4.27.2	07-2020	27751I	Examiner Responsibilities
4.27.3	07-2020	27752T	Review and Processing Procedures
4.27.4	05-2018	27753E	Statute of Limitations Considerations
4.27.5	09-2019	27754P	Miscellaneous Provisions
4.28 Examination Specialization			
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures
4.30 LMSB General Procedures			
4.30.3	10-2018	32504F	Overseas Posts
4.35 Partnership and S Corporations			
4.35.1	07-2016	27742X	Tax Audit Guidelines
4.35.2	07-2016	27743I	Audit Techniques for Business Returns
4.40 Technical Advisor Program			
4.40.1	09-2016	27628S	Technical Advisor Program
4.40.2	09-2016	27629D	Program Responsibilities and Duties
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)
4.4			
4.41.1	09-2022	35071V	Oil and Gas Handbook
4.42 Insurance Industry			
4.42.1	10-2020	27667R	Introduction

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
4.42.2	10-2020	27668C	Life Insurance Companies
4.42.3	10-2020	27669N	Examination Methods and Techniques
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	10-2020	27672K	Miscellaneous
4.42.6	10-2020	27673V	Glossary
4.43 Retail Industry			
4.43.1	04-2021	27595I	Retail Industry
4.44 Subchapter T Cooperatives			
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Guide for Quality Examinations			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
4.46.7	03-2016	38198R	Post Examination Activities
4.49 Economist Program			
4.49.1	03-2019	35060O	Overview - Economist Program
4.51 LB&I Case Management			
4.51.1	03-2016	32526T	Rules of Engagement
4.51.6	03-2016	37346H	Issue Management Process Guide
4.53 SBSE Administrative Programs			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination
4.60 International Procedures			
4.60.4	02-2021	35001X	LB&I International Programs
4.60.5	12-2018	35002I	Classification of International-feature Returns
4.60.6	01-2022	35003T	International Referral Criteria and Procedures
4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
4.60.9	06-2021	35006A	International Examiner's Report
4.61 International Examination Guidelines			
4.61.1	04-2021	27726X	Overview of Guidelines
4.61.2	06-2021	27727I	Foreign Based Books and Records
4.61.4	06-2021	27729E	Information Gathering
4.61.5	04-2021	27731Q	Entity Classification
4.61.6	06-2021	27732B	Boycotts
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
4.70 TE/GE Examinations			
4.70.2	10-2013	32904J	TEGE Communications with Appeals

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
<b>4.71 Employee Plans Examination of Returns</b>			
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.15	09-2018	35242U	EP Special Review
4.71.18	11-2021	57901S	EP Penalties
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
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts
4.72.20	06-2014	60970J	Unrelated Business Activities
<b>4.75 Exempt Organizations Examination Procedures</b>			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.18	09-2018	33223T	Special Review
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)
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
<b>4.76 Exempt Organizations Examination Guidelines</b>			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	10-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	10-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	10-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
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
4.81.2	09-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
4.81.4	09-2019	55320Z	Examination Planning
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
<b>4.86 Indian Tribal Governments Administrative Guidance</b>			
4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
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
<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
<b>4.103 Compliance Data Environment (CDE)</b>			
4.103.2	02-2021	55246E	CDE Procedures
4.103.3	02-2021	55247P	CDE Roles and Reports

## Part 5: Collecting Process

<b>5.1 Field Collecting Procedures</b>			
5.1.17	05-2014	29420A	Third Party Contacts



# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
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>			
5.2.1	07-2015	35459R	Collection Time Reporting
<b>5.7 Trust Fund Compliance</b>			
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
<b>5.8 Offer in Compromise</b>			
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building
<b>5.9 Bankruptcy and Other Insolvencies</b>			
5.9.14	04-2016	39971S	Automated Proofs of Claim
<b>5.11 Notice of Levy</b>			
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income
<b>5.12 Federal Tax Liens</b>			
5.12.5	06-2016	35754R	Redemptions
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
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions
<b>5.19 Liability Collection</b>			
5.19.3	11-2020	36862C	Backup Withholding Program
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection
5.19.20	05-2014	52741C	Large Dollar Case Processing
<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>6.410 Learning and Education</b>			
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training
<b>6.500 Pay and Allowances</b>			
6.500.1	01-2014	36957K	Pay Administration

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
6.771 Agency Grievance System			

6.771.2	02-2018	33022G	Grievance Examiner Handbook
---------	---------	--------	-----------------------------

### Part 7: Rulings and Agreements

#### 7.1 TE/GE Administrative Procedures and Programs

7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
-------	---------	--------	--

7.1.7	11-2016	69149U	Processing Information Requests
-------	---------	--------	---------------------------------

#### 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

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
--------	---------	--------	---

7.21.4	07-2016	27617L	Transcription and Case Establishment
--------	---------	--------	--------------------------------------

7.21.6	07-2016	27619H	Inventory Control Subsystem
--------	---------	--------	-----------------------------

7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
--------	---------	--------	--

7.21.9	07-2016	27622E	Exempt Organizations Management Information System
--------	---------	--------	--

#### 7.22 Exempt Organizations EDS User Manual

7.22.2	07-2016	27952V	Data Entry
--------	---------	--------	------------

7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
--------	---------	--------	--

7.22.5	07-2016	27954R	Letter Generation
--------	---------	--------	-------------------

7.22.6	07-2016	27955C	Inventory Control System (ICS)
--------	---------	--------	--------------------------------

7.22.7	07-2016	27956N	Management Information System
--------	---------	--------	-------------------------------

#### 7.25 Exempt Organizations Determinations Manual

7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
--------	---------	--------	---

7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
--------	---------	--------	--

7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
--------	---------	--------	---

7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
--------	---------	--------	---

7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
--------	---------	--------	--

7.25.6	11-2019	35975W	Business Leagues
--------	---------	--------	------------------

7.25.7	12-2019	36088A	Social and Recreational Clubs
--------	---------	--------	-------------------------------

7.25.8	11-2019	35973A	Fraternal Beneficiary Societies
--------	---------	--------	---------------------------------

7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
--------	---------	--------	---

7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
---------	---------	--------	--

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
7.25.13	11-2019	35983W	Cemetery Companies
7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	11-2019	35944X	Small Insurance Companies or Associations
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations
7.25.17	11-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	11-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	11-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	11-2019	36072Q	Black Lung Benefit Trusts
7.25.23	11-2019	36073B	Religious and Apostolic Associations
7.25.24	11-2019	35980P	Cooperative Hospital Service Organizations
7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	11-2019	36093T	Amateur Sports Organizations
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	11-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	11-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
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
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	11-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	11-2019	35989K	Termination of Private Foundation Status
7.26.15	11-2019	36098W	IRC 4947 Trusts
<b>7.27 Exempt Organizations Tax Manual</b>			
7.27.3	11-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	11-2019	36075X	Taxation of Unrelated Business Income
7.27.5	11-2019	36076I	Unrelated Trade or Business
7.27.6	11-2019	36077T	Computation of Unrelated Business Tax Income

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<i><b>IRM Number</b></i>	<i><b>Obs Date</b></i>	<i><b>Catalog Number</b></i>	<i><b>Title</b></i>
7.27.7	11-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	11-2019	36089L	Unrelated Debt-Financed Income
7.27.9	11-2019	36090M	Debt—Financed Property
7.27.10	11-2019	36091X	Acquisition Indebtedness
7.27.11	11-2019	36080Q	Political Organizations
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
7.27.15	11-2019	27564J	Taxes on Self-Dealing
7.27.16	11-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2019	35963E	Taxes on Excess Business Holdings
7.27.18	11-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	11-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	11-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures
<b>Part 8: Appeals</b>			
8.19 Appeals Pass-Through Entity Handbook			
8.19.3	10-2013	36948Z	Guidance for Appeals Officers
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists
8.19.5	10-2013	36951W	Account and Processing Support
8.22 Collection Due Process			
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases
8.23 Offer in Compromise			
8.23.6	04-2014	50807N	OIC Processing and Closing Procedures
8.25 Trust Fund Recovery Penalty (TFRP)			
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals
8.26 Alternative Dispute Resolution (ADR) Program			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
-------------------	-----------------	-----------------------	--------------

### Part 9: Criminal Investigation

#### 9.5 Investigative Process

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

### Part 10: Security, Privacy and Assurance

#### 10.2 Physical Security Program

10.2.2	10-2015	51712P	Physical Security Compliance Reviews
10.2.3	08-2016	51713A	Safeguard Reviews
10.2.4	09-2018	51715W	Overview of ID Media
10.2.10	05-2013	51723W	Continuity Planning Requirements
10.2.12	04-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection

#### 10.4 Physical Security Information for Managers

10.4.1	12-2016	51731W	Managers Security Handbook
--------	---------	--------	----------------------------

#### 10.5 Privacy, Information Protection & Data Security (PIPDS)

10.5.3	10-2015	49878M	Identity Protection Program
--------	---------	--------	-----------------------------

#### 10.8 Information Technology (IT) Security

10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.8	10-2015	53118R	Live Data Protection
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	07-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy

### Part 11: Disclosure, Communications, and Liaison

#### 11.11 Disclosure of Official Information

11.3.8	10-2021	30431R	Disclosure of Written Determinations
11.3.14	01-2020	30437F	Privacy Act General Provisions
11.3.15	01-2020	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	01-2020	30439B	Privacy Act Notification Programs
11.3.17	01-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	01-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	01-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	01-2020	30443J	Personnel Records

Obsolete IRM Sections

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
<b>11.5 Legislative Affairs</b>			
11.5.3	08-2014	38765C	Guide to Congressional Correspondence
<b>11.55 Wage and Investment</b>			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

## Part 13: Taxpayer Advocate Service

<b>13.13 Taxpayer Advocate Case Procedures</b>			
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.1.19	04-2016	47432Q	TAS Operations Assistance Request (OAR) Process
<b>13.4 TAS TAMIS Guide</b>			
13.4.1	08-2021	32655X	General TAMIS Information
13.4.3	08-2021	35621V	TAMIS Training
13.4.4	08-2021	35622G	Navigation/Querying
13.4.5	08-2021	35623R	Initiating and Working a Case on TAMIS
13.4.6	08-2021	35624C	Management Inventory Screens
13.4.7	08-2021	35625N	Administrative Reports
13.4.8	08-2021	35626Y	Report Writing

## Part 20: Penalty and Interest

<b>20.2 Interest</b>			
20.2.3	04-2016	32963A	PINEX and Related Command Codes
20.2.6	04-2016	32967S	Methods of Computing Interest
20.2.8	04-2016	32970P	Restricted Interest
20.2.12	01-2017	32975S	Employment Taxes

## Part 21: Customer Account Services

<b>21.2 Systems and Research Programs</b>			
21.2.5	06-2017	36810A	Miscellaneous Forms and Processing
<b>21.3 Taxpayer Contacts</b>			
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
<b>21.7 Business Tax Returns and Non-Master File Accounts</b>			
21.7.5	10-2020	36845R	Estate and Gift Tax Returns
21.7.8	08-2021	36848Y	Excise Taxes
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees
<b>21.8 International</b>			
21.8.3	08-2013	49815D	NMF International Adjustments

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<b>IRM Number</b>	<b>Obs Date</b>	<b>Catalog Number</b>	<b>Title</b>
<b>21.9 Specialized Accounts Management Programs</b>			
21.9.1	09-2013	52829V	Taxpayer Assurance Program
21.9.2	09-2015	52830W	Accounts Management Identity Theft
<b>21.21</b>			
21.10.4	08-2022	66103S	Customer Satisfaction Surveys
<b>Part 22: Taxpayer Education and Assistance</b>			
<b>22.22 Federal, State, and Local Governments</b>			
22.40.1	03-2022	38104J	Outreach
<b>22.41 Indian Tribal Governments</b>			
22.41.1	06-2021	35210K	Outreach
<b>22.42 TEB Taxpayer Education and Assistance</b>			
22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach
<b>22.43 Employee Plans Customer Education and Outreach</b>			
22.43.1	11-2014	37895H	Obtaining Products and Services from Employee Plans Customer Education and Outreach
<b>Part 25: Special Topics</b>			
<b>25.2 Information and Whistleblower Awards</b>			
25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies
<b>25.5 Summons</b>			
25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons
<b>25.26 Exempt Organizations Business Master File</b>			
25.7.3	01-2022	27772L	Group Exemption Procedures
25.7.5	01-2022	27774H	Exempt Organizations Extracts and On-Line Programs
25.7.6	01-2022	27776D	Cumulative List (Publication 78)
25.7.7	01-2022	35833P	EO/BMF Reports
<b>25.8 OFP Codes</b>			
25.8.1	11-2013	36880Y	OFP Codes Overview
<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
<b>25.15 Relief from Joint and Several Liability</b>			
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	06-2021	30276C	Appeals Procedures
25.15.16	10-2016	49557G	Telephone Contacts
<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

# Internal Revenue Manual (IRM) Obsolete Index

## February 2023

<i><b>IRM Number</b></i>	<i><b>Obs Date</b></i>	<i><b>Catalog Number</b></i>	<i><b>Title</b></i>
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)
25.23 Identity Protection and Victim Assistance			
25.23.4	11-2016	67664U	IDTVA Paper Process
25.23.5	10-2017	67665F	ACSS IDT Processing
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
25.23.7	09-2017	67667B	AUR Identity Theft Processing
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity The ft Processing
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management

### **Part 39: General Legal Services**

39.39 Professionalism and Government Ethics Programs			
39.1.2	04-2022	29355Q	Government Ethics Programs