



Internal Revenue Manual Index

MAY 2017

CONTENTS

Numerical
Owner
Alphabetical
Obsolete



Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back to January 2006.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

May 2017

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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Part 1 Organization, Finance and Management

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

1.1 Organization and Staffing

1.1.1	06-2015	30376D	1100	IRS Mission and Organizational Structure
1.1.4	08-2013	30364L	1100	Organizational Planning
1.1.5	06-2015	30378Z	1100	Office of the Commissioner
1.1.6	06-2015	30379K	1100	Chief Counsel
1.1.7	10-2012	30381W	1100	Appeals
1.1.8	06-2005	30382H	1100	National Taxpayer Advocate
1.1.10	02-2015	30384D	1100	The Office of Equity, Diversity, and Inclusion
1.1.11	02-2015	30385O	1100	Chief, Communications and Liaison
1.1.12	03-2015	30386Z	1.1.25	Chief Technology Officer
1.1.13	10-2013	30387K	3.42.1	Wage and Investment
1.1.16	06-2016	35584D		Small Business / Self Employed Division
1.1.17	07-2010	49279R	1.1.25	Agency Wide Shared Services
1.1.18	05-2012	37583M	1.1.14	Research, Analysis and Statistics Division
1.1.19	09-2008	40229Z	1100	Criminal Investigation
1.1.20	11-2016	50178P	1(10)00	Office of Professional Responsibility
1.1.21	01-2017	37682C	1.11.14	Chief Financial Officer
1.1.22	07-2015	49171G	1100	Human Capital Office
1.1.23	03-2017	49695V	1100	Tax Exempt and Government Entities Division
1.1.24	11-2006	14055T		Large Business & International (LB&I) Division
1.1.26	08-2015	54082K		Whistleblower Office
1.1.28	01-2015	59791A		Return Preparer Office (RPO)
1.1.30	12-2016	69119G		Office of Planning, Programming, and Audit Coordination

1.2 Servicewide Policies and Authorities

1.2.10	11-2016	48024W	1.2.1	Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2012	48025H	1.2.1	Policy Statements for Information Technology Activities
1.2.12	10-2012	48026S	1.2.1	Policy Statements for Submission Processing Activities
1.2.13	03-2014	48027D	1.2.1	Policy Statements for the Examining Process
1.2.14	10-2012	48029Z	1.2.1	Policy Statements for Collecting Process Activities

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.2.15	10-2012	48030A	1.2.1	Policy Statements for Human Resource Management Activities
1.2.16	06-2013	48032W	1.2.1	Policy Statements for the Rulings and Agreements Process
1.2.17	09-2016	48033H	1.2.1	Policy Statements for Appeals Activities
1.2.18	10-2012	48034S	1.2.1	Policy Statements for Criminal Investigation Activities
1.2.19	10-2012	48035D	1.2.1	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	11-2012	48037Z	1.2.1	Policy Statements for Penalties and Interest Activities
1.2.21	10-2012	48038K	1.2.1	Policy Statements for Customer Account Services Activities
1.2.22	10-2012	48039V	1.2.1	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W	1.2.1	Policy Statements for Chief Counsel Activities
1.2.24	06-2015	50507K		Policy Statements for Special Topics
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	10-2016	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	09-2014	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	11-2016	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	02-2016	39613J	1.2.2	Delegations of Authority for the Collecting Process
1.2.45	10-2016	39614U	1.2.2	Delegations of Authority for Human Resource Management Activities
1.2.46	06-2014	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	10-2014	39616Q	1.2.2	Delegation of Authorities for the Appeals Process
1.2.48	02-2013	39617B	1.2.2	Delegation of Authority for Criminal Investigation Activities
1.2.49	06-2014	39618M	1.2.2	Delegation of Authorities for Communications, Liaison and Disclosure Activities
1.2.50	07-2014	39622U	1.2.2	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	05-2013	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
1.2.52	09-2016	39624Q	1.2.2	Delegations of Authority for Special Topics Activities
1.2.53	06-2015	39625B	1.2.2	Delegation of Authorities for Chief Counsel Activities
1.2.54	05-2013	55202C		Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61	10-2016	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	12-2011	50703U		Delegations of Authority for Information Technology (IT)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.4 Resource Guide for Managers				
1.4.1	01-2012	33466M	1.4.4	Management Roles and Responsibilities
1.4.2	02-2015	33467X	1400	Monitoring and Improving Internal Control
1.4.3	05-2016	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2016	33211B		Corporate Tax Administration Tools
1.4.6	08-2016	31779Y	1.16.2	Managers Security Handbook
1.4.7	02-2017	69445F		TEGE Knowledge Network (K-Net) Administration
1.4.9	03-2017	57194H	114.1 CH. 6	Resource Guide for Management Officials - Criminal Investigation
1.4.10	09-2016	60880E	10.4.1	Integrity & Verification Operation Managers Guide
1.4.11	12-2016	35340Z	114.1 CH 3	Field Assistance Guide for Managers
1.4.16	11-2016	35344R	114.7 Ch. 7	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	9783	Compliance Managers Guide
1.4.18	09-2015	39913M		Electronic Products and Services Support Managers Guide
1.4.19*	10-2016	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	03-2014	35795M	1.4.17	Filing & Payment Compliance Managers Handbook
1.4.21	11-2016	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	03-2017	50658C		CAWR Manager and Coordinator Guide
1.4.23	09-2016	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	04-2016	50773S	8.1.4	Appeals Managers Procedures
1.4.29	11-2013	61645F	1.4.17	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
1.4.30	10-2015	62659D		Monitoring Internal Control Planned Corrective Actions
1.4.31	08-2015	66821V		IRS Quality Assurance Program
1.4.40	04-2017	35578Z	114.1 CH 3	SB/SE Field and Office Examination Group Manager
1.4.50	05-2017	33258K	LEM 1.4.50	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	08-2016	38446S	1.4.17	Insolvency
1.4.52	08-2015	39453R		Offer in Compromise Manager's Resource Guide - Field Program
1.4.53	08-2010	39990Z		Advisory Group Manager Operational Aid
1.4.54	10-2015	40087D	1.4.17	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.4.55	06-2016	59975C		SBSE Campus Collection Support Managers' Guide
1.5 Managing Statistics in a Balanced Measurement System				
1.5.1	10-2016	30331Q	1.5.6	The IRS Balanced Performance Measurement System

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.5.2	01-2015	30332B	1.5.7	Uses of Section 1204 Statistics
1.5.3	05-2017	30333M	1.5.7	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH. 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	08-2015	30338P	105.4 CH. 8	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)

1.7 Research and Analysis for Tax Administration

1.7.1	08-2004	38795Q		Servicewide Research Council
1.7.2	08-2004	38796B		Servicewide Research Data Standards
1.7.3	08-2004	38797M		Servicewide Research Electronic Library
1.7.4	11-2007	49937S		Role of Research in IRS

1.10 Office of the Commissioner Internal Revenue

1.10.1	06-2015	33092E	1.10.1	IRS Correspondence Manual
1.10.3	11-2016	34421J		Standards for Using Email

1.11 Internal Management Documents System

1.11.1	04-2014	29298G	1.2.3 CH. 1	Internal Management Document (IMD) Program and Responsibilities
1.11.2	11-2016	29299R	1.2.3 CH. 2	Internal Revenue Manual (IRM) Process
1.11.3	04-2014	29300H	1.2.3 CH. 3	Policy Statements
1.11.4	06-2015	29543A	1.2.3 CH. 4	Delegation Orders
1.11.5	04-2014	30626A	1.2.3 CH. 5	Publishing the Internal Revenue Manual (IRM)
1.11.6	05-2015	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	11-2015	32114X	1.2.3	Accounts Management Tax/Policy/Program Analyst Guide
1.11.8	12-2016	50463T	1.11.7	Servicewide Electronic Research Program (SERP)
1.11.9	01-2017	53704J	1.11.2	Clearing and Approving Internal Management Documents (IMDs)
1.11.10	04-2014	53277J	1.11.2	Interim Guidance Process
1.11.13	08-2013	49558R		Taxpayer Advocate Service (TAS) Internal Management Document Program

1.13 Statistics of Income

1.13.1	12-2015	30960Z	1(13)00	Statistical Reporting
1.13.2	06-2014	30962V	1(13)26.1	Processing Management
1.13.3	06-2014	30964R	1(13)26.1	Document Management
1.13.7	01-2006	30972R	1(13)26.3	Form 1120 Industry Coding
1.13.8	01-2006	30974N	1(13)26.3	Statistical Editing of Corporation Tax Returns

1.14 Facilities Management

1.14.1	08-2008	37000G	1(14)00	Logistics Management
1.14.2	08-2016	31321E	Doc 10603	Supply Purchasing Program
1.14.3	04-2003	31322P	Doc 10604	Furniture and Equipment Standards
1.14.4	11-2014	38310P	Doc 10603	Personal Property Management

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.14.5	05-2017	31452E	1(14)00	Occupational Health and Safety Program
1.14.6	07-2013	37269F	1(14)50	Real Property Management Program
1.14.7	08-2013	35907U	1(14)47.2	Motor Vehicle Management
1.14.8	07-2013	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		IRS Parking Program
1.14.12	05-2017	49873J		IRS Environmental Compliance Program

1.15 Records and Information Management

1.15.1	08-2015	31421F	1.15.1 Ch 1	The Records and Information Management Program
1.15.2	08-2015	31423B	1.15.1 Ch 2	Types of Records and Their Life Cycles
1.15.3	08-2015	31425X	1.15.1 Ch 3	Disposing of Records
1.15.4	08-2015	31426I	1.15.1 Ch 4	Retiring and Requesting Records
1.15.5	09-2016	31427T	1.15.1 Ch 5	Relocating/Removing Records
1.15.6	11-2016	31431B	1.15.1 Ch 6	Managing Electronic Records
1.15.7	08-2015	31451T	1.15.1 CH 7	Files Management
1.15.24	09-2015	30993U	1.15.2 CH 17	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	01-2006	30994F	1.15.2 CH 18	Records Control Schedule for Statistics Division
1.15.27	11-2002	30996B	1.15.2 CH 20	Records Control Schedule for Compliance Research

1.17 Publishing

1.17.1	08-2016	31851X	1(17)78	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure
1.17.2	08-2016	31852I	1(17)00	Publishing Systems and Programs
1.17.3	08-2016	31853T	1(17)00	Tax Products Program
1.17.7	08-2016	53478W	1(17)00	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.17.8	08-2016	59701K	1.17.4	Internal and Public Use Non-Tax Products
1.17.9	08-2016	59991C		User Guide for Requesting Published Products and Services

1.18 Distribution

1.18.2	07-2014	38314H	1.17.5	Forecasting Requirements
1.18.3	03-2014	38315S	1(17)5(22)	Tax Forms Distribution Programs
1.18.4	07-2014	48239X		Knowledge Services
1.18.5	07-2014	48240Y	1.17.6	National Distribution Center

1.20 Equal Employment Opportunity and Diversity

1.20.2	06-2013	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
1.20.3	07-2016	68680E		Handling Harassment Allegations

1.22 Mail and Transportation Management

1.22.1	10-2015	31771O	1.15.8 CH 1	Mail and Transportation Management Overview
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.22.2	10-2015	31772Z	1.15.8 CH 2	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services
1.22.3	10-2015	31773K	1.15.8 CH 3	Addressing and Packaging
1.22.4	10-2015	31774V	1.15.8 CH 4	Postage Accountability and Reporting Requirements
1.22.5	10-2015	31775G	1.15.8 CH 5	Mail Operations
1.22.6	10-2015	31776R	1.15.8 CH 6	Transportation Management
1.22.7	10-2015	31777C	1.15.8 CH 7	Household Goods
1.22.8	10-2015	59044U		Mailing and Shipping Equipment

1.25 Practice Before the Service

1.25.1	11-2016	48365U	12(16)0	Rules Governing Practice Before the IRS
1.25.2	05-2017	52482U	1(10)00	Practitioner Enrollment
1.25.4*	06-2016	52484Q		Processing Circular 230 Disciplinary Cases

1.31 CFO Internal Policy and Procedures

1.31.3	02-2015	50906D	1.8.4	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7	07-2011	35660U		Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office

1.32 Servicewide Travel Policies and Procedures

1.32.1	02-2012	39947S	1763	Official IRS Local Travel Guide
1.32.4	10-2014	48041H	1763	Travel Card Program
1.32.5	06-2016	35101Y		International Travel Office Procedures
1.32.10	11-2014	38880S		Approval Process for Event-Related Spending
1.32.11	09-2011	55730Z	1.32.1	Official IRS City-to-City Travel Guide
1.32.12	03-2017	39982Z	1764	IRS Relocation Travel Guide
1.32.13	10-2016	35266E	1764	Relocation Services Program
1.32.14	01-2017	55731K	1.32.1	Gainshairing Travel Savings Program
1.32.15	04-2013	37449P		Public Transportation Subsidy Program (PTSP)
1.32.20	07-2015	53762P	1.32.1	Using Appropriated Funds to Purchase Meals and Light Refreshments

1.33 Strategic Planning, Budgeting and Performance Management Process

1.33.3	04-2015	50383K	1.33.3	Reimbursable Operating Guidelines
1.33.4	12-2014	48604K	1.6.1 CH 6	Financial Operating Guidelines

1.34 Revenue Accounting

1.34.1	06-2009	53163U	1.31.2	Revenue Accounting Definitions and Acronyms
1.34.4	08-2015	53135C	1.31.2	Unpaid Assessments

1.35 Financial Accounting

1.35.3	07-2015	47416Q	1700	Receipt and Acceptance Guideline
1.35.4	09-2014	43166F	1.32.6	Purchase Card Program
1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other As sets

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.35.6	07-2016	43194X		Property and Equipment Accounting
1.35.7	09-2013	47418M		Debt Collection
1.35.9	03-2016	66158B		Integrated Financial System Payroll
1.35.13	03-2016	57075Z		Administrative Waiver
1.35.14	01-2015	67071D	1.34.3	IRS Annual Financial Statement Audit
1.35.15	07-2015	52979C		Annual Close Guidelines
1.35.16	12-2016	62653P	1.32.3	Managerial Cost Accounting
1.35.17	07-2016	62654A		Estimating Trust Fund Costs
1.35.18	12-2015	62656W	1.32.8	Imprest Funds
1.35.19	07-2016	62657H	1.32.19	User Fees
1.35.24	08-2015	66160N		Establishing IRS Commitments and Obligations

1.36 Administrative Accounting and Financial Management Reports

1.36.2	04-2015	50695F		Treasury Information Executive Repository
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1.53 Small Business/Self-Employed

1.53.1	08-2007	37013J		Managing Organizational Change
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1.54 TE/GE Division Organization and Management

1.54.1	08-2016	32219B		TE/GE Roles and Responsibilities
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1.55 Wage and Investment

1.55.2	06-2015	37989E		Organizational Changes
1.55.6	10-2016	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2 Information Technology

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

2.2 Partnership Control System

2.2.1*	12-2013	28245J	LEM 2.2.1	Partnership Control System Chapter Overview
2.2.2	12-2014	28574P	102.2 CH 2	PCS Command Code TSLOD
2.2.3	12-2014	28575A	102.2 CH 3	PCS Command Code TSCHG
2.2.4	12-2014	28577W	102.2 CH 4	PCS Command Code TSINQ
2.2.5	12-2014	28578H	102.2 CH 5	PCS Command Code TSDEL
2.2.6	12-2014	28579S	102.2 CH 6	PCS Command Code TSNOT
2.2.7	12-2014	28580T	102.2 CH 7	PCS Command Code TSCLS
2.2.8	12-2014	28581E	102.2 CH 8	PCS Command Code MSCHG
2.2.9	12-2014	28582P	LEM 2.3.9	PCS Command Code TSUMY

2.3 IDRS Terminal Responses

2.3.1	12-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.3.2*	03-2010	28115U	LEM 2.3.2	Introduction to IDRS Terminal Responses
2.3.8*	10-2015	28121Y	102.3 CH 8	Standard Validity Criteria
2.3.10	12-2014	28123U	102.3 CH. 10	Command Codes MFREQ and RECON
2.3.11*	12-2016	28124F	LEM 2.3.11	Command Codes TXMOD and SUMRY
2.3.12	12-2013	28125Q	102.3 CH 12	Command Code ACTON
2.3.13*	06-2015	28126B	LEM 2.3.13	Command Codes FFINQ, REINF, and REMFE
2.3.15*	12-2016	28128X	LEM 2.3.15	Command Code ENMOD
2.3.16	12-2011	28129I	102.3 CH 16	Command Code RFINK and RAFRQ
2.3.17	06-2013	28130J	102.3 CH 17	Command Code ESTABD
2.3.18	01-2010	28131U	102.3 CH 18	Command Code ESTABM
2.3.20	12-2014	28133Q	102.3 CH 20	Command Code URINQ (URF)
2.3.25	01-2011	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	11-2012	28139E	102.3 CH 26	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27	Command Code ECREQ
2.3.28	12-2016	28141Q	102.3 CH 28	Command Code FTDPN
2.3.29	06-2015	28142B	102.3 CH 29	Command Codes INTST, ICOMP, and COMPA
2.3.30	12-2012	28143M	102.3 CH 30	Command Code DAILY
2.3.31	10-2015	28144X	102.3 CH 31	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	12-2016	28145I	LEM 2.3.32	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH. 34	Command Code PATRA
2.3.35	12-2016	28102R	LEM 2.3.35	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36	Command Code SCFTR
2.3.37	12-2012	28149A	102.3 CH 37	Command Code UPTIN for the GUF System
2.3.38	12-2016	28150B	102.3 CH 38	Command Code TXCMP
2.3.40	01-2009	28152X	102.3 CH 40	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41	Command Code PIEST
2.3.43	12-2016	28155E	102.3 CH 43	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44	Command Code PIVAR
2.3.45	12-2014	28157A	102.3 CH 45	Command Code XSINQ
2.3.47*	12-2016	28159W	102.3 CH. 47	Command Codes INOLE, EOGEN and SPARQ
2.3.48	12-2012	28160X	102.3 CH 48	Command Code UPDIS for the GUF System
2.3.49	12-2016	28161I	102.3 CH 49	Command Code EICMP
2.3.51	03-2017	28163E	102.3 CH. 51	Command Code IMFOL
2.3.52	06-2016	57904Z		Command Codes RTVUE, RTFTP
2.3.53	03-2016	28165A	102.3 CH. 53	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	12-2016	28167W	102.3 CH. 55	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH. 56	Command Code ESTABR
2.3.57	06-2016	58088M	2.3.57	Command Code BRTVU

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.3.59*	12-2016	28171E	LEM 2.3.59	Command Codes BMFOL and BMFOR
2.3.60	11-2015	28172P	102.3 CH. 60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	12-2016	28174L	102.3 CH. 62	Command Code ESTAB
2.3.63	06-2016	28175W	102.3 CH. 63	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	01-2015	28177S	102.3 CH. 64	Command Code EMFOL
2.3.65	12-2016	53389C	LEM 2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research
2.3.66	03-2013	28178D	102.3 CH. 66	Command Codes PLINF and PLINQ
2.3.68	12-2016	28112N	102.3 CH. 68	Command Code DUPOL and DUPPG
2.3.69	08-2009	28181A	102.3 CH. 69	Command Code VPARS
2.3.70	08-2013	28182L	102.3 CH. 70	Command Code EFTPS
2.3.71	12-2014	28183W	102.3 CH. 71	Command Code ATINQ
2.3.73	12-2016	28185S	4.11.17	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	12-2016	28186D	102.3 CH. 74	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	06-2015	33046Q		Command Code CDPWEB (CDPTA, CDPTE)
2.3.80	01-2015	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTABA
2.3.82	01-2011	55095X		Command Code ESTABH
2.3.85*	06-2015	61664M		Command Code DFAST and DLITE
2.3.86	12-2016	67908N		Command Code IRPOL

2.4 IDRS Terminal Input

2.4.1	12-2012	28189K	102.4 CH. 1	Section Titles and Command Codes for IDRS Terminal Input
2.4.4	01-2010	28192H	102.4 CH. 4	Command Code MESSG
2.4.5	11-2015	28193S	102.4 CH. 5	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System
2.4.6	12-2014	28194D	102.4 CH. 6	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH. 7	Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.8	11-2012	28197K	102.4 CH. 8	Command Codes ESign and BSign
2.4.9	11-2016	28198V	102.4 CH. 9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	02-2017	28199G	102.4 CH. 10	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH. 11	Command Code NMFTM
2.4.12	12-2016	28201H	102.4 CH. 12	Command Codes DELET and CCPYT
2.4.13	11-2015	28202S	102.4 CH. 13	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH. 14	Command Code NMFST

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.4.15	12-2016	28205Z	102.4 CH. 15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing
2.4.16*	12-2016	28206K	LEM 2.4.16	Command Codes REQ54 and ADJ54
2.4.17	12-2016	28207V	102.4 CH. 17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2015	28209R	102.4 CH. 19	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2017	28210S	LEM 2.4.20	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH. 21	Command Codes CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22	Command Code CRMNL
2.4.23	10-2015	28214K	102.4 CH. 23	Command Code CHKCLR and CHKCL
2.4.24	12-2016	28215V	102.4 CH. 24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	01-2017	28216G	102.4 CH. 25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ
2.4.26	12-2014	28217R	102.4 CH. 26	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	02-2017	28218C	102.4 CH. 27	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	11-2015	28219N	LEM 2.4.28	Command Codes STAUP, STATI and STATB
2.4.29	01-2010	28221Z	102.4 CH. 29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	01-2017	28222K	LEM 2.4.30	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32	Command Code PDTUP
2.4.33	11-2012	28225R	102.4 CH. 33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2015	28226C	102.4 CH. 34	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH. 35	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH. 37	Command Code NOREF Overview
2.4.38	06-2014	28230K	102.4 CH. 38	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH. 39	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH. 40	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2014	28233R	102.4 CH. 41	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH. 42	Command Code CCASG for Case Control Activity System
2.4.43	12-2014	28235N	102.4 CH. 43	Command Code PINEX
2.4.44	03-2017	28236Y	102.4 CH. 44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT
2.4.45*	10-2015	28237J	LEM 2.4.45	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH. 46	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH. 47	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH. 48	Command Code VPPIN
2.4.50	12-2014	28241R	102.4 CH. 50	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH. 52	Command Codes TPCIN and TPCOL

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.4.53	12-2016	31276M	102.4 CH.53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPOD, CSPSP, CSSAD and CSZIP
2.4.55*	11-2011	53615P	LEM 2.4.55	Command Code CSORD
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2016	38335K		Command Code DDBCK/ DDBCV / DDBCS
2.4.59	11-2012	54615Z	2400	Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	10-2015	64077N		Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58

2.5 Systems Development

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

2.7 Information Technology (IT) Operations

2.7.1*	05-2013	73141Y	LEM 2.7.1	Inter-Center
2.7.2*	05-2013	73140N	LEM 2.7.2	Computing Center
2.7.4*	04-2013	73142J	LEM 2.7.4	Magnetic Media Management
2.7.5*	01-2011	73143U	LEM 2.7.5	System Control Point (SCP) - Configuration Management
2.7.6*	01-2010	73144F	LEM 2.7.6	Systems Scheduling
2.7.9	12-2016	32002E	2.1.12	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness

2.8 Audit Information Management System (AIMS)

2.8.1*	12-2012	28249B	LEM 2.8.1	Introduction to AIMS REALTIME Processing
2.8.2	12-2016	28756V	102.8 CH 2	AIMS Command Code AM424
2.8.3	12-2016	28757G	102.8 CH 3	AIMS Command Code AMDIS
2.8.4	12-2016	28758R	102.8 CH 4	AIMS Command Code AMSTU
2.8.5	12-2016	28759C	102.8 CH 5	AIMS Command Code AMSOC
2.8.6*	12-2016	28760D	LEM 2.8.6	AIMS Command Code AMAXU
2.8.7*	12-2016	28762Z	LEM 2.8.7	AIMS Command Code AMCLS
2.8.8	12-2016	28763K	102.8 CH. 8	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.8.9	12-2012	50448E		AIMS Command Code AMRET
2.9 Integrated Data Retrieval System Procedures				
2.9.1*	12-2016	28250C	LEM 2.9.1	Integrated Data Retrieval System
2.11 IDRS Correspondence System				
2.11.1	04-2013	28244Y	102.11 CH. 1	IDRS Correspondence
2.12 Security and Privacy				
2.12.1*	12-2011	53401Z	LEM 2.12.1	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
2.15 Enterprise Architecture (EA)				
2.15.1	02-2009	37206W	2.1.11	Enterprise Architecture (EA) Overview
2.16 Enterprise Life Cycle (ELC)				
2.16.1	12-2015	49718J	2.5.50	Enterprise Life Cycle Guidance (author)
2.21 Requisition Processing for IT Acquisition Products and Services				
2.21.1	04-2017	37317E		Introduction to Requisition Processing for Information Technology (IT)
2.22 Business Planning and Risk Management				
2.22.1	04-2017	38167S		Unified Work Request (UWR) Process
2.25 Managed Service for IRS				
2.25.2	09-2014	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
2.100 Integrated Process Management				
2.100.1	01-2017	48508B		Integrated Process Management Policy
2.100.2	01-2017	59034Y		Integrated Process Management Standardization Process
2.100.4	05-2016	60801V		Integrated Process Architecture (IPA)
2.110 Requirements Engineering				
2.110.1	09-2015	60046A	102.10 CH. 1; 3(28)(105)0	Requirements Engineering Directive
2.110.2	02-2013	60078K		Requirements Engineering Process
2.120 Engineering				
2.120.1	09-2014	59976N		Engineering Policy
2.120.2	10-2015	59977Y		Technical Solution Process Description
2.120.3	10-2015	59978J		Product Integration Process

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.120.4	10-2014	61941Q		Design Coordination
2.120.5	09-2015	65262A		Performance Engineering
2.123 Knowledge Management				
2.123.1	03-2016	68608U	2.14.2	Knowledge Management Directive
2.123.2	03-2016	68610G		Knowledge Management Process Description
2.126 Transition Management				
2.126.1	07-2015	64032A		Transition Management Directive
2.126.2	07-2015	67722P		Transition Management Process
2.127 Software Testing Standards and Procedures				
2.127.1	05-2017	60807J	2.5.2	IT Test Policy
2.127.2	05-2017	60808U	2.5.2	IT Testing Process and Procedures
2.144 Capacity Management				
2.144.1	07-2015	61944X		Capacity Management Policy
2.144.2	09-2015	61946T		Business Capacity Management
2.144.3	11-2015	62038U		Component Capacity Management
2.144.4	09-2015	62040G		Service Capacity Management
2.144.5	07-2015	64078Y		Enterprise Demand Forecast
2.145 Availability Management				
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process Description
2.148 IT Support Services Management				
2.148.1	04-2016	68033Z		IT Support Services Management Directive
2.148.2	03-2016	68034K	2.14.2	Incident Management Process
2.148.3	03-2016	68035V	2.14.2	Request Fulfillment Process
2.149 IT Asset Management				
2.149.1	09-2015	67329K	2.14.1	Asset Management Policy
2.149.2	10-2015	67331W	2.14.1	Asset Management Process Description
2.149.3	10-2015	67521C		Asset Management Hardware Procedures
2.149.4	09-2015	67522N		Asset Management Software Procedures
2.150 Configuration and Change Management				
2.150.1	09-2013	60766Z	2.27.1	Configuration and Change Management Directive
2.150.2	09-2013	60767K	2.27.1	Configuration Management
2.150.3	11-2013	60768V	2.27.1	Change Management (ChM) Policy
2.152 Data Engineering				
2.152.1	10-2015	59990R		Data Engineering Policy
2.152.2	07-2015	59989Q		Data Management Process Description
2.152.3	09-2015	67565E		Naming Data Elements

<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Old IRM Number</i>	<i>Title</i>
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Part 3 Submission Processing

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

3.0 General

3.0.101*	11-2016	33347E		Schedule K-1 Processing
3.0.167*	09-2016	33178B	3000	Losses and Shortages
3.0.230	11-2016	33181Y	3000	Lockbox Processing Procedures
3.0.275	09-2016	32289Z		Business Results Measures for Submission Processing Functions

3.5 Accounts Services

3.5.10	11-2016	37354H	Training 5212-001	Remittance Transaction Research (RTR) System
3.5.20*	12-2016	36983G	21.2.5	Processing Requests for Tax Return/Return Information
3.5.61	11-2016	33260W	3500	Files Management and Services

3.8 Deposit Activity

3.8.44*	11-2016	33386D	3.8.43	Campus Deposit Activity
3.8.45*	12-2016	29994V		Manual Deposit Process
3.8.46	11-2016	33950H		Discovered Remittance
3.8.47*	09-2016	33951S	3.8.45	Manual Deposit for Field Office Payment Processing

3.10 Campus Mail and Work Control

3.10.5	11-2016	33393S	3(10)00	Batch/Block Tracking System (BBTS)
3.10.8*	11-2016	33395O	3(10)00	Information Returns Processing
3.10.72*	10-2016	33410S	3(10)00	Receiving, Extracting, and Sorting
3.10.73*	11-2016	53717M	3.10.72	Batching and Numbering

3.11 Returns and Documents Analysis

3.11.3*	11-2016	33440G	3(11)00	Individual Income Tax Returns
3.11.6*	10-2016	33455F	3(11)00	Data Processing (DP) Tax Adjustments
3.11.8*	11-2016	33465B	3(11)00	Information Return Processing
3.11.10	11-2016	33470U	3(11)00	Revenue Receipts
3.11.12*	12-2016	33480Q	3(11)00	Exempt Organization Returns
3.11.13*	11-2016	33485T	3(11)00	Employment Tax Returns
3.11.14*	10-2016	33490M	3(11)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2016	33495P	3(11)00	Return of Partnership Income
3.11.16*	11-2016	33500X	3(11)00	Corporate Income Tax Returns
3.11.20*	12-2016	54308H	3.11.212	Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	12-2016	33510T	3(11)00	Employee Plan Excise Tax Return
3.11.23*	11-2016	33515W	3(11)00	Excise Tax Returns
3.11.25*	11-2016	33525S	3(11)00	Miscellaneous Tax Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.11.26*	12-2016	33527O	3(11)00	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns
3.11.27*	12-2016	52570D		EPMF Return Processing Form 5500-EZ
3.11.106*	11-2016	33575Y	3(11)00	Estate and Gift Tax Returns
3.11.154*	11-2016	33581C	3(11)00	Unemployment Tax Returns
3.11.180*	10-2016	33583Y	3(11)00	Allocated Tips
3.11.212*	11-2016	33588B	3(11)00	Applications for Extension of Time to File
3.11.213*	11-2016	33587Q	3(11)00	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2016	51221V	3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2016	33586F	3(11)00	Processing Form 8752

3.12 Error Resolution

3.12.2*	11-2016	67652C		Individual Master File Error Resolution General Instructions
3.12.3*	11-2016	33590N	3(12)00	Individual Income Tax Returns
3.12.8*	11-2016	33620Q	3(12)00	Information Returns Processing
3.12.10*	11-2016	33630M	3(12)00	Revenue Receipts
3.12.12*	12-2016	33640I	3.12.246	Exempt Organization Returns
3.12.13*	11-2016	33645L	3(12)00	Employment Tax Returns
3.12.14*	10-2016	33650E	3(12)00	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2016	33655H	3(12)00	Return of Partnership Income
3.12.16*	11-2016	33660A	3(12)00	Corporate Income Tax Returns
3.12.21	11-2016	33670W	3(12)00	Credit and Account Transfers
3.12.22*	11-2016	33673D	3(12)00	Employee Plan Excise Tax Returns
3.12.23*	11-2016	33675Z	3(12)00	Excise Tax Returns
3.12.26*	11-2016	57692Q	3.11.26	Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2016	33695R	3(12)00	General Unpostables
3.12.37*	11-2016	33710V	3(12)00	IMF General Instructions
3.12.38*	10-2016	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2016	33740J	3(12)00	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2016	33743Q	3(12)00	Unemployment Tax Returns
3.12.166	06-2016	33744B	3(12)00	EPMF Unpostables
3.12.179*	10-2016	33742F	3(12)00	Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2016	33751Q	3(12)00	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2016	33752B	3(12)00	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2016	33753M	3(12)00	Error Resolution Instructions for Form 1120S
3.12.220*	11-2016	33756T	3(12)00	Error Resolution System for Excise Tax Returns
3.12.249*	11-2016	33755I	3(12)00	Processing Form 8752
3.12.251*	11-2016	33761M	3(12)00	Corporation Income Tax Returns
3.12.263*	11-2016	33741U	3(12)00	Estate and Gift Tax Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.12.278*	12-2016	33770X	3(12)00	Exempt Organization Unpostable Resolution
3.12.279*	10-2016	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution

3.13 Campus Document Services

3.13.2*	10-2016	33746X	3.11.17	BMF Account Numbers
3.13.5	10-2016	33759A	3(13)00	Individual Master File (IMF) Account Numbers
3.13.6	02-2017	66285J		Submission Processing Image Control Team (ICT) Correspondence Scanning
3.13.12	12-2016	33760B	3(13)00	Exempt Organization Account Numbers
3.13.36	06-2016	33775A	7.3.3 CH 2	EPMF Account Numbers
3.13.40	10-2016	52088E	3.21.259	Application for Tax Identification Number for Pending U.S. Adoptions
3.13.62	11-2016	33780T	3(13)00	Media Transport and Control
3.13.122*	10-2016	31657J	3(13)00	Individual Master File (IMF) Entity Control Unpostables
3.13.222*	10-2016	33790P	3(13)00	BMF Entity Unpostable Correction Procedures

3.14 Notice Review

3.14.1*	10-2016	31974X	21.10.2	IMF Notice Review
3.14.2*	10-2016	32201V	21.10.2	Business Master File (BMF) Notice Review

3.17 Accounting and Data Control

3.17.5*	09-2016	49225T		Hardcore Payment Tracers
3.17.10*	11-2016	33875B	3(17)00	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	08-2016	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	11-2016	47866A		Refund Intercept Program
3.17.21	09-2016	33880U		Credit and Account Transfers
3.17.30	11-2016	33885X	3(17)00	SC Data Controls
3.17.41	09-2009	33890Q	3(17)00	Accounting and Operating Reports
3.17.46*	11-2016	33900B	3(17)00	Automated Non-Master File Accounting
3.17.50	02-2015	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)00	Redesign Revenue Accounting Control System
3.17.64*	08-2016	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2016	33915A	3(17)00	Accounting Refund Transactions
3.17.80*	11-2016	47865P	3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2016	33917W	3(17)00	Excess Collections File
3.17.221	11-2015	33919S	3(17)00	Enterprise Computing Center Data Controls
3.17.243*	09-2016	33916L	3.5.17	Miscellaneous Accounting
3.17.244*	09-2016	57188D	3.17.243	Manual Assessments
3.17.277	11-2016	33928D	3.0.258	Electronic Payments
3.17.278	09-2016	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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3.20 Exempt Organizations Returns Processing

3.20.12*	12-2016	33965G	3(20)00	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing
3.20.13*	11-2016	38871H	3.20.12	Exempt Organization Photocopy Procedures

3.21 International Returns and Documents Analysis

3.21.3*	11-2016	34010Y	3(21)00	Individual Income Tax Returns
3.21.15*	11-2016	37648G	3.21.25	Foreign Partnership Withholding
3.21.19*	11-2016	34014Q	3(21)00	Foreign Trust System
3.21.25*	11-2016	34020U	3(21)00	Miscellaneous Tax Returns
3.21.110*	11-2016	34025X	3(21)00	Chapter Three Withholding Returns - Form 1042
3.21.111*	11-2016	38622K		Chapter Three Withholding Returns
3.21.112*	10-2016	60501S		Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2016	39746F	3.21.259	Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	10-2016	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)
3.21.264*	10-2016	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

3.22 International Error Resolution

3.22.3*	11-2016	34030Q	3(22)00	Individual Income Tax Returns
3.22.15*	11-2016	37643D		Foreign Partnership Withholding
3.22.19*	11-2016	34033X	3(22)00	Foreign Trust System
3.22.110*	11-2016	34040M	3(22)00	Chapter Three Withholding (CTW) Returns Form 1042
3.22.111*	11-2016	38623V		Chapter Three Withholding (CTW) Database
3.22.261*	11-2016	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)

3.24 ISRP System

3.24.3	10-2016	34298E	3.24.3	Individual Income Tax Returns
3.24.7	11-2015	34318L	3.24.7	Delinquent Accounts
3.24.8	11-2016	34323E	3.24.8	Information Returns Processing
3.24.10	11-2016	34328H	3.24.10	Revenue Receipts
3.24.12	12-2016	34337S	3.24.12	Exempt Organization Returns
3.24.13	11-2016	34343W	3.24.13	Employment Tax Returns
3.24.14	10-2016	34347O	3.24.14	Fiduciary Income Tax Returns
3.24.15	11-2016	34352H	3.24.15	Partnership Return of Income
3.24.16	11-2016	34357K	3.24.16	Corporation Income Tax Returns
3.24.20	12-2016	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2015	34373K	3.24.21	Credit and Account Transfers
3.24.22*	11-2016	34378N	3.24.22	Employee Plan Returns
3.24.23	11-2016	34385C	3.37.3	Excise Tax Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.24.25	11-2016	34384R	<i>3.24.25</i>	BMF International Miscellaneous Tax Returns
3.24.26	12-2016	34837X	<i>3.24.25</i>	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	12-2016	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2016	34570F	<i>3.29.28</i>	Foreign Account Tax Compliance General Purpose Programs
3.24.29	10-2015	34555Q	<i>3.29.29</i>	SCRS Error Resolution
3.24.30	11-2015	34566X	<i>3.29.30</i>	Data Controls
3.24.37	11-2016	34412Y	<i>3.24.37</i>	General Instructions
3.24.38	11-2016	39345Q		BMF General Instructions
3.24.40	11-2015	52544H	<i>3.24.259</i>	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	10-2015	34590X	<i>3.29.50</i>	Campus Performance Evaluation Reporting System
3.24.106	11-2016	34442M	<i>3.24.106</i>	Estate Tax Returns
3.24.133	11-2016	34452I	<i>3.24.133</i>	Residual Remittance Processing System
3.24.143	11-2016	34455P	<i>3.24.143</i>	Gift Tax Returns
3.24.154	11-2016	34464A	<i>3.24.154</i>	Unemployment Tax Returns
3.24.159	10-2015	32933M		SCRS SC Edits
3.24.162	11-2015	34677F	<i>3.29.162</i>	BOB Transcription Instructions
3.24.173	10-2015	34697X	<i>3.29.173</i>	Centralized Files and Scheduling
3.24.176	10-2015	34709E	<i>3.29.176</i>	Audit Selection System
3.24.180	10-2015	34713M	<i>3.29.180</i>	Allocated Tips
3.24.183	11-2015	34712B	<i>3.29.183</i>	Planning and Control Data
3.24.202	10-2015	34456A	<i>3.24.202</i>	Supervisory Operator's Manual
3.24.212	10-2016	34467H	<i>3.24.212</i>	Applications for Extension of Time to File Tax Returns
3.24.213	10-2015	34468S	<i>3.24.213</i>	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	11-2015	34734P	<i>3.29.226</i>	Declaration for Electronic Filing
3.24.249	10-2015	34471P	<i>3.24.249</i>	Fiscal Year Required Payments/Form 8752

3.28 Special Processing Procedures

3.28.3	11-2016	34521K	<i>3(28)00</i>	Individual Income Tax Returns
3.28.4*	11-2016	60510D		Identity Theft Returns for Submission Processing

3.30 Work Planning and Control

3.30.10	02-2017	32204C	<i>Document 6746</i>	Cost Estimate Reference
3.30.18	01-2017	68095X		Reports Teams Instructions for Work Planning and Control
3.30.19	01-2017	34720B	<i>25.14.1</i>	Production Control and Performance Reporting
3.30.20	03-2017	62236A	<i>25.8.1</i>	Organization, Function, and Program (OFP) Codes
3.30.30	03-2016	47307E	<i>3.30.28</i>	Embedded Quality for Submission Processing (EQSP) System
3.30.50	01-2017	34755S	<i>3(30)00</i>	Project PCA Production Control Accounting

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.30.123*	11-2016	34760L	3.30.125	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2016	34770H	3(30)00	Campus Monitoring Reports
3.30.126	03-2017	32161W	121.8 Ch. 4	Control Data Analysis
3.30.127	05-2016	33048M	121.8 Ch. 2	Workload Scheduling

3.34 National Research Program (NRP)

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

3.37 International ISRP

3.37.110	11-2016	34874A	13.37.110	Chapter 3 Withholding Returns
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3.38 International Tax Returns and Documents

3.38.147*	11-2016	34880E	3(38)00	International Notices
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3.40 Block Out of Balance Resolution

3.40.8*	11-2016	34899V	3(40)00	Information Returns Processing
3.40.37	10-2016	34905O	3(40)00	General Instructions

3.41 OCR Scanning Operations

3.41.267*	11-2016	52522T		Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)
3.41.269*	11-2016	34927C	3(41)00	Information Returns Processing on SCRIPS
3.41.274	11-2015	34916V	3(41)00	General Instructions for Processing via SCRIPS
3.41.275	11-2015	34929Y	3(41)00	Scanner Operations on SCRIPS
3.41.276	02-2017	39954H		Form 941
3.41.277	11-2016	48185K		Forms 940 SCRIPS Processing

3.42 Electronic Tax Administration

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

3.43 Integrated Management System

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

3.45.1	12-2016	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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3.49 Statistics of Income Processing

3.49.5	02-2017	51321W	1.13.5	Statistical Editing of Individual Income Tax Returns
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Part 4 Examining Process

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

4.1 Planning and Special Programs

4.1.1	03-2013	27602M	4.1 CH. 1	Planning, Monitoring, and Coordination
4.1.2	05-2013	27603X	4.1 CH 2	Determining Return Need
4.1.3	08-2012	27604I	4.1 CH 3	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4*	03-2017	27606E	4.1 CH 4	Other Programs and Other Source Workload
4.1.5	08-2012	27608A	4.1 CH 5	Classification and Case Building
4.1.6	02-2014	27609L	4.1 CH 6	Storage of Selected Returns
4.1.7	06-2014	27611X	4.1 CH 7	Assignment of Selected Returns
4.1.8	06-2014	27612I	4.1 CH 8	Special Examination Features and Programs
4.1.9	06-2014	27613T	4.1 CH 9	International Features
4.1.10*	12-2016	39167C	LEM 4.1.10	Return Preparer Program Coordinator
4.1.20	07-2007	49265D		Hqtrs & Industry Offices Responsible for LMSB PSP
4.1.21	08-2007	49267Z		LMSB Planning and Monitoring
4.1.22*	03-2010	49268K	LEM 4.1.22	LMSB Workload Study
4.1.23	07-2007	49269V		Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LEM 4.1.24	LMSB Sources of Returns, Ordering and Classification
4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems
4.1.26*	12-2016	49273D	4.19.27	Campus Exam Return Selection, Delivery and Monitoring

4.2 General Examining Procedures

4.2.1	11-2016	34440Q	4200	General Examination Information
4.2.2	10-2003	34443X	4200	Miscellaneous Examination Procedures
4.2.3	10-2003	34445T	4200	Technical Advice to Taxpayers and Examination Personnel
4.2.4	10-2003	34446E	4200	Employee Conduct and Responsibilities
4.2.5	07-2011	34447P	4200	Disclosure of Official Information
4.2.6	03-2013	34448A	4200	Examination of Employee Returns
4.2.7	10-2013	25690M	4.70.2	Ex Parte Communication Procedures

4.4 AIMS Procedures and Processing Instructions

4.4.1	04-2016	30311Y	104.3 CH. 1	Introduction
4.4.3	09-2011	30313U	4.4.8	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH. 4	Claims

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.4.5	12-2012	30315Q	104.3 CH. 5	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH. 6	Conversion of Returns
4.4.7	09-2014	30317M	104.3 CH. 7	Correspondence and Closing Letters
4.4.9	08-2012	30319I	104.3 CH. 9	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH. 10	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH. 11	Entity Changes
4.4.12	05-2016	30323Q	104.3 CH. 12	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	02-2015	30325M	104.3 CH. 14	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	12-2011	30327I	104.3 CH. 16	Inventory Control
4.4.17	07-2011	30328T	104.3 CH. 17	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH. 18	Large Dollar Cases
4.4.19	08-2016	30343I	104.3 CH. 19	Manual Refunds
4.4.21	07-2012	30345E	4.4.20	Non-Examined Closures and Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH. 22	Non-Master File (NMF) Processing
4.4.23	10-2013	30347A	4.11.17	Openings
4.4.24	07-2014	30348L	104.3 CH. 24	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH. 25	Quick Assessments
4.4.26	02-2014	30359S	104.3 CH. 26	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH. 27	Reports
4.4.29	05-2011	30363A	104.3 CH. 29	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13	AIMS, ERCS, and IDRS Data Processing
4.4.33	04-2010	30373W	104.3 CH. 33	Transfers
4.4.34	03-2011	30374H	104.3 CH. 34	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH. 35	Unpostable Resolution

4.5 TE/GE AIMS Manual

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

4.7 Examination Returns Control System (ERCS)

4.7.1	04-2016	30415R	4.7 CH 1	Overview
4.7.2	10-2015	30416C	4.7.11	Security
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	04-2014	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	4.7 CH 5	Group and Territory
4.7.6	01-2015	30420K	4.7 CH 6	Reports
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff

4.8 Technical Services

4.8.1	11-2015	31455L	4.8 CH. 1	Organization and Responsibilities
4.8.2	03-2017	31456W	4.8 CH. 2	Case Processing
4.8.3	03-2013	31432M	4.8 CH. 3	Examination Quality Measurement Staff (EQMS)
4.8.4	03-2015	31433X	4.8 CH. 4	Mandatory Review
4.8.5	06-2015	31422Q	25.15.10	Post Examination Case Processing Requirements
4.8.6	08-2015	65519W		Criminal Restitution and Restitution-Based Assessments
4.8.7	04-2014	31424M	4.8 CH. 7	Technical Field Support
4.8.8	12-2013	31428E	4.8 CH. 8	Miscellaneous Responsibilities
4.8.9	08-2016	50713Q	4.15.6	Statutory Notices of Deficiency
4.8.10	07-2012	50714B		Notice of Determination of Worker Classification
4.8.11	03-2017	68642Q		Fraud Program Responsibilities

4.9 Examination Technical Time Reporting System

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

4.10.1	02-2015	27634W	4.2 CH 1	Overview and Basic Examiner Responsibilities
4.10.2*	11-2016	27635H	LEM 4.10.2	Pre-Contact Responsibilities
4.10.3	02-2016	27636S	4.2 CH 3	Examination Techniques
4.10.4	12-2016	27637D	4.2 CH 4	Examination of Income
4.10.5	06-2010	27639Z	4.2 CH 5	Required Filing Checks
4.10.6	07-2001	27641L	4.2 CH 6	Penalty Considerations
4.10.7	03-2015	27642W	4.2 CH 7	Issue Resolution
4.10.8	04-2017	27643H	4.2 CH 8	Report Writing
4.10.9	08-2014	27644S	4.2 CH 9	Workpaper System and Case File Assembly
4.10.10	03-2016	34502D	4.10.8	Standard Paragraphs and Explanation of Adjustments
4.10.13	10-2015	35206C		Certain Technical Issues
4.10.15	03-2015	38773C		Report Generation Software
4.10.16	03-2016	37578T	4.4.28	Examination Operational Automation Database (EOAD)
4.10.20	05-2017	38775Y	4000	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
4.10.21	07-2008	51337G		U.S. Withholding Agent Examinations - Form 1042
4.10.26	08-2012	48619J		Net Rate Netting Procedures for LB&I Cases
4.10.27	12-2013	54356R		Identity Theft Case Processing for Field Examiners

4.11 Examining Officers Guide (EOG)

4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.11.6	02-2017	36013Z		Changes in Accounting Methods
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	02-2014	36099H		Net Operating Loss Cases
4.11.29	09-2010	36395S		Transfer of Returns Open for Examination
4.11.34	12-2004	36419R	4500	Innocent Spouse
4.11.51	09-2016	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	04-2010	36505E		Power of Attorney Rights and Responsibilities
4.11.57	05-2017	36507A		Third Party Contacts

4.12 Nonfiled Returns

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

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

4.15 Jeopardy/Termination Assessments

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

4.16 Special Enforcement Program (SEP)

4.16.1	06-2011	34426M		SEP Responsibilities and Case Development
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4.17 Compliance Initiative Projects

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

4.18 Exam Offer-In-Compromise

4.18.1	02-2017	28827T	4.3.21 CH 1	Offers in Compromise Received in Exam
4.18.2	02-2017	28828E	4.3.21 CH 2	Doubt as to Liability Offers
4.18.3	02-2017	28829P	4.3.21 CH 3	Effective Tax Administration Offers
4.18.5	02-2017	28831B	4.3.21 CH 5	Review, Closing and Reporting Requirements

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.18.6	02-2017	28832M	4.3.21 CH 6	Case Processing and Controls
4.18.7	02-2017	28833X	4.3.21 CH. 7	Special Case Processing

4.19 Liability Determination

4.19.2*	08-2016	36856Y	LEM 4.19.2	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2016	36857J	LEM 4.19.3	IMF Automated Underreporter Program
4.19.4*	03-2017	36858U	LEM 4.19.4	CAWR Reconciliation Balancing
4.19.5*	09-2016	36859F	LEM 4.19.5	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	10-2016	34131C	21.2.5	SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)
4.19.7*	09-2016	36334F	Training 3570-105	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	04-2014	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	12-2013	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10*	12-2016	48148H	4.19.1	Examination General Overview
4.19.11*	06-2016	48149S	LEM 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	4.19.1	Centralized Files and Scheduling
4.19.13*	12-2016	48151E	4.19.24	General Case Development and Resolution
4.19.14*	12-2016	48152P	LEM 4.19.1	EITC/Revenue Protection Strategy
4.19.15*	11-2016	48153A	LEM 4.19.1	Discretionary Programs
4.19.16	11-2011	48155W	4.19.1	Claims
4.19.17*	10-2016	48156H	4.19.1	Non-Filer Program
4.19.18	12-2016	48157S	4.19.1	Quality Review Program
4.19.19*	11-2016	48158D	4.19.1	Campus Examination Telephone Contacts
4.19.20*	11-2016	48160P	LEM 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	11-2016	48161A	4.19.1	Clerical
4.19.22*	03-2017	50661Z		CAWR Control
4.19.23	09-2016	50662K		FUTA Control

4.20 Examination Collectibility

4.20.1	02-2013	29628M	4.3.2 CH 1	General Collectibility Procedures
4.20.2	03-2013	29632U	4.3.2 CH 2	Scope Consideration
4.20.3	12-2010	29633F	4.3.2 CH 3	Soliciting Payment
4.20.4	02-2013	29634Q	4.3.2 CH 4	Installment Agreements

4.21 Electronic Filing Program

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

4.22.1	10-2008	33006G		NRP Overview
4.22.2	10-2008	33007R		NRP Case Building
4.22.3	12-2011	33008C	LEM 4.22.3	Classification of NRP Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.22.4*	01-2013	33009N	LEM 4.22.4	Examination of NRP Cases - Area Office
4.22.5	10-2014	33011Z		Campus Compliance Operations Site
4.22.6	01-2013	48403X		Area Office Examination of Individual Returns
4.22.7	02-2007	48405T		Area Office Examination of S Corporation Returns
4.22.8	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	10-2012	47344H		Employment Tax Study - NRP Examination Guidelines
4.22.11	05-2012	59122H		SB/SE Examination of NRP C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.22.13	01-2014	59601J		Fuel Excise Tax Study - NRP Examination Guidelines

4.23 Employment Tax

4.23.1	09-2016	35221R	104.6 CH. 1	Introduction
4.23.2	12-2016	35222C	104.6 CH. 2	Employment Tax Examination Objectives
4.23.3	08-2016	35223N	104.6 CH. 3	Classification, Selection and General Procedures for Employment Tax Cases
4.23.4	03-2017	35224Y	104.6 CH. 4	Workpapers - Employment Tax Examinations
4.23.5*	05-2015	35225J	LEM 4.23.5	Technical Guidelines for Employment Tax Issues
4.23.6	04-2014	35226U	104.6 CH. 6	Classification Settlement Program (CSP)
4.23.7	01-2014	35227F	104.6 CH. 7	Employment Tax on Tip Income
4.23.8	10-2015	35228Q	104.6 CH. 8	Determining Employment Tax Liability
4.23.9	03-2017	35229B	104.6 CH. 9	Employment Tax Penalty and Fraud Procedures
4.23.10	09-2015	35231N	104.6 CH. 10	Report Writing Guide for Employment Tax Examinations
4.23.11	02-2017	35232Y	104.6 CH. 11	Prompt Action in Deficiency and Overassessment Cases
4.23.12	09-2016	35233J	104.6 CH. 12	Delinquent Return Procedures
4.23.13	01-2016	35234U	104.6 CH. 13	Adjusted Returns, Abatements and Claims
4.23.14	09-2015	35235F	104.6 CH. 14	Statute Control and Extension
4.23.15	02-2017	35236Q	104.6 CH. 15	Technical Advice From the Office of Chief Counsel
4.23.17	03-2017	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	02-2017	59702V		Coordinating Worker Classification Determinations Between SS-8 Program and Exam
4.23.19	03-2014	66111S		Employment Tax Case Assignment and Grading Criteria
4.23.20	02-2017	66486W		Voluntary Classification Settlement Program (VCSP) Procedures
4.23.21	09-2016	66694Y		Tax Compliance Officer Employment Tax Procedures

4.24 Excise Tax

4.24.1	05-2017	28302T	4.3.3 CH. 1	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH. 2	Form 637 Excise Tax Registrations

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.24.4	09-2013	28305A	4.3.3 CH. 4	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	08-2016	28306L	4.3.3 CH. 5	Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.6	08-2014	28307W	4.24.12	Excise Tax Examiner Responsibilities
4.24.7	01-2016	28308H	4.3.3 CH. 7	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	08-2014	28309S	4.24.11	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9*	08-2016	28310T	4.3.3 CH. 9	Excise Tax Penalties and Excise Return Preparer Penalties Guidance
4.24.10	05-2017	35213R	4.24.11	Appeals Referral Procedures
4.24.13	11-2015	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	02-2016	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	10-2014	57469Z	4.24.13	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	12-2016	58891R	4.24.13	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	12-2016	58892C	4.24.9	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	04-2014	59137G	4.24.3	Excise Operations Support
4.24.20	05-2017	67929Q	4.24.10	Excise Tax Report Writing Guide
4.24.21	05-2017	67932N	4.24.10	Case Closings

4.25 Estate and Gift Tax

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

4.26 Bank Secrecy Act

4.26.1	01-2016	27699B	4.3.4 CH. 1	Introduction
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.26.2	05-2014	27701C	4.3.4 CH 2	Program Structure
4.26.3	09-2016	27702N	4.3.4 CH 3	Examination Case Selection (ECS)
4.26.4	01-2016	35434W		FinCEN Query (FCQ)
4.26.5	10-2012	27703Y	4.3.4 CH 5	Bank Secrecy Act History and Law
4.26.6	11-2006	27704J	4.3.4 CH 6	Bank Secrecy Act Examiner Responsibilities
4.26.7	06-2012	27706F	4.3.4 CH 7	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	4.3.4 CH 8	Bank Secrecy Act Special Procedures
4.26.9	06-2006	35436S	Doc. 7785	Examination Techniques for Bank Secrecy Act Industries
4.26.10	07-2012	27708B	4.3.4 CH 10	Form 8300 History and Law
4.26.11	11-2006	27709M	4.3.4 CH 11	BSA Examiner Responsibilities for Form 8300/6050I Examinations
4.26.12	06-2006	35437D		Examination Techniques for Form 8300 Industries
4.26.13	01-2016	35439Z		Structuring
4.26.14	07-2012	27711Y	4.24.13	Disclosure
4.26.15	11-2015	35442W		General Program
4.26.16	11-2015	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17	05-2008	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures
4.26.18	02-2013	50149M		Embedded Quality

4.27 Bankruptcy

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

4.28 Examination Specialization

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

4.29.1	09-2008	36921I	121.4 CH 1	Overview of the PCS
4.29.2	09-2008	36922T	121.4 CH. 2	Maintaining the PCS Database
4.29.3	09-2008	36923E	121.4 CH 3	PCS Database Elements
4.29.4	09-2008	36924P	121.4 CH 4	PCS Reports
4.29.5	09-2008	36925A	121.4 CH 5	PCS TEFRA/NonTEFRA Notices and Cover Letters

4.30 LB&I General Procedures

4.30.1	01-2002	32528P		Pre-Filing Agreement Program
4.30.3	10-2010	32504F		Overseas Posts

4.31 Pass-Through Entity Handbook

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

4.32 Abusive Transactions

4.32.1	06-2014	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2012	38330H	4.35.2	The Abusive Transactions (AT) Process
4.32.3	06-2012	38331S		Coordination and Roles of Cross Functional Units
4.32.4	02-2016	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return

4.36 Joint Committee Procedures

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

4.37 Financial Products and Transactions

4.37.1	10-2010	27674G	104.7 CH 6	Financial Products Specialty
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4.40 Technical Advisor Program

4.40.4	05-2006	27633L	4.4 CH 5	Petroleum Industry Program
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4.41 Oil and Gas Industry

4.41.1	12-2013	35071V	4.4.1 CH 8	Oil and Gas Handbook
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4.42 Insurance Industry

4.42.1	05-2002	27667R	4.4.2 CH 1	Introduction
4.42.2	05-2002	27668C	4.4.2 CH 2	Life Insurance Companies
4.42.3	05-2002	27669N	4.4.2 CH 3	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6	Glossary

4.43 Retail Industry

4.43.1	07-2009	27595I	4.4.3 CH 6	Retail Industry
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4.44 Subchapter T Cooperatives

4.44.1	01-2002	36078E	7.8.2 CH 45	IRC Section 521 Exempt Farmers' Cooperatives
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4.46 LB&I Examination Process

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.46.1	03-2016	38191S	4.46.1	General Information and Definitions
4.46.2	07-2011	38192D	4.45.4	Administrative Matters and Annual Compliance Plan
4.46.3	03-2016	38194Z	4.45.16	Planning The Examination
4.46.4	03-2016	38195K	4.45.4	Executing the Examination
4.46.5	03-2016	38196V	4.46.7	Issue Development, Proposal and Resolution
4.46.6	04-2014	38197G		Workpapers and Reports Resources
4.46.10	07-2016	38201D	PENDING	Outside Expert Program

4.47 Computer Audit Specialist

4.47.1	08-2002	27549U	4.3.13 CH 1	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2	CAS Technical and Procedural Information
4.47.3	07-2011	34154B		Statistical Sampling Auditing Techniques

4.48 Engineering Specialty

4.48.1	05-2006	28459Z	4.3.16 CH 1	Overview of Engineering Program
4.48.2	10-2012	31715E	4200	Valuation Assistance for Cases Involving Works of Art
4.48.3	07-2006	39439N		Tangible Personal Property Valuation Guidelines
4.48.4	07-2006	39441Z		Business Valuation Guidelines
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines

4.49 Economist Program

4.49.1	11-2006	35060O	4.3.17 CH 1	Overview - Economist Program
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4.51 LB&I Case Management

4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.4	09-2015	37347S		LB&I/Appeals Fast Track Settlement Program (FTS)
4.51.8	09-2015	57674U		Compliance Assurance Process (CAP) Examinations

4.52 Global High Wealth Industry

4.52.1	08-2013	64023P		Global High Wealth Industry Processes and Procedures
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4.60 International Procedures

4.60.1	09-2014	35009H	4.3.1.1 CH 9	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8	Tax Treaty Related Matters
4.60.4	02-2015	35001X	4.3.1.1 CH 1	LB&I International Programs
4.60.5	09-2004	35002I	4.3.1.1 CH 2	Classification of International-Feature Returns
4.60.6	12-2015	35003T	4.3.1.1 CH 3	International Referral Criteria and Procedures
4.60.7	12-2015	35004E	4.3.1.1 CH 4	Guidelines for Evaluating International Referrals
4.60.8	06-2014	35005P	4.3.1.1 CH 5	International Examination and Processing Procedures

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.60.9	09-2015	35006A	4.3.1.1 CH 6	International Examiner's Report
4.61 International Program Audit Guidelines				
4.61.1	05-2006	27726X	4.3.1.2 CH 1	Overview of Guidelines
4.61.2	05-2006	27727I	4.3.1.2 CH 2	Foreign Based Books and Records
4.61.3	05-2006	27728T	4.3.1.2 CH. 3	Development of IRC 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH. 4	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH. 7	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13	Controlled Foreign Corporations
4.61.8	05-2013	27734X	4.3.1.2 CH 15	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	05-2006	27736T	4.3.1.2 CH 16	Possession Corporations
4.61.10	05-2006	27737E	4.3.1.2 CH 18	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19	Transfers of Property by and to Foreign Corporations
4.61.12	05-2006	27739A	4.3.1.2 CH 29	Foreign Investment in Real Property Tax Act
4.61.13	09-2015	50701Y		Dual Consolidated Losses
4.62 International Relations				
4.62.1	03-2014	33000S	14.1 CH 10	International Visitors Program
4.62.3	03-2017	33167U		Requests for Representation Funds and Gifts for Foreign Officials
4.70 TE/GE Examinations				
4.70.3	05-2017	57907G		Promoter Investigations
4.71 Employee Plans Examination of Returns				
4.71.1	05-2017	35855D	7.6.1 CH 1	Overview of Form 5500 Examination Procedures
4.71.2	12-2016	33831Z		Overview of IDRS
4.71.3	06-2016	36272S	4.72.12	Unagreed Form 5500 Examinations and EP Exam Closing Agreements
4.71.4	09-2016	35909Q	7.6.4	Discrepancy Adjustments
4.71.5	07-2016	35239X	LEM 4.71.5	Form 5330 Examinations
4.71.6	05-2017	37345W	7.6.1 CH 5	Employee Plans Referrals
4.71.7	12-2016	33832K	7.6.3	Survey Returns
4.71.8	05-2017	33833V		EP Claims
4.71.9	06-2016	33834G		Statute Control Procedures
4.71.10	09-2016	33837N	4.72.20	Form 990-T Processing
4.71.11	12-2016	35915U	7.6.5	Office Correspondence Examination Program (OCEP)
4.71.12	08-2016	33838Y	7.6.6	Case File Assembly Guidelines
4.71.13	08-2016	33840K		Technical Assistance and Technical Advice Requests
4.71.14	07-2016	35241J	7.6.6	EP Mandatory Review
4.71.15	04-2017	35242U		EP Special Review

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.71.16	07-2016	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	05-2017	57900H		Non-Return Unit Examinations
4.71.18	05-2017	57901S		EP Penalties
4.71.19	07-2016	57902D		Fast Track Settlement Procedures
4.71.20	12-2016	58195C		Employee Plans Large Case Support Examination Procedures
4.71.21	05-2017	61727K		Examination Procedures for Plans in U.S. Territories
4.71.22	01-2017	61728V		Employee Plans Compliance Unit (EPCU)
4.71.23	06-2016	61730H		Bankruptcy Procedures
4.71.24	07-2016	61731S		Whistleblower Procedures
4.71.25	02-2016	65117W	25.1.9	EP Exam Fraud Procedures
4.71.26	03-2016	67325S		Case Selection Criteria
4.71.27	12-2016	68748F		Form 5329 Examination Procedures

4.72 Employee Plans Technical Guidelines

4.72.2	09-2016	35951M	7.7.1 CH 2	Cash or Deferred Arrangements
4.72.3	09-2016	35952X	7.7.1 CH 3	Employee Contributions and Matching Contributions
4.72.4	05-2017	35953I	7.7.1 CH 4	Employee Stock Ownership Plans (ESOPs)
4.72.5	09-2016	35954T	7.7.1 CH 5	Top-Heavy Plans
4.72.6	08-2016	35955E	7.7.1 CH 6	IRC 415(b)
4.72.7	05-2017	35956P	7.7.1 CH 7	Examination Guidelines for IRC 415(c)
4.72.8	08-2016	35957A	7.7.1 CH 8	Valuation of Assets in Defined Contribution Plans
4.72.9	02-2015	35958L	7.7.1 CH 9	Qualified Joint & Survivor Annuity Requirements
4.72.10	09-2016	35959W	7.7.1 CH 10	Single-Sum Distributions
4.72.11	12-2015	35960X	7.7.1 CH 11	Prohibited Transactions
4.72.13	07-2016	27872M	7.7.1 CH 13	IRC 403(b) Plans
4.72.14	06-2016	32023H		Multiemployer Plan Examination Guidelines
4.72.15	09-2015	33534D	7(10)5(10)	IRC 404 Examination Guidelines
4.72.16	09-2016	33536Z	PENDING	IRC 430 Examination Guidelines
4.72.17	07-2016	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2016	35924F	7.6.1 CH. 4	Nonbank Trustee Investigation Procedures
4.72.19	07-2016	55470G		IRC 457 Examination Guidelines

4.75 Exempt Organizations Examination Procedures

4.75.4	09-2016	33208E	7900	Case Selection and Delivery
4.75.5	08-2016	33209P	7900	Information Items
4.75.7	05-2010	35904N	7.5.3	EO Case Assignment Guide
4.75.8	09-2016	51899J		Compliance Strategies and Critical Initiatives
4.75.9	08-2016	33263D	PENDING	Exempt Organizations Compliance Area (EOCA)
4.75.10	08-2014	33212M	7.6.2	Exempt Organization Pre-Audit Procedures

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.75.11	01-2017	33213X	7.6.2	On-Site Audit Guidelines
4.75.12*	03-2017	33215T	7.6.3 CH 2	Required Filing Checks and Package Audit Procedures
4.75.13	04-2017	33216E	7.6.2	Issue Development and Conclusion
4.75.15	03-2014	33218A	7.6.3	Closing Letters and Reports of Examination
4.75.16	02-2013	33220M	7.6.2	Case Closing Procedures
4.75.17	01-2015	33221X	4.75.19	Mandatory Review
4.75.18	09-2014	33223T	7.6.6	Special Review Procedures
4.75.20	10-2014	33225P	4.72.1	Final Case Processing
4.75.21	03-2017	33226A	4.75.23	EO Special Examination Procedures
4.75.22*	11-2012	33228W	7.6.2 CH 6	EO Delinquent, Amended, and Substitute for Return Procedures
4.75.24	02-2015	27552R	7.9. 3	Organizations Covered by a Group Ruling
4.75.25*	05-2017	33232E	7.9 CH. 3	Exempt Organizations Examinations Closing Agreements
4.75.26	01-2017	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	08-2016	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	07-2013	33237H	7.6.4	Discrepancy Adjustments
4.75.31*	02-2012	54706P		Conversion of Returns Upon Revocation of Exempt Status
4.75.32	01-2017	33238S	7(11)00	Declaratory Judgment Cases and the Administrative Record
4.75.34	02-2017	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	08-2016	49383A	4.75.21	Fraud and Abusive Transaction Procedures
4.75.36	06-2010	54705E		Procedures for Processing Technical Advice Cases
4.75.37	05-2017	55996R	4.75.15	Claims, Requests for Abatement and Audit Reconsiderations
4.75.38*	07-2015	67328Z		Small Employer Health Care Tax Credit Under Section 45R

4.76 Exempt Organizations Examination Guidelines

4.76.1	11-2014	35990L	7.8.1 CH 2	Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	11-2014	27781W	7.8.1 CH. 3	Special Features of IRC 501(c)(3) Organizations
4.76.3	06-2010	33239D	7.8.1 CH.3	Public Charities
4.76.4	10-2014	33241P	7.6.2	Private Foundations
4.76.5	04-2015	33242A	7(10)00	Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	10-2014	33244W	7.8.1 CH 3	Religious Organizations
4.76.7	08-2010	33247D	7(10)00	Church Tax Inquiries and Examinations - IRC 7611
4.76.8	07-2003	33249Z	7.8.1 CH 5	Private and Charter Schools
4.76.9	04-2003	33252W		Public Interest Law Firms
4.76.11	01-2015	33253H		Educational Organizations Other Than Schools
4.76.12	04-2003	33254S	7.8.1 CH 3	All Other IRC 501(c)(3) Organizations

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.76.13	03-2003	35991W	7.8.1 CH. 4	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2010	35965A	7.8.1 CH 5	Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	03-2003	35992H	7.8.1 CH. 6	Business Leagues IRC 501(c)(6)
4.76.16	04-2003	35930J	7.8.1 CH. 7	Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	03-2003	35928X	7.8.1 CH 10	Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)
4.76.18	11-2002	35966L	7.8.1 CH. 9	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	01-2003	35995O	7.8.1 CH. 11	Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	12-2006	31453P	7.8.1 CH. 12	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	08-2006	35987O	7.8.1 CH. 13	Cemetery Companies - IRC 501(c)(13)
4.76.22	04-2003	35865Z	7.8.1 CH. 14	Credit Unions / IRC 501(C)(14)
4.76.23	04-2011	35974L	7.8.1 CH. 15	Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	01-2015	35967W	7.8.1 CH. 16	Corporations Organized to Finance Crop Operations IRC 501(c)(16)
4.76.25	02-2015	35968H	7.8.1 CH. 17	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2014	35994D	7.8.1 CH. 26	Veterans' Organizations
4.76.27	02-2015	35933Q	7.8.1 CH. 27	Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	05-2010	35937I	7.8.1 CH. 28	Multiple Parent Title Holding Companies
4.76.29	06-2010	33259V		Apostolic Associations - IRC 501(d)
4.76.30	01-2015	33262S		Political Organizations (IRC 527)
4.76.31	08-2008	27782H	7.8.1 CH 27	Health Maintenance Organizations
4.76.50	09-2010	35822I	7(10)69	Examinations of Organizations Conducting Gaming Activities
4.76.51	12-2013	33266K		Fund-raising Activities

4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures

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

4.82 Tax Exempt Bonds Examination Guidelines

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.82.2	12-2015	68189U		Arbitrage Payment Refund Claim Procedures
4.86 Indian Tribal Governments (ITG) Procedures				
4.86.1	12-2016	34422U		Indian Tribal Governments Administration and Policy
4.86.2	08-2016	67780V	4.87.1	Classification, Case Selection and Referral Procedures
4.86.3	06-2015	67781G	4.87.1	Compliance Checks
4.86.5	09-2015	67969A		Conducting Indian Tribal Government Examinations
4.86.10	09-2015	68028G		Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management				
4.87.1	09-2015	34423F		Inventory Management
4.88 Indian Tribal Governments Examination Issues and Procedures				
4.88.1	10-2015	34424Q		Examination Issues Pertaining to ITG Cases
4.90 Federal, State and Local Governments (FSLG)				
4.90.1	08-2016	33026Y		FSLG Mission and Policy
4.90.2	06-2014	33028U		Customer Assistance
4.90.3	02-2013	33029F		Compliance Checks
4.90.4	05-2017	33032C		Information Return Examinations and Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	06-2015	33039B		Examination Quality Measurement Standards
4.90.9	09-2014	33041N		Procedures, Workpapers and Report Writing
4.90.10	10-2016	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	12-2016	33044U		Case Closing Procedures
4.90.13	06-2014	36147G		FSLG Large Case Examination Program
4.90.14	07-2015	40953G		Counsel Contact and Technical Guidance
4.90.15	04-2017	62638A	25.1.9	FSLG Fraud Procedures
4.103 Compliance Data Environment (CDE)				
4.103.1	05-2011	55116P	4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.6	CDE Roles and Reports
4.119 BMF Liability Determination				
4.119.1*	08-2016	55352J		BMF Underreporter (BMF AUR) Control
4.119.4*	09-2016	55355Q		BMF Underreporter (BMF-AUR) Program

<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Old IRM Number</i>	<i>Title</i>
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Part 5 Collecting Process

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

5.1 Field Collecting Procedures

5.1.1	02-2016	27899D	5.1 CH. 1	Miscellaneous Collection Procedures
5.1.2*	11-2014	27784D	LEM 5.1.2	Remittances, Form 809 and Designated Payments
5.1.3	11-2014	27755A	5.1 CH. 3	Safety, Security and Control
5.1.4	07-2014	27786Z	5.1 CH. 4	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	03-2016	27787K	LEM 5.1.5	Balancing Civil and Criminal Cases
5.1.7	06-2016	27788V	5.1 CH. 7	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	11-2015	27789G	LEM 5.1.8	Courtesy Investigations
5.1.9	04-2016	35409L	5.1 CH. 9	Collection Appeal Rights
5.1.10	01-2017	27790H	5.1 CH. 10	Taxpayer Contacts
5.1.11*	10-2016	27791S	LEM 5.1.11	Delinquent Return Investigations
5.1.12*	03-2017	27992F	LEM 5.1.12	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH. 14	Field Collection Techniques and Other Assignments
5.1.15*	08-2015	28316H	5.1 CH. 15	Abatements, Reconsiderations, and Adjustments
5.1.18*	06-2015	27558F	LEM 5.1.18	Locating Taxpayers and their Assets
5.1.19	05-2016	37576X		Collection Statute Expiration
5.1.20*	11-2016	50396N	LEM 5.1.20	Collection Inventory
5.1.21	01-2015	50718T		Collecting From Limited Liability Companies
5.1.22	10-2014	52164V	5.1.1	Disclosure
5.1.23	10-2014	52165G	5.1.1	Taxpayer Representation
5.1.24*	11-2015	58417H		Third-Party Payer Arrangements for Employment Taxes
5.1.25*	08-2016	54431X		IDRS and Data Security for Collection
5.1.28*	01-2016	61662Q	5.1.12	Identify Theft for Collection Employees
5.1.29*	01-2015	67152X		Petition for Remission Program
5.1.30	10-2014	49413D		Resolution-directed Approach to Casework
5.1.31	10-2014	49810A		Workload Management

5.2 Reports

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

5.3 Entity Case Management Systems

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

5.4.10	12-2013	49238W		GENERAL CASE PROCESSING
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.4.11	10-2016	49239H		CCP Installment Agreements
5.4.12	11-2016	49241T		Field Office Resource Team
5.4.13	06-2014	49242E		Clerical Procedures in Centralized Case Process

5.5 Decedent Estates and Estate Taxes

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

5.6 Collateral Agreements

5.6.1	10-2014	35489F	5.6.1	Collateral Agreements and Security Type Collateral
5.6.2	09-2011	35491R	5.6.2	Maintenance

5.7 Trust Fund Compliance

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

5.8 Offer in Compromise

5.8.1	05-2017	27839B	5.8 CH. 1	Overview
5.8.2	12-2015	27841N	5.8 CH. 2	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	12-2015	27842Y	5.8 CH. 3	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.8.4	04-2015	27843J	5.8 CH. 4	Investigation
5.8.5	04-2017	27844U	5.8 CH. 5	Financial Analysis
5.8.6	07-2014	27846Q	5.8 CH. 6	Collateral Agreements
5.8.7	02-2017	27847B	5.8 CH. 7	Return, Terminate, Withdraw and Reject Processing
5.8.8	10-2016	27848M	5.8 CH. 8	Acceptance Processing

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.8.9	01-2017	27849X	5.8 CH. 9	Actions on Post-Accepted Offers
5.8.10*	02-2017	27853F	5.8 CH. 10	Special Case Processing
5.8.11	08-2015	28904V	5.8 CH. 11	Effective Tax Administration
5.8.12	10-2014	33096W		Independent Administrative Review

5.9 Bankruptcy and Other Insolvencies

5.9.1*	11-2015	39955S	25.17.1	Overview of Bankruptcy
5.9.2	08-2016	39956D	25.17.2	The Bankruptcy Code and Collection
5.9.3*	08-2014	39958Z	25.17.3	Debtors' Delinquent Accounts
5.9.4*	09-2015	39959K	LEM 5.9.4	Common Bankruptcy Issues
5.9.5*	08-2016	39961W	LEM 5.9.5	Opening a Bankruptcy Case
5.9.6	03-2015	39962H	25.17.7	Processing Chapter 7 Bankruptcy Cases
5.9.7*	11-2016	39963S	25.17.9	Processing Chapter 9 and Chapter 15 Bankruptcy Cases
5.9.8*	09-2015	39964D	25.17.11	Processing Chapter 11 Bankruptcy Cases
5.9.9*	09-2015	39966Z	25.17.12	Processing Chapter 12 Bankruptcy Cases
5.9.10	10-2015	39967K	25.17.13	Processing Chapter 13 Bankruptcy Cases
5.9.11	08-2016	39968V	5.9 CH 11	Insolvency Mail Processing
5.9.12	03-2016	39969G	5.9 CH 12	Insolvency Automated Processes
5.9.13*	03-2016	39970H	LEM 5.9.13	Manual Proofs of Claim and Common Claim Issues
5.9.14*	05-2016	39971S	5.9.14	Automated Proofs of Claim (APOC)
5.9.15	08-2015	39972D	25.17.10	Payments in Bankruptcy
5.9.16*	05-2017	39974Z		Insolvency Case Monitoring
5.9.17*	12-2016	39975K	LEM 5.9.17	Closing A Bankruptcy Case
5.9.18	05-2008	39976V		Automated Discharge System (ADS)
5.9.19	11-2011	39977G		Insolvency Disclosure and Telephone Procedures
5.9.20	04-2017	51069N	5.5.2	Non-Bankruptcy Insolvencies
5.9.21	03-2017	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)

5.10 Seizure and Sale

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

5.11 Notice of Levy

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.11.1	12-2015	35743K	5300	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	12-2015	35744V	5300	Serving Levies, Releasing Levies and Returning Property
5.11.3	04-2013	35746R	5300	Jeopardy Levy without a Jeopardy Assessment
5.11.4	09-2014	35747C	5300	Bank Levies
5.11.5	12-2016	35748N	5300	Levy on Wages, Salary, and Other Income
5.11.6	01-2017	35749Y	5300	Notice of Levy in Special Cases
5.11.7*	09-2016	30480M	5.1 CH 13	Automated Levy Programs

5.12 Federal Tax Liens

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

5.13 Collection Quality Measurement

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

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

5.15 Financial Analysis

5.15.1	11-2014	29227X	5.15 CH. 1	Financial Analysis Handbook
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<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Old IRM Number</i>	<i>Title</i>
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5.16 Currently Not Collectible

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

5.17.1	04-2010	30793S	5.17 CH 1	General Information
5.17.2	12-2016	57343S	5.17 CH 2	Federal Tax Liens
5.17.3	11-2014	57344D	5.17 CH 3	Levy and Sale
5.17.4	01-2016	30752X	5.17 CH. 4	Suits by the United States
5.17.5	01-2017	57346Z	5.17 CH. 5	Suits Against the United States
5.17.6	09-2014	30754T	5.17 CH. 6	Summonses
5.17.7	07-2012	30755E	5.17 CH. 7	Liability of Third Parties for Unpaid Employment Taxes
5.17.8	10-2016	57347K	5.17 CH. 8	General Provisions of Bankruptcy
5.17.9	10-2016	57348V	5.17 CH. 9	Chapter 7 Bankruptcy (Liquidation)
5.17.10	12-2016	57349G	5.17 CH. 10	Chapter 11 Bankruptcy (Reorganization)
5.17.11	11-2016	57350H	5.17 CH. 11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)
5.17.12	03-2015	30756P	5.17 CH. 12	Investigations and Reports
5.17.13	07-2012	57351S	5.17 CH. 13	Insolvencies and Decedents' Estates
5.17.14	01-2012	57352D	5.17 CH. 14	Fraudulent Transfers and Transferee and Other Third Party Liability
5.17.15	10-2014	49712V		Termination and Jeopardy Assessments and Jeopardy Collection

5.18 Liability Determination

5.18.1*	04-2016	36854C	LEM 5.18.1	Automated Substitute for Return (ASFR) Program
5.18.2*	06-2016	36855N	LEM 5.18.2	Business Returns IRC 6020(b) Processing

5.19 Liability Collection

5.19.1*	12-2015	36860G	5.19.20	Balance Due
5.19.2*	03-2016	36861R	LEM 5.19.2	Individual Master File (IMF) Return Delinquency
5.19.3*	11-2015	36862C	LEM 5.19.3	Backup Withholding Program
5.19.4*	01-2017	36863N	LEM 5.19.4	Enforcement Action
5.19.5*	05-2016	36864Y	5.19.20	ACS Inventory
5.19.6*	12-2014	36865J	21.9.6	ACS Support
5.19.7*	07-2016	36866U	5.5.3	Monitoring Offer In Compromise
5.19.8	08-2016	28018A	21.9.8	Collection Appeal Rights
5.19.9*	10-2016	30604M	LEM 5.19.9	Automated Levy Programs
5.19.10*	04-2017	34453T	LEM 5.19.10	Collection Operations Transcript Processing
5.19.11*	10-2016	39978R	LEM 5.19.11	Withholding Compliance Program
5.19.12	03-2016	47931K		Centralized Lien Operation
5.19.13*	07-2016	26077X	5.19.1	Campus Procedures for Securing Financial Information
5.19.14*	01-2016	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.19.15*	08-2015	50362H		Federal Agency Delinquency (FAD) Program
5.19.16*	09-2015	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.17*	12-2015	51133M	5.19.1	Campus Procedures for Currently Not Collectible and Offers in Compromise
5.19.18*	12-2014	51815X	5.19.20	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19*	08-2016	52390T		Campus Compliance International Case Processing (CCICP)
5.19.21	01-2017	57474S	5.19.1	Campus Procedures for Handling Identity Theft
5.19.22*	07-2016	59241P	5.19.2	Business Master File (BMF) Return Delinquency
5.19.23*	07-2015	60934R		Restitution-Based Assessments Processing
5.19.24	07-2016	68910J	5.19.7	Doubt as to Liability Offer in Compromise

5.20 Abusive Tax Avoidance Transactions (ATAT)

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

5.21 International and Insular Issues

5.21.1	10-2013	20268G		Overview
5.21.2	12-2013	20354T		Offshore Information Gathering Techniques
5.21.3	01-2016	20355E		Collection Tools for International Cases
5.21.4	11-2013	20356P		Payments Made in Foreign Currency
5.21.5	11-2013	20357A		International Field Calls
5.21.6	02-2016	20358L		Foreign Financial Account Reporting
5.21.7	11-2015	55072Y		Special Cases
5.21.8	01-2014	65390T		Adjustments on International Cases

5.24 Central Withholding Agreement (CWA) Program

5.24.1	07-2009	51865D		Overview
5.24.2	07-2009	51867Z		Case Development
5.24.3	07-2009	51868K		Case Processing Guidelines

<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Old IRM Number</i>	<i>Title</i>
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Part 6 Human Resources Management

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

6.10 Agency Accountability Systems

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

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

6.250.1	06-2002	34093Z	0200	Policies, Requirements, Responsibilities and Strategies
6.250.3	12-2012	53381S	6.331.1	Delegated Examining Authority

6.300 Employment (General)

6.300.1	11-2009	34636K	0300	Employment
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6.304 Expert and Consultant Appointments

6.304.1	11-2009	53380H	6.300.2	Expert and Consultant Appointments
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6.307 Veterans Recruitment Appointments

6.307.1	11-2009	20269R	6.300.3	Veterans Employment Programs and Restoration to Duty
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6.308 Volunteer Service

6.308.1	11-2009	53369K	6.300.2	Student Volunteer Service
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6.315 Career and Career Conditional Employment

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

6.330.1	12-2009	53382D	6.300.4	Recruitment, Selection and Placement
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6.332 Strategic Recruitment

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

6.334.1	11-2009	53371W	6.300.2	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
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6.335 Promotion and Internal Placement

6.335.1	03-2013	34640S	0300	IRS Merit Promotion and Internal Placement
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6.337 Examining System

6.337.1	11-2009	53384Z		Alternative Rating and Selection
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6.338 Qualification Requirements

6.338.1	12-2009	53385K	0338	Qualification Requirements
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6.339 Medical Qualification Determinations

6.339.1	12-2015	53386V	6.300.1	Medical Qualification Determination Requirements
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
6.340 Other Than Full-Time Career Employment				
6.340.1	11-2009	53387G	6.300.1	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)
6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				
6.350.1	08-2013	54011B	6.300.4	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures
6.410 Learning and Education				
6.410.1	04-2017	32678W	0410	Learning and Education Policy
6.410.8	10-2012	56035F	6.410.4	Learning Technology Office Standards
6.410.9	02-2016	57678M		Training Evaluation Policy
6.430 Performance Management				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	01-2017	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)
6.430.3	10-2011	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments
6.432 Performance Base Reduction in Grade and Removal Actions				
6.432.1	01-2009	33014G	0400	Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 Employee Performance and Utilization				
6.451.1	10-2011	30095H	0.4.5	Policies, Authorities, Categories, and Approvals
6.511 Position Classification				
6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
6.530 Aggregate Limitations on Pay and Special Rate Schedules				
6.530.1	01-2010	20194B	6.500.1	Aggregate Limitations on Pay and Special Rate Schedules
6.531 Pay Under the General Schedule				
6.531.1	03-2010	54090K	6.500.1	IRS Pay Under the General Schedule
6.536 Grade and Pay Retention				
6.536.1	10-2010	54089J	6.500.1	IRS Grade and Pay Retention
6.550 Pay Administration				
6.550.1	12-2009	53304F	6.500.1	Pay Administration
6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives				
6.575.1	09-2013	55210C		IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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6.576 Voluntary Separation Incentive Payments (VSIP)

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

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

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

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

6.715 Voluntary Separations and Reductions in Grade or Pay

6.715.1	07-2002	33016C	0700	Policies, Responsibilities, Requirements, and Procedures
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6.731 Suitability

6.731.1	11-2009	33017N	0700	Suitability Determinations for Employment
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6.735 Ethics and Conduct Matters

6.735.1	08-2015	48406E	0735.1	Ethics and Conduct Matters: Guidance
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6.751 Discipline and Disciplinary Actions

6.751.1	11-2008	33018Y	0700	Policies, Responsibilities, Authorities, and Guidance
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6.752 Disciplinary Suspensions and Adverse Actions

6.752.1	11-2008	33019J	0700	Disciplinary Suspensions of 14 Days or Less
6.752.2	10-2010	33020K	0700	Adverse Actions

6.771 Agency Grievance System

6.771.1	10-2012	33021V	0700	Agency Grievance System (AGS)
6.771.2	02-2013	33022G	0711.1	Grievance Examiner Handbook

6.800 Employee Benefits

6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	12-2010	54590P		Telework (Flexiplace) Program
6.800.3	05-2013	57548X		Employee Assistance & Worklife Referral Program
6.800.4	03-2017	66284Y		IRS Nursing Mothers Program

Part 7 Rulings and Agreements

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

7.1 TE/GE Administrative Procedures and Programs

7.1.1	09-2016	36111E	7.9.1	Employee Plans
7.1.2	09-2014	32513Q	7.9.2	Exempt Organizations Administrative Procedures
7.1.4	12-2002	32503U	7.9.5	Exempt Organizations Technical Advice Procedures

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
7.1.5	08-2016	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2016	62625X		Employee Plans Technical - Case Processing Procedures
7.1.7	08-2016	69149U		Processing Information Requests

7.2 TE/GE Closing Agreements

7.2.1	08-2015	28391Y	7.9.5	Closing Agreements Originating in EP Technical
7.2.2	09-2016	36112P	7.9.2	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	12-2016	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program

7.11 Employee Plans Determination Letter Program

7.11.1	09-2014	36161K	7.4.1 CH. 4	Employee Plans Determination Letter Program
7.11.2	03-2014	35903C	7.5.2	EP Case Assignment Guide
7.11.3	11-2016	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	05-2017	55915M		IRC 401(a) Pre-Approved Plans Program
7.11.5	08-2016	57219R		Proper Use of Determination Letter Caveats
7.11.6	08-2016	57220S		Multiemployer Plans
7.11.7	05-2017	57221D		Multiple Employer Plans
7.11.8	05-2017	56036Q		EP Determinations Closing Agreement Program
7.11.9	03-2016	57223Z	7.11.1	Mandatory and TEQMS Case Reviews
7.11.10	07-2016	66157Q	7.11.1	EP Examination and Fraud Referral Procedures
7.11.11	08-2016	62968R	7.11.1	Proposed Adverse Cases
7.11.12	11-2016	64076C	7.11.1	Preparing Technical Advice Requests

7.12 Employee Plans Guidelines

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

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

7.14 Employee Plans EDS User Manual

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

7.15 Employee Plans TEDS User Manual

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

7.20 Exempt Organizations Determination Letter Program

7.20.1	10-2015	37433F	7.4.1	Exempt Organizations Determination Letter Overview
7.20.2*	10-2015	36935W	7600	Determination Letter Processing of Exempt Organizations
7.20.3*	10-2015	36937S	7600	Processing Foundation Classification and Miscellaneous Requests
7.20.4	10-2015	36938D	7.20.3	Automatic Revocation and Other Special Determination Issues
7.20.5	10-2015	36940P	7600	Review Procedures for EO Determinations
7.20.6*	02-2016	49353M		Anti-Terrorism and Other Emerging Issues
7.20.8	08-2008	51787Q		Donor-Advised Funds Guide Sheet
7.20.9*	06-2016	67561M		Processing Form 1023-EZ

7.21 Exempt Organizations Determinations Processing

7.21.1	09-2015	27614E	7.4.4 CH 1	Exempt Organizations Determinations Processing Overview
7.21.2	09-2015	27615P	7.4.4 CH 2	Processing User Fees
7.21.5	10-2015	27618W	7.21.9	Determination Case Processing Assistance
7.21.8	09-2015	27621T	7.4.4 CH 8	EDS Unpostables

7.22 Exempt Organizations Determination Letter Automation Systems

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

7.25 Exempt Organizations Determinations Manual

7.25.1	09-2014	27756L	7.8.2 CH 1	Exempt Organizations Determination Program Overview
7.25.2	12-2014	35979O	7.8.2 CH. 2	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH. 3	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH. 4	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	05-2014	35969S	7.8.2 CH. 5	Labor, Agricultural and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH. 6	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH. 7	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH. 8	Fraternal Beneficiary Societies
7.25.9	09-2014	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	35943M	7.8.2 CH. 11	Teachers' Retirement Fund Associations

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
7.25.12	08-2006	36071F	7.8.2 CH. 12	Organizations Exempt Under IRC 501 (c)(12)
7.25.13	01-2009	35983W	7.8.2 CH. 13	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH. 14	Credit Unions and Mutual Reserve Funds
7.25.15	09-2013	35944X	7.8.2 CH. 15	Small Insurance Companies or Associations
7.25.16	12-2013	35945I	7.8.2 CH. 16	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH. 17	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH. 19	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH. 20	Qualified Group Legal Services Plan
7.25.21	06-2001	35981A	7.8.2 CH. 25	Multiple Parent Title Holding Companies
7.25.22	09-2014	36072Q	7.8.2 CH. 21	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH. 27	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH. 28	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH. 32	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH. 30	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH. 51	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH. 52	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54	Qualified Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)

7.26 Private Foundations Manual

7.26.1	08-2001	35985S	7.8.3 CH. 1	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH. 2	Private Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	08-2001	73145Q	7.8.3 CH. 3	Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions
7.26.4	08-2001	35854S	7.8.3 CH. 4	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH. 5	Private Foundations Defined IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH. 6	Private Operating Foundations IRC 4942(j)(3)
7.26.7	04-2003	35989K	7.8.3 CH. 7	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH. 18	IRC 4947 Trusts

7.27 Exempt Organizations Tax Manual

7.27.3	06-2001	36074M	7.8.2 CH. 33	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH. 35	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH. 36	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH. 37	Computation of Unrelated Business Tax Income

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
7.27.7	08-2001	35986D	7.8.2 CH. 38	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH. 39	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	7.8.2 CH. 40	Debt-Financed Property
7.27.10	06-2001	36091X	7.8.2 CH. 41	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH. 46	Political Organizations
7.27.12	05-2003	33267V		IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	05-2002	35927M	7.8.3 CH. 12	Tax on Net Investment Income of Private Foundations
7.27.15	08-2001	27564J	7.8.3 CH. 13	Taxes on Self-Dealing
7.27.16	08-2001	35830I	7.8.3 CH. 14	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2013	35963E	7.8.3 CH. 15	Taxes on Excess Business Holdings
7.27.18	05-2002	35988Z	7.8.3 CH. 16	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	7.8.3 CH. 17	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	7.8.3 CH. 20	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2013	35949A	7.8.3 CH. 19	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	7.8.1 CH 28	Taxes on Excess Benefit Transactions

7.28 Exempt Organizations Disclosure Procedures

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

7.29 Exempt Organizations Technical Rulings and Guidance

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

7.40 LB&I Initiatives with Other Business Units

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

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

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

8.1 Appeals Function

8.1.1	08-2016	36182N	8000	Appeals Operating Directives and Guidelines
8.1.3	01-2015	36184J	8.20.1	Working Cases in Appeals
8.1.6	05-2016	50774D	8.6.1	Disclosure, Security and Outside Contacts
8.1.7	04-2013	50777K	8.20.9	AQMS Purpose and Guidelines
8.1.8	09-2016	50781S		Employee Tax Compliance

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.1.9	08-2016	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	11-2014	59405Z	8.1.6	Ex Parte Communications
8.2 Pre 90-Day and 90-Day Cases				
8.2.1	08-2016	36187Q	8.20.8	Agreed Pre-90-Day Income Tax Cases
8.2.2	05-2014	50782D	8.20.7	Statutory Notice of Deficiency Cases
8.2.3	08-2015	50784Z	8.6.1	Related, Whipsaw and Inactive Cases
8.4 Appeals Docketed Cases				
8.4.1	03-2014	36052Y	8000	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	8.4.1	Campus Appeals Docketed Cases
8.4.4	01-2017	68025Z		Examination Assistance Requests
8.6 Conference and Settlement Practices				
8.6.1	08-2016	36054U	8000	Conference and Issue Resolution
8.6.2	03-2015	50786V	8.12.1	Appeals Case Memo Procedures
8.6.3	10-2016	50787G	8.14.1	Appeals Rulings
8.6.4	03-2015	50788R	8.6.1	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	10-2016	58307K	8.1.6	Identity Theft Procedures
8.7 Technical and Procedural Guidelines				
8.7.1	02-2017	36060Y	8.7.1	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2014	50789C	8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	05-2015	50790D	8.17.5	Transferee and Transferor Liabilities
8.7.6	05-2014	50792Z	8.20.7	Appeals Bankruptcy Cases
8.7.7	06-2015	50793K	8.5.1	Claim and Overassessment Cases
8.7.8	09-2012	50794V	8.16.1	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	06-2015	50795G	8.9.1	Joint Committee (JC) Cases
8.7.10	10-2014	50796R	8.20.7	Excise Tax Cases and IRA Adjustments
8.7.11	03-2015	50797C	8.20.5	Working Appeals Team Cases
8.7.13*	02-2016	50857T		e-file Cases
8.7.14	08-2014	57392N		Freedom of information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2015	59972V	4.23.16	Appeals Employment Tax Procedures
8.7.17	09-2016	63101S	8.20.6	Appeals Remittance Procedures
8.7.18	08-2016	68470G		Return Preparer Misconduct Cases
8.7.19	12-2015	68283H		Net Rate Netting Procedures for Appeals
8.10 Appeals Reports and Projects				
8.10.1	07-2015	36055F	8.10.1	Internal Reports

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.10.2	09-2012	50798N	8.10.1	Reports to Outside Officials
8.10.3	08-2015	52445R	8.20.9	Appeals Inventory Validation Process

8.11 Penalties Worked in Appeals

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

8.13 Closing Agreements

8.13.1	08-2012	36039F	8(13)10	Processing Closing Agreements in Appeals
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8.17 Settlement Computations and Statutory Notices of Deficiency

8.17.2	02-2014	31908R	8116	General Settlement and Rule 155 Computations
8.17.3	09-2013	31909C	8116	Preparing a Statement of Account
8.17.4	05-2017	31912Z	8116	Notices of Deficiency
8.17.5	03-2014	31913K	8116	Special Computation Formats, Forms and Worksheets
8.17.6	09-2013	50799Y	8.17.5	Interest Issues in Settlement Computations
8.17.7	03-2014	50801Z	8.17.2	Penalties/Additions to Tax in Computations

8.18 Valuation Assistance

8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
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8.19 Appeals Pass-Through Entity Handbook

8.19.1	04-2016	36945S	8113	Procedures and Authorities
8.19.2	04-2016	36946D	8113	Managers/TEFRA Resources
8.19.6	04-2016	36952H	8113	Partner Cases
8.19.7	03-2015	41804U	8.19.1	Administrative Adjustment Request
8.19.8	09-2013	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures
8.19.10	04-2016	52410A	8.19.5	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	04-2016	52412W	8.19.5	Agreed TEFRA Partnership Cases
8.19.12	04-2016	52413H	8.19.5	Final Partnership Administrative Adjustment
8.19.13	04-2016	52414S	8.19.5	Through Entity Handbook - Docketed and Department of Justice Cases

8.20 Account and Processing Support (APS)

8.20.2	10-2014	33441R	8.1.1 CH. 2	IDRS Transcripts and Automated Systems
8.20.3	10-2014	33442C	8.1.1 CH. 2	Appeals Centralized Database System (ACDS)
8.20.5	03-2016	36043N	8.2.3	Carding New Receipts
8.20.6	06-2016	36044Y	8.2.3	Interim Actions

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.20.7	10-2014	36045J	8.1.7	Closing Procedures
8.20.10	09-2015	40991U		Appeals Processing Employee Automated System (PEAs)

8.21 Appeals Statute Responsibility

8.21.1	10-2013	39926P		General Statute Responsibility
8.21.2	10-2014	39927A		Account and Processing Support (APS) Statute Responsibility
8.21.3	08-2014	39929W	8.2.1	Appeals Technical Employees Statute Responsibility
8.21.4	12-2013	39930X		Appeals Management Statute Responsibility
8.21.5	11-2015	39932T		Collection Statutes
8.21.6	04-2016	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures

8.22 Collection Due Process

8.22.4	09-2014	49156R	8.22.2	Collection Due Process Appeals Program
8.22.5	09-2014	49157C	8.22.2	Receipt, Control and Pre-Conference Considerations
8.22.6	09-2014	58569K	8.22.2	Cases Requiring Special Handling
8.22.7	09-2014	58571W	8.22.2	Alternatives to Collection Action
8.22.8	09-2014	58572H	8.22.2	Liability Issues and Relief from Liability
8.22.9	09-2014	58573S	8.22.2	Closing and Post Closing Actions

8.23 Offer in Compromise

8.23.1	04-2016	50802K	8.13.2	Offer in Compromise Overview
8.23.2	10-2014	50803V	8.13.2	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	10-2014	50804G	8.13.2	Evaluation of Offers in Compromise
8.23.4	12-2016	50805R	8.13.2	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers

8.24 Collection Appeals Program and Jeopardy Levy Appeals

8.24.1	12-2014	50808Y	8.20.7	Collection Appeals Program (CAP)
8.24.2	05-2014	59045F	8.24.1	Jeopardy Levy Appeals

8.25 Trust Fund Recovery Penalty (TFRP)

8.25.1	10-2014	50809J	8.11.2	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	10-2014	50810K	8.11.2	Working Trust Fund Recovery Penalty Cases in Appeals

8.26 Alternative Dispute Resolution (ADR) Program

8.26.1	09-2013	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	09-2012	50813R		Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers
8.26.3	12-2014	50814C		Fast Track Mediation for Collection Cases
8.26.4	09-2013	50815N	8.6.1	Early Referral Procedures

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.26.5	08-2015	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	03-2015	59866Q		Post-Appeals Mediation Procedures for Collection Cases
8.26.11	05-2014	64006E		Rapid Appeals Process (RAP)

Part 9 Criminal Investigation

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

9.1 Criminal Investigation Mission and Strategies

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

9.2 Skills and Training

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

9.3 Disclosure and Publicity

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

9.4 Investigative Techniques

9.4.1	03-2017	36203F	9.4 CH. 1	Investigation Initiation
9.4.2	03-2012	36205B	9.10.2	Sources of Information
9.4.4	07-2011	36207X	9.10.2	Requests for Information
9.4.5	07-2015	36208I	9.4 CH. 5	Interviews
9.4.6	07-2013	36209T	9.4 CH. 6	Surveillance and Non-Consensual Monitoring
9.4.7	09-2013	36210U	9.4 CH. 7	Consensual Monitoring
9.4.8	11-2012	36211F	9.4 CH. 8	Undercover Operations
9.4.9	03-2013	36212Q	9.4 CH. 9	Search Warrants, Evidence and Chain of Custody
9.4.11	09-2011	36214M	9.4 CH. 11	Investigative Services
9.4.12	12-2010	36215X	9.10.2	Arrests
9.4.13	08-2015	36232I	9.4 CH 13	Financial Investigative Task Force

9.5 Investigative Process

9.5.1	09-2015	36216I	9.5 CH. 1	Administrative Investigations and General Investigative Procedures
9.5.2	09-2015	36462Y	9.5 CH. 2	Grand Jury Investigations

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
9.5.3	04-2006	36218E	9.5.4	Criminal Investigation Strategies
9.5.5	02-2015	36233T	9.5 CH. 5	Money Laundering and Currency Crimes
9.5.8	09-2015	36222M	9.5 CH. 8	Investigative Reports
9.5.9	03-2012	36223X	9.5 CH. 9	Methods of Proof
9.5.11	11-2011	36463J	9.5 CH. 11	Other Investigations
9.5.12	04-2008	49908P	9.5.10	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	9.5 CH. 13	Civil Considerations
9.5.14	09-2005	36235P	9.5 CH. 14	Closing Procedures

9.6 Trial and Court Related Activities

9.6.2	08-2008	36464U	9.6 CH. 2	Plea Agreements and Sentencing Process
9.6.3	11-2013	36465F	9.6 CH. 3	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH. 4	Trial

9.7 Asset Seizure and Forfeiture

9.7.1	03-2015	36428C	9.7 CH. 1	Roles, Responsibilities, and Authorities
9.7.2	07-2015	35087F	9.7 CH. 2	Civil Seizure and Forfeiture
9.7.3	03-2015	36431Z	9.7 CH. 4	Criminal Forfeiture
9.7.4	11-2013	36433V	9.7 CH. 6	Pre-seizure Planning
9.7.5	05-2012	36432K	9.7 CH. 5	Forms, Processing, and Documentation
9.7.6	03-2013	36435R	9.7 CH. 8	Custody and Storage of Seized Assets
9.7.7	08-2015	36436C	9.7 CH. 9	Claims and Petitions
9.7.8	07-2014	36437N	9.7.10	Disposition of Seized and Forfeited Property
9.7.9	07-2015	37396N	9.7.12	Equitable Sharing and Reverse Asset Sharing
9.7.10	10-2013	37219Z		International Seizures and Forfeitures
9.7.11	11-2014	36438Y	9.7 CH. 11	Abandoned Property
9.7.12	04-2013	36439J	9.7 CH. 12	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH. 13	Title 26 Seizures for Forfeiture

9.8 Scheme Development

9.8.1	05-2012	36442G	9.8 CH. 1	Scheme Development Center
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9.9 Criminal Investigation Management Information System (CIMIS)

9.9.1	03-2011	36446Y	9.9 CH. 1	Employee CIMIS Responsibilities and Procedures
9.9.4	07-2016	36449F	9.9.12	Criminal Investigation Management Information System Data Fields

9.10 Administrative Databases and Software

9.10.1	06-2010	36425V	9.10 CH. 1	Criminal Investigation Management Information System Equipment Inventory
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9.11 Fiscal and Personnel Matters

9.11.1	01-2012	36461N	9.11 CH. 1	Fiscal and Budgetary Matters
9.11.2	08-2015	36466Q	9.11 CH. 2	Domestic and Foreign Travel
9.11.3	05-2016	36459B	9.11 CH. 3	Investigative Property

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
9.11.4	11-2012	36460C	9.11 CH. 4	Personnel Matters
9.12 Administrative and Recordkeeping Matters				
9.12.1	07-2013	36416K	9.12 CH 1	Miscellaneous Administrative Procedures
Part 10 Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
10.2 Physical Security Program				
10.2.1	04-2012	51711E	1.16.1	Physical Security
10.2.4	09-2014	51715W	1.16.4	Overview of ID Media
10.2.5	09-2014	51716H	1.16.5	Identification Cards
10.2.6	09-2014	51717S	1.16.6	Non-Enforcement Pocket Commissions
10.2.8	05-2016	51720P	1.16.8	Incident Reporting
10.2.9	09-2016	51721A	1.16.9	Occupant Emergency Planning
10.2.11	08-2016	51724H	1.16.11	Basic Security Concepts
10.2.12	11-2011	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	08-2016	51728Z	10.2.16	Methods of Providing Protection
10.2.15	08-2016	51729K	1.16.15	Minimum Protection Standards (MPS)
10.5 Privacy and Information Protection				
10.5.1	03-2017	49876Q	25.10.1	Privacy Policy
10.5.2	12-2016	49877B		Privacy Compliance and Assurance (PCA) Program
10.5.4*	08-2016	49879X	10.5.3	Incident Management Program
10.5.5	08-2013	49880Y		IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements
10.5.7	11-2016	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.5.8*	09-2015	49883F	10.8.8	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments
10.6 Continuity Operations				
10.6.1	03-2014	59988F	10.2.10	Continuity Planning Requirements
10.8 Information Technology (IT) Security				
10.8.1*	07-2015	49446Y	10.8.3	Policy and Guidance
10.8.2	09-2016	49072Q	2.1.10	IT Security Roles and Responsibilities
10.8.5*	06-2016	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	10-2016	50384V		Secure Application Development
10.8.7	01-2017	53313Q		MAC OS X Security Policy
10.8.9*	04-2016	53314B		Virtualization Security Policy
10.8.10*	07-2015	50850U	LEM 10.8.10	Linux and Unix Security Policy

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
10.8.20*	03-2015	50853B		Windows Security Policy
10.8.21*	09-2016	54962B	10.8.4	Database Security Policy
10.8.22*	04-2015	55175G	10.8.42	Web Server Security Policy
10.8.24*	05-2016	68066U		Cloud Computing Security Policy
10.8.26	02-2017	49826K	25.10.20	Government Furnished and Personally Owned Mobile Device Security Policy
10.8.27	09-2014	50851F		Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources
10.8.30*	09-2015	50509G	25.10.10	Unisys Operating Systems Security Standards
10.8.32*	04-2015	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	06-2016	50208S	2.3.9	IDRS Security Controls
10.8.40*	06-2016	50854M		Wireless Security Policy
10.8.50	04-2016	49074M	25.10.12	Servicewide Security Patch Management
10.8.52	02-2015	51042W		IRS Public Key Infrastructure (PKI) X.509 Certificate Policy
10.8.54*	09-2016	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.55*	02-2017	66020C		Network Security Policy
10.8.60	09-2015	51228U		IT Service Continuity Management (ITSCM) Policy and Guidance
10.8.62	09-2015	51230G		Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process

10.9 National Security Information

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

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

Part 11 Communications and Liaison

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

11.1 Communications

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

11.3 Disclosure of Official Information

11.3.1	03-2011	30423R	1.3 CH. 1	Introduction to Disclosure
11.3.2	01-2017	30424C	1.3 CH. 2	Disclosure to Persons with a Material Interest
11.3.3	01-2016	30425N	1.3 CH. 3	Disclosure to Designees and Practitioners
11.3.4	05-2017	30426Y	1.3 CH. 4	Congressional Inquiries

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
11.3.5	05-2017	30427J	1.3 CH. 5	Fees
11.3.6	06-2014	30428U	1.3 CH. 6	Seals and Certifications
11.3.7	03-2015	30429F	1.3 CH. 7	Freedom of Information Reading Room Operations
11.3.8	04-2017	30431R	1.3 CH. 8	Disclosure of Written Determinations
11.3.9	06-2012	30432C	7.8.2 CH. 50	Exempt Organizations
11.3.10	06-2015	30433N	1.3 CH. 10	Employee Plans Information
11.3.11	09-2015	30434Y	1.3 CH. 11	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH. 12	Designation of Documents
11.3.13	04-2017	30436U	1.3 CH. 13	Freedom of Information Act
11.3.14	09-2013	30437F	1.3 CH. 14	Privacy Act General Provisions
11.3.15	09-2013	30438Q	1.3 CH. 15	Privacy Act Publication and Reporting Requirements
11.3.16	08-2013	30439B	1.3 CH. 16	Privacy Act Notification Programs
11.3.17	09-2013	30440C	1.3 CH. 17	Privacy Act Recordkeeping Restrictions
11.3.18	09-2013	30441N	1.3 CH. 18	Privacy Act Access and Amendment of Records
11.3.19	09-2013	30442Y	1.3 CH. 19	Privacy Act Accounting for Disclosures
11.3.20	09-2013	30443J	1.3 CH. 20	Personnel Records
11.3.21	04-2016	30444U	1.3 CH. 21	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH. 22	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	08-2016	30446Q	1.3 CH. 23	Disclosure to the Government Accountability Office (GAO)
11.3.24	07-2008	30447B	1.3 CH. 24	Disclosures to Contractors
11.3.25	07-2015	30448M	1.3 CH. 25	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	08-2016	30449X	1.3 CH. 26	Wagering Tax Information
11.3.27	05-2017	30450Y	1.3 CH. 27	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	30451J	1.3 CH. 28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH. 29	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	02-2017	30453F	1.3 CH. 30	Disclosure to the President
11.3.31	05-2015	30454Q	1.3 CH. 31	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH. 32	Disclosure to States for Tax Administration Purposes
11.3.33	10-2013	30456M	1.3 CH. 33	Other Disclosures to State and Local Governments
11.3.34	09-2013	30457X	1.3 CH. 34	Disclosure for Non-tax Criminal Violations
11.3.35	12-2015	30458I	1.3 CH. 35	Requests and Demands for Testimony and Production of Documents
11.3.36	07-2015	30459T	1.3 CH. 36	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH. 37	Recordkeeping and Accounting for Disclosures
11.3.38	12-2014	30462Q	1.3 CH. 38	Roles and Responsibilities of Disclosure Managers
11.3.39	09-2013	30463B	1.3 CH. 39	Computer Matching and Privacy Protection Act

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
11.3.40	06-2010	30464M	1.3 CH. 40	Disclosures Involving Trust Fund Recovery Penalty Assessments

11.4 Office of Governmental Liaison

11.4.1	01-2017	33481B	11.4.3	Governmental Liaison Operations
11.4.2	05-2014	33482M	104.1 CH 9	Data Exchange Program

11.5 Legislative Affairs

11.5.1	08-2006	48639B		Audit Process For General Accountability Office/TIGTA
11.5.2	08-2014	39914X		Congressional Affairs Program
11.5.4	06-2015	67879V	11.53.3	Legislative Analysis and Tracking Implementation Services (LATIS) Program

11.51 Large Business and International Communications

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

11.53 Small Business/Self-Employed

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

11.55 Wage and Investment

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

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

13.1 Taxpayer Advocate Case Procedures

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation under IRC 7811(d)
13.1.15	08-2016	35727K	13.1.5	Customer Complaints/RRA98 1203 Procedures
13.1.16	04-2017	35728V	13.1.7	TAS Intake and Case Receipt Process
13.1.17	08-2013	47430U	13.1.7	TAS Case Transfer Process
13.1.18	05-2016	47431F	13.1.7	Processing TAS Cases
13.1.19	05-2016	47432Q	13.1.7	TAS Operations Assistance Request (OAR) Process
13.1.20	05-2016	47433B	13.1.7	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	05-2016	47434M	13.1.7	TAS Case Closing and Reopen Case Procedures
13.1.22	01-2016	49944H		Manual Inventory Balancing Procedures

13.2 Systemic Advocacy

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

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

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

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

13.5 TAS Balanced Measures

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

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

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

(Assessment and abatement of penalties and interest.)

20.1 Penalty Handbook

20.1.1*	08-2014	33067T	LEM 20.1.1	Introduction and Penalty Relief
20.1.2*	07-2016	33068E	LEM 5.1	Failure to File/Failure to Pay Penalties
20.1.3*	12-2013	33071B	LEM 20.1.3	Estimated Tax Penalties

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
20.1.4*	07-2015	36750J	LEM 5.1	Failure to Deposit Penalty
20.1.5	12-2016	33073X	LEM 5.1	Return Related Penalties
20.1.6	09-2013	33072M	LEM 5.1	Preparer, Promoter, Material Advisor Penalties
20.1.7*	02-2016	33064M	LEM 20.1.7	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH. 8	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	11-2015	33061F	120.1 CH. 9	International Penalties
20.1.10*	02-2013	33062Q	LEM 20.1.10	Miscellaneous Penalties
20.1.11*	08-2016	50742T	LEM 20.1.10	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z		Penalties Applicable to Incorrect Appraisals

20.2 Interest

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

20.3 Penalty Programs Internal Processes

20.3.1*	01-2017	69216A		Civil Penalty Quality Review Process
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Part 21 Customer Account Services

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

21.1 Accounts Management and Compliance Services Operations

21.1.1	09-2016	36800E	21.1.1	Accounts Management and Compliance Services Overview
21.1.2	09-2016	36801P	21.2	Reference Materials Overview
21.1.3	09-2016	36802A	21.2	Operational Guidelines Overview
21.1.7*	09-2016	38746V		Campus Support

21.2 Systems and Research Programs

21.2.1*	09-2016	36806S	21.3	Systems
21.2.2	09-2016	36807D	21.3	Research
21.2.3*	09-2016	36808O	21.2.4	Transcripts
21.2.4*	09-2016	36809Z	21.2.5	Master File Accounts Maintenance
21.2.5	09-2015	36810A	21.3.4	Miscellaneous Forms and Processing

21.3 Taxpayer Contacts

21.3.1*	09-2016	36811L	21.6	Taxpayer Contacts Resulting from Notice Issuance
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
21.3.3	08-2016	36813H	21.3.2	Incoming and Outgoing Correspondence/Letters
21.3.4*	10-2016	36814S	21.1.6	Field Assistance
21.3.5	08-2016	28016E	21.5.11	Taxpayer Inquiry Referrals Form 4442
21.3.6	08-2016	28017P	21.3.3	Forms and Information Requests
21.3.7*	09-2016	28789Q	121.3 CH 7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2016	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2016	33093P	3.13.2	Processing Reporting Agents File Authorizations
21.3.10	09-2016	33204M	21.1.3	Practitioner Priority Service (PPS)
21.3.11	12-2016	54528B	3.42.7	Information Returns Reporting Procedures
21.3.12*	08-2016	55809H		Accounts Management Balance Due Telephone Contacts
21.3.13	12-2015	66360P		Department of Education (ED) Procedures

21.4 Refund Inquiries

21.4.1*	08-2016	36815D	21.8	Refund Research
21.4.2*	09-2016	36816O	21.8	Refund Trace and Limited Payability
21.4.3*	08-2016	36817Z	21.8	Returned Refunds/Releases
21.4.4*	09-2016	36818K	21.8	Manual Refunds
21.4.5*	09-2016	36819V	21.8	Erroneous Refunds
21.4.6*	09-2016	36820W	21.8	Refund Offset

21.5 Account Resolution

21.5.1*	09-2016	36821H	21.5.7	General Adjustments
21.5.2*	09-2016	36822S	21.5.8	Adjustment Guidelines
21.5.3*	09-2016	36823D	21.5.9	General Claims Procedures
21.5.4*	09-2016	36824O	21.5.10	General Math Error Procedures
21.5.5	09-2016	36825Z	21.5.5	Unpostables
21.5.6*	08-2016	36826K	21.5.6	Freeze Codes
21.5.7*	09-2016	36827V	21.5.3	Payment Tracers
21.5.8*	09-2016	36828G	21.5.4	Credit Transfers
21.5.9*	08-2016	36829R	21.5.2	Carrybacks
21.5.10	09-2016	36830S	21.6.8	Examination Issues
21.5.11*	06-2016	36831D	3.15.259	Employee Plan Accounts

21.6 Individual Tax Returns

21.6.1*	09-2016	36832O	21.13	Filing Status and Exemption Adjustments
21.6.2*	09-2016	36833Z	21.6.7	Adjusting TIN-Related Problems
21.6.3*	09-2016	36834K	21.6.2	Credits
21.6.4*	08-2016	36835V	21.6.3	Tax Computation / Accounting Period Changes

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
21.6.5*	09-2016	36836G	21.6.9	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	09-2016	36837R	21.6.6	Specific Claims and Other Issues
21.6.7*	09-2016	36838C	21.6.4	Adjusting Individual Tax Accounts
21.6.8	08-2016	36839N	25.15.13	Split Spousal Assessments (MFT 31 / MFT 65)

21.7 Business Tax Returns and Non-Master File Accounts

21.7.1*	08-2016	36841Z	21.7.6	BMF/NMF Miscellaneous Information
21.7.2*	08-2016	36842K	21.7.6	Employment and Railroad Tax Returns
21.7.3*	08-2016	36843V	21.14	Unemployment Taxes
21.7.4*	08-2016	36844G	21.14	Income Taxes/Information Returns
21.7.5*	09-2016	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2016	36847N	21.7.7	Exempt Organizations and Tax Exempt Bonds
21.7.8*	09-2016	36848Y	21.14	Excise Taxes
21.7.9*	08-2016	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2016	36850K	21.14	No-Merge Cases
21.7.11*	08-2016	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2016	36852G	21.8.3	Non-Master File (NMF) Adjustments
21.7.13*	08-2016	32186R	21.7.1	Assigning Employer Identification Numbers (EINs)

21.8 International

21.8.1*	08-2016	49813H	3.15.128	IMF International Adjustments
21.8.2*	08-2016	49814S	3.15.129	BMF International Adjustments
21.8.4	08-2016	49817Z	3.38.128	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2016	50502H	3.21.25	Miscellaneous FIRPTA Related Issues
21.8.6	08-2016	49818K	3.21.25	Exemptions from US Withholding (Form 8233)

21.10 Quality Assurance

21.10.1	09-2016	36867F	21.10.2	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
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Part 22 Taxpayer Education and Assistance

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

22.24 IRS Taxpayer Burden Reduction

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

22.30.1	09-2016	36870C	21.10.6	Stakeholder Partnerships, Education and Communication
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IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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22.31 Multilingual Initiatives

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

22.40.1	08-2016	38104J		Outreach
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22.41 Indian Tribal Governments

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

22.42.1	06-2016	35364J		Tax Exempt Bonds Customer Education and Outreach
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Part 25 Special Topics

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

25.1 Fraud Handbook

25.1.1	01-2014	27681V	104.2 CH. 1	Overview/Definitions
25.1.2	08-2016	27682G	104.2 CH. 2	Recognizing and Developing Fraud
25.1.3*	08-2016	27683R	104.2 CH. 3	Criminal Referrals
25.1.4	10-2016	27684C	104.2 CH. 4	Administrative Joint Investigation
25.1.5	06-2016	27685N	104.2 CH. 5	Grand Jury Investigations
25.1.6	04-2016	27686Y	104.2 CH. 6	Civil Fraud
25.1.7	11-2015	27687J	104.2 CH. 7	Failure to File
25.1.8*	10-2016	27688U	104.2 CH. 8	Field Collection
25.1.9*	07-2016	27689F	104.2 CH. 9	Tax Exempt and Government Entities (TE/GE)
25.1.10	03-2015	34951C		LB&I Fraud Procedures
25.1.11*	10-2016	49714R		Campus Collection Fraud Procedures
25.1.12	12-2013	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	04-2016	54034A		Campus Examination Fraud Procedures

25.2 Information and Whistleblower Awards

25.2.1	12-2008	27541K	104.4 CH. 1	Receiving Information
25.2.2	08-2015	27544R	104.4 CH. 2	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH. 3	Reimbursements to State/Local Law Enforcement Agencies

25.3 Litigation and Judgments

25.3.1	08-2013	30351I	105.2 CH. 1	General Guidelines
25.3.2*	03-2015	30397G	LEM 25.3.2	Suits by the United States
25.3.3	01-2017	30398R	105.2 CH. 3	Suits Against the United States and Claims for Damages under IRC 7433
25.3.4	07-2010	30399C	105.2 CH. 4	Suits Against IRS Employees
25.3.5	03-2012	30400S	105.2 CH. 5	Judgment Follow-up

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.3.6	09-2013	52749M	25.3.1	Open Litigation Control, Monitoring and Closing Actions
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports
25.4 Employee Protection				
25.4.1	01-2017	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	01-2017	36337M	LEM 25.4	"Caution Upon Contact" Taxpayer
25.5 Summons				
25.5.1	09-2014	27528R	109.1 CH. 1	Introduction
25.5.2	07-2015	27529C	109.1 CH. 2	Preparation
25.5.3*	12-2016	27530D	109.1 CH. 3	Procedures
25.5.4	07-2015	27532Z	109.1 CH. 4	Examination of Books and Witnesses
25.5.5	12-2015	27533K	109.1 CH. 5	Summons for Taxpayer Records and Testimony
25.5.6	03-2017	27534V	109.1 CH. 6	Summonses on Third-Party Witnesses
25.5.7	02-2016	27536R	109.1 CH. 7	Special Procedures for John Doe Summonses
25.5.8	01-2016	27537C	109.1 CH. 8	Use of Summons Special Applications
25.5.9	04-2017	27538N	109.1 CH. 9	Fees and Costs for Summoned Witnesses
25.5.10	05-2016	27539Y	109.1 CH. 10	Enforcement of Summons
25.5.11	06-2015	27540Z	109.1 CH. 11	Title 31 Bank Secrecy Act Summons
25.6 Statute of Limitations				
25.6.1*	09-2016	36881J	LEM 25.6	Statute of Limitations Processes and Procedures
25.6.22	08-2011	28778J	121.2 CH 22	Extension of Assessment Statute of Limitations by Consent
25.6.23	03-2015	29221J	121.2 CH 23	Examination Process - Assessment Statute of Limitations Controls
25.7 Exempt Organizations Business Master File				
25.7.1	12-2016	27768D	25.7.2	Exempt Organizations/Business Master File and Support Processing
25.7.3	12-2016	27772L	7.3.4 CH. 3	Group Exemption Procedures
25.7.5	11-2016	27774H	7.3.4 CH. 5	Exempt Organizations Extracts and On-line Programs
25.7.6	12-2016	27776D	7.3.4 CH. 6	Cumulative List (Publication 78)
25.7.7	12-2016	35833P	7.3.2 CH. 3	EO/BMF Reports
25.12 Delinquent Return Refund Hold Program				
25.12.1*	07-2015	36795W	LEM 25.12.1	Processing Refund Hold Program Inventory
25.13 Taxpayer Correspondence				
25.13.1	10-2015	57125U	21.3.1	Taxpayer Correspondence Services
25.15 Relief from Joint and Several Liability				
25.15.1	07-2014	30263Z	LEM 25.15.1	Introduction
25.15.2	07-2014	30264K	104.5 CH. 2	General Procedures / Employees with Taxpayer Contact
25.15.3*	12-2016	30266G	104.5 CH. 3	Technical Provisions of IRC 6015

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.15.5	07-2014	32027Z	104.5 CH 6	Relief from Community Property Laws / Community Property States
25.15.6	03-2008	30268C	104.5 CH. 6	Field Examination Procedures
25.15.7*	12-2016	30269N	104.5 CH. 7	Innocent Spouse Shared Processing Responsibilities
25.15.8	11-2014	30272K	104.5 CH. 8	Revenue Officer Procedures for Working Innocent Spouse Relief Cases
25.15.9	12-2016	30273V	104.5 CH. 9	Account Processing of Requests for Relief from Joint and Several Liability
25.15.11	07-2014	30275R	104.5 CH. 11	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	10-2014	30276C	104.5 CH. 12	Appeals Procedures
25.15.14	07-2014	32938P	4.4.15	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	07-2014	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.17*	07-2014	50494S		Reconsiderations
25.15.18*	07-2016	68459J	25.15.16	Innocent Spouse Relief Processing Procedures
25.15.19*	12-2016	68751C		Non-Qualifying Claims & Complex Account Issues

25.16 Disaster Assistance and Emergency Relief

25.16.1	12-2014	36901Q	25.16.13	Program Guidelines
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25.18 Community Property

25.18.1	03-2011	38246Q		Basic Principles of Community Property Law
25.18.2	03-2017	38253F		Income Reporting Considerations of Community Property
25.18.3	03-2011	38254Q		Innocent Spouse Relief and Community Property
25.18.4	03-2011	38263B		Collection of Taxes in Community Property States
25.18.5	03-2017	38261F		Injured Spouse

25.19 Health Coverage Tax Credit (HCTC)

25.19.1	09-2008	39701S		General Information
25.19.2	09-2008	39702D		Customer Service
25.19.3	09-2008	39704Z		Eligibility
25.19.4	09-2008	39705K		Registration
25.19.5	09-2008	39706V		Payments
25.19.6	09-2008	39707G		Additional HCTC Guidelines
25.19.7	09-2008	50495D		Systems Operations (SO)
25.19.8	09-2008	50497Z		Campus Management Operations (CMO)

25.20 Preparer Enrollment, Education and Oversight

25.20.2	06-2016	61857Z		Identification and Treatment of Ghost Preparers
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25.21 Affordable Care Act

25.21.1	08-2015	59067T		Branded Prescription Drug Fee
25.21.2	12-2015	66328P		Insurance Provider Fee

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.21.3	01-2017	69273V		Marketplace Eligibility Determination and Reporting Requirements

25.23 Identity Protection and Victim Assistance

25.23.1	09-2016	67661N	10.5.3	Identity Protection and Victim Assistance - Policy Guidance
25.23.2*	10-2016	67662Y	21.9.2	Identity Protection and Victim Assistance - General Case Processing
25.23.3*	08-2016	67663J	21.9.2	IMF Toll-Free and Identity Protection Specialized Unit- (IPSU) Paper
25.23.4*	09-2016	67664U	21.6.2	IDTVA Paper Process
25.23.5*	07-2016	67665F	5.19.6	ACSS IDT Processing
25.23.6*	07-2016	67666Q	5.18.1	CSCO/ASFR IDT Processing
25.23.7*	09-2016	67667B		AUR Identity Theft Processing
25.23.8*	09-2016	67668M	4.19.24	Campus Exam Identity Theft Processing
25.23.9*	08-2016	67669X	10.5.3	BMF Identity Theft Processing
25.23.10*	09-2016	67725W	4.19.24	Compliance Identity Theft Case Processing
25.23.11*	04-2016	68577G	21.7.14	Business Master File (BMF) Identity Theft Procedures for Accounts Management

25.24 Return Preparer Misconduct Program

25.24.1*	01-2016	67653N		General Overview
25.24.2*	12-2015	67654Y		Specialized Accounts Management Processing
25.24.3*	04-2016	67655J		Return Preparer Misconduct - Compliance
25.24.4*	03-2017	67656U		Return Preparer Misconduct Field Collection

25.25 Revenue Protection

25.25.1	08-2015	57561Q	21.9.1	Return Integrity and Verification Revenue Protection Programs
25.25.2*	09-2016	59003Z	21.9.1	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2016	61686A	21.9.1	Revenue Protection Verification Procedures for Individual Master File Returns
25.25.4*	09-2016	61688W	21.9.1	Integrity & Verification Identity Theft Return Procedures
25.25.5*	09-2016	61689H	21.9.1	Revenue Protection Special Handling Procedures
25.25.6*	09-2016	61691T	21.9.1	Taxpayer Protection Program
25.25.7*	09-2016	61692E		Automated Questionable Credit Program
25.25.8*	09-2016	61693P	21.9.1	Revenue Protection External Lead Procedures
25.25.9	09-2016	61694A	21.9.1	Revenue Protection Prisoner Lead Procedures
25.25.10*	09-2016	61697H	4.10.12	Frivolous Return Program

25.26 Restitution

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

25.27.1	01-2014	64747G	5.1.17	Third Party Contact Program
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<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Old IRM Number</i>	<i>Title</i>
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Part 30 Administrative

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

30.1 Office of Chief Counsel Mission Statement

30.1.1	05-2014	29704D	<i>Part (30)</i>	Mission Statement, and the Strategic and Program Plan
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30.2 Chief Counsel Directives

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

30.3 Organizations, Functions, Designations, and Delegations of Authority

30.3.1	01-2017	29598J	30.3.3	Chief Counsel Delegations, Organization, and Succession
30.3.2	12-2016	29599U	30.3.2	Delegations of Authority and Designations

30.4 Personnel Administration, Training, and Equal Employment Opportunity

30.4.1	06-2014	29708V	30.6.3	Employment
30.4.2	11-2011	29812E	30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	12-2012	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.3	Public Information (Speeches, Publications, and Teaching)

30.5 Resources, Services, and Financial Management

30.5.1	10-2007	29063N	30.8.4	Resources, Services, and Financial Management
30.5.2	02-2014	29123E	<i>Part (30)</i>	Travel Guidelines
30.5.3	07-2005	29608U	30.5.3	Financial Management

30.6 Security and Emergency Preparedness

30.6.1	10-2016	29269D	32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property
30.6.2	01-2014	29610G	30.10.1	Emergency Preparedness

30.7 Management Systems

30.7.1	12-2010	41428A	30.7.16	Information Systems
30.7.2	11-2012	29271P	30.16.10	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	01-2014	41695T		Programs and Special Topics

30.8 Library Services

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
30.9.1	07-2005	29712D	35.14.11	Case File Management
30.9.2	12-2010	29714Z	39.7.4	Guidelines for Specific Categories of Case Files

30.10 Standards for Correspondence

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

30.11.1	05-2009	29184R	30.14.2	FOIA Requests for Chief Counsel Records
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Part 31 Guiding Principles

31.1 Guiding Principles

31.1.1	07-2016	29647T	39.3.3	Legal Work
31.1.2	08-2004	29648E	39.11.1	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	39.1.3	Signature Principles
31.1.4	10-2010	29650Q	39.11.2	Coordination and Reconciliation of Disputes

31.2 Significant Case Coordination

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

32.1 Chief Counsel Regulation Handbook

32.1.1	04-2017	29172Z	(30)(15)20	Overview of the Regulations Process
32.1.2	09-2011	38994H	(30)(15)20	Procedural Requirements for Regulation Projects
32.1.3	08-2004	38995S	(30)(15)20	Substantive Development of a Regulation Project
32.1.4	10-2011	38996D	(30)(15)20	Outlining and Drafting Substantive Regulatory Text
32.1.5	10-2015	38998Z	(30)(15)20	Required Format for Regulations
32.1.6	09-2011	38999K	(30)(15)20	Review, Approval and Publication of Regulations
32.1.7	08-2011	39002W	(30)(15)20	Inquiries, Comments and Public Hearings
32.1.8	08-2004	39003H	(30)(15)20	Publishing the Final Regulation
32.1.9	08-2004	39004S	(30)(15)20	Closing a Regulation Project

32.2 Chief Counsel Publication Handbook

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

32.3 Letter Rulings, Information Letters, and Closing Agreements

32.3.1	10-2011	29177C	39.6.2	Forms of Advice
32.3.2	07-2014	39010W	39.6.7	Letter Rulings

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
32.3.3	08-2004	39011H		Information Letters
32.3.4	08-2004	39012S	39.6.4	Closing Agreements Covering Specific Matters
32.4 Special Pre-Filing Agreement Programs				
32.4.2	06-2005	29179Y	32.4.2	Pre-Filing Agreements
32.4.3	10-2010	29180Z		Industry Issue Resolution
Part 33 Legal Advice				
33.1 Legal Advice				
33.1.1	08-2004	39430S	39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	10-2016	39431D	35.3.4	Chief Counsel's Legal Advice Program
33.1.3	07-2011	39433Z		Releasing Legal Advice to the Public
33.2 Technical Advice and Technical Expedited Advice				
33.2.1	08-2004	29146D	39.7.3	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda
33.2.2	10-2010	29148Z	39.7.4	Requests for Technical Advice and Technical Expedited Advice
33.3 Other Legal Advice				
33.3.1	08-2004	29159G	39.3.5	Legislation and Miscellaneous Matters
33.3.2	10-2015	29160H	34.5.5	Offers in Compromise
33.3.3	11-2010	29161S		Appeals Settlement Guidelines
33.3.4	12-2010	29162D	35.3.15	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	39.2.6	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	35.5.5	Designating a Case for Litigation
33.3.7	08-2010	29165K	39.4.4	Tax Forms, Tax Publications, and Public Use Forms
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and St				
34.1 Jurisdiction of the District Courts				
34.1.1	08-2004	29128H	35.18.7	Jurisdiction of the District Courts
34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	08-2004	29129S	35.18.7	Jurisdiction of the Court of Federal Claims
34.3 Procedures in Bankruptcy Cases				
34.3.1	01-2015	29130T	34.10.3	Procedures in Bankruptcy Cases
34.4 Insolvencies				
34.4.1	03-2016	39024K	34.9.4	Insolvencies
34.5 Suits Brought Against the United States				
34.5.1	02-2016	29661X	35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18	Defense Letters

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
34.5.2	12-2012	29663T	35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7	Refund Litigation
34.5.3	08-2004	29664E	34.12.7	Suits Brought Against the United States
34.5.5	08-2004	29665P	34.12.10	Injunctions
34.5.6	02-2013	39026G	34.11.5	Procedures in 28 U.S.C 2410 Actions
34.5.7	08-2004	39027R		Damages Litigation

34.6 Suits Brought by the United States

34.6.1	10-2015	38021T	34.7.1-34.7.3, 34.11.1, 34.11.2	Affirmative Litigation
34.6.2	01-2017	39028C	34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5	Types of Suits
34.6.3	08-2014	39029N	42.9.1	Summons Enforcement Actions

34.7 Pre-Trial Procedures

34.7.1	02-2016	29666A	35.19.1-35.19.4, 35.19.6	Pre-Trial Procedures
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34.8 Settlement Procedures

34.8.1	08-2004	38022E	35.8.12	Settlement Procedures Overview
34.8.2	08-2014	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures

34.9 Disclosure, Testimony, and Production of Documents

34.9.1	05-2013	38026W	34.11.5	Disclosure, Testimony, and Production of Documents
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34.10 Post-Trial Procedures

34.10.1	06-2015	27624A	35.22.1	General Procedures
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34.11 Special Assistant U.S. Attorney (SAUSA) Program

34.11.1	05-2013	29682A	34.14.14	The SAUSA Program
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34.12 Litigation Exhibits

34.12.1	04-2016	29689Z		Litigation Exhibits
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Part 35 Tax Court Litigation

35.1 Tax Court Jurisdiction

35.1.1	08-2004	29814A	35.24.4	Tax Court Jurisdiction and Proceedings
35.1.2	08-2004	29816W	35.1.3	Tax Court Terms and Definitions
35.1.3	07-2012	29817H	35.14.15	Tax Court Procedures

35.2 Petition and Answer

35.2.1	10-2016	29833H	35.3.4	Tax Court Petitions
35.2.2	04-2015	29783M	35.25.4	Answers

35.3 Motions

35.3.1	08-2004	29842S	35.11.5	Motions Practice
35.3.2	09-2012	29843D	35.4.11	Jurisdictional Defects
35.3.3	08-2004	29845Z	35.1.13	Motions Pertaining to Pleadings

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
35.3.4	08-2004	29846K	35.4.14	Motions Pertaining to Calendared Cases
35.3.5	08-2004	29847V	35.23.3	Motions for Disposition without Trial
35.3.6	08-2004	29848G	35.4.15	Motions Pertaining to Opinions and Decisions
35.3.7	08-2004	38354R	35.24.2	Motions in TEFRA Cases
35.3.8	08-2004	29849R	35.1.7	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
35.3.9	08-2004	29850S	35.4.26	Miscellaneous Motions
35.3.23	02-2017	38348N		Motions in Collection Due Process Cases

35.4 Pre-Trial Activities

35.4.1	02-2013	29878U	35.8.10	Trial Planning
35.4.2	12-2010	29879F	35.5.4	Gathering Information from Government Sources
35.4.3	07-2012	29880G	35.5.14	Gathering Information from the Petitioner
35.4.4	08-2014	29881R	35.14.10	Gathering Information from Third Parties
35.4.5	01-2013	29882C	42.1.1 – 42.8.3	Evidence and Information from Abroad
35.4.6	04-2017	29883N	35.5.19	Responding to Petitioner's Information Gathering Attempts
35.4.7	07-2012	29884Y	35.23.4	Stipulating Facts and Documents
35.4.8	08-2004	29885J	35.5.9	Preparing for Examination and Cross-Examination of Witnesses
35.4.9	06-2013	29886U	35.15.1	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution

35.5 Settlement Procedures

35.5.1	08-2004	38053D	35.8.3	Introduction
35.5.2	12-2012	38054O	35.23.4	Settlements by Counsel
35.5.3	08-2004	38055Z	35.8.12	Coordination of Settlements with Other Related Matters
35.5.4	12-2015	38056K	35.8.11	Settlement of Joint Committee Cases
35.5.5	12-2010	38057V	35.3.20	Arbitration and Mediation

35.6 Trial

35.6.1	08-2004	29863V	35.9.1	Calendar Calls
35.6.2	09-2012	29864G	35.15.3	Trial of the Case
35.6.3	08-2004	29865R	35.9.3	Tax Court Procedures for Reporting Potentially Dangerous Persons

35.7 Tax Court Briefs

35.7.1	08-2004	30003V	35.11.6	Filing Tax Court Briefs
35.7.2	08-2004	30004G	35.11.3	Preparation of Briefs
35.7.3	08-2004	30005R	35.11.8	Review of Briefs

35.8 Decisions, Orders of Dismissal, and Other Final Judgments

35.8.1	07-2014	29867N	35.10.2	General Requirements for Tax Court Decisions and Other Final Dispositions
35.8.2	08-2004	29868Y	35.10.9	Settlement Documents
35.8.3	08-2004	29869J	35.10.4	Overpayments

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
35.8.4	08-2004	29870K	35.10.5	Special Problems of Assessment and Payment
35.8.5	05-2012	29871V	35.23.4	Miscellaneous Problems
35.8.6	07-2012	30009J	35.24.6	Decision Documents

35.9 Post Opinion Activities

35.9.1	08-2004	30010K	35.13.1	Tax Court Opinions and Decisions
35.9.2	08-2004	30011V	35.13.10	Procedures for Assessment of Tax
35.9.3	06-2015	30012G	35.24.3	Closing Procedures

35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought

35.10.1	01-2016	30013R	35.4.16	Awards of Litigation and Administration Costs and Fees
35.10.2	08-2004	30014C	35.5.21	Penalties and Sanctions

35.11 Litigation Exhibits

35.11.1	07-2016	30026U		Litigation Exhibits
---------	---------	--------	--	---------------------

Part 36 Appellate Litigation and Actions on Decision

36.1 Guiding Principles for Appeals

36.1.1	08-2004	39013D	35.21.8	Guiding Principles for Appeals
--------	---------	--------	---------	--------------------------------

36.2 Appeal/Certiorari Recommendations

36.2.1	03-2012	39015Z	35.21.4	Appeal Recommendations in General
36.2.2	03-2012	39016K	35.21.9	Petition for Writ of Certiorari
36.2.3	08-2004	39017V	35.21.7	Conflicts in Appeals or Certiorari Recommendations and Settlement Offers
36.2.4	04-2013	39018G	35.22.1	Closing Appeals Cases
36.2.5	02-2017	39019R	35.14.18	Appeals of Tax Court Cases
36.2.6	05-2012	39020S	35.14.18	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal

36.3 Actions on Decision

36.3.1	03-2013	39021D	39.11.5	Actions on Decision
--------	---------	--------	---------	---------------------

36.4 Litigation Exhibits

36.4.1	03-2013	39023Z		Litigation Exhibits
--------	---------	--------	--	---------------------

Part 37 Disclosure

37.1 Sections 6110 and 6103 of Title 26

37.1.1	08-2004	39102X	39.2.9	Written Determinations Under Section 6110
37.1.2	08-2004	39104T	39.2.9	Disclosure of Information
37.1.3	01-2013	60946J		Counsel Governmental Liaison Coordination Program

37.2 Privacy Act of 1974; Freedom of Information Act

37.2.1	08-2004	39105E	39.2.12	Privacy Act Of 1974
37.2.2	08-2004	39106P	39.2.10	Freedom of Information Act (FOIA) Litigation

<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Old IRM Number</i>	<i>Title</i>
--------------------------	-----------------------------	------------------------------	------------------------------	---------------------

Part 38 Criminal Tax

38.1 Assistance to Criminal Investigation During Investigatory Stage

38.1.1	06-2013	39133W	31.7.5	Prereferral Assistance, Visitations and Investigative Tools
38.1.2	10-2007	39134H	31.4.22	Administrative Requests for Grants of Statutory Use Immunity
38.1.3	10-2007	39135S	31.8.6	Forfeitures

38.2 Review of Criminal Tax Cases

38.2.1	08-2008	39136D	31.4.23	Administrative Cases
38.2.2	08-2008	39138Z	31.5.14	Grand Jury Procedures

38.3 Criminal Tax Policy and Exhibits

38.3.1	10-2007	39139K	35.3.8	Miscellaneous Matters
--------	---------	--------	--------	-----------------------

Part 39 General Legal Services

39.1 Professionalism and Government Ethics Programs

39.1.1	06-2009	29354F		Professionalism
39.1.2	08-2009	29355Q	33.6.2	Government Ethics Programs

39.2 Labor and Related Matters

39.2.1	01-2009	29452K	33.2.1	Labor-Management Contract Negotiations
39.2.2	03-2011	29453V	33.2.10	Handling Cases

39.3 Claims and Suits

39.3.1	06-2009	29462G	33.3.9	Claims, Suits, and Related Matters
--------	---------	--------	--------	------------------------------------

39.4 Practice Before the Internal Revenue Service

39.4.1	05-2009	29467J	33.4.1	Matters Relating to Practice Before the IRS
--------	---------	--------	--------	---

39.5 Public Contracts and Technology Law

39.5.1	06-2009	29471R	33.5.1	Public Contracts, Technology Law, and Related Matters
--------	---------	--------	--------	---

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

ACA

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</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.)

25.21 AFFORDABLE CARE ACT

25.21.3	01/2017	Marketplace Eligibility Determination and Reporting Requirements	Melissa Cummin	All
---------	---------	--	----------------	-----

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

Appeals

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.7	10/2012	Appeals	Julie Ferenci	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.28	04/2016	Appeals Managers Procedures	Sharon Evans	Appeals

Part 4: Examining Process

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

4.48 ENGINEERING SPECIALTY				
4.48.2	10/2012	Valuation Assistance for Cases Involving Works of Art	Gretchen Wolf	Appeals

Part 8: Appeals

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

8.1 APPEALS FUNCTION				
8.1.1	08/2016	Appeals Operating Directives and Guidelines	Julie Ferenci	Appeals
8.1.3	01/2015	Working Cases in Appeals	Elizabeth Moore	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Carla Washington	Appeals
8.1.7	04/2013	AQMS Purpose and Guidelines	Carla Washington	Appeals
8.1.8	09/2016	Employee Tax Compliance	Sharon Evans	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Timothy Kash	Appeals
8.1.10	11/2014	Ex Parte Communications	John Gonzalez	Appeals
8.2 PRE 90-DAY AND 90-DAY CASES				
8.2.1	08/2016	Agreed Pre-90-Day Income Tax Cases	Martin Mailloux	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Martin Mailloux	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Martin Mailloux	Appeals
8.4 APPEALS DOCKETED CASES				
8.4.1	03/2014	Procedures for Processing and Settling Docketed Cases	Julie Ferenci	Appeals
8.4.2	10/2012	Campus Appeals Docketed Cases	Julie Ferenci	Appeals
8.4.4	01/2017	Examination Assistance Requests	Julie Ferenci	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

Appeals

IRM Number	Date	Title	Author	Audience
8.6 CONFERENCE AND SETTLEMENT PRACTICES				
8.6.1	08/2016	Conference and Issue Resolution	Carla Washingto	Appeals
8.6.2	03/2015	Appeals Case Memo Procedures	Carla Washingto	Appeals
8.6.3	10/2016	Appeals Rulings	Charmaine Osbi	Appeals
8.6.4	03/2015	Reaching Settlement and Securing an Appeals Agreement Form	Charmaine Osbi	Appeals
8.6.5	10/2016	Identity Theft Procedures	Martin Mailloux	Appeals
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.1	02/2017	Guidelines for Cases with Special Issues	Sharon Evans	Appeals
8.7.3	09/2012	Domestic and International Operations Programs	James Belcher	Appeals
8.7.4	08/2014	Appeals Estate and Gift Tax Cases	Elizabeth Moore	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Martin Mailloux	Appeals
8.7.6	05/2014	Appeals Bankruptcy Cases	Jamie Song	Appeals
8.7.7	06/2015	Claim and Overassessment Cases	Sharon Evans	Appeals
8.7.8	09/2012	Tax Exempt and Government Entities (TE/GE) Cases	Martin Mailloux	Appeals
8.7.9	06/2015	Joint Committee (JC) Cases	Martin Mailloux	Appeals
8.7.10	10/2014	Excise Tax Cases and IRA Adjustments	Martin Mailloux	Appeals
8.7.11	03/2015	Working Appeals Team Cases	Charmaine Osbi	Appeals
8.7.13*	02/2016	e-file Cases	Elizabeth Moore	Appeals
8.7.14	08/2014	Freedom of information Act (FOIA) Administrative Appeal Cases	Carla Washingto	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Charmaine Osbi	Appeals
8.7.16	10/2015	Appeals Employment Tax Procedures	Sharon Evans	Appeals
8.7.17	09/2016	Appeals Remittance Procedures	Sharon Evans	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Elizabeth Moore	Appeals
8.7.19	12/2015	Net Rate Netting Procedures for Appeals	Sharon Evans	Appeals
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1	07/2015	Internal Reports	Timothy Kash	Appeals
8.10.2	09/2012	Reports to Outside Officials	Elizabeth Moore	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Julie Ferenci	Appeals
8.11 PENALTIES WORKED IN APPEALS				
8.11.1	10/2014	Return Related Penalties in Appeals	Carla Washingto	Appeals
8.11.3	02/2015	Return Preparer Penalty Cases	Rod Lancaster	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

Appeals

IRM Number	Date	Title	Author	Audience
8.11.4	11/2014	Penalty Appeals (PENAP)	Carla Washington	Appeals
8.11.5	12/2015	International Penalties	Alan Polivick	Appeals
8.11.6	02/2015	FBAR Penalties	Daisy Batman	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Paris Thalassino	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Carla Washington	Appeals
8.13 CLOSING AGREEMENTS				
8.13.1	08/2012	Processing Closing Agreements in Appeals	Martin Mailloux	Appeals
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.2	02/2014	General Settlement and Rule 155 Computations	Martin Mailloux	Appeals
8.17.3	09/2013	Preparing a Statement of Account	Martin Mailloux	Appeals
8.17.4	05/2017	Notices of Deficiency	Martin Mailloux	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Martin Mailloux	Appeals
8.17.6	09/2013	Interest Issues in Settlement Computations	Martin Mailloux	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Martin Mailloux	Appeals
8.18 VALUATION ASSISTANCE				
8.18.1	08/2012	Valuation Assistance Procedures	Gretchen Wolf	Appeals
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK				
8.19.1	04/2016	Procedures and Authorities	James Boulukos	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	James Boulukos	Appeals
8.19.6	04/2016	Partner Cases	James Boulukos	Appeals
8.19.7	03/2015	Administrative Adjustment Request	James Boulukos	Appeals
8.19.8	09/2013	Collection Cases	James Boulukos	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	James Boulukos	Appeals
8.19.10	04/2016	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	James Boulukos	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	James Boulukos	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	James Boulukos	Appeals
8.19.13	04/2016	Through Entity Handbook - Docketed and Department of Justice Cases	James Boulukos	Appeals
8.20 ACCOUNT AND PROCESSING SUPPORT (APS)				
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Timothy Kash	Appeals
8.20.3	10/2014	Appeals Centralized Database System (ACDS)	Terri Shelley-Kir	Appeals
8.20.5	03/2016	Carding New Receipts	Terri Shelley-Kir	Appeals
8.20.6	06/2016	Interim Actions	Terri Shelley-Kir	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

Appeals

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

Appeals

IRM Number	Date	Title	Author	Audience
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Charmaine Osbi	Appeals
8.26.2	09/2012	Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers	Charmaine Osbi	Appeals
8.26.3	12/2014	Fast Track Mediation for Collection Cases	John Gonzalez	Appeals
8.26.4	09/2013	Early Referral Procedures	Charmaine Osbi	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Charmaine Osbi	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Martin Mailloux	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Charmaine Osbi	Appeals
8.26.9	03/2015	Post-Appeals Mediation Procedures for Collection Cases	John Gonzalez	Appeals
8.26.11	05/2014	Rapid Appeals Process (RAP)	Charmaine Osbi	Appeals

Part 25: Special Topics

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

25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.12	10/2014	Appeals Procedures	Andrew Waters	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

AWSS

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.17	07/2010	Agency Wide Shared Services	Carlisa Brown-M	All
--------	---------	-----------------------------	-----------------	-----

1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.64	01/2012	Functional Delegations of Authority for Agency-Wide Shared Services	Greg Rehak	All
--------	---------	---	------------	-----

1.4 RESOURCE GUIDE FOR MANAGERS

1.4.6	08/2016	Managers Security Handbook	Mark Cowles	All
-------	---------	----------------------------	-------------	-----

1.14 FACILITIES MANAGEMENT

1.14.1	08/2008	Logistics Management	Ellen Wilcox	AWSS
1.14.2	08/2016	Supply Purchasing Program	Sheila May	AWSS
1.14.3	04/2003	Furniture and Equipment Standards	Paula Edmunds	AWSS
1.14.4	11/2014	Personal Property Management	Michael Sparr	AWSS
1.14.5	05/2017	Occupational Health and Safety Program	Megan Ahn	AWSS
1.14.6	07/2013	Real Property Management Program	Bill Jurney	AWSS
1.14.7	08/2013	Motor Vehicle Management	Elizabeth Vonho	All
1.14.8	07/2013	Identifying Space Efficient Buildings	Bill Jurney	AWSS
1.14.9	06/2011	IRS Parking Program	Bill Jurney	AWSS
1.14.12	05/2017	IRS Environmental Compliance Program	Megan Ahn	All

1.35 FINANCIAL ACCOUNTING

1.35.4	09/2014	Purchase Card Program	Ginger Bardol	All
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Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 PHYSICAL SECURITY PROGRAM

10.2.1	04/2012	Physical Security	Mark Cowles	All
10.2.4	09/2014	Overview of ID Media	Tiffnie Brandt	All
10.2.5	09/2014	Identification Cards	Tiffnie Brandt	All
10.2.6	09/2014	Non-Enforcement Pocket Commissions	Stephanie Trudo	All
10.2.8	05/2016	Incident Reporting	Shelley Merchan	All
10.2.9	09/2016	Occupant Emergency Planning	Deborah Paul	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

AWSS

IRM Number	Date	Title	Author	Audience
10.2.11	08/2016	Basic Security Concepts	Mark Cowles	All
10.2.12	11/2011	Security Guard and Explosive Detector Dog Services and Programs	Roberta Leach-J	All
10.2.13	08/2012	Information Protection	Lois Stith	All
10.2.14	08/2016	Methods of Providing Protection	Timothy Gregg	All
10.2.15	08/2016	Minimum Protection Standards (MPS)	Mark Cowles	All
10.6 CONTINUITY OPERATIONS				
10.6.1	03/2014	Continuity Planning Requirements	Wynn Fitzpatrick	All
10.9 NATIONAL SECURITY INFORMATION				
10.9.1	08/2012	National Security Information (NSI)	Lois Stith	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

C&L

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.11	02/2015	Chief, Communications and Liaison	Janene Howell	All
--------	---------	-----------------------------------	---------------	-----

1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE

1.10.3	11/2016	Standards for Using Email	Frederick Cress	All
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Part 11: Communications and Liaison

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

11.1 COMMUNICATIONS

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

11.5 LEGISLATIVE AFFAIRS

11.5.2	08/2014	Congressional Affairs Program	Ross Kiser	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services (LATIS) Program	Ross Kiser	All

INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

CFO

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.21	01/2017	Chief Financial Officer	Cynthia Carver	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.2	02/2015	Monitoring and Improving Internal Control	Paul Gurzo	All
1.4.3	05/2016	IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting	Lawrence Sao	All
1.4.30	10/2015	Monitoring Internal Control Planned Corrective Actions	Evelyn Sherrod	CFO
1.4.31	08/2015	IRS Quality Assurance Program	Erika Mathis	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.1	10/2016	The IRS Balanced Performance Measurement System	Erin Mather	All
1.5.2	01/2015	Uses of Section 1204 Statistics	Stephanie Benti	All
1.5.3	05/2017	Manager's Self-Certification and the Independent Review Process	Stephanie Benti	All
1.31 CFO INTERNAL POLICY AND PROCEDURES				
1.31.3	02/2015	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	Dean Overman	All
1.31.7	07/2011	Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office	Lynette Lindy	CFO
1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES				
1.32.1	02/2012	Official IRS Local Travel Guide	Janice Young	All
1.32.4	10/2014	Travel Card Program	Janice Young	All
1.32.10	11/2014	Approval Process for Event-Related Spending	Chris Scott	All
1.32.11	09/2011	Official IRS City-to-City Travel Guide	Janice Young	All
1.32.12	03/2017	IRS Relocation Travel Guide	Janice Young	CFO
1.32.13	10/2016	Relocation Services Program	Janice Young	CFO
1.32.14	01/2017	Gainshairing Travel Savings Program	Betty Smith	CFO
1.32.15	04/2013	Public Transportation Subsidy Program (PTSP)	Rochelle Chick	All
1.32.20	07/2015	Using Appropriated Funds to Purchase Meals and Light Refreshments	Chris Scott	All
1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS				

INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

CFO

IRM Number	Date	Title	Author	Audience
1.33.3	04/2015	Reimbursable Operating Guidelines	Andrea Pawley	All
1.33.4	12/2014	Financial Operating Guidelines	Katie Fechko	All
1.34 REVENUE ACCOUNTING				
1.34.1	06/2009	Revenue Accounting Definitions and Acronyms	Erika Mathis	CFO
1.34.4	08/2015	Unpaid Assessments	Julie Vogel	CFO
1.35 FINANCIAL ACCOUNTING				
1.35.3	07/2015	Receipt and Acceptance Guideline	Cynthia Carver	All
1.35.5	08/2012	Advances, Prepaid Expenses, and Other Assets	Cynthia Carver	All
1.35.6	07/2016	Property and Equipment Accounting	Cynthia Carver	All
1.35.7	09/2013	Debt Collection	Joan Wyman	All
1.35.9	03/2016	Integrated Financial System Payroll	Catherine Loose	CFO
1.35.13	03/2016	Administrative Waiver	Walt MacDermid	All
1.35.14	01/2015	IRS Annual Financial Statement Audit	Theresa Grose	All
1.35.15	07/2015	Annual Close Guidelines	Cynthia Carver	All
1.35.16	12/2016	Managerial Cost Accounting	Angela Leroux	All
1.35.17	07/2016	Estimating Trust Fund Costs	Angela Leroux	CFO
1.35.18	12/2015	Imprest Funds	Reese Scott	CI
1.35.19	07/2016	User Fees	Angela Leroux	CFO
1.35.24	08/2015	Establishing IRS Commitments and Obligations	Reese Scott	CFO
1.36 ADMINISTRATIVE ACCOUNTING AND FINANCIAL MANAGEMENT REPORTS				
1.36.2	04/2015	Treasury Information Executive Repository	Walt MacDermid	All

Part 3: Submission Processing

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

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

Part 11: Communications and Liaison

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

11.5 LEGISLATIVE AFFAIRS				
11.5.1	08/2006	Audit Process For General Accountability Office/TIGTA	James Southwel	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
Part 30: Administrative				
<i>(Processes and activities associated with the Office of the Chief Counsel.)</i>				
30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT				
30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Cristina Aiken	CC
30.2 CHIEF COUNSEL DIRECTIVES				
30.2.1	04/2014	Office of Chief Counsel Directives System	Sandra Stine	CC
30.2.2	06/2013	General Counsel Orders and Directives	Sandra Stine	CC
30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.1	01/2017	Chief Counsel Delegations, Organization, and Succession	Michael Cochis	CC
30.3.2	12/2016	Delegations of Authority and Designations	Amber Mackenz	CC
30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY				
30.4.1	06/2014	Employment	Pamela Roberts	CC
30.4.2	11/2011	Personnel Guidance	Gregg Hoffmast	CC
30.4.3	03/2011	Training and Communication	Pamela Sikowitz	CC
30.4.4	01/2008	Equal Employment Opportunity	Susan Magee	CC
30.4.5	05/2006	Labor and Employee Relations	Susan Nieser	CC
30.4.6	03/2009	Leave Administration	Konnie Melia	CC
30.4.7	12/2012	Work Schedules	Konnie Melia	CC
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Kirsten Witter	CC
30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT				
30.5.1	10/2007	Resources, Services, and Financial Management	Sandra Stine	CC
30.5.2	02/2014	Travel Guidelines	Cassandra Bum	CC
30.5.3	07/2005	Financial Management	Cassandra Bum	CC
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.1	10/2016	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Charles Hall	CC
30.6.2	01/2014	Emergency Preparedness	Susan Nieser	CC
30.7 MANAGEMENT SYSTEMS				
30.7.1	12/2010	Information Systems	Chris Grodecki	CC
30.7.2	11/2012	Research and Management Information	Gail Henderson-	CC
30.7.3	12/2009	Technology Services	Jeff Brown	CC

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

IRM Number	Date	Title	Author	Audience
30.7.4	01/2014	Programs and Special Topics	Sandra Stine	CC
30.8 LIBRARY SERVICES				
30.8.1	12/2013	Counsel Library Services	Laura Carlson	CC
30.9 FILE MANAGEMENT				
30.9.1	07/2005	Case File Management	George Bowden	CC
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	William Conroy	CC
30.10 STANDARDS FOR CORRESPONDENCE				
30.10.1	07/2005	Correspondence Guidelines	Jim Benjamin	CC
30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS				
30.11.1	05/2009	FOIA Requests for Chief Counsel Records	Pooja Lalwahi	CC

Part 31: Guiding Principles

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

Part 32: Published Guidance and Other Guidance to Taxpayers

32.1 CHIEF COUNSEL REGULATION HANDBOOK				
32.1.1	04/2017	Overview of the Regulations Process	Charles Hall	CC
32.1.2	09/2011	Procedural Requirements for Regulation Projects	Matthew Lucey	CC
32.1.3	08/2004	Substantive Development of a Regulation Project	Henry Schneider	CC
32.1.4	10/2011	Outlining and Drafting Substantive Regulatory Text	Matthew Lucey	CC
32.1.5	10/2015	Required Format for Regulations	Charles Hall	CC
32.1.6	09/2011	Review, Approval and Publication of Regulations	Matthew Lucey	CC
32.1.7	08/2011	Inquiries, Comments and Public Hearings	Matthew Lucey	CC
32.1.8	08/2004	Publishing the Final Regulation	Henry Schneider	CC
32.1.9	08/2004	Closing a Regulation Project	Henry Schneider	CC
32.2 CHIEF COUNSEL PUBLICATION HANDBOOK				
32.2.1	08/2004	Introduction to the Chief Counsel Publication Handbook	Henry Schneider	CC
32.2.2	04/2017	Summary of the Published Guidance Process	Charles Hall	CC

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

IRM Number	Date	Title	Author	Audience
32.2.3	10/2011	Drafting Published Guidance	Matthew Lucey	CC
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Henry Schneider	CC
32.2.5	01/2013	Coordination and Clearance	Jason Bremer	CC
32.2.6	10/2011	Circulating Draft Publication Items	Matthew Lucey	CC
32.2.7	10/2011	Formal Clearance of Publication Items	Matthew Lucey	CC
32.2.8	04/2017	Publication	Charles Hall	CC
32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS				
32.3.1	10/2011	Forms of Advice	Matthew Lucey	CC
32.3.2	07/2014	Letter Rulings	Barbara Pettoni	CC
32.3.3	08/2004	Information Letters	Henry Schneider	CC
32.3.4	08/2004	Closing Agreements Covering Specific Matters	Henry Schneider	CC
32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
32.4.2	06/2005	Pre-Filing Agreements	Henry Schneider	CC
32.4.3	10/2010	Industry Issue Resolution	Williams Conroy	CC

Part 33: Legal Advice

33.1 LEGAL ADVICE				
33.1.1	08/2004	Roles and Responsibilities for Providing Legal Advice	Kathryn Zuba	CC
33.1.2	10/2016	Chief Counsel's Legal Advice Program	Charles Hall	CC
33.1.3	07/2011	Releasing Legal Advice to the Public	William Conroy	CC
33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE				
33.2.1	08/2004	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	Kathryn Zuba	CC
33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	William Conroy	CC
33.3 OTHER LEGAL ADVICE				
33.3.1	08/2004	Legislation and Miscellaneous Matters	Kathryn Zuba	CC
33.3.2	10/2015	Offers in Compromise	Charles Hall	CC
33.3.3	11/2010	Appeals Settlement Guidelines	Kathryn Zuba	CC
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	William Conroy	CC
33.3.5	08/2004	Congressional and Other IRS Controlled Correspondence	Kathryn Zuba	CC
33.3.6	12/2010	Designating a Case for Litigation	William Conroy	CC

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

IRM Number	Date	Title	Author	Audience
33.3.7	08/2010	Tax Forms, Tax Publications, and Public Use Forms	Kathryn Zuba	CC

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

34.1 JURISDICTION OF THE DISTRICT COURTS				
34.1.1	08/2004	Jurisdiction of the District Courts	Gary Gray	CC
34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS				
34.2.1	08/2004	Jurisdiction of the Court of Federal Claims	Gary Gray	CC
34.3 PROCEDURES IN BANKRUPTCY CASES				
34.3.1	01/2015	Procedures in Bankruptcy Cases	Frederick Schin	CC
34.4 INSOLVENCIES				
34.4.1	03/2016	Insolvencies	Charles Hall	CC
34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.1	02/2016	Defense Letters	Joy Gerdy	CC
34.5.2	12/2012	Refund Litigation	Elizabeth Cowa	CC
34.5.3	08/2004	Suits Brought Against the United States	Gary Gray	CC
34.5.5	08/2004	Injunctions	Gary Gray	CC
34.5.6	02/2013	Procedures in 28 U.S.C 2410 Actions	Deborah Grogga	CC
34.5.7	08/2004	Damages Litigation	Gary Gray	CC
34.6 SUITS BROUGHT BY THE UNITED STATES				
34.6.1	10/2015	Affirmative Litigation	Charles Hall	CC
34.6.2	01/2017	Types of Suits	Charles Hall	CC
34.6.3	08/2014	Summons Enforcement Actions	Barbara Pettoni	CC
34.7 PRE-TRIAL PROCEDURES				
34.7.1	02/2016	Pre-Trial Procedures	Joy Zogby	CC
34.8 SETTLEMENT PROCEDURES				
34.8.1	08/2004	Settlement Procedures Overview	Gary Gray	CC
34.8.2	08/2014	Settlement Procedures	Barbara Pettoni	CC
34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				
34.9.1	05/2013	Disclosure, Testimony, and Production of Documents	Melissa Avrutine	CC
34.10 POST-TRIAL PROCEDURES				
34.10.1	06/2015	General Procedures	Charles Hall	CC
34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM				
34.11.1	05/2013	The SAUSA Program	Barbara Pettoni	CC
34.12 LITIGATION EXHIBITS				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

IRM Number	Date	Title	Author	Audience
34.12.1	04/2016	Litigation Exhibits	Charles Hall	CC

Part 35: Tax Court Litigation

35.1 TAX COURT JURISDICTION				
35.1.1	08/2004	Tax Court Jurisdiction and Proceedings	Curtis Wilson	CC
35.1.2	08/2004	Tax Court Terms and Definitions	Curtis Wilson	CC
35.1.3	07/2012	Tax Court Procedures	Robin Ferguson	CC
35.2 PETITION AND ANSWER				
35.2.1	10/2016	Tax Court Petitions	Charles Hall	CC
35.2.2	04/2015	Answers	Barbara Pettoni	CC
35.3 MOTIONS				
35.3.1	08/2004	Motions Practice	Curtis Wilson	CC
35.3.2	09/2012	Jurisdictional Defects	George Bowden	CC
35.3.3	08/2004	Motions Pertaining to Pleadings	Curtis Wilson	CC
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Curtis Wilson	CC
35.3.5	08/2004	Motions for Disposition without Trial	Curtis Wilson	CC
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Curtis Wilson	CC
35.3.7	08/2004	Motions in TEFRA Cases	Curtis Wilson	CC
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Curtis Wilson	CC
35.3.9	08/2004	Miscellaneous Motions	Curtis Wilson	CC
35.3.23	02/2017	Motions in Collection Due Process Cases	Charles Hall	CC
35.4 PRE-TRIAL ACTIVITIES				
35.4.1	02/2013	Trial Planning	Blaise Dusenber	CC
35.4.2	12/2010	Gathering Information from Government Sources	William Conroy	CC
35.4.3	07/2012	Gathering Information from the Petitioner	Robin Ferguson	CC
35.4.4	08/2014	Gathering Information from Third Parties	Barbara Pettoni	CC
35.4.5	01/2013	Evidence and Information from Abroad	Carlton King	CC
35.4.6	04/2017	Responding to Petitioner's Information Gathering Attempts	Melissa Jarboe	CC
35.4.7	07/2012	Stipulating Facts and Documents	Robin Ferguson	CC
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Curtis Wilson	CC
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Barbara Pettoni	CC

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

IRM Number	Date	Title	Author	Audience
35.5 SETTLEMENT PROCEDURES				
35.5.1	08/2004	Introduction	Curtis Wilson	CC
35.5.2	12/2012	Settlements by Counsel	Janet Kidd	CC
35.5.3	08/2004	Coordination of Settlements with Other Related Matters	Curtis Wilson	CC
35.5.4	12/2015	Settlement of Joint Committee Cases	Mary Keys	CC
35.5.5	12/2010	Arbitration and Mediation	William Conroy	CC
35.6 TRIAL				
35.6.1	08/2004	Calendar Calls	Curtis Wilson	CC
35.6.2	09/2012	Trial of the Case	Robin Ferguson	CC
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Curtis Wilson	CC
35.7 TAX COURT BRIEFS				
35.7.1	08/2004	Filing Tax Court Briefs	Curtis Wilson	CC
35.7.2	08/2004	Preparation of Briefs	Curtis Wilson	CC
35.7.3	08/2004	Review of Briefs	Curtis Wilson	CC
35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS				
35.8.1	07/2014	General Requirements for Tax Court Decisions and Other Final Dispositions	Barbara Pettoni	CC
35.8.2	08/2004	Settlement Documents	Curtis Wilson	CC
35.8.3	08/2004	Overpayments	Curtis Wilson	CC
35.8.4	08/2004	Special Problems of Assessment and Payment	Curtis Wilson	CC
35.8.5	05/2012	Miscellaneous Problems	Robin Ferguson	CC
35.8.6	07/2012	Decision Documents	Robin Ferguson	CC
35.9 POST OPINION ACTIVITIES				
35.9.1	08/2004	Tax Court Opinions and Decisions	Curtis Wilson	CC
35.9.2	08/2004	Procedures for Assessment of Tax	Curtis Wilson	CC
35.9.3	06/2015	Closing Procedures	Charles Hall	CC
35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT				
35.10.1	01/2016	Awards of Litigation and Administration Costs and Fees	Charles Hall	CC
35.10.2	08/2004	Penalties and Sanctions	Curtis Wilson	CC
35.11 LITIGATION EXHIBITS				
35.11.1	07/2016	Litigation Exhibits	Charles Hall	CC

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

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

Part 36: Appellate Litigation and Actions on Decision

36.1 GUIDING PRINCIPLES FOR APPEALS				
36.1.1	08/2004	Guiding Principles for Appeals	Dominic Paris	CC
36.2 APPEAL/CERTIORARI RECOMMENDATIONS				
36.2.1	03/2012	Appeal Recommendations in General	Lowell Thomas	CC
36.2.2	03/2012	Petition for Writ of Certiorari	Lowell Thomas	CC
36.2.3	08/2004	Conflicts in Appeals or Certiorari Recommendations and Settlement Offers	Dominic Paris	CC
36.2.4	04/2013	Closing Appeals Cases	Barbara Pettoni	CC
36.2.5	02/2017	Appeals of Tax Court Cases	Charles Hall	CC
36.2.6	05/2012	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Robin Ferguson	CC
36.3 ACTIONS ON DECISION				
36.3.1	03/2013	Actions on Decision	Richard Goldstei	CC
36.4 LITIGATION EXHIBITS				
36.4.1	03/2013	Litigation Exhibits	Richard Goldstei	CC

Part 37: Disclosure

37.1 SECTIONS 6110 AND 6103 OF TITLE 26				
37.1.1	08/2004	Written Determinations Under Section 6110	Philip Lindenmut	CC
37.1.2	08/2004	Disclosure of Information	Philip Lindenmut	CC
37.1.3	01/2013	Counsel Governmental Liaison Coordination Program	A.M. Gulas	CC
37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT				
37.2.1	08/2004	Privacy Act Of 1974	Philip Lindenmut	CC
37.2.2	08/2004	Freedom of Information Act (FOIA) Litigation	Philip Lindenmut	CC

Part 38: Criminal Tax

38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE				
38.1.1	06/2013	Prereferral Assistance, Visitations and Investigative Tools	Deborah Erwin	CC
38.1.2	10/2007	Administrative Requests for Grants of Statutory Use Immunity	Marta Yanes	CC
38.1.3	10/2007	Forfeitures	Marta Yanes	CC
38.2 REVIEW OF CRIMINAL TAX CASES				
38.2.1	08/2008	Administrative Cases	Deborah Erwin	CC

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Chief Counsel

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
38.2.2	08/2008	Grand Jury Procedures	Deborah Erwin	CC
38.3 CRIMINAL TAX POLICY AND EXHIBITS				
38.3.1	10/2007	Miscellaneous Matters	Marta Yanes	CC

Part 39: General Legal Services

39.1 PROFESSIONALISM AND GOVERNMENT ETHICS PROGRAMS				
39.1.1	06/2009	Professionalism	Neil Worden	CC
39.1.2	08/2009	Government Ethics Programs	Katherine Austin	CC
39.2 LABOR AND RELATED MATTERS				
39.2.1	01/2009	Labor-Management Contract Negotiations	Jennifer Grabel	CC
39.2.2	03/2011	Handling Cases	William Conroy	CC
39.3 CLAIMS AND SUITS				
39.3.1	06/2009	Claims, Suits, and Related Matters	Patricia Gray	CC
39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE				
39.4.1	05/2009	Matters Relating to Practice Before the IRS	Bridgette Gibso	CC
39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW				
39.5.1	06/2009	Public Contracts, Technology Law, and Related Matters	Beth Sturgess	CC

INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

CI

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.19	09/2008	Criminal Investigation	Marsha Matthew	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.9	03/2017	Resource Guide for Management Officials - Criminal Investigation	Corliss Jackson	CI
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.5	12/2010	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	Marsha Matthew	CI

Part 9: Criminal Investigation

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

9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES				
9.1.1	03/2017	Mission	Corliss Jackson	CI
9.1.2	09/2013	Authority	Marsha Matthew	CI
9.1.3	02/2010	Criminal Statutory Provisions and Common Law	Marsha Matthew	CI
9.1.4	11/2016	Criminal Investigation Directives and Functional Delegations of Authority	Marsha Matthew	CI
9.2 SKILLS AND TRAINING				
9.2.1	05/2016	Training	Sarah Livingsto	CI
9.2.2	06/2015	Physical Fitness Program	Marsha Matthew	CI
9.2.3	06/2015	Use of Force Procedures	Marsha Matthew	CI
9.3 DISCLOSURE AND PUBLICITY				
9.3.1	06/2015	Disclosure	Marsha Matthew	CI
9.3.2	02/2012	Publicity and Internal Communications	Marsha Matthew	CI
9.4 INVESTIGATIVE TECHNIQUES				
9.4.1	03/2017	Investigation Initiation	Corliss Jackson	CI
9.4.2	03/2012	Sources of Information	Marsha Matthew	CI
9.4.4	07/2011	Requests for Information	Marsha Matthew	CI
9.4.5	07/2015	Interviews	Marsha Matthew	CI
9.4.6	07/2013	Surveillance and Non-Consensual Monitoring	Marsha Matthew	CI
9.4.7	09/2013	Consensual Monitoring	Marsha Matthew	CI
9.4.8	11/2012	Undercover Operations	Marsha Matthew	CI

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

CI

IRM Number	Date	Title	Author	Audience
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	Marsha Matthew	CI
9.4.11	09/2011	Investigative Services	Marsha Matthew	CI
9.4.12	12/2010	Arrests	Marsha Matthew	CI
9.4.13	08/2015	Financial Investigative Task Force	Marsha Matthew	CI
9.5 INVESTIGATIVE PROCESS				
9.5.1	09/2015	Administrative Investigations and General Investigative Procedures	Marsha Matthew	CI
9.5.2	09/2015	Grand Jury Investigations	Marsha Matthew	CI
9.5.3	04/2006	Criminal Investigation Strategies	Marsha Matthew	CI
9.5.5	02/2015	Money Laundering and Currency Crimes	Marsha Matthew	CI
9.5.8	09/2015	Investigative Reports	Judy Ladson	CI
9.5.9	03/2012	Methods of Proof	Marsha Matthew	CI
9.5.11	11/2011	Other Investigations	Marsha Matthew	CI
9.5.12	04/2008	Processing Completed Criminal Investigation Reports	Marsha Matthew	CI
9.5.13	01/2009	Civil Considerations	Marsha Matthew	CI
9.5.14	09/2005	Closing Procedures	Marsha Matthew	CI
9.6 TRIAL AND COURT RELATED ACTIVITIES				
9.6.2	08/2008	Plea Agreements and Sentencing Process	Marsha Matthew	CI
9.6.3	11/2013	Pre-Trial Procedures	Marsha Matthew	CI
9.6.4	05/2012	Trial	Marsha Matthew	CI
9.7 ASSET SEIZURE AND FORFEITURE				
9.7.1	03/2015	Roles, Responsibilities, and Authorities	Marsha Matthew	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	Marsha Matthew	CI
9.7.3	03/2015	Criminal Forfeiture	Marsha Matthew	CI
9.7.4	11/2013	Pre-seizure Planning	Marsha Matthew	CI
9.7.5	05/2012	Forms, Processing, and Documentation	Marsha Matthew	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	Marsha Matthew	CI
9.7.7	08/2015	Claims and Petitions	Marsha Matthew	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	Marsha Matthew	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	Marsha Matthew	CI
9.7.10	10/2013	International Seizures and Forfeitures	Marsha Matthew	CI
9.7.11	11/2014	Abandoned Property	Marsha Matthew	CI
9.7.12	04/2013	Evidence Seizures	Marsha Matthew	CI

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

CI

IRM Number	Date	Title	Author	Audience
9.7.13	05/2012	Title 26 Seizures for Forfeiture	Marsha Matthew	CI
9.8 SCHEME DEVELOPMENT				
9.8.1	05/2012	Scheme Development Center	Marsha Matthew	CI
9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)				
9.9.1	03/2011	Employee CIMIS Responsibilities and Procedures	Marsha Matthew	CI
9.9.4	07/2016	Criminal Investigation Management Information System Data Fields	Marsha Matthew	CI
9.10 ADMINISTRATIVE DATABASES AND SOFTWARE				
9.10.1	06/2010	Criminal Investigation Management Information System Equipment Inventory	Marsha Matthew	CI
9.11 FISCAL AND PERSONNEL MATTERS				
9.11.1	01/2012	Fiscal and Budgetary Matters	Marsha Matthew	CI
9.11.2	08/2015	Domestic and Foreign Travel	Marsha Matthew	CI
9.11.3	05/2016	Investigative Property	Marsha Matthew	CI
9.11.4	11/2012	Personnel Matters	Marsha Matthew	CI
9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS				
9.12.1	07/2013	Miscellaneous Administrative Procedures	Marsha Matthew	CI

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017
Commissioner

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

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.1	06/2015	IRS Mission and Organizational Structure	Jynell Spriggs	All
1.1.5	06/2015	Office of the Commissioner	Jynell Spriggs	All
1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE				
1.10.1	06/2015	IRS Correspondence Manual	Joyce Cannady	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

Counsel

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

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

1.1.6	06/2015	Chief Counsel	Michael Cochis	All
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INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

EDI

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

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	Kevin Deane	EDI
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY				
1.20.2	06/2013	Providing Reasonable Accommodation for Individuals with Disabilities	Marcia Andrus	ALL
1.20.3	07/2016	Handling Harassment Allegations	Tracey Leflore	EDI

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

HCO

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.4	08/2013	Organizational Planning	Felicia King	All
1.1.22	07/2015	Human Capital Office	Darlene Claibor	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.1	01/2012	Management Roles and Responsibilities	Darlene Claibor	All

Part 6: Human Resources Management

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

6.10 AGENCY ACCOUNTABILITY SYSTEMS				
6.10.1	09/2009	IRS Personnel Staffing Accountability	Brenda Walker	All
6.213 EXCEPTED SERVICE				
6.213.1	11/2009	Employment in the Excepted Service	Elizabeth Willis	All
6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT				
6.250.1	06/2002	Policies, Requirements, Responsibilities and Strategies	Darlene Claibor	All
6.250.3	12/2012	Delegated Examining Authority	Laura Bosniak	All
6.300 EMPLOYMENT (GENERAL)				
6.300.1	11/2009	Employment	Carmen Valenti	All
6.304 EXPERT AND CONSULTANT APPOINTMENTS				
6.304.1	11/2009	Expert and Consultant Appointments	Elizabeth Willis	All
6.307 VETERANS RECRUITMENT APPOINTMENTS				
6.307.1	11/2009	Veterans Employment Programs and Restoration to Duty	Diane Cote	All
6.308 VOLUNTEER SERVICE				
6.308.1	11/2009	Student Volunteer Service	Elizabeth Willis	All
6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT				
6.315.1	11/2009	Career and Career Conditional Employment	Kristen York	All
6.330 RECRUITMENT, SELECTION AND PLACEMENT				
6.330.1	12/2009	Recruitment, Selection and Placement	Laurie King	All
6.332 STRATEGIC RECRUITMENT				
6.332.1	02/2010	Workforce Recruitment Strategies	Lori Blacksher	All
6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

HCO

IRM Number	Date	Title	Author	Audience
6.334.1	11/2009	Temporary Assignments Under the Intergovernmental Personnel Act (IPA)	Carmen Valenti	All
6.335 PROMOTION AND INTERNAL PLACEMENT				
6.335.1	03/2013	IRS Merit Promotion and Internal Placement	Donna Nassar	All
6.337 EXAMINING SYSTEM				
6.337.1	11/2009	Alternative Rating and Selection	Laura Bosniak	All
6.338 QUALIFICATION REQUIREMENTS				
6.338.1	12/2009	Qualification Requirements	Donna Nassar	All
6.339 MEDICAL QUALIFICATION DETERMINATIONS				
6.339.1	12/2015	Medical Qualification Determination Requirements	Melissa Towsley	All
6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT				
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)	Bryan Laurin	All
6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)				
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	Felicia King	All
6.410 LEARNING AND EDUCATION				
6.410.1	04/2017	Learning and Education Policy	Lee Harris	All
6.410.8	10/2012	Learning Technology Office Standards	Lydia Comer	All
6.410.9	02/2016	Training Evaluation Policy	Deborah Dicken	All
6.430 PERFORMANCE MANAGEMENT				
6.430.1	06/2011	Introduction to Performance Management	Steve Coleman	All
6.430.2	01/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)	Steve Coleman	All
6.430.3	10/2011	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	Steve Coleman	All
6.430.4	05/2011	Performance and Reduction in Force	Steve Coleman	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	Steve Coleman	All
6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS				
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	Sharon Lee	All
6.451 EMPLOYEE PERFORMANCE AND UTILIZATION				
6.451.1	10/2011	Policies, Authorities, Categories, and Approvals	John Garufi	All
6.511 POSITION CLASSIFICATION				
6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	Teresa Bonham	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

HCO

IRM Number	Date	Title	Author	Audience
6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES				
6.530.1	01/2010	Aggregate Limitations on Pay and Special Rate Schedules	Laurie Pagan-O	All
6.531 PAY UNDER THE GENERAL SCHEDULE				
6.531.1	03/2010	IRS Pay Under the General Schedule	Laurie Pagan-O	All
6.536 GRADE AND PAY RETENTION				
6.536.1	10/2010	IRS Grade and Pay Retention	Laurie Pagan-O	HCO
6.550 PAY ADMINISTRATION				
6.550.1	12/2009	Pay Administration	Laurie Pagan-O	All
6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES				
6.575.1	09/2013	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	Mary Page	All
6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)				
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	Felicia King	All
6.610 HOURS OF DUTY				
6.610.1	10/2016	IRS Hours of Duty	Diane Link	All
6.630 ABSENCE AND LEAVE				
6.630.1	01/2017	IRS Absence and Leave	Nancy Hewitt	All
6.711 LABOR-MANAGEMENT RELATIONS				
6.711.1	10/2010	Authorities, Responsibilities, and Processes	Sharon Lee	All
6.711.2	03/2011	Processing Information Requests	Sharon Lee	HCO
6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY				
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	Sharon Lee	All
6.731 SUITABILITY				
6.731.1	11/2009	Suitability Determinations for Employment	Rose Lockett	All
6.735 ETHICS AND CONDUCT MATTERS				
6.735.1	08/2015	Ethics and Conduct Matters: Guidance	Sharon Lee	All
6.751 DISCIPLINE AND DISCIPLINARY ACTIONS				
6.751.1	11/2008	Policies, Responsibilities, Authorities, and Guidance	Sharon Lee	All
6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS				
6.752.1	11/2008	Disciplinary Suspensions of 14 Days or Less	Sharon Lee	All
6.752.2	10/2010	Adverse Actions	Sharon Lee	All
6.771 AGENCY GRIEVANCE SYSTEM				
6.771.1	10/2012	Agency Grievance System (AGS)	Sharon Lee	All
6.771.2	02/2013	Grievance Examiner Handbook	Sharon Lee	All
6.800 EMPLOYEE BENEFITS				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

HCO

IRM Number	Date	Title	Author	Audience
6.800.1	02/2011	Workers' Compensation Program	Deborah Corbin	All
6.800.2	12/2010	Telework (Flexiplace) Program	Kim Deck	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	Rhonda Springe	All
6.800.4	03/2017	IRS Nursing Mothers Program	Machelle Miles	HCO

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

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

1.2.62	12/2011	Delegations of Authority for Information Technology (IT)	Norah Stevens	IT
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Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM

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

2.3 IDRS TERMINAL RESPONSES

2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	Randy Bartlett	All
2.3.2*	03/2010	Introduction to IDRS Terminal Responses	Jeff Stambaugh	All
2.3.8*	10/2015	Standard Validity Criteria	Crettia Hunter	All
2.3.10	12/2014	Command Codes MFREQ and RECON	Luann Diroff	All
2.3.11*	12/2016	Command Codes TXMOD and SUMRY	Harry Dillon	All
2.3.12	12/2013	Command Code ACTON	Rudy Wantin	All
2.3.13*	06/2015	Command Codes FFINQ, REINF, and REMFE	Roger Cabanilla	All
2.3.15*	12/2016	Command Code ENMOD	Harry Dillon	All
2.3.16	12/2011	Command Code RFINK and RAFRQ	Hal Sill	All
2.3.17	06/2013	Command Code ESTABD	Jessica Moten	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
2.3.18	01/2010	Command Code ESTABM	Doyle Wiley	All
2.3.20	12/2014	Command Code URINQ (URF)	Faye Elhajj	All
2.3.25	01/2011	Command Codes DM1DT and DTVUE	Mark Trauernich	IT
2.3.26	11/2012	Command Code TDINQ	Randy Bartlett	All
2.3.27	06/2012	Command Code ECREQ	H. Brown	All
2.3.28	12/2016	Command Code FTDPN	Linda Peng	All
2.3.29	06/2015	Command Codes INTST, ICOMP, and COMPA	Nick Majka	All
2.3.30	12/2012	Command Code DAILY	Randy Bartlett	All
2.3.31	10/2015	Command Codes CFINK and RPINK for CAF Inquiry	Jill Davis	All
2.3.32*	12/2016	Command Code MFTRA	Gary Souci	All
2.3.34	01/2011	Command Code PATRA	Gary Souci	Appeals
2.3.35	12/2016	Command Code IRPTR	Anthony Blake	Appeals
2.3.36	12/2011	Command Code SCFTR	Donnetta Warre	Appeals
2.3.37	12/2012	Command Code UPTIN for the GUF System	Donna Hanco	Appeals
2.3.38	12/2016	Command Code TXCMP	Aaron Person	Appeals
2.3.40	01/2009	Command Code PICRD	Richard Greco	Appeals
2.3.41	01/2009	Command Code PIEST	Richard Greco	Appeals
2.3.43	12/2016	Command Code PIFTF	Hien Du	Appeals
2.3.44*	07/2009	Command Code PIVAR	Richard Greco	Appeals
2.3.45	12/2014	Command Code XSINQ	Faye Elhajj	Appeals
2.3.47*	12/2016	Command Codes INOLE, EOGEN and SPARQ	Elaine Galayda	Appeals
2.3.48	12/2012	Command Code UPDIS for the GUF System	Donna Hanco	Appeals
2.3.49	12/2016	Command Code EICMP	Stuart Boswell	Appeals
2.3.51	03/2017	Command Code IMFOL	Saroj Joshi	Appeals
2.3.52	06/2016	Command Codes RTVUE, RTFTP	Venu Kakulamar	Appeals
2.3.53	03/2016	Command Code PMFOL	Marvin Rice	Appeals
2.3.54*	08/2009	Command Code DDBOL	Tony Tropea	Appeals
2.3.55	12/2016	Command Codes ELFUP and ELFRQ	Stacy Givhan	Appeals
2.3.56	01/2010	Command Code ESTABR	Doyle Wiley	Appeals
2.3.57	06/2016	Command Code BRTVU	Christopher Sliw	Appeals
2.3.59*	12/2016	Command Codes BMFOL and BMFOR	Connie Ellison	CI

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
2.3.60	11/2015	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Mei Chan	Appeals
2.3.62	12/2016	Command Code ESTAB	Jessica Moten	Appeals
2.3.63	06/2016	Command Codes RPVUE, RPVCU and RPPRT	Venu Kakulamar	Appeals
2.3.64	01/2015	Command Code EMFOL	Deborah Redfer	Appeals
2.3.65	12/2016	EPMF Return Transaction File On-Line (ERTVU) Research	Deborah Redfer	IT
2.3.66	03/2013	Command Codes PLINF and PLINQ	Toby Brown	Appeals
2.3.68	12/2016	Command Code DUPOL and DUPPG	Mark Trauernich	IT
2.3.69	08/2009	Command Code VPARS	Don Moss	Appeals
2.3.71	12/2014	Command Code ATINQ	Robert Kuhar	Appeals
2.3.73	12/2016	Command Codes TRDBV, TRERS, TRPRT and R8453	Elvia Chavez	Appeals
2.3.74	12/2016	Command Code DDPOL	Elaine Galayda	Appeals
2.3.76	01/2010	Command Code ISTSD	Gina Tutt	Appeals
2.3.77	11/2013	Command Code ISTSE	Gina Tutt	Appeals
2.3.78	12/2011	Command Code LOCAT	Valerie Bockaire	Appeals
2.3.79	06/2015	Command Code CDPWEB (CDPTA, CDPTE)	Richard Hicks	Appeals
2.3.80	01/2015	Command Code DDBKD	Freda Lee	Appeals
2.3.81	01/2011	Command Code ESTABA	Doyle Wiley	All
2.3.82	01/2011	Command Code ESTABH	Doyle Wiley	All
2.3.85*	06/2015	Command Code DFAST and DLITE	Keith Haley	All
2.3.86	12/2016	Command Code IRPOL	Anthony Blake	Appeals

2.4 IDRS TERMINAL INPUT

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
2.4.38	06/2014	Command Code CSEDR	John Troutman	All
2.4.39	07/2010	Command Codes ASEDD and ASED	Franciea Young	All
2.4.40	11/2012	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	Hal Sill	All
2.4.41	06/2014	Command Code UNLCE	Matthew Cline	All
2.4.42	01/2012	Command Code CCASG for Case Control Activity System	Roger Cabanilla	All
2.4.43	12/2014	Command Code PINEX	Christopher Lec	All
2.4.44	03/2017	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	Joseph Haynes	All
2.4.45*	10/2015	Command Code NRP97	Joseph Haynes	All
2.4.46	12/2011	Command Code EPLAN	Tammy Costa	All
2.4.47	01/2010	Command Code VPMSG	Don Moss	All
2.4.48	01/2010	Command Code VPPIN	Don Moss	All
2.4.50	12/2014	Command Code ASIGN	Robert Kuhar	All
2.4.52	01/2010	Command Codes TPCIN and TPCOL	Elaine Galayda	All
2.4.53	12/2016	Command Code DUPED	Joe Brocklesby	All
2.4.54*	11/2011	Command Codes CSPOD, CSPSP, CSSAD and CSZIP	Marion Solomon	All
2.4.55*	11/2011	Command Code CSORD	Marion Solomon	All
2.4.56	01/2011	Command Code ISTSR	Gina Tutt	All
2.4.57	01/2009	Command Code CDPTR	Richard Hicks	All
2.4.58	06/2016	Command Code DDBCK/ DDBCV / DDBCS	James Chou	All
2.4.59	11/2012	Command Code TMSSN	Crettia Hunter	All
2.4.60	11/2013	Command Code RAPID	Matthew Cline	All
2.4.61	10/2015	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58	Crettia Hunter	W&I

2.5 SYSTEMS DEVELOPMENT

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
2.5.11	04/2005	Analysis Techniques and Deliverables	Catrina Edwards	IT
2.5.12	04/2005	Design Techniques and Deliverables	Terri Johnson	IT
2.5.13	04/2005	Database Design Techniques and Deliverables	Terri Johnson	IT
2.5.14	06/2010	Quality Assurance (QA)	Denise Patterso	IT
2.7 INFORMATION TECHNOLOGY (IT) OPERATIONS				
2.7.1*	05/2013	Inter-Center	Scott Rockwell	IT
2.7.2*	05/2013	Computing Center	Scott Rockwell	IT
2.7.4*	04/2013	Magnetic Media Management	Jodi Robair	IT
2.7.5*	01/2011	System Control Point (SCP) - Configuration Management	Theresa Brown	IT
2.7.6*	01/2010	Systems Scheduling	Theresa Brown	IT
2.7.9	12/2016	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	Laura Kendrick	IT
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12/2012	Introduction to AIMS REALTIME Processing	Sherry Little	Appeals
2.8.2	12/2016	AIMS Command Code AM424	Michelle Sol	Appeals
2.8.3	12/2016	AIMS Command Code AMDIS	Michelle Sol	Appeals
2.8.4	12/2016	AIMS Command Code AMSTU	Michelle Sol	Appeals
2.8.5	12/2016	AIMS Command Code AMSOC	Michelle Sol	Appeals
2.8.6*	12/2016	AIMS Command Code AMAXU	Michelle Sol	LB&I
2.8.7*	12/2016	AIMS Command Code AMCLS	Michelle Sol	Appeals
2.8.8	12/2016	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Michelle Sol	Appeals
2.8.9	12/2012	AIMS Command Code AMRET	Sherry Little	IT
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	12/2016	Integrated Data Retrieval System	Charlene Mathis	IT
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1	04/2013	IDRS Correspondence	David Le	IT
2.12 SECURITY AND PRIVACY				
2.12.1*	12/2011	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	Theresa Brown	All
2.15 ENTERPRISE ARCHITECTURE (EA)				
2.15.1	02/2009	Enterprise Architecture (EA) Overview	Li-ming Huang	All
2.16 ENTERPRISE LIFE CYCLE (ELC)				
2.16.1	12/2015	Enterprise Life Cycle Guidance (author)	Thomas Garrett	IT
2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
2.21.1	04/2017	Introduction to Requisition Processing for Information Technology (IT)	Andrea Ward-R	All
2.22 BUSINESS PLANNING AND RISK MANAGEMENT				
2.22.1	04/2017	Unified Work Request (UWR) Process	Jeffery Smith	All
2.25 MANAGED SERVICE FOR IRS				
2.25.2	09/2014	IRS Portal and Extranet Usage Standard	Paula Ray	All
2.25.3	08/2009	Intranet Site and Web Server Registration Procedures	Nicole Dickason	All
2.25.5	04/2006	Accessibility Guidelines for the Web	Kevin Acoven	All
2.25.13	04/2006	IRS Domain Naming Standards	Kevin Acoven	All
2.25.14	04/2006	Portal Environment Usability Services	Kevin Acoven	All
2.100 INTEGRATED PROCESS MANAGEMENT				
2.100.1	01/2017	Integrated Process Management Policy	Yalonda Beverly	IT
2.100.2	01/2017	Integrated Process Management Standardization Process	Yalonda Beverly	IT
2.100.4	05/2016	Integrated Process Architecture (IPA)	Yalonda Beverly	All
2.110 REQUIREMENTS ENGINEERING				
2.110.1	09/2015	Requirements Engineering Directive	Steven Hakala	All
2.110.2	02/2013	Requirements Engineering Process	Ron Bellante	All
2.120 ENGINEERING				
2.120.1	09/2014	Engineering Policy	Neil Kim	All
2.120.2	10/2015	Technical Solution Process Description	Neil Kim	All
2.120.3	10/2015	Product Integration Process	Darren Toyer	All
2.120.4	10/2014	Design Coordination	Rodney Dubose	All
2.120.5	09/2015	Performance Engineering	Robert Ridgewel	All
2.123 KNOWLEDGE MANAGEMENT				
2.123.1	03/2016	Knowledge Management Directive	Linda Anderson	IT
2.123.2	03/2016	Knowledge Management Process Description	Kevin Dee	IT
2.126 TRANSITION MANAGEMENT				
2.126.1	07/2015	Transition Management Directive	Monique Taylor	All
2.126.2	07/2015	Transition Management Process	Monique Taylor	All
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1	05/2017	IT Test Policy	Donna Spivey	All
2.127.2	05/2017	IT Testing Process and Procedures	Donna Spivey	All
2.144 CAPACITY MANAGEMENT				
2.144.1	07/2015	Capacity Management Policy	Robert Ridgewel	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
2.144.2	09/2015	Business Capacity Management	Robert Ridgewel	All
2.144.3	11/2015	Component Capacity Management	Robert Ridgewel	All
2.144.4	09/2015	Service Capacity Management	Robert Ridgewel	All
2.144.5	07/2015	Enterprise Demand Forecast	Jenchung Wang	All
2.145 AVAILABILITY MANAGEMENT				
2.145.1	06/2014	Availability Management Policy	Jorge Cruz	All
2.145.2	09/2014	Availability Management Process Description	Jorge Cruz	All
2.148 IT SUPPORT SERVICES MANAGEMENT				
2.148.1	04/2016	IT Support Services Management Directive	Linda Anderson	All
2.148.2	03/2016	Incident Management Process	Linda Anderson	All
2.148.3	03/2016	Request Fulfillment Process	Linda Anderson	All
2.149 IT ASSET MANAGEMENT				
2.149.1	09/2015	Asset Management Policy	Kevin Dee	All
2.149.2	10/2015	Asset Management Process Description	Kevin Dee	All
2.149.3	10/2015	Asset Management Hardware Procedures	Kevin Dee	All
2.149.4	09/2015	Asset Management Software Procedures	Kevin Dee	All
2.150 CONFIGURATION AND CHANGE MANAGEMENT				
2.150.1	09/2013	Configuration and Change Management Directive	Darryl Owens	IT
2.150.2	09/2013	Configuration Management	Darryl Owens	IT
2.150.3	11/2013	Change Management (ChM) Policy	Darryl Owens	IT
2.152 DATA ENGINEERING				
2.152.1	10/2015	Data Engineering Policy	Jenchung Wang	All
2.152.2	07/2015	Data Management Process Description	Jenchung Wang	All
2.152.3	09/2015	Naming Data Elements	Jenchung Wang	All

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	07/2015	Policy and Guidance	Olga Plotkin	All
10.8.2	09/2016	IT Security Roles and Responsibilities	Kim Cole-Tarver	All
10.8.5*	06/2016	Domain Name System Security Extensions (DNSSEC) Security Policy	Denise Crisco	All
10.8.6	10/2016	Secure Application Development	Joseph Nolan	IT
10.8.7	01/2017	MAC OS X Security Policy	April Dash	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

IT

IRM Number	Date	Title	Author	Audience
10.8.9*	04/2016	Virtualization Security Policy	April Dash	All
10.8.10*	07/2015	Linux and Unix Security Policy	Kim Cole-Tarver	IT
10.8.20*	03/2015	Windows Security Policy	Denise Crisco	All
10.8.21*	09/2016	Database Security Policy	Kim Cole-Tarver	All
10.8.22*	04/2015	Web Server Security Policy	Kim Cole-Tarver	All
10.8.24*	05/2016	Cloud Computing Security Policy	April Dash	IT
10.8.26	02/2017	Government Furnished and Personally Owned Mobile Device Security Policy	Randi Fountain	IT
10.8.27	09/2014	Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	Randi Fountian	IT
10.8.30*	09/2015	Unisys Operating Systems Security Standards	Olga Plotkin	IT
10.8.32*	04/2015	IBM Mainframe System Security Requirements	Olga Plotkin	IT
10.8.34*	06/2016	IDRS Security Controls	Randi Fountain	All
10.8.40*	06/2016	Wireless Security Policy	Joseph Nolan	All
10.8.50	04/2016	Servicewide Security Patch Management	April Dash	All
10.8.52	02/2015	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	Joseph Nolan	All
10.8.54*	09/2016	Minimum Firewall Administration Requirements	Randi Fountain	All
10.8.55*	02/2017	Network Security Policy	Joseph Nolan	All
10.8.60	09/2015	IT Service Continuity Management (ITSCM) Policy and Guidance	Kim Cole-Tarver	All
10.8.62	09/2015	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process	Kim Cole-Tarver	IT

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

LB I

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

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

1.1 ORGANIZATION AND STAFFING

1.1.24	11/2006	Large Business & International (LB&I) Division	Keith Fowler	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.24*	01/2014	Central Withholding Agreement Program Group Manager Handbook	Casey Kamiyam	LB&I
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1.32 SERVICEWIDE TRAVEL POLICIES AND PROCEDURES

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

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

4.1 PLANNING AND SPECIAL PROGRAMS

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

4.10 EXAMINATION OF RETURNS

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

4.11 EXAMINING OFFICERS GUIDE (EOG)

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

4.30.1	01/2002	Pre-Filing Agreement Program	Melanie Perrin	LB&I
4.30.3	10/2010	Overseas Posts	Maggie Modig	LB&I

4.36 JOINT COMMITTEE PROCEDURES

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

LBI

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

LB&I

IRM Number	Date	Title	Author	Audience
4.48.1	05/2006	Overview of Engineering Program	Mark Janus	LB&I
4.48.3	07/2006	Tangible Personal Property Valuation Guidelines	Mark Janus	LB&I
4.48.4	07/2006	Business Valuation Guidelines	Mark Janus	LB&I
4.48.5	07/2006	Intangible Property Valuation Guidelines	Mark Janus	LB&I
4.48.6	07/2006	Real Property Valuation Guidelines	Mark Janus	LB&I
4.49 ECONOMIST PROGRAM				
4.49.1	11/2006	Overview - Economist Program	Charles Adelber	LB&I
4.51 LB&I CASE MANAGEMENT				
4.51.2	12/2005	LMSB Administrative Guidance	Shirley Lee	LB&I
4.51.4	09/2015	LB&I/Appeals Fast Track Settlement Program (FTS)	Lois Lee	Appeals
4.51.8	09/2015	Compliance Assurance Process (CAP) Examinations	John Stallard	LB&I
4.52 GLOBAL HIGH WEALTH INDUSTRY				
4.52.1	08/2013	Global High Wealth Industry Processes and Procedures	Troy Venable	LB&I
4.60 INTERNATIONAL PROCEDURES				
4.60.1	09/2014	Exchange of Information	Michael Richard	All
4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	David Marion	LB&I
4.60.3	01/2002	Tax Treaty Related Matters	David Marion	LB&I
4.60.4	02/2015	LB&I International Programs	James Nasto	LB&I
4.60.5	09/2004	Classification of International-Feature Returns	James Nasto	LB&I
4.60.6	12/2015	International Referral Criteria and Procedures	James Nasto	LB&I
4.60.7	12/2015	Guidelines for Evaluating International Referrals	James Nasto	LB&I
4.60.8	06/2014	International Examination and Processing Procedures	James Nasto	LB&I
4.60.9	09/2015	International Examiner's Report	James Nasto	LB&I
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES				
4.61.1	05/2006	Overview of Guidelines	Nanette Hamilto	LB&I
4.61.2	05/2006	Foreign Based Books and Records	Nanette Hamilto	LB&I
4.61.3	05/2006	Development of IRC 482 Cases	Matt Hartman	LB&I
4.61.4	05/2006	Information Gathering	Nanette Hamilto	LB&I
4.61.5	05/2006	Entity Classification	Nanette Hamilto	LB&I
4.61.6	05/2006	Boycotts	Nanette Hamilto	LB&I
4.61.7	05/2006	Controlled Foreign Corporations	Nanette Hamilto	LB&I

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

LBI

IRM Number	Date	Title	Author	Audience
4.61.8	05/2013	ETI (Extraterritorial income), IC-DISCs and FSCs	Kay Dove	LB&I
4.61.9	05/2006	Possession Corporations	Nanette Hamilto	LB&I
4.61.10	05/2006	Foreign Tax Credit	Nanette Hamilto	LB&I
4.61.11	05/2006	Transfers of Property by and to Foreign Corporations	Matt Hartman	LB&I
4.61.12	05/2006	Foreign Investment in Real Property Tax Act	Stuart Mann	LB&I
4.61.13	09/2015	Dual Consolidated Losses	Dorian McCloske	LB&I
4.62 INTERNATIONAL RELATIONS				
4.62.1	03/2014	International Visitors Program	Michael Smith	All
4.62.3	03/2017	Requests for Representation Funds and Gifts for Foreign Officials	Stella Wiesman	All

Part 5: Collecting Process

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

5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
5.24.1	07/2009	Overview	Casey Kamiyam	SB/SE
5.24.2	07/2009	Case Development	Casey Kamiyam	SB/SE
5.24.3	07/2009	Case Processing Guidelines	Casey Kamiyam	SB/SE

Part 7: Rulings and Agreements

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

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

Part 11: Communications and Liaison

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

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

Part 25: Special Topics

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

25.21 AFFORDABLE CARE ACT				
25.21.1	08/2015	Branded Prescription Drug Fee	Mi Lim	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

LBI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
25.21.2	12/2015	Insurance Provider Fee	Cheryl Cornwell	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

OLS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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Part 2: Information Technology

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

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

OPR

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

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

1.25.1	11/2016	Rules Governing Practice Before the IRS	Diana Gertscher	All
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1.25.4*	06/2016	Processing Circular 230 Disciplinary Cases	Diana Gertscher	All
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INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

PGLD

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.15 RECORDS AND INFORMATION MANAGEMENT				
1.15.1	08/2015	The Records and Information Management Program	Tracee Taylor	All
1.15.2	08/2015	Types of Records and Their Life Cycles	Tracee Taylor	All
1.15.3	08/2015	Disposing of Records	Tracee Taylor	All
1.15.4	08/2015	Retiring and Requesting Records	Tracee Taylor	All
1.15.5	09/2016	Relocating/Removing Records	Tracee Taylor	All
1.15.6	11/2016	Managing Electronic Records	Tracee Taylor	All
1.15.7	08/2015	Files Management	Tracee Taylor	All
1.15.24	09/2015	Records Control Schedule for Tax Exempt and Government Entities	Tracee Taylor	AWSS
1.15.25	01/2006	Records Control Schedule for Statistics Division	Tracee Taylor	AWSS
1.15.27	11/2002	Records Control Schedule for Compliance Research	Tracee Taylor	AWSS

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5 PRIVACY AND INFORMATION PROTECTION				
10.5.1	03/2017	Privacy Policy	Sandra Johnson	All
10.5.2	12/2016	Privacy Compliance and Assurance (PCA) Program	Donald Walden	All
10.5.4*	08/2016	Incident Management Program	Shirley Bogan	All
10.5.5	08/2013	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements	Dora Holmes	All
10.5.7	11/2016	Use of Pseudonyms by IRS Employees	Susan Christoph	All
10.5.8*	09/2015	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	Sandra Johnson	All

Part 11: Communications and Liaison

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

11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.1	03/2011	Introduction to Disclosure	Jonathan Davis	All

INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

PGLD

IRM Number	Date	Title	Author	Audience
11.3.2	01/2017	Disclosure to Persons with a Material Interest	Rob Tillman	All
11.3.3	01/2016	Disclosure to Designees and Practitioners	Rob Tillman	All
11.3.4	05/2017	Congressional Inquiries	Nesbit Parker	All
11.3.5	05/2017	Fees	Franklin Weber	All
11.3.6	06/2014	Seals and Certifications	Rob Tillman	All
11.3.7	03/2015	Freedom of Information Reading Room Operations	Franklin Weber	All
11.3.8	04/2017	Disclosure of Written Determinations	Nesbit Parker	All
11.3.9	06/2012	Exempt Organizations	Nesbit Parker	TE/GE
11.3.10	06/2015	Employee Plans Information	Nesbit Parker	TE/GE
11.3.11	09/2015	Other Information Available to the Public	Nesbit Parker	All
11.3.12	10/2009	Designation of Documents	Frank Weber	All
11.3.13	04/2017	Freedom of Information Act	Denise Higley	All
11.3.14	09/2013	Privacy Act General Provisions	David Silverman	All
11.3.15	09/2013	Privacy Act Publication and Reporting Requirements	David Silverman	All
11.3.16	08/2013	Privacy Act Notification Programs	David Silverman	All
11.3.17	09/2013	Privacy Act Recordkeeping Restrictions	Tim Christian	All
11.3.18	09/2013	Privacy Act Access and Amendment of Records	David Silverman	All
11.3.19	09/2013	Privacy Act Accounting for Disclosures	David Silverman	All
11.3.20	09/2013	Personnel Records	David Silverman	All
11.3.21	04/2016	Investigative Disclosure	Rob Tillman	All
11.3.22	04/2009	Disclosure to Federal Officers and Employees for Tax Administration Purposes	Rob Tillman	All
11.3.23	08/2016	Disclosure to the Government Accountability Office (GAO)	Debra Huerta	All
11.3.24	07/2008	Disclosures to Contractors	Tim Christian	All
11.3.25	07/2015	Disclosure to Foreign Countries Pursuant to Tax Treaties	Nesbit Parker	All
11.3.26	08/2016	Wagering Tax Information	Jonathan Davis	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	Debra Huerta	All
11.3.28	08/2014	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	Anne Jensen	All
11.3.29	09/2009	Disclosure to Federal Agencies for Administration of Nontax Laws	Jonathan Davis	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

PGLD

IRM Number	Date	Title	Author	Audience
11.3.30	02/2017	Disclosure to the President	Rob Tillman	All
11.3.31	05/2015	Tax Check Reports on Federal Appointees	Robin Tillman	All
11.3.32	10/2010	Disclosure to States for Tax Administration Purposes	Jonathan Davis	All
11.3.33	10/2013	Other Disclosures to State and Local Governments	Rob Tillman	All
11.3.34	09/2013	Disclosure for Non-tax Criminal Violations	Anne Jensen	All
11.3.35	12/2015	Requests and Demands for Testimony and Production of Documents	Anne Jensen	All
11.3.36	07/2015	Safeguard Review Program	Terry Follas	All
11.3.37	10/2010	Recordkeeping and Accounting for Disclosures	Jonathan Davis	All
11.3.38	12/2014	Roles and Responsibilities of Disclosure Managers	Anne Jensen	All
11.3.39	09/2013	Computer Matching and Privacy Protection Act	Tim Christian	All
11.3.40	06/2010	Disclosures Involving Trust Fund Recovery Penalty Assessments	Rob Tillman	All

11.4 OFFICE OF GOVERNMENTAL LIAISON

11.4.1	01/2017	Governmental Liaison Operations	Belva Burbank	PGLD
11.4.2	05/2014	Data Exchange Program	William Crowley	PGLD

Part 25: Special Topics

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

25.4 EMPLOYEE PROTECTION

25.4.1	01/2017	Potentially Dangerous Taxpayer	Laura Decker	All
25.4.2	01/2017	"Caution Upon Contact" Taxpayer	Laura Decker	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

PPAC

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

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

1.1 ORGANIZATION AND STAFFING

1.1.30	12/2016	Office of Planning, Programming, and Audit Coordination	Erin Mather	All
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INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017 RAAS

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

RAAS

IRM Number	Date	Title	Author	Audience
1.2.43	11/2016	Delegations of Authority for the Examining Process	Edwin Staples	All
1.2.44	02/2016	Delegations of Authority for the Collecting Process	Edwin Staples	All
1.2.45	10/2016	Delegations of Authority for Human Resource Management Activities	Edwin Staples	All
1.2.46	06/2014	Delegation of Authorities for the Rulings and Agreements Process	Edwin Staples	All
1.2.47	10/2014	Delegation of Authorities for the Appeals Process	Edwin Staples	All
1.2.48	02/2013	Delegation of Authority for Criminal Investigation Activities	Edwin Staples	All
1.2.49	06/2014	Delegation of Authorities for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.50	07/2014	Delegation of Authorities for Taxpayer Advocate Service Activities	Edwin Staples	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	Edwin Staples	All
1.2.52	09/2016	Delegations of Authority for Special Topics Activities	Edwin Staples	All
1.2.53	06/2015	Delegation of Authorities for Chief Counsel Activities	Edwin Staples	All
1.2.54	05/2013	Delegations of Authority for Security, Privacy and Assurance Activities	Edwin Staples	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5	07/2016	Corporate Tax Administration Tools	Manuel Brown	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	08/2004	Servicewide Research Council	Rita Wolberg	All
1.7.2	08/2004	Servicewide Research Data Standards	Rita Wolberg	All
1.7.3	08/2004	Servicewide Research Electronic Library	Rita Wolberg	All
1.7.4	11/2007	Role of Research in IRS	Rita Wolberg	RAAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	04/2014	Internal Management Document (IMD) Program and Responsibilities	Amy Ravenscraf	All
1.11.2	11/2016	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	04/2014	Policy Statements	Edwin Staples	All
1.11.4	06/2015	Delegation Orders	Edwin Staples	All
1.11.5	04/2014	Publishing the Internal Revenue Manual (IRM)	Sherry Zuckerm	All
1.11.6	05/2015	Using and Researching the Internal Revenue Manual (IRM)	Sherry Zuckerm	All

INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

RAAS

IRM Number	Date	Title	Author	Audience
1.11.9	01/2017	Clearing and Approving Internal Management Documents (IMDs)	Iris Lehrich	All
1.11.10	04/2014	Interim Guidance Process	Iris Lehrich	All
1.13 STATISTICS OF INCOME				
1.13.1	12/2015	Statistical Reporting	Melissa Ludlum	CFO
1.13.2	06/2014	Processing Management	Joseph Koshans	RAAS
1.13.3	06/2014	Document Management	Joseph Koshans	CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David Ligon-Mill	CFO

Part 3: Submission Processing

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

3.34 NATIONAL RESEARCH PROGRAM (NRP)				
3.34.3	03/2010	NRP Individual Income Tax Returns Document Analysis and Data Entry	Teresa Howard	RAAS
3.34.4	12/2006	S Corporation Tax Returns Document Analysis and Data Entry	Robert Brown	LB&I
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	02/2017	Statistical Editing of Individual Income Tax Returns	Maureen Kahr	RAAS

Part 4: Examining Process

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

4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	10/2008	NRP Overview	Robert Brown	LB&I
4.22.2	10/2008	NRP Case Building	Robert Brown	LB&I
4.22.3	12/2011	Classification of NRP Returns	Teresa Howard	LB&I
4.22.4*	01/2013	Examination of NRP Cases - Area Office	Teresa Howard	LB&I
4.22.5	10/2014	Campus Compliance Operations Site	Teresa Howard	LB&I
4.22.6	01/2013	Area Office Examination of Individual Returns	Teresa Howard	LB&I
4.22.7	02/2007	Area Office Examination of S Corporation Returns	Robert Brown	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	Teresa Howard	RAAS
4.22.9	11/2011	International Form 1040 NRP Study	Teresa Howard	RAAS
4.22.10	10/2012	Employment Tax Study - NRP Examination Guidelines	Teresa Howard	RAAS

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

RAAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.22.11	05/2012	SB/SE Examination of NRP C Corporation Returns	Teresa Howard	SB/SE
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	Teresa Howard	LB&I
4.22.13	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Teresa Howard	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

RPO

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

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

1.1 ORGANIZATION AND STAFFING

1.1.28	01/2015	Return Preparer Office (RPO)	Rachel Erath	All
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1.25 PRACTICE BEFORE THE SERVICE

1.25.2	05/2017	Practitioner Enrollment	Rachel Erath	RPO
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Part 25: Special Topics

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

25.20 PREPARER ENROLLMENT, EDUCATION AND OVERSIGHT

25.20.2	06/2016	Identification and Treatment of Ghost Preparers	Nicholas Samps	RPO
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INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

SB/SE

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

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

1.1 ORGANIZATION AND STAFFING

1.1.16	06/2016	Small Business / Self Employed Division	Darrel Morgan	All
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1.4 RESOURCE GUIDE FOR MANAGERS

1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE
1.4.19*	10/2016	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria Shaddy	SB/SE
1.4.20	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE
1.4.22	03/2017	CAWR Manager and Coordinator Guide	Michael Zambar	SB/SE
1.4.23	09/2016	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	James Kosmerl	SB/SE
1.4.40	04/2017	SB/SE Field and Office Examination Group Manager	Dawn Amrhein	SB/SE
1.4.50	05/2017	Collection Group Manager, Territory Manager and Area Director Operational Aid	Scott Pryde	SB/SE
1.4.51	08/2016	Insolvency	Tiffany Lentz	SB/SE
1.4.52	08/2015	Offer in Compromise Manager's Resource Guide - Field Program	Diane Morris	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Rosalind Rush	SB/SE
1.4.54	10/2015	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	Darlene Garone	W&I
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	Kelly Bialecki	SB/SE

1.53 SMALL BUSINESS/SELF-EMPLOYED

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

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

4.1 PLANNING AND SPECIAL PROGRAMS

4.1.1	03/2013	Planning, Monitoring, and Coordination	Ann Underland	SB/SE
4.1.2	05/2013	Determining Return Need	Ann Underland	SB/SE
4.1.3	08/2012	Sources of Returns-Priority Programs-DIF and Ordering	Ann Underland	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.1.4*	03/2017	Other Programs and Other Source Workload	Paula Schnur	SB/SE
4.1.5	08/2012	Classification and Case Building	Ann Underland	SB/SE
4.1.6	02/2014	Storage of Selected Returns	Ann Underland	SB/SE
4.1.7	06/2014	Assignment of Selected Returns	Ann Underland	SB/SE
4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	LB&I
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	12/2016	Return Preparer Program Coordinator	Dawn Marshall	LB&I
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	11/2016	General Examination Information	Daniel Gri	LB&I
4.2.2	10/2003	Miscellaneous Examination Procedures	Daniel Gri	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Donald Bouquet	LB&I
4.2.4	10/2003	Employee Conduct and Responsibilities	Janet Hackett	LB&I
4.2.5	07/2011	Disclosure of Official Information	Loretta Holthaus	LB&I
4.2.6	03/2013	Examination of Employee Returns	Janet Hackett	LB&I
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	04/2016	Introduction	Ann Olson	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Ann Olson	Appeals
4.4.4	12/2011	Claims	Ann Olson	Appeals
4.4.5	12/2012	Closings to Appeals	Ann Olson	Appeals
4.4.6	12/2009	Conversion of Returns	Ann Olson	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Ann Olson	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Ann Olson	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Ann Olson	Appeals
4.4.11	06/2007	Entity Changes	Ann Olson	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	Ann Olson	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	Ann Olson	LB&I
4.4.16	12/2011	Inventory Control	Ann Olson	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Ann Olson	Appeals
4.4.18	06/2010	Large Dollar Cases	Ann Olson	Appeals
4.4.19	08/2016	Manual Refunds	Ann Olson	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Ann Olson	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Ann Olson	Appeals
4.4.23	10/2013	Openings	Ann Olson	Appeals
4.4.24	07/2014	Payments and Remittances	Ann Olson	Appeals
4.4.25	07/2012	Quick Assessments	Ann Olson	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Ann Olson	Appeals
4.4.27	12/2009	Reports	Ann Olson	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Ann Olson	Appeals
4.4.32	12/2010	AIMS, ERCS, and IDRS Data Processing	Ann Olson	LB&I
4.4.33	04/2010	Transfers	Ann Olson	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Ann Olson	Appeals
4.4.35	12/2009	Unpostable Resolution	Ann Olson	Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	04/2016	Overview	Nyna Cox	SB/SE
4.7.2	10/2015	Security	Nyna Cox	LB&I
4.7.3	01/2010	Statute of Limitations	Nyna Cox	SB/SE
4.7.4	04/2014	Planning and Special Programs (PSP)	Nyna Cox	SB/SE
4.7.5	09/2013	Group and Territory	Nyna Cox	LB&I
4.7.6	01/2015	Reports	Nyna Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna Cox	LB&I
4.7.8	05/2011	Centralized Case Processing	Nyna Cox	LB&I
4.7.10	06/2012	AIMS/ERCS Staff	Nyna Cox	LB&I
4.8 TECHNICAL SERVICES				
4.8.1	11/2015	Organization and Responsibilities	Suzanne Bates	SB/SE
4.8.2	03/2017	Case Processing	Suzanne Bates	SB/SE
4.8.3	03/2013	Examination Quality Measurement Staff (EQMS)	Suzanne Bates	SB/SE
4.8.4	03/2015	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	06/2015	Post Examination Case Processing Requirements	Suzanne Bates	LB&I
4.8.6	08/2015	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	SB/SE
4.8.7	04/2014	Technical Field Support	Suzanne Bates	SB/SE
4.8.8	12/2013	Miscellaneous Responsibilities	Suzanne Bates	LB&I

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.8.9	08/2016	Statutory Notices of Deficiency	Suzanne Bates	SB/SE
4.8.10	07/2012	Notice of Determination of Worker Classification	Suzanne Battes	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	Suzanne Bates	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1	05/2014	Outline of System	Nyna Cox	LB&I
4.10 EXAMINATION OF RETURNS				
4.10.1	02/2015	Overview and Basic Examiner Responsibilities	Dawn Amrhein	SB/SE
4.10.2*	11/2016	Pre-Contact Responsibilities	Janet Hackett	SB/SE
4.10.3	02/2016	Examination Techniques	Daniel Gri	LB&I
4.10.4	12/2016	Examination of Income	Dawn Amrhein	Appeals
4.10.5	06/2010	Required Filing Checks	Loretta Holthaus	SB/SE
4.10.6	07/2001	Penalty Considerations	Ronald Lehman	Appeals
4.10.7	03/2015	Issue Resolution	Daniel Gri	Appeals
4.10.8	04/2017	Report Writing	Janet Hackett	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	Janet Hackett	SB/SE
4.10.10	03/2016	Standard Paragraphs and Explanation of Adjustments	Dawn Amrhein	LB&I
4.10.13	10/2015	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	03/2015	Report Generation Software	Lori Holthaus	LB&I
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Deangela Ekug	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	Loretta Holthaus	LB&I
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11/2004	Allocation of Income and Deductions - IRC Section 482	Donald Bouquet	LB&I
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Donald Bouquet	LB&I
4.11.11	02/2014	Net Operating Loss Cases	Milton Pagan	LB&I
4.11.29	09/2010	Transfer of Returns Open for Examination	Dawn Amrhein	LB&I
4.11.34	12/2004	Innocent Spouse	Dawn Amrhein	LB&I
4.11.51	09/2016	Return Preparer Program	Dawn Marshall	Appeals
4.11.52	11/2004	Transferee Liability Cases	Marisha Hilema	LB&I
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Julie Knight	Appeals
4.11.57	05/2017	Third Party Contacts	Dawn Marshall	LB&I
4.12 NONFILED RETURNS				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.12.1	10/2010	Nonfiled Returns	Ronald Lehman	Appeals
4.13 AUDIT RECONSIDERATION				
4.13.1	12/2015	Introduction	Janice Townson	SB/SE
4.13.2	12/2015	Contact Employees	Janice Townson	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	Janice Townson	SB/SE
4.13.4	10/2006	Area Office Examination	Dawn Amrhein	SB/SE
4.13.5	12/2015	Exam SFR Reconsideration	Janice Townson	SB/SE
4.13.6	12/2015	Appeals	Janice Townson	Appeals
4.13.7	12/2015	Exhibits	Janice Townson	SB/SE
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1	05/2014	Jeopardy and Terminations	Lisa Ferreira	Appeals
4.15.2	06/2014	Examination Procedures	Lisa Ferreira	Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Lisa Ferreira	Appeals
4.15.4	01/2012	Administrative and Judicial Review	Lisa Ferreira	Appeals
4.15.5	10/2014	Post-Assessment Procedures	Lisa Ferreira	Appeals
4.15.7	01/2012	Planning and Special Programs Procedures	Lisa Ferreira	Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2011	SEP Responsibilities and Case Development	Lisa Ferreira	CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	04/2017	Overview of Compliance Initiative Projects	Benjamin Swart	LB&I
4.17.2	04/2017	Responsibilities	Benjamin Swart	LB&I
4.17.3	05/2017	Requirements	Benjamin Swart	LB&I
4.17.4	05/2017	Procedures	Benjamin Swart	LB&I
4.18 EXAM OFFER-IN-COMPROMISE				
4.18.1	02/2017	Offers in Compromise Received in Exam	Dawn Marshall	SB/SE
4.18.2	02/2017	Doubt as to Liability Offers	Dawn Marshall	SB/SE
4.18.3	02/2017	Effective Tax Administration Offers	Dawn Marshall	SB/SE
4.18.5	02/2017	Review, Closing and Reporting Requirements	Dawn Marshall	SB/SE
4.18.6	02/2017	Case Processing and Controls	Dawn Marshall	SB/SE
4.18.7	02/2017	Special Case Processing	Dawn Marshall	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.2*	08/2016	IMF Automated Underreporter (AUR) Control	Terry Addington	SB/SE
4.19.3*	08/2016	IMF Automated Underreporter Program	Terry Addington	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.19.4*	03/2017	CAWR Reconciliation Balancing	Michael Zambar	SB/SE
4.19.5*	09/2016	Certification of State Federal Unemployment Tax Act (FUTA) Credits	Tessa Clark-Flor	SB/SE
4.19.6*	10/2016	SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)	Darrell Owen	SB/SE
4.19.7*	09/2016	IMF Automated Underreporter (AUR) Technical System Procedures	Maria Shaddy	SB/SE
4.19.8	04/2014	CAP (CAWR Automated Program) Technical System Procedures	Michael Zambar	SB/SE
4.19.9	12/2013	FCP (FUTA Case Processing) Technical System Procedures	Michael Zambar	SB/SE
4.19.11*	06/2016	Examination Classification of Work	Edwina Graves	W&I
4.19.12	12/2011	Centralized Files and Scheduling	Donna Hooper	W&I
4.19.13*	12/2016	General Case Development and Resolution	Jackie Washingt	SB/SE
4.19.15*	11/2016	Discretionary Programs	Nancy Higgs	SB/SE
4.19.16	11/2011	Claims	Gail Murphy	SB/SE
4.19.17*	10/2016	Non-Filer Program	Jonathan Myers	SB/SE
4.19.18	12/2016	Quality Review Program	Jerylee Cline	SB/SE
4.19.19*	11/2016	Campus Examination Telephone Contacts	Maureen Ozooni	SB/SE
4.19.22*	03/2017	CAWR Control	Michael Zambar	SB/SE
4.19.23	09/2016	FUTA Control	Tessa Clark-Flor	SB/SE
4.20 EXAMINATION COLLECTIBILITY				
4.20.1	02/2013	General Collectibility Procedures	Marisha Hilema	SB/SE
4.20.2	03/2013	Scope Consideration	Marisha Hilema	SB/SE
4.20.3	12/2010	Soliciting Payment	Marisha Hilema	SB/SE
4.20.4	02/2013	Installment Agreements	Marisha Hilema	SB/SE
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Julie Knight	LB&I
4.23 EMPLOYMENT TAX				
4.23.1	09/2016	Introduction	Laird MacMillan	Appeals
4.23.2	12/2016	Employment Tax Examination Objectives	Laird MacMillan	Appeals
4.23.3	08/2016	Classification, Selection and General Procedures for Employment Tax Cases	Laird MacMillan	Appeals
4.23.4	03/2017	Workpapers - Employment Tax Examinations	Laird MacMillan	Appeals
4.23.5*	05/2015	Technical Guidelines for Employment Tax Issues	Laird MacMillan	LB&I
4.23.6	04/2014	Classification Settlement Program (CSP)	Laird MacMillan	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.23.7	01/2014	Employment Tax on Tip Income	Laird MacMillan	Appeals
4.23.8	10/2015	Determining Employment Tax Liability	Laird MacMillan	Appeals
4.23.9	03/2017	Employment Tax Penalty and Fraud Procedures	Laird MacMillan	Appeals
4.23.10	09/2015	Report Writing Guide for Employment Tax Examinations	Laird MacMillan	Appeals
4.23.11	02/2017	Prompt Action in Deficiency and Overassessment Cases	Laird MacMillan	Appeals
4.23.12	09/2016	Delinquent Return Procedures	Laird MacMillan	Appeals
4.23.13	01/2016	Adjusted Returns, Abatements and Claims	Laird MacMillan	SB/SE
4.23.14	09/2015	Statute Control and Extension	Laird MacMillan	Appeals
4.23.15	02/2017	Technical Advice From the Office of Chief Counsel	Laird MacMillan	Appeals
4.23.17	03/2017	Preparer Penalty Procedures for SB/SE Employment Tax	Laird MacMillan	SB/SE
4.23.18	02/2017	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	Laird MacMillan	LB&I
4.23.19	03/2014	Employment Tax Case Assignment and Grading Criteria	Laird MacMillan	SB/SE
4.23.20	02/2017	Voluntary Classification Settlement Program (VCSP) Procedures	Laird MacMillan	LB&I
4.23.21	09/2016	Tax Compliance Officer Employment Tax Procedures	Laird Macmillan	SB/SE
4.24 EXCISE TAX				
4.24.1	05/2017	Introduction to Excise Taxes	John Jackson	SB/SE
4.24.2	08/2012	Form 637 Excise Tax Registrations	Lisa Davis	SB/SE
4.24.4	09/2013	Excise Fuel Taxes Workload, Policies and Procedures	Michel Moncond	SB/SE
4.24.5	08/2016	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	John Jackson	SB/SE
4.24.6	08/2014	Excise Tax Examiner Responsibilities	Karen Rubin	SB/SE
4.24.7	01/2016	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	John Jackson	SB/SE
4.24.8	08/2014	Examination Guidance for Excise Claims for Refund or Abatement	Lisa Davis	SB/SE
4.24.9*	08/2016	Excise Tax Penalties and Excise Return Preparer Penalties Guidance	John Jackson	SB/SE
4.24.10	05/2017	Appeals Referral Procedures	John Jackson	SB/SE
4.24.13	11/2015	Overview of Excise Fuel Compliance Program	Darla Smith	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.24.14	02/2016	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Darla Smith-Der	SB/SE
4.24.15*	10/2014	Excise Fuel Compliance Inspection, Sampling, and Shipping	Darla Smith	SB/SE
4.24.16	12/2016	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	Darla Smith-Der	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	Darla Smith-Der	SB/SE
4.24.18	04/2014	Excise Operations Support	Rae Brousseau	SB/SE
4.24.20	05/2017	Excise Tax Report Writing Guide	John Jackson	SB/SE
4.24.21	05/2017	Case Closings	John Jackson	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1	07/2016	Estate and Gift Tax Examinations	Kerrie Bisio	SB/SE
4.25.2*	09/2009	Campus Procedures for Estate Tax	Mary Schwartz	SB/SE
4.25.3	08/2015	Planning, Classification, and Selection	Crystal Ochrymo	SB/SE
4.25.4	07/2016	International Estate and Gift Tax Examinations	Kerrie Bisio	SB/SE
4.25.5	07/2016	Technical Guidelines for Estate and Gift Tax Issues	Kerrie Bisio	SB/SE
4.25.6	08/2015	Report Writing Guide for Estate and Gift Tax Examinations	Kerrie Bisio	SB/SE
4.25.7	07/2016	Estate and Gift Tax Penalty and Fraud Procedures	Kerrie Bisio	SB/SE
4.25.8*	07/2016	Delinquent Returns and SFR Procedures	Kerrie Bisio	SB/SE
4.25.9*	08/2015	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	Kerrie Bisio	SB/SE
4.25.10	07/2016	Case Closing Procedures	Kerrie Bisio	SB/SE
4.25.11	07/2016	Special Examination Procedures	Kerrie Bisio	SB/SE
4.25.12	07/2016	Valuation Assistance	Kerrie Bisio	SB/SE
4.25.13	08/2015	Appeals, Mediation, and Settlement Procedures	Kerrie Bisio	SB/SE
4.25.14*	07/2016	Miscellaneous Procedures	Kerrie Bisio	SB/SE
4.26 BANK SECRECY ACT				
4.26.1	01/2016	Introduction	Daryl Jones	SB/SE
4.26.2	05/2014	Program Structure	Daryl Jones	SB/SE
4.26.3	09/2016	Examination Case Selection (ECS)	Daryl Jones	SB/SE
4.26.4	01/2016	FinCEN Query (FCQ)	Rod Lundquist	SB/SE
4.26.5	10/2012	Bank Secrecy Act History and Law	Daryl Jones	SB/SE
4.26.6	11/2006	Bank Secrecy Act Examiner Responsibilities	Daryl Jones	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.26.7	06/2012	Bank Secrecy Act Penalties	Daryl Jones	SB/SE
4.26.8	06/2006	Bank Secrecy Act Special Procedures	Daryl Jones	SB/SE
4.26.9	06/2006	Examination Techniques for Bank Secrecy Act Industries	Daryl Jones	SB/SE
4.26.10	07/2012	Form 8300 History and Law	Daryl Jones	SB/SE
4.26.11	11/2006	BSA Examiner Responsibilities for Form 8300/6050I Examinations	Daryl Jones	SB/SE
4.26.12	06/2006	Examination Techniques for Form 8300 Industries	Daryl Jones	SB/SE
4.26.13	01/2016	Structuring	Daryl Jones	SB/SE
4.26.14	07/2012	Disclosure	Daryl Jones	SB/SE
4.26.15	11/2015	General Program	Daryl Jones	SB/SE
4.26.16	11/2015	Report of Foreign Bank and Financial Accounts (FBAR)	Rod Lundquist	SB/SE
4.26.17	05/2008	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	Rod Lundquist	SB/SE
4.26.18	02/2013	Embedded Quality	Rodney Lundqui	SB/SE
4.27 BANKRUPTCY				
4.27.1	08/2009	Bankruptcy Petitions	Marisha Hilema	SB/SE
4.27.2	02/2017	Examiner Responsibilities	Dawn Marshall	SB/SE
4.27.3*	08/2009	Review and Processing Procedures	Marisha Hilema	SB/SE
4.27.4	08/2009	Statute of Limitations Considerations	Marisha Hilema	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	Terri Terlouw	SB/SE
4.28 EXAMINATION SPECIALIZATION				
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	Janet Hackett	LB&I
4.29 PARTNERSHIP CONTROL SYSTEM (PCS)				
4.29.1	09/2008	Overview of the PCS	Steve O'Neill	Appeals
4.29.2	09/2008	Maintaining the PCS Database	Steve O'Neill	Appeals
4.29.3	09/2008	PCS Database Elements	Steve O'Neill	Appeals
4.29.4	09/2008	PCS Reports	Steve O'Neill	Appeals
4.29.5	09/2008	PCS TEFRA/NonTEFRA Notices and Cover Letters	Steve O'Neill	Appeals
4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1	03/2017	Introduction	Steve O'Neill	Appeals
4.31.2*	04/2017	TEFRA Examinations - Field Office Procedures	Steve O'Neill	Appeals
4.31.3*	04/2017	TEFRA Examinations - CTF Procedures	Steve O'Neill	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
4.31.4*	04/2017	Administrative Adjustment Request (AAR)	Steve O'Neill	LB&I
4.31.5*	04/2017	NonTEFRA Examinations - Field Office Procedures	Steve O'Neill	LB&I
4.31.6*	04/2017	Non-TEFRA Examinations-CTF Procedures	Steve O'Neill	LB&I
4.31.7	04/2017	TEFRA Bankruptcy	Steve O'Neill	SB/SE, LBI, Appeals
4.31.8*	04/2017	TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	Steve O'Neill	SB/SE
4.32 ABUSIVE TRANSACTIONS				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	David Thurber	LB&I
4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	LB&I
4.32.3	06/2012	Coordination and Roles of Cross Functional Units	Susan Furin	LB&I
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Alice Ronk	Appeals
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05/2011	CDE Application and Use	Teresa Hultman	SB/SE
4.103.2	05/2011	CDE Procedures	Teresa Hultman	SB/SE
4.103.3	05/2011	CDE Roles and Reports	Teresa Hultman	SB/SE
4.119 BMF LIABILITY DETERMINATION				
4.119.1*	08/2016	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.4*	09/2016	BMF Underreporter (BMF-AUR) Program	Susan Stoker	SB/SE

Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES				
5.1.1	02/2016	Miscellaneous Collection Procedures	Diana Ramos	SB/SE
5.1.2*	11/2014	Remittances, Form 809 and Designated Payments	Scott Pryde	Appeals
5.1.3	11/2014	Safety, Security and Control	Katheleen Morto	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Maureen Rattie	SB/SE
5.1.5*	03/2016	Balancing Civil and Criminal Cases	Denise Rosenbe	SB/SE
5.1.7	06/2016	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	Jason Harty	Appeals
5.1.8*	11/2015	Courtesy Investigations	Joann Zidanic	SB/SE
5.1.9	04/2016	Collection Appeal Rights	Anastasia Agne	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
5.1.10	01/2017	Taxpayer Contacts	Rebecca Frankli	Appeals
5.1.11*	10/2016	Delinquent Return Investigations	Margaret Wood	SB/SE
5.1.12*	03/2017	Cases Requiring Special Handling	Eric Smith	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Christine Kalcev	Appeals
5.1.15*	08/2015	Abatements, Reconsiderations, and Adjustments	Sandra O'Shea	Appeals
5.1.18*	06/2015	Locating Taxpayers and their Assets	Jacqueline How	All
5.1.19	05/2016	Collection Statute Expiration	Rosalind Rush	SB/SE
5.1.20*	11/2016	Collection Inventory	Paul Allen	SB/SE
5.1.21	01/2015	Collecting From Limited Liability Companies	Les Knott	SB/SE
5.1.22	10/2014	Disclosure	Jacqueline How	SB/SE
5.1.23	10/2014	Taxpayer Representation	Jacqueline How	SB/SE
5.1.24*	11/2015	Third-Party Payer Arrangements for Employment Taxes	Andra Kullman	SB/SE
5.1.25*	08/2016	IDRS and Data Security for Collection	Lani Andrew	SB/SE
5.1.28*	01/2016	Identify Theft for Collection Employees	Maureen Rattie	SB/SE
5.1.29*	01/2015	Petition for Remission Program	Kim Borbon	SB/SE
5.1.30	10/2014	Resolution-directed Approach to Casework	Denise Rosenbe	SB/SE
5.1.31	10/2014	Workload Management	Denise Rosenbe	SB/SE
5.2 REPORTS				
5.2.1	09/2016	Collection Time Reporting	Dimetra Mccutc	SB/SE
5.2.4	09/2016	Collection Reports	Paul Kuty	SB/SE
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
5.3.1	08/2016	ENTITY Case Management System (ENTITY)	Paul Neilson	SB/SE
5.4 CASE PROCESSING				
5.4.10	12/2013	GENERAL CASE PROCESSING	Oliver Houston	SB/SE
5.4.11	10/2016	CCP Installment Agreements	Oliver Houston	SB/SE
5.4.12	11/2016	Field Office Resource Team	Oliver Houston	SB/SE
5.4.13	06/2014	Clerical Procedures in Centralized Case Process	Brenda Simms-	SB/SE
5.5 DECEDENT ESTATES AND ESTATE TAXES				
5.5.1	03/2010	Decedent and Estate Tax Accounts	Cindy Ocmand	Appeals
5.5.2	04/2012	Probate Proceedings	Cindy Ocmand	SB/SE
5.5.3	03/2010	Working Decedent Cases	Cindy Ocmand	Appeals
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Cindy Ocmand	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
5.5.5	10/2012	Processing Estate and Gift Tax Extensions	Cindy Ocmand	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Cindy Ocmand	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Cindy Ocmand	Appeals
5.5.8	06/2010	Estate Tax Liens	Cindy Ocmand	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	Cindy Ocmand	SB/SE
5.6 COLLATERAL AGREEMENTS				
5.6.1	10/2014	Collateral Agreements and Security Type Collateral	Rosalind Rush	Appeals
5.6.2	09/2011	Maintenance	Don Hallenbeck	Appeals
5.7 TRUST FUND COMPLIANCE				
5.7.1	05/2017	FTD Alerts	Rochelle Folque	Appeals
5.7.2	03/2015	Letter 903 Process	Rochelle Folque	SB/SE
5.7.3*	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Jeanne Dunford	Appeals
5.7.4	11/2015	Investigation and Recommendation of TFRP	Jeanne Dunford	SB/SE
5.7.5	11/2014	Collectibility Determination	Jeanne Dunford	SB/SE
5.7.6	03/2017	Trust Fund Penalty Assessment Action	Jeanne Dunford	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	Jeanne Dunford	SB/SE
5.7.8	03/2017	In-Business Repeater or Pyramiding Taxpayers	Jason Harty	Appeals
5.7.9*	01/2017	Federal Contractors	Linda Sexton	Appeals
5.7.10	05/2015	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	Jeanne Dunford	SB/SE
5.8 OFFER IN COMPROMISE				
5.8.1	05/2017	Overview	Diane Morris	Appeals
5.8.2	12/2015	Centralized Offer in Compromise Initial Processing and Processability	Darlene Kosch-	Appeals
5.8.3	12/2015	Centralized Offer in Compromise Transfers, Perfection, and Case Building	Ilene Nodiff-Rob	Appeals
5.8.4	04/2015	Investigation	Thomas Moore	Appeals
5.8.5	04/2017	Financial Analysis	Thomas Moore	Appeals
5.8.6	07/2014	Collateral Agreements	Thomas Moore	SB/SE
5.8.7	02/2017	Return, Terminate, Withdraw and Reject Processing	Christine Matz	Appeals
5.8.8	10/2016	Acceptance Processing	Diane Morris	Appeals
5.8.9	01/2017	Actions on Post-Accepted Offers	Diane Morris	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
5.8.10*	02/2017	Special Case Processing	C. Highsmith	Appeals
5.8.11	08/2015	Effective Tax Administration	Thomas Moore	Appeals
5.8.12	10/2014	Independent Administrative Review	Diane Morris	Appeals
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
5.9.1*	11/2015	Overview of Bankruptcy	Maria Valerio	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	Maria Valerio	SB/SE
5.9.3*	08/2014	Debtors' Delinquent Accounts	Maria Valerio	SB/SE
5.9.4*	09/2015	Common Bankruptcy Issues	Maria Valerio	SB/SE
5.9.5*	08/2016	Opening a Bankruptcy Case	Deborah Fowler	SB/SE
5.9.6	03/2015	Processing Chapter 7 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.7*	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	Tiffany Lentz	SB/SE
5.9.8*	09/2015	Processing Chapter 11 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.9*	09/2015	Processing Chapter 12 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.10	10/2015	Processing Chapter 13 Bankruptcy Cases	Deborah Fowler	SB/SE
5.9.11	08/2016	Insolvency Mail Processing	Laura Rau	SB/SE
5.9.12	03/2016	Insolvency Automated Processes	Laura Rau	Appeals
5.9.13*	03/2016	Manual Proofs of Claim and Common Claim Issues	Maria Valerio	SB/SE
5.9.14*	05/2016	Automated Proofs of Claim (APOC)	Maria Valerio	SB/SE
5.9.15	08/2015	Payments in Bankruptcy	Kathleen Zwalin	SB/SE
5.9.16*	05/2017	Insolvency Case Monitoring	Kathleen Zwalin	SB/SE
5.9.17*	12/2016	Closing A Bankruptcy Case	Deborah Fowler	SB/SE
5.9.18	05/2008	Automated Discharge System (ADS)	Laura Rau	Appeals
5.9.19	11/2011	Insolvency Disclosure and Telephone Procedures	Michael Mancini	Appeals
5.9.20	04/2017	Non-Bankruptcy Insolvencies	Tiffany Lentz	SB/SE
5.9.21	03/2017	Electronic Proofs of Claim (EPOC)	Warren Appleby	SB/SE
5.10 SEIZURE AND SALE				
5.10.1	05/2016	Pre-Seizure Considerations	Rebecca Frankli	SB/SE
5.10.2	10/2016	Securing Approval for Seizure Actions and Post-Approval Actions	Christopher Mill	SB/SE
5.10.3	05/2016	Conducting the Seizure	Rebecca Frankli	SB/SE
5.10.4	06/2016	Actions Prior to Sale	Rebecca Frankli	SB/SE
5.10.5	02/2017	Sale Procedures	Rebecca Frankli	Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
5.10.6	02/2017	Post Sale Actions and Responsibilities of Advisory	Rebecca Frankli	Appeals
5.10.7	10/2014	Acquired Property and Property Redeemed by the United States	Rebecca Frankli	SB/SE
5.10.8	06/2014	Judicial Sales	Rebecca Frankli	Appeals
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	Rebecca Frankli	SB/SE
5.11 NOTICE OF LEVY				
5.11.1	12/2015	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	James Maslank	Appeals
5.11.2	12/2015	Serving Levies, Releasing Levies and Returning Property	James Maslank	Appeals
5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	James Maslank	Appeals
5.11.4	09/2014	Bank Levies	James Maslank	Appeals
5.11.5	12/2016	Levy on Wages, Salary, and Other Income	James Maslank	Appeals
5.11.6	01/2017	Notice of Levy in Special Cases	James Maslank	Appeals
5.11.7*	09/2016	Automated Levy Programs	Kristi Darby	SB/SE
5.12 FEDERAL TAX LIENS				
5.12.1	10/2013	Lien Program Overview	Kyle Romick	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Kyle Romick	Appeals
5.12.3*	07/2015	Lien Release and Related Topics	Kyle Romick	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	Kyle Romick	SB/SE
5.12.5*	06/2016	Redemptions	Kyle Romick	SB/SE
5.12.6	10/2013	Appeals Processes Involving Liens	Kyle Romick	Appeals
5.12.7	01/2016	Notice of Lien Preparation and Filing	Kyle Romick	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Kyle Romick	Appeals
5.12.9	12/2015	Withdrawal of Notice of Federal Tax Lien	Kyle Romick	Appeals
5.12.10	09/2015	Lien Related Certificates	Kyle Romick	Appeals
5.12.11	10/2013	Lien Special Topics	Kyle Romick	Appeals
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.1	10/2014	Embedded Quality Administrative Guidelines	Peter Borg	SB/SE
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	01/2016	Securing Installment Agreements	David Beach	Appeals
5.14.2*	12/2015	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	David Beach	Appeals
5.14.3	06/2009	Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	David Beach	Appeals

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
5.18 LIABILITY DETERMINATION				
5.18.1*	04/2016	Automated Substitute for Return (ASFR) Program	Susan Haskell	Appeals
5.18.2*	06/2016	Business Returns IRC 6020(b) Processing	Scott Cunningha	Appeals
5.19 LIABILITY COLLECTION				
5.19.1*	12/2015	Balance Due	Sally Krebs	Appeals
5.19.2*	03/2016	Individual Master File (IMF) Return Delinquency	Sandra Eidam	Appeals
5.19.3*	11/2015	Backup Withholding Program	James Poulson	Appeals
5.19.4*	01/2017	Enforcement Action	Suzanne Wolfe	SB/SE
5.19.5*	05/2016	ACS Inventory	Pearl Webster	Appeals
5.19.6*	12/2014	ACS Support	Mary Garcia	SB/SE
5.19.7*	07/2016	Monitoring Offer In Compromise	Lisa Olivent	Appeals
5.19.8	08/2016	Collection Appeal Rights	Gerald Younger	Appeals
5.19.9*	10/2016	Automated Levy Programs	Kristi Darby	Appeals
5.19.10*	04/2017	Collection Operations Transcript Processing	Marie Wasylak	SB/SE
5.19.11*	10/2016	Withholding Compliance Program	Sandra Eidam	SB/SE
5.19.12	03/2016	Centralized Lien Operation	Kyle Romick	SB/SE
5.19.13*	07/2016	Campus Procedures for Securing Financial Information	James Gorman	Appeals
5.19.14*	01/2016	Trust Fund Recovery Penalty (TFRP)	Linda Salvato	SB/SE
5.19.15*	08/2015	Federal Agency Delinquency (FAD) Program	Linda Sexton	SB/SE
5.19.16*	09/2015	Compliance Services Collection Operations (CSCO) Clerical Procedures	James Poulson	SB/SE
5.19.17*	12/2015	Campus Procedures for Currently Not Collectible and Offers in Compromise	Rosalind Rush	Appeals
5.19.18*	12/2014	Federal Employee/ Retiree Delinquency Initiative (FERDI)	Emilie Frazier	SB/SE
5.19.19*	08/2016	Campus Compliance International Case Processing (CCICP)	Joann Zidanic	SB/SE
5.19.21	01/2017	Campus Procedures for Handling Identity Theft	James Gorman	Appeals
5.19.22*	07/2016	Business Master File (BMF) Return Delinquency	Andrew Busch	Appeals
5.19.23*	07/2015	Restitution-Based Assessments Processing	Anita Glover	SB/SE
5.19.24	07/2016	Doubt as to Liability Offer in Compromise	Laura Lee	SB/SE
5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)				
5.20.1	01/2016	Abusive Tax Avoidance Transactions Program	Joann Zidanic	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	Joann Zidanic	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

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

5.21 INTERNATIONAL AND INSULAR ISSUES

5.21.1	10/2013	Overview	Gary Vinluan	SB/SE
5.21.2	12/2013	Offshore Information Gathering Techniques	Gary Vinluan	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	Joann Zidanic	SB/SE
5.21.4	11/2013	Payments Made in Foreign Currency	Gary Vinluan	SB/SE
5.21.5	11/2013	International Field Calls	Gary Vinluan	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	Gary Vinluan	SB/SE
5.21.7	11/2015	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments on International Cases	Gary Vinluan	SB/SE

Part 7: Rulings and Agreements

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

7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS

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

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

11.53 SMALL BUSINESS/SELF-EMPLOYED

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK

20.1.1*	08/2014	Introduction and Penalty Relief	Kevin Mattes	Appeals
20.1.2*	07/2016	Failure to File/Failure to Pay Penalties	Wiegand Mouldi	Appeals
20.1.3*	12/2013	Estimated Tax Penalties	Wiegand Mouldi	Appeals
20.1.4*	07/2015	Failure to Deposit Penalty	Richard Meffley	Appeals
20.1.5	12/2016	Return Related Penalties	Ann Harrison	Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Kyle Oliver	Appeals
20.1.7*	02/2016	Information Return Penalties	Thuy Yee	Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Jon Fukumura	Appeals
20.1.9	11/2015	International Penalties	Ryan Bessey	Appeals
20.1.10*	02/2013	Miscellaneous Penalties	Jun Fukumura	Appeals
20.1.11*	08/2016	Excise Tax and Estate and Gift Tax Penalties	Thuy Yee	All
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Kyle Oliver	Appeals

20.2 INTEREST

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

20.3 PENALTY PROGRAMS INTERNAL PROCESSES

20.3.1*	01/2017	Civil Penalty Quality Review Process	Jeremy Green	SB/SE
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INTERNAL REVENUE MANUAL (IRM)

OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 22: Taxpayer Education and Assistance

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

22.24 IRS TAXPAYER BURDEN REDUCTION				
22.24.1	01/2016	Servicewide Burden Reduction Activities	Eric Brown	SB/SE

Part 25: Special Topics

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

25.1 FRAUD HANDBOOK				
25.1.1	01/2014	Overview/Definitions	Joe Rosa	Appeals
25.1.2	08/2016	Recognizing and Developing Fraud	Joe Rosa	Appeals
25.1.3*	08/2016	Criminal Referrals	Joe Rosa	Appeals
25.1.4	10/2016	Administrative Joint Investigation	Joe Rosa	Appeals
25.1.5	06/2016	Grand Jury Investigations	Joe Rosa	Appeals
25.1.6	04/2016	Civil Fraud	Joe Rosa	CI
25.1.7	11/2015	Failure to File	Joe Rosa	Appeals
25.1.8*	10/2016	Field Collection	Joe Rosa	Appeals
25.1.9*	07/2016	Tax Exempt and Government Entities (TE/GE)	Joe Rosa	Appeals
25.1.10	03/2015	LB&I Fraud Procedures	Joe Rosa	LB&I
25.1.11*	10/2016	Campus Collection Fraud Procedures	Joe Rosa	Appeals
25.1.12	12/2013	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Joe Rosa	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	Joe Rosa	SB/SE
25.3 LITIGATION AND JUDGMENTS				
25.3.1	08/2013	General Guidelines	Christine Kalcev	Appeals
25.3.2*	03/2015	Suits by the United States	Christine Kalcev	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC 7433	Christine Kalcev	CI
25.3.4	07/2010	Suits Against IRS Employees	Christine Kalcev	SB/SE
25.3.5	03/2012	Judgment Follow-up	Christine Kalcev	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	Christine Kalcev	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Christine Kalcev	SB/SE
25.5 SUMMONS				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
25.5.1	09/2014	Introduction	Donna Diloreto	CI
25.5.2	07/2015	Preparation	Donna Diloreto	CI
25.5.3*	12/2016	Procedures	Donna Diloreto	Appeals
25.5.4	07/2015	Examination of Books and Witnesses	Donna Diloreto	Appeals
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	Donna Diloreto	CI
25.5.6	03/2017	Summonses on Third-Party Witnesses	Donna Diloreto	CI
25.5.7	02/2016	Special Procedures for John Doe Summonses	Donna Diloreto	Appeals
25.5.8	01/2016	Use of Summons Special Applications	Donna Diloreto	CI
25.5.9	04/2017	Fees and Costs for Summoned Witnesses	Donna Diloreto	CI
25.5.10	05/2016	Enforcement of Summons	Donna Diloreto	Appeals
25.5.11	06/2015	Title 31 Bank Secrecy Act Summons	Donna Diloreto	CI
25.6 STATUTE OF LIMITATIONS				
25.6.22	08/2011	Extension of Assessment Statute of Limitations by Consent	Gillian Dalton	All
25.6.23	03/2015	Examination Process - Assessment Statute of Limitations Controls	Gillian Dalton	Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	07/2015	Processing Refund Hold Program Inventory	Darryl Liu	SB/SE
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1	07/2014	Introduction	Coleen O'Neal	SB/SE
25.15.2	07/2014	General Procedures / Employees with Taxpayer Contact	Coleen O'Neal	SB/SE
25.15.3*	12/2016	Technical Provisions of IRC 6015	Juanita Vannoy	SB/SE
25.15.5	07/2014	Relief from Community Property Laws / Community Property States	Coleen O'Neal	SB/SE
25.15.6	03/2008	Field Examination Procedures	Dawn Amrhein	SB/SE
25.15.7*	12/2016	Innocent Spouse Shared Processing Responsibilities	Juanita Vannoy	SB/SE
25.15.8	11/2014	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	Rosalind Rush	SB/SE
25.15.9	12/2016	Account Processing of Requests for Relief from Joint and Several Liability	Juanita Vannoy	SB/SE
25.15.11	07/2014	Taxpayer Advocate Service Contacts and Identity Theft Referrals	Coleen O'Neal	SB/SE
25.15.14	07/2014	Innocent Spouse Tracking System Inventory Validation Instructions	Coleen O'Neal	SB/SE
25.15.15	07/2014	Mirror Modules for Requests for Relief from Joint and Several Liability	Coleen O'Neal	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

SB/SE

IRM Number	Date	Title	Author	Audience
25.15.17*	07/2014	Reconsiderations	Coleen O'Neal	SB/SE
25.15.18*	07/2016	Innocent Spouse Relief Processing Procedures	Juanita Vannoy	SB/SE
25.15.19*	12/2016	Non-Qualifying Claims & Complex Account Issues	Juanita Vannoy	SB/SE
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	12/2014	Program Guidelines	Patricia Alford	All
25.18 COMMUNITY PROPERTY				
25.18.1	03/2011	Basic Principles of Community Property Law	Daniel Gri	Appeals
25.18.2	03/2017	Income Reporting Considerations of Community Property	Daniel Gri	Appeals
25.18.3	03/2011	Innocent Spouse Relief and Community Property	Daniel Gri	Appeals
25.18.4	03/2011	Collection of Taxes in Community Property States	Daniel Gri	Appeals
25.18.5	03/2017	Injured Spouse	Daniel Gri	Appeals
25.24 RETURN PREPARER MISCONDUCT PROGRAM				
25.24.4*	03/2017	Return Preparer Misconduct Field Collection	Cynthia Cooper	SB/SE
25.26 RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	CI
25.27 THIRD PARTY CONTACTS				
25.27.1	01/2014	Third Party Contact Program	Greg Hooten	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TAS

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.8	06/2005	National Taxpayer Advocate	Cedric Jeans	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.8	08/2015	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	Brenda Wynn	TAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	Cedric Jeans	TAS

Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES				
13.1.1	12/2014	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	Kathy Alford	All
13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	Kathy Alford	All
13.1.3	08/2016	Definition of Terms / Use of Abbreviations	Kathy Alford	All
13.1.4	10/2004	TAS Authorities	Kathy Alford	All
13.1.5	02/2011	Taxpayer Advocate Service (TAS) Confidentiality	Kathy Alford	TAS
13.1.6	10/2014	Casework Communications	Kathy Alford	All
13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	Kathy Alford	All
13.1.8	04/2017	Congressional Affairs Program	Kathy Alford	TAS
13.1.9	10/2004	Executive Correspondence Case Procedures	Kathy Alford	All
13.1.10	05/2012	Special Processes	Kathy Alford	TAS
13.1.11	06/2015	Case and Inventory Management	Kathy Alford	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	Kathy Alford	All
13.1.14	10/2004	Suspension of the Statutes of Limitation under IRC 7811(d)	Kathy Alford	All
13.1.15	08/2016	Customer Complaints/RRA98 1203 Procedures	Kathy Alford	TAS
13.1.16	04/2017	TAS Intake and Case Receipt Process	Michelle Jordan	TAS
13.1.17	08/2013	TAS Case Transfer Process	Kathy Alford	TAS
13.1.18	05/2016	Processing TAS Cases	Kathy Alford	TAS

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TAS

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

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

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

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

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

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

3.11 RETURNS AND DOCUMENTS ANALYSIS

3.11.12*	12/2016	Exempt Organization Returns	Kathi Palmer	SB/SE
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3.11.20*	12/2016	Exempt Organization and Employee Plan Applications for Extension of Time to File	Lina Laforet	TE/GE
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3.11.22*	12/2016	Employee Plan Excise Tax Return	Lina Laforet	SB/SE
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3.11.26*	12/2016	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	Marsha White	TE/GE
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3.11.27*	12/2016	EPMF Return Processing Form 5500-EZ	Lina Laforet	TE/GE
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3.12 ERROR RESOLUTION

3.12.12*	12/2016	Exempt Organization Returns	David Thomas	TE/GE
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3.12.22*	11/2016	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
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3.12.26*	11/2016	Tax Exempt Bond Error Resolution Procedures	Marsha White	TE/GE
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3.12.166	06/2016	EPMF Unpostables	Brooke Williams	W&I
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3.12.278*	12/2016	Exempt Organization Unpostable Resolution	Maureen Willia	TE/GE
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3.13 CAMPUS DOCUMENT SERVICES

3.13.12	12/2016	Exempt Organization Account Numbers	Kathi Palmer	SB/SE
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3.13.36	06/2016	EPMF Account Numbers	Brooke Williams	TE/GE
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3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING

3.20.12*	12/2016	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	Lina Laforet	TE/GE
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3.20.13*	11/2016	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE
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3.24 ISRP SYSTEM

3.24.12	12/2016	Exempt Organization Returns	Kathi Palmer	SB/SE
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INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
3.24.20	12/2016	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Lina Laforet	TE/GE
3.24.22*	11/2016	Employee Plan Returns	Lina Laforet	SB/SE
3.24.26	12/2016	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Marsha White	TE/GE
3.24.27*	12/2016	EPMF Return Processing Form 5500-EZ	Lina Laforet	TE/GE
3.45 TE/GE PROCESSING				
3.45.1	12/2016	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen Willia	TE/GE

Part 4: Examining Process

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

4.2 GENERAL EXAMINING PROCEDURES				
4.2.7	10/2013	Ex Parte Communication Procedures	Augusta Simpso	Appeals
4.5 TE/GE AIMS MANUAL				
4.5.1	09/2013	TE/GE AIMS Processing	Monica Gilmore	TE/GE
4.5.2	10/2016	TE/GE Examined and Non-Examined Closures	Monica Gilmore	TE/GE
4.5.3	09/2015	TE/GE AIMS Special Processing Procedures	Monica Gilmore	TE/GE
4.5.5	09/2006	TE/GE Reports	Barbara Taylor	TE/GE
4.70 TE/GE EXAMINATIONS				
4.70.3	05/2017	Promoter Investigations	Gerald Livingsto	LB&I
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	05/2017	Overview of Form 5500 Examination Procedures	Michael Talley	TEGE
4.71.2	12/2016	Overview of IDRS	Michael Talley	TEGE
4.71.3	06/2016	Unagreed Form 5500 Examinations and EP Exam Closing Agreements	Michael Talley	TE/GE
4.71.4	09/2016	Discrepancy Adjustments	Michael Talley	TEGE
4.71.5	07/2016	Form 5330 Examinations	Michael Talley	TEGE
4.71.6	05/2017	Employee Plans Referrals	Michael Talley	TE/GE
4.71.7	12/2016	Survey Returns	Michael Talley	TEGE
4.71.8	05/2017	EP Claims	Michael Talley	TEGE
4.71.9	06/2016	Statute Control Procedures	Michael Talley	TEGE
4.71.10	09/2016	Form 990-T Processing	Michael Talley	TE/GE
4.71.11	12/2016	Office Correspondence Examination Program (OCEP)	Michael Talley	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
4.71.12	08/2016	Case File Assembly Guidelines	Michael Talley	TEGE
4.71.13	08/2016	Technical Assistance and Technical Advice Requests	Michael Talley	TE/GE
4.71.14	07/2016	EP Mandatory Review	Michael Talley	TE/GE
4.71.15	04/2017	EP Special Review	Michael Talley	TE/GE
4.71.16	07/2016	Employee Plans Team Audit (EPTA) Program	Elsie Garcia	TE/GE
4.71.17	05/2017	Non-Return Unit Examinations	Michael Talley	TE/GE
4.71.18	05/2017	EP Penalties	Michael Talley	TE/GE
4.71.19	07/2016	Fast Track Settlement Procedures	Michael Talley	TE/GE
4.71.20	12/2016	Employee Plans Large Case Support Examination Procedures	Elsie Garcia	TE/GE
4.71.21	05/2017	Examination Procedures for Plans in U.S. Territories	Michael Talley	TE/GE
4.71.22	01/2017	Employee Plans Compliance Unit (EPCU)	Heidi Hansen	TE/GE
4.71.23	06/2016	Bankruptcy Procedures	Stephanie Christ	TE/GE
4.71.24	07/2016	Whistleblower Procedures	Kim Sharkey	TE/GE
4.71.25	02/2016	EP Exam Fraud Procedures	Stephanie Christ	TE/GE
4.71.26	03/2016	Case Selection Criteria	Mikio Thomas	TE/GE
4.71.27	12/2016	Form 5329 Examination Procedures	Michael Talley	TEGE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.2	09/2016	Cash or Deferred Arrangements	Yaguo Shang	TE/GE
4.72.3	09/2016	Employee Contributions and Matching Contributions	Yaguo Zhang	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	Marjorie Waldm	TE/GE
4.72.5	09/2016	Top-Heavy Plans	Michael Spaid	TE/GE
4.72.6	08/2016	IRC 415(b)	Steven Klubock	TE/GE
4.72.7	05/2017	Examination Guidelines for IRC 415(c)	Qian Magee	TE/GE
4.72.8	08/2016	Valuation of Assets in Defined Contribution Plans	Qian Magee	TE/GE
4.72.9	02/2015	Qualified Joint & Survivor Annuity Requirements	Eric Slack	TE/GE
4.72.10	09/2016	Single-Sum Distributions	Christine Farley	TE/GE
4.72.11	12/2015	Prohibited Transactions	Steve Shearer	TE/GE
4.72.13	07/2016	IRC 403(b) Plans	Robert Cremeen	TE/GE
4.72.14	06/2016	Multiemployer Plan Examination Guidelines	Robert Fabian	TE/GE
4.72.15	09/2015	IRC 404 Examination Guidelines	Qian Magee	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
4.72.16	09/2016	IRC 430 Examination Guidelines	Adrien Labomba	TE/GE
4.72.17	07/2016	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Robert Cremeen	TE/GE
4.72.18	04/2016	Nonbank Trustee Investigation Procedures	Michael Rovito	TE/GE
4.72.19	07/2016	IRC 457 Examination Guidelines	Robert Cremeen	TE/GE
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4	09/2016	Case Selection and Delivery	Ray Cano	TE/GE
4.75.5	08/2016	Information Items	Patricia Hawkins	TE/GE
4.75.7	05/2010	EO Case Assignment Guide	Thomas Gray	TE/GE
4.75.8	09/2016	Compliance Strategies and Critical Initiatives	Ray Cano	TE/GE
4.75.9	08/2016	Exempt Organizations Compliance Area (EOCA)	Justin Hanks	TE/GE
4.75.10	08/2014	Exempt Organization Pre-Audit Procedures	Thomas Gray	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	Patricia Hawkins	TE/GE
4.75.12*	03/2017	Required Filing Checks and Package Audit Procedures	Robert Zarny	TE/GE
4.75.13	04/2017	Issue Development and Conclusion	Patricia Hawkins	TE/GE
4.75.15	03/2014	Closing Letters and Reports of Examination	Ray Cano	TE/GE
4.75.16	02/2013	Case Closing Procedures	Ray Cano	TE/GE
4.75.17	01/2015	Mandatory Review	Ray Cano	TE/GE
4.75.18	09/2014	Special Review Procedures	Thomas Gray	TE/GE
4.75.20	10/2014	Final Case Processing	Thomas Gray	TE/GE
4.75.21	03/2017	EO Special Examination Procedures	Devi Phears	TE/GE
4.75.22*	11/2012	EO Delinquent, Amended, and Substitute for Return Procedures	Ray Cano	TE/GE
4.75.24	02/2015	Organizations Covered by a Group Ruling	Ray Cano	TE/GE
4.75.25*	05/2017	Exempt Organizations Examinations Closing Agreements	Patricia Hawkins	TE/GE
4.75.26	01/2017	Tax Exempt Quality Measurement System (TEQMS)	Patricia Hawkins	TE/GE
4.75.27	08/2016	Office/Correspondence Examination Program (OCEP)	Ray Cano	TE/GE
4.75.28	07/2013	Discrepancy Adjustments	Thomas Gray	TE/GE
4.75.31*	02/2012	Conversion of Returns Upon Revocation of Exempt Status	Ray Cano	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
4.75.32	01/2017	Declaratory Judgment Cases and the Administrative Record	Robert Zarny	TE/GE
4.75.34	02/2017	Procedures for Disposition of IRC 501(p) Cases	Robert Zarny	TE/GE
4.75.35	08/2016	Fraud and Abusive Transaction Procedures	Robert Zarny	TE/GE
4.75.36	06/2010	Procedures for Processing Technical Advice Cases	Augusta Simpso	TE/GE
4.75.37	05/2017	Claims, Requests for Abatement and Audit Reconsiderations	Devi Phears	TE/GE
4.75.38*	07/2015	Small Employer Health Care Tax Credit Under Section 45R	Carol Ross	TE/GE
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
4.76.1	11/2014	Single Parent Title Holding Corporations IRC 501(c)(2)	Ray Cano	TE/GE
4.76.2	11/2014	Special Features of IRC 501(c)(3) Organizations	Thomas Gray	TE/GE
4.76.3	06/2010	Public Charities	Augusta Simpso	TE/GE
4.76.4	10/2014	Private Foundations	Thomas Gray	TE/GE
4.76.5	04/2015	Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	Helen Freeman	TE/GE
4.76.6	10/2014	Religious Organizations	Thomas Gray	TE/GE
4.76.7	08/2010	Church Tax Inquiries and Examinations - IRC 7611	Lisa Schultz	TE/GE
4.76.8	07/2003	Private and Charter Schools	Augusta Simpso	TE/GE
4.76.9	04/2003	Public Interest Law Firms	Augusta Simpso	TE/GE
4.76.11	01/2015	Educational Organizations Other Than Schools	Robert Zarny	TE/GE
4.76.12	04/2003	All Other IRC 501(c)(3) Organizations	Augusta Simpso	TE/GE
4.76.13	03/2003	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	Augusta Simpso	TE/GE
4.76.14	09/2010	Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)	Ola Buraimo	TE/GE
4.76.15	03/2003	Business Leagues IRC 501(c)(6)	Debra Forrest	TE/GE
4.76.16	04/2003	Social and Recreational Clubs - IRC 501(c)(7)	Deborah Irwin	TE/GE
4.76.17	03/2003	Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)	Augusta Simpso	TE/GE
4.76.18	11/2002	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	Matthew Giulian	TE/GE
4.76.19	01/2003	Teachers' Retirement Fund Associations IRC 501(c)(11)	Augusta Simpso	TE/GE
4.76.20	12/2006	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	Donna Moore	TE/GE
4.76.21	08/2006	Cemetery Companies - IRC 501(c)(13)	Augusta Simpso	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
4.76.22	04/2003	Credit Unions / IRC 501(C)(14)	Augusta Simpso	TE/GE
4.76.23	04/2011	Small Insurance Companies or Associations, IRC 501(c)(15)	Marc Boumann	TE/GE
4.76.24	01/2015	Corporations Organized to Finance Crop Operations IRC 501(c)(16)	Patricia Hawkins	TE/GE
4.76.25	02/2015	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	Patricia Hawkins	TE/GE
4.76.26	09/2014	Veterans' Organizations	Thomas Gray	TE/GE
4.76.27	02/2015	Black Lung Benefit Trusts IRC 501(c)(21)	Ray Cano	TE/GE
4.76.28	05/2010	Multiple Parent Title Holding Companies	Thomas Gray	TE/GE
4.76.29	06/2010	Apostolic Associations - IRC 501(d)	Thomas Gray	TE/GE
4.76.30	01/2015	Political Organizations (IRC 527)	Ray Cano	TE/GE
4.76.31	08/2008	Health Maintenance Organizations	Justin Lowe	TE/GE
4.76.50	09/2010	Examinations of Organizations Conducting Gaming Activities	Augusta Simpso	TE/GE
4.76.51	12/2013	Fund-raising Activities	Thomas Gray	TE/GE
4.81 TAX EXEMPT BONDS (TEB) EXAMINATION PROGRAM AND PROCEDURES				
4.81.1	04/2016	Tax Exempt Bonds Examination Process Overview	Faye Dawkins	TE/GE
4.81.2	04/2016	Examination Selection	Faye Dawkins	TE/GE
4.81.3	01/2016	Questionnaire Compliance Check Projects	Faye Dawkins	TE/GE
4.81.4	01/2016	Examination Planning	Faye Dawkins	TE/GE
4.81.5	01/2016	Conducting the Examination	Faye Dawkins	TE/GE
4.81.6	01/2016	Closing Agreements	Faye Dawkins	TE/GE
4.81.7	11/2008	Bondholder Referrals	Janae Lemley	TE/GE
4.81.9	09/2016	Technical Advice Requests	Faye Dawkins	TE/GE
4.81.10	01/2016	Quality Review	Faye Dawkins	TE/GE
4.81.11	02/2017	Tax Exem pt Bonds Referral Program	Faye Dawkins	TE/GE
4.81.12*	10/2015	Compliance Review of Form 8038-CP	Kathy Bashar	TE/GE
4.81.14	01/2016	Unagreed Issues	Faye Dawkins	TE/GE
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES				
4.82.2	12/2015	Arbitrage Payment Refund Claim Procedures	Faye Dawkins	TE/GE
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES				
4.86.1	12/2016	Indian Tribal Governments Administration and Policy	Lori Sperle	TE/GE
4.86.2	08/2016	Classification, Case Selection and Referral Procedures	Lori Sperle	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
4.86.3	06/2015	Compliance Checks	Lori Sperle	TE/GE
4.86.5	09/2015	Conducting Indian Tribal Government Examinations	Lori Sperle	TE/GE
4.86.10	09/2015	Compliance and Program Management (CPM) Responsibilities	Lori Sperle	TE/GE
4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT				
4.87.1	09/2015	Inventory Management	Lori Sperle	TE/GE
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES				
4.88.1	10/2015	Examination Issues Pertaining to ITG Cases	Lori Sperle	TE/GE
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)				
4.90.1	08/2016	FSLG Mission and Policy	Joann Lacey	TE/GE
4.90.2	06/2014	Customer Assistance	Stewart Rouleau	TE/GE
4.90.3	02/2013	Compliance Checks	Stewart Rouleau	TE/GE
4.90.4	05/2017	Information Return Examinations and Penalties	Joann Lacey	TE/GE
4.90.5	11/2013	Case Selection Procedures	Stewart Rouleau	TE/GE
4.90.6	08/2013	Referrals	Stewart Rouleau	TE/GE
4.90.7	05/2013	Claims	Stewart Rouleau	TE/GE
4.90.8	06/2015	Examination Quality Measurement Standards	Phyllis Burnside	TE/GE
4.90.9	09/2014	Procedures, Workpapers and Report Writing	Stewart Rouleau	TE/GE
4.90.10	10/2016	Statute Control Procedures	Joann Lacey	TE/GE
4.90.11	11/2013	Technical Review	Stewart Rouleau	TE/GE
4.90.12	12/2016	Case Closing Procedures	Joann Lacey	TE/GE
4.90.13	06/2014	FSLG Large Case Examination Program	Stewart Rouleau	TE/GE
4.90.14	07/2015	Counsel Contact and Technical Guidance	Phyllis Burnside	TE/GE
4.90.15	04/2017	FSLG Fraud Procedures	Joann Lacey	TE/GE

Part 7: Rulings and Agreements

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

7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS				
7.1.1	09/2016	Employee Plans	Timothy O'brien	TE/GE
7.1.2	09/2014	Exempt Organizations Administrative Procedures	Mary Sheer	TE/GE
7.1.4	12/2002	Exempt Organizations Technical Advice Procedures	Theodore Lieber	TE/GE
7.1.5	08/2016	Employee Plans Technical Advice Procedures	David Ziegler	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
7.1.6	09/2016	Employee Plans Technical - Case Processing Procedures	Timothy O'brien	TE/GE
7.1.7	08/2016	Processing Information Requests	Richard Daly	TE/GE
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	08/2015	Closing Agreements Originating in EP Technical	Donald Kieffer	TE/GE
7.2.2	09/2016	Employee Plans Compliance Resolution System (EPCRS)	Paul Hogan	TE/GE
7.2.3	12/2016	Tax Exempt Bonds Voluntary Closing Agreement Program	Faye Dawkins	TE/GE
7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM				
7.11.1	09/2014	Employee Plans Determination Letter Program	Cameron Kalch	TE/GE
7.11.2	03/2014	EP Case Assignment Guide	Cameron Kalch	TE/GE
7.11.3	11/2016	Tax Exempt Quality Measurement System (TEQMS)	Norma Quinn	TE/GE
7.11.4	05/2017	IRC 401(a) Pre-Approved Plans Program	Cameron Kalch	TE/GE
7.11.5	08/2016	Proper Use of Determination Letter Caveats	Cameron Kalch	TE/GE
7.11.6	08/2016	Multiemployer Plans	Cameron Kalch	TE/GE
7.11.7	05/2017	Multiple Employer Plans	Cameron Kalch	TE/GE
7.11.8	05/2017	EP Determinations Closing Agreement Program	Norma Quinn	TE/GE
7.11.9	03/2016	Mandatory and TEQMS Case Reviews	Norma Quinn	TE/GE
7.11.10	07/2016	EP Examination and Fraud Referral Procedures	Norma Quinn	TE/GE
7.11.11	08/2016	Proposed Adverse Cases	Cameron Kalch	TE/GE
7.11.12	11/2016	Preparing Technical Advice Requests	Norma Quinn	TE/GE
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1	02/2017	Plan Terminations	Cameron Kalch	TE/GE
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1	11/2016	Determination Letter Applications	Cameron Kalch	TE/GE
7.13.5	07/2016	Letter Generation	Cameron Kalch	TE/GE
7.13.7	10/2016	Moving Cases through the EDS Inventory Control Subsystem	Cameron Kalch	TE/GE
7.13.8	09/2015	EDS Unpostables	Cameron Kalch	TE/GE
7.14 EMPLOYEE PLANS EDS USER MANUAL				
7.14.1	08/2015	Introduction	Cameron Kalch	TE/GE
7.14.2	09/2015	Data Entry	Cameron Kalch	TE/GE
7.14.4	09/2015	Letter Generation	Cameron Kalch	TE/GE
7.14.5	09/2015	Inventory Control System (ICS)	Cameron Kalch	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
7.14.6	09/2015	Management Information System (MIS)	Cameron Kalch	TE/GE
7.15 EMPLOYEE PLANS TEDS USER MANUAL				
7.15.1	09/2015	Employee Plans User Manual Introduction	Joyce Witt	TE/GE
7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	Joyce Witt	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	Joyce Witt	TE/GE
7.15.7	09/2015	Electronic Case Processing	Joyce Witt	TE/GE
7.15.8	07/2013	Tax Exempt Determination Systems (TEDS) Routing Slip Features	Joyce Witt	TE/GE
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
7.20.1	10/2015	Exempt Organizations Determination Letter Overview	Mary Sheer	TE/GE
7.20.2*	10/2015	Determination Letter Processing of Exempt Organizations	Mary Sheer	TE/GE
7.20.3*	10/2015	Processing Foundation Classification and Miscellaneous Requests	Mary Sheer	TE/GE
7.20.4	10/2015	Automatic Revocation and Other Special Determination Issues	Mary Sheer	TE/GE
7.20.5	10/2015	Review Procedures for EO Determinations	Mary Sheer	TE/GE
7.20.6*	02/2016	Anti-Terrorism and Other Emerging Issues	Mary Sheer	TE/GE
7.20.8	08/2008	Donor-Advised Funds Guide Sheet	Dorothy Lawren	TE/GE
7.20.9*	06/2016	Processing Form 1023-EZ	Mary Sheer	TE/GE
7.21 EXEMPT ORGANIZATIONS DETERMINATIONS PROCESSING				
7.21.1	09/2015	Exempt Organizations Determinations Processing Overview	Mary Sheer	TE/GE
7.21.2	09/2015	Processing User Fees	Mary Sheer	TE/GE
7.21.5	10/2015	Determination Case Processing Assistance	Mary Sheer	TE/GE
7.21.8	09/2015	EDS Unpostables	Mary Sheer	TE/GE
7.22 EXEMPT ORGANIZATIONS DETERMINATION LETTER AUTOMATION SYSTEMS				
7.22.1	09/2015	Determination Letter Automation Systems Overview	Mary Sheer	TE/GE
7.22.4	09/2015	Tax Exempt Determination System (TEDS) User Manual	Mary Sheer	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	Mary Sheer	TE/GE
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1	09/2014	Exempt Organizations Determination Program Overview	Gregory Schant	TE/GE
7.25.2	12/2014	Single Parent Title Holding Corporations	Donna Moore	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
7.25.3	07/2001	Religious, Charitable, Educational, Etc., Organizations	David Fish	TE/GE
7.25.4	06/2001	Civic Leagues, Social Welfare Organizations and Local Associations of Employees	Sadie Copeland	TE/GE
7.25.5	05/2014	Labor, Agricultural and Horticultural Organizations	Tim Berger	TE/GE
7.25.6	06/2001	Business Leagues	Carter Hull	TE/GE
7.25.7	05/2004	Social and Recreational Clubs	Sadie Copeland	TE/GE
7.25.8	05/2002	Fraternal Beneficiary Societies	Sean Barnett	TE/GE
7.25.9	09/2014	Voluntary Employees' Beneficiary Associations	Obinna Chukwu	TE/GE
7.25.11	05/2014	Teachers' Retirement Fund Associations	Andrew Beckwit	TE/GE
7.25.12	08/2006	Organizations Exempt Under IRC 501 (c)(12)	Robert Cowen	TE/GE
7.25.13	01/2009	Cemetery Companies	Donna Moore	TE/GE
7.25.14	12/2004	Credit Unions and Mutual Reserve Funds	Virginia Richard	TE/GE
7.25.15	09/2013	Small Insurance Companies or Associations	Donna Elliot-Mo	TE/GE
7.25.16	12/2013	Corporations Organized to Finance Crop Operations	Melinda William	TE/GE
7.25.17	06/2001	Supplemental Unemployment Benefit Trusts	Susan Paul	TE/GE
7.25.19	09/2005	Veterans' Organizations	Debra Cowen	TE/GE
7.25.20	06/2001	Qualified Group Legal Services Plan	Ellen Berick	TE/GE
7.25.21	06/2001	Multiple Parent Title Holding Companies	Donna Moore	TE/GE
7.25.22	09/2014	Black Lung Benefit Trusts	Ellen Berick	TE/GE
7.25.23	05/2002	Religious and Apostolic Associations	Virginia Richard	TE/GE
7.25.24	05/2002	Cooperative Hospital Service Organizations	Justin Lowe	TE/GE
7.25.25	06/2001	Feeder Organizations	Virginia Richard	TE/GE
7.25.26	05/2002	Amateur Sports Organizations	Debra Cowen	TE/GE
7.25.28	08/2006	The National Railroad Retirement Investment Trust	Carolyn Ibok	TE/GE
7.25.41	03/2006	Insurance Activities	Donna Elliot-Mo	TE/GE
7.25.42	06/2001	Qualified State-Sponsored High Risk Insurance Organizations	Carter Hull	TE/GE
7.25.43	06/2001	Qualified State-Sponsored Workers' Compensation Organizations	Carolyn Ibok	TE/GE
7.25.44	10/2005	Qualified Tuition Programs	Lee Phaup	TE/GE
7.25.45	04/2009	Suspension of Exempt Status Under IRC 501(p)	Fred Smith	TE/GE
7.26 PRIVATE FOUNDATIONS MANUAL				

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
7.26.1	08/2001	Introduction to Private Foundations and Special Rules Under IRC 508	Ward Thomas	TE/GE
7.26.2	08/2001	Private Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	Janet Gitterman	TE/GE
7.26.3	08/2001	Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions	Carolyn Ibok	TE/GE
7.26.4	08/2001	Private Foundations Defined by IRC 509(a)(2) Exclusion	Ronald Shoema	TE/GE
7.26.5	08/2001	Private Foundations Defined IRC 509(a)(3) Exclusion	Ronald Shoema	TE/GE
7.26.6	05/2002	Private Operating Foundations IRC 4942(j)(3)	Ronald Shoema	TE/GE
7.26.7	04/2003	Termination of Private Foundation Status	Theodore Lieber	TE/GE
7.26.15	08/2001	IRC 4947 Trusts	Ronald Shoema	TE/GE
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
7.27.3	06/2001	Prohibited Transactions and Income Accumulations	Janet Gitterman	TE/GE
7.27.4	08/2001	Taxation of Unrelated Business Income	Sarah Katz	TE/GE
7.27.5	06/2001	Unrelated Trade or Business	Sarah Katz	TE/GE
7.27.6	05/2002	Computation of Unrelated Business Tax Income	Sarah Katz	TE/GE
7.27.7	08/2001	Computation of Unrelated Business Taxable Income for Social Clubs	Theodore Lieber	TE/GE
7.27.8	06/2001	Unrelated Debt Financed Income	Sarah Katz	TE/GE
7.27.9	06/2001	Debt-Financed Property	Sarah Katz	TE/GE
7.27.10	06/2001	Acquisition Indebtedness	Ward Thomas	TE/GE
7.27.11	06/2001	Political Organizations	Andrew Megosh	TE/GE
7.27.12	05/2003	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	Andrew Megosh	TE/GE
7.27.14	05/2002	Tax on Net Investment Income of Private Foundations	Ward Thomas	TE/GE
7.27.15	08/2001	Taxes on Self-Dealing	Janet Gitterman	TE/GE
7.27.16	08/2001	Taxes on Foundation Failure to Distribute Income	Janet Gitterman	TE/GE
7.27.17	11/2013	Taxes on Excess Business Holdings	Ward Thomas	TE/GE
7.27.18	05/2002	Taxes on Investments Which Jeopardize Charitable Purposes	Carolyn Ibok	TE/GE
7.27.19	06/2001	Taxable Expenditures of Private Foundations	Andrew Megosh	TE/GE
7.27.20	08/2001	Disqualified Persons as Defined in IRC 4946	Janet Gitterman	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

IRM Number	Date	Title	Author	Audience
7.27.27	11/2013	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	Emily Mangrum	TE/GE
7.27.30	11/2009	Taxes on Excess Benefit Transactions	Elizabeth Goff	TE/GE
7.28 EXEMPT ORGANIZATIONS DISCLOSURE PROCEDURES				
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	Mary Sheer	TE/GE
7.28.4	09/2015	Public Inspection of Written Determinations under IRC 6110	Mary Sheer	TE/GE
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
7.29.1	02/2008	Overview	Fred Smith	TE/GE
7.29.3	07/2008	Exempt Organizations Technical Procedures	Fred Smith	TE/GE

Part 21: Customer Account Services

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

21.5 ACCOUNT RESOLUTION				
21.5.11*	06/2016	Employee Plan Accounts	Kathi Palmer	TE/GE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.7*	12/2016	Exempt Organizations and Tax Exempt Bonds	Kathi Palmer	TE/GE

Part 22: Taxpayer Education and Assistance

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

22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS				
22.40.1	08/2016	Outreach	Joann Lacey	TE/GE
22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1	12/2016	Outreach	Lori Sperle	TE/GE
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
22.42.1	06/2016	Tax Exempt Bonds Customer Education and Outreach	Faye Dawkins	TE/GE

Part 25: Special Topics

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

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.1	12/2016	Exempt Organizations/Business Master File and Support Processing	Connie Peek	TE/GE
25.7.3	12/2016	Group Exemption Procedures	Maureen Willia	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
25.7.5	11/2016	Exempt Organizations Extracts and On-line Programs	Connie Peek	TE/GE
25.7.6	12/2016	Cumulative List (Publication 78)	Brooke Williams	TE/GE
25.7.7	12/2016	EO/BMF Reports	Brooke Williams	TE/GE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

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

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

1.1 ORGANIZATION AND STAFFING

1.1.13	10/2013	Wage and Investment	Taminka Buggs	All
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1.2 SERVICEWIDE POLICIES AND AUTHORITIES

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

1.4.10	09/2016	Integrity & Verification Operation Managers Guide	Florence Tersig	W&I
1.4.11	12/2016	Field Assistance Guide for Managers	Steven Bartlett	W&I
1.4.16	11/2016	Accounts Management Guide for Managers	Ava Spencer	W&I
1.4.18	09/2015	Electronic Products and Services Support Managers Guide	Kimberley Mace	W&I
1.4.21	11/2016	Accounts Management and Compliance Guide for System Administrators/Analysts	Louise Hudson	SB/SE

1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM

1.11.7	11/2015	Accounts Management Tax/Policy/Program Analyst Guide	Sandra Rice	W&I
1.11.8	12/2016	Servicewide Electronic Research Program (SERP)	Susan Seifert	W&I

1.17 PUBLISHING

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

1.18 DISTRIBUTION

1.18.2	07/2014	Forecasting Requirements	Joseph Anidiobi	All
1.18.3	03/2014	Tax Forms Distribution Programs	Joseph Anidiobi	W&I
1.18.4	07/2014	Knowledge Services	Joseph Anidiobi	W&I
1.18.5	07/2014	National Distribution Center	Joseph Anidiobi	W&I

1.22 MAIL AND TRANSPORTATION MANAGEMENT

1.22.1	10/2015	Mail and Transportation Management Overview	Joseph Anidiobi	All
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INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
1.22.2	10/2015	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	Joseph Anidiobi	All
1.22.3	10/2015	Addressing and Packaging	Joseph Anidiobi	All
1.22.4	10/2015	Postage Accountability and Reporting Requirements	Joseph Anidiobi	All
1.22.5	10/2015	Mail Operations	Joseph Anidiobi	All
1.22.6	10/2015	Transportation Management	Joseph Anidiobi	All
1.22.7	10/2015	Household Goods	Joseph Anidiobi	All
1.22.8	10/2015	Mailing and Shipping Equipment	Joseph Anidiobi	All
1.55 WAGE AND INVESTMENT				
1.55.2	06/2015	Organizational Changes	Frank Melvin	W&I
1.55.6	10/2016	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	Sami McNeal	CFO
1.55.7	08/2012	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	Claudine Godso	W&I

Part 2: Information Technology

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

2.3 IDRS TERMINAL RESPONSES

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

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

3.0 GENERAL

3.0.101*	11/2016	Schedule K-1 Processing	Genevieve Was	SB/SE
3.0.167*	09/2016	Losses and Shortages	Susan Hankerso	W&I
3.0.230	11/2016	Lockbox Processing Procedures	Kevin Bohm	W&I
3.0.275	09/2016	Business Results Measures for Submission Processing Functions	Stuart Simpson	SB/SE

3.5 ACCOUNTS SERVICES

3.5.10	11/2016	Remittance Transaction Research (RTR) System	Kira Schley	W&I
3.5.20*	12/2016	Processing Requests for Tax Return/Return Information	Mary Ray	W&I
3.5.61	11/2016	Files Management and Services	Loretta Walker	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
3.8 DEPOSIT ACTIVITY				
3.8.44*	11/2016	Campus Deposit Activity	Pamela Larson	SB/SE
3.8.45*	12/2016	Manual Deposit Process	Rick Holmes	SB/SE
3.8.46	11/2016	Discovered Remittance	Rick Holmes	SB/SE
3.8.47*	09/2016	Manual Deposit for Field Office Payment Processing	Edna Banks	W&I
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	11/2016	Batch/Block Tracking System (BBTS)	Kenneth Wilson	SB/SE
3.10.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.10.72*	10/2016	Receiving, Extracting, and Sorting	Antonio Young	LB&I
3.10.73*	11/2016	Batching and Numbering	Antonio Young	All
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	11/2016	Individual Income Tax Returns	Elizabeth White	SB/SE
3.11.6*	10/2016	Data Processing (DP) Tax Adjustments	James Lewis	SB/SE
3.11.8*	11/2016	Information Return Processing	Machele Swank	SB/SE
3.11.10	11/2016	Revenue Receipts	Harry Anderson	W&I
3.11.13*	11/2016	Employment Tax Returns	Nayda Maldona	W&I
3.11.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.11.15*	11/2016	Return of Partnership Income	Leeann Paulsen	SB/SE
3.11.16*	11/2016	Corporate Income Tax Returns	Leeann Paulsen	LB&I
3.11.23*	11/2016	Excise Tax Returns	Martin Cavanau	W&I
3.11.25*	11/2016	Miscellaneous Tax Returns	Nayda Maldona	W&I
3.11.106*	11/2016	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.11.154*	11/2016	Unemployment Tax Returns	Daniel Resende	SB/SE
3.11.180*	10/2016	Allocated Tips	Kelli Ruter	W&I
3.11.212*	11/2016	Applications for Extension of Time to File	Sheila Fisher	SB/SE
3.11.213*	11/2016	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Lisa Hadlock	W&I
3.11.217*	11/2016	Form 1120S Corporation Income Tax Returns	Kelli Ruter	W&I
3.11.249*	11/2016	Processing Form 8752	Kelli Ruter	W&I
3.12 ERROR RESOLUTION				
3.12.2*	11/2016	Individual Master File Error Resolution General Instructions	Elizabeth White	SB/SE
3.12.3*	11/2016	Individual Income Tax Returns	Elizabeth White	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
3.12.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.12.10*	11/2016	Revenue Receipts	Harry Anderson	LB&I
3.12.13*	11/2016	Employment Tax Returns	Nayda Maldona	W&I
3.12.14*	10/2016	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	SB/SE
3.12.15*	11/2016	Return of Partnership Income	Leeann Paulsen	SB/SE
3.12.16*	11/2016	Corporate Income Tax Returns	Kelli Ruter	W&I
3.12.21	11/2016	Credit and Account Transfers	Harry Anderson	SB/SE
3.12.23*	11/2016	Excise Tax Returns	Martin Cavanau	W&I
3.12.32*	11/2016	General Unpostables	Carole Yelverto	SB/SE
3.12.37*	11/2016	IMF General Instructions	Yvette Rucker	SB/SE
3.12.38*	10/2016	BMF General Instructions	Catherine Jame	SB/SE
3.12.106*	11/2016	Estate Tax Returns - Paper Correction Processing	Lisa Hadlock	W&I
3.12.154*	11/2016	Unemployment Tax Returns	Daniel Resende	SB/SE
3.12.179*	10/2016	Individual Master File (IMF) Unpostable Resolution	Gary Patino	W&I
3.12.212*	10/2016	Applications for Extension of Time to File Tax Returns	Sheila Fisher	SB/SE
3.12.213*	11/2016	Form 1066, U.S. REMIC Income Tax Return	Lisa Hadlock	W&I
3.12.217*	11/2016	Error Resolution Instructions for Form 1120S	Leeann Paulsen	W&I
3.12.220*	11/2016	Error Resolution System for Excise Tax Returns	Martin Cavanau	W&I
3.12.249*	11/2016	Processing Form 8752	Kelli Ruter	W&I
3.12.251*	11/2016	Corporation Income Tax Returns	Marianne Clamp	SB/SE
3.12.263*	11/2016	Estate and Gift Tax Returns	Lisa Hadlock	W&I
3.12.279*	10/2016	BMF/CAWR/PMF Unpostable Resolution	Mary Morgan	SB/SE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	10/2016	BMF Account Numbers	Kim Baiter-Gor	W&I
3.13.5	10/2016	Individual Master File (IMF) Account Numbers	Venitta Barrett	SB/SE
3.13.6	02/2017	Submission Processing Image Control Team (ICT) Correspondence Scanning	Genevieve Was	W&I
3.13.40	10/2016	Application for Tax Identification Number for Pending U.S. Adoptions	Venitta Barrett	W&I
3.13.62	11/2016	Media Transport and Control	Kira Schley	SB/SE
3.13.122*	10/2016	Individual Master File (IMF) Entity Control Unpostables	Gary Patino	W&I
3.13.222*	10/2016	BMF Entity Unpostable Correction Procedures	Mary Morgan	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
3.14 NOTICE REVIEW				
3.14.1*	10/2016	IMF Notice Review	Crissie Breit	W&I
3.14.2*	10/2016	Business Master File (BMF) Notice Review	Janice Venable	W&I
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09/2016	Hardcore Payment Tracers	Ronnie Maldona	W&I
3.17.10*	11/2016	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy Andrews	LB&I
3.17.15*	08/2016	Accounting Reports Analyst - Responsibilities	Michael Magana	W&I
3.17.20*	11/2016	Refund Intercept Program	Onnie Maldonad	W&I
3.17.21	09/2016	Credit and Account Transfers	Crystal Noble	W&I
3.17.30	11/2016	SC Data Controls	Rebecca Rouse	W&I
3.17.46*	11/2016	Automated Non-Master File Accounting	Mary Deluca	SB/SE
3.17.64*	08/2016	Accounting Control General Ledger Policies and Procedures	Angela Reyes	W&I
3.17.79*	12/2016	Accounting Refund Transactions	Ronnie Maldona	W&I
3.17.80*	11/2016	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	W&I
3.17.220*	11/2016	Excess Collections File	Sarah Stanton	LB&I
3.17.221	11/2015	Enterprise Computing Center Data Controls	Kathryn Philipp	IT
3.17.243*	09/2016	Miscellaneous Accounting	Crystal Noble	W&I
3.17.244*	09/2016	Manual Assessments	Crystal Noble	W&I
3.17.277	11/2016	Electronic Payments	Shaunda Young	SB/SE
3.17.278	09/2016	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	Chobie Sheppar	W&I
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	11/2016	Individual Income Tax Returns	Deborah Fry	SB/SE
3.21.15*	11/2016	Foreign Partnership Withholding	Antonio Cerda	LB&I
3.21.19*	11/2016	Foreign Trust System	Sheila Fisher	LB&I
3.21.25*	11/2016	Miscellaneous Tax Returns	Antonio Cerda	LB&I
3.21.110*	11/2016	Chapter Three Withholding Returns - Form 1042	Sheila Fisher	LB&I
3.21.111*	11/2016	Chapter Three Withholding Returns	Antonio Cerda	W&I
3.21.112*	10/2016	Foreign Account Tax Compliance Act (FATCA) Registration	Janice Venable	SB/SE
3.21.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio Cerda	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
3.21.263*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	Sharon Davis	W&I
3.21.264*	10/2016	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	SB/SE
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	11/2016	Individual Income Tax Returns	Karen Pernell	SB/SE
3.22.15*	11/2016	Foreign Partnership Withholding	Antonio Cerda	SB/SE
3.22.19*	11/2016	Foreign Trust System	Sheila Fisher	SB/SE
3.22.110*	11/2016	Chapter Three Withholding (CTW) Returns Form 1042	Sheila Fisher	W&I
3.22.111*	11/2016	Chapter Three Withholding (CTW) Database	Antonio Cerda	W&I
3.22.261*	11/2016	Foreign Investment in Real Property Tax Act (FIRPTA)	Antonio Cerda	SB/SE
3.24 ISRP SYSTEM				
3.24.3	10/2016	Individual Income Tax Returns	Gordon Mead	W&I
3.24.7	11/2015	Delinquent Accounts	Kira Schley	W&I
3.24.8	11/2016	Information Returns Processing	Cenneth Wilson	W&I
3.24.10	11/2016	Revenue Receipts	Kira Schley	SB/SE
3.24.13	11/2016	Employment Tax Returns	Genevieve Was	W&I
3.24.14	10/2016	Fiduciary Income Tax Returns	Tamu Payton	W&I
3.24.15	11/2016	Partnership Return of Income	Tamu Payton	W&I
3.24.16	11/2016	Corporation Income Tax Returns	Tamu Payton	W&I
3.24.21	10/2015	Credit and Account Transfers	Karene Tucker	SB/SE
3.24.23	11/2016	Excise Tax Returns	Tamu Payton	W&I
3.24.25	11/2016	BMF International Miscellaneous Tax Returns	Tamu Payton	W&I
3.24.28	11/2016	Foreign Account Tax Compliance General Purpose Programs	Pamela Larson	SB/SE
3.24.29	10/2015	SCRS Error Resolution	Antonio Young	SB/SE
3.24.30	11/2015	Data Controls	Kira Schley	SB/SE
3.24.37	11/2016	General Instructions	Gordon Mead	SB/SE
3.24.38	11/2016	BMF General Instructions	Tamu Payton	W&I
3.24.40	11/2015	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	W&I
3.24.50	10/2015	Campus Performance Evaluation Reporting System	Antonio Young	SB/SE
3.24.106	11/2016	Estate Tax Returns	Mamu Payton	W&I

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
3.24.133	11/2016	Residual Remittance Processing System	Pamela Larson	SB/SE
3.24.143	11/2016	Gift Tax Returns	Tamu Payton	W&I
3.24.154	11/2016	Unemployment Tax Returns	Genevieve Was	W&I
3.24.159	10/2015	SCRS SC Edits	Antonio Young	IT
3.24.162	11/2015	BOB Transcription Instructions	Kenneth Wilson	LB&I
3.24.173	10/2015	Centralized Files and Scheduling	Antonio Young	SB/SE
3.24.176	10/2015	Audit Selection System	Antonio Young	SB/SE
3.24.180	10/2015	Allocated Tips	Antonio Young	W&I
3.24.183	11/2015	Planning and Control Data	Kira Schley	SB/SE
3.24.202	10/2015	Supervisory Operator's Manual	Kira. Schley	W&I
3.24.212	10/2016	Applications for Extension of Time to File Tax Returns	Gordon Mead	W&I
3.24.213	10/2015	Real Estate Mortgage Investment Conduit Income Tax Returns	Antonio Young	SB/SE
3.24.226	11/2015	Declaration for Electronic Filing	Kira Schley	SB/SE
3.24.249	10/2015	Fiscal Year Required Payments/Form 8752	Antonio Young	SB/SE
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	11/2016	Individual Income Tax Returns	Brian Smith	W&I
3.28.4*	11/2016	Identity Theft Returns for Submission Processing	Carole Yelverto	W&I
3.30 WORK PLANNING AND CONTROL				
3.30.10	02/2017	Cost Estimate Reference	Demetrice Brow	SB/SE
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	Joan Williams	W&I
3.30.19	01/2017	Production Control and Performance Reporting	Joan Williams	SB/SE
3.30.20	03/2017	Organization, Function, and Program (OFP) Codes	Donna Hartig	SB/SE
3.30.30	03/2016	Embedded Quality for Submission Processing (EQSP) System	Kimberly William	WI
3.30.50	01/2017	Project PCA Production Control Accounting	Joan Williams	SB/SE
3.30.123*	11/2016	Processing Timeliness: Cycles, Criteria, and Critical Dates	Todd Groeber	Appeals
3.30.124*	12/2016	Campus Monitoring Reports	Annette Lloyd	SB/SE
3.30.126	03/2017	Control Data Analysis	Robert Donovan	W&I
3.30.127	05/2016	Workload Scheduling	Adele Wolke	SB/SE
3.37 INTERNATIONAL ISRP				
3.37.110	11/2016	Chapter 3 Withholding Returns	Pamela Larson	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11/2016	International Notices	Crissie Breit	SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8*	11/2016	Information Returns Processing	Machele Swank	SB/SE
3.40.37	10/2016	General Instructions	Kenneth Wilson	SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.267*	11/2016	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	Machele Swank	W&I
3.41.269*	11/2016	Information Returns Processing on SCRIPS	Kenneth Wilson	SB/SE
3.41.274	11/2015	General Instructions for Processing via SCRIPS	Genevieve Was	SB/SE
3.41.275	11/2015	Scanner Operations on SCRIPS	Genevieve Was	SB/SE
3.41.276	02/2017	Form 941	Genevieve Was	W&I
3.41.277	11/2016	Forms 940 SCRIPS Processing	Genevieve Was	W&I
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09/2016	IRS e-file for Business Tax Returns	Daniel Aveytia	SB/SE
3.42.5*	09/2016	IRS e-file for Individual Income Tax Returns	Marilyn Truman	W&I
3.42.7	09/2016	EPSS Help Desk Support	Rena Smith	SB/SE
3.42.8	09/2016	e-services Procedures for Electronic Products and Services Support (EPSS)	Kimberley Mace	All
3.42.9*	12/2016	Filing Information Returns Electronically (FIRE)	Janet Manzer	W&I
3.42.10*	09/2016	Authorized IRS e-file Providers	Elwood Lucas	LB&I
3.42.20	10/2016	Preparer e-file Hardship Waiver Requests	Harold (les)swar	W&I
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	Janet Shufelt	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 PLANNING AND SPECIAL PROGRAMS				
4.1.26*	12/2016	Campus Exam Return Selection, Delivery and Monitoring	Christopher Brid	W&I
4.19 LIABILITY DETERMINATION				
4.19.10*	12/2016	Examination General Overview	Sandra Morel	SB/SE
4.19.14*	12/2016	EITC/Revenue Protection Strategy	Emma Jane Am	W&I

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
4.19.20*	11/2016	Automated Correspondence Exam (ACE) Processing Overview	Emma Jane Am	SB/SE
4.19.21	11/2016	Clerical	Emma Jane Am	SB/SE

Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT

11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	W&I
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Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS

21.1.1	09/2016	Accounts Management and Compliance Services Overview	Sandra Johnson	LB&I
21.1.2	09/2016	Reference Materials Overview	Sandra Johnson	LB&I
21.1.3	09/2016	Operational Guidelines Overview	Dean Sousa	LB&I
21.1.7*	09/2016	Campus Support	Deborah Farmer	W&I

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09/2016	Systems	Frank Olson	LB&I
21.2.2	09/2016	Research	Dean Sousa	LB&I
21.2.3*	09/2016	Transcripts	Renate Birwe	W&I
21.2.4*	09/2016	Master File Accounts Maintenance	Steven Charlton	LB&I
21.2.5	09/2015	Miscellaneous Forms and Processing	Gregory Carter	LB&I

21.3 TAXPAYER CONTACTS

21.3.1*	09/2016	Taxpayer Contacts Resulting from Notice Issuance	Adelina Worner	Appeals
21.3.3	08/2016	Incoming and Outgoing Correspondence/Letters	Patricia Fuller	Appeals
21.3.4*	10/2016	Field Assistance	Steven Bartlett	W&I
21.3.5	08/2016	Taxpayer Inquiry Referrals Form 4442	Deborah Casey	SB/SE
21.3.6	08/2016	Forms and Information Requests	Eric Moreno	Appeals
21.3.7*	09/2016	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	Appeals
21.3.8	08/2016	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	TE/GE
21.3.9*	08/2016	Processing Reporting Agents File Authorizations	Jeffrey Burke	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
21.3.10	09/2016	Practitioner Priority Service (PPS)	Susan Kostoff	SB/SE
21.3.11	12/2016	Information Returns Reporting Procedures	Maureen Johns	W&I
21.3.12*	08/2016	Accounts Management Balance Due Telephone Contacts	Adelina Worner	W&I
21.3.13	12/2015	Department of Education (ED) Procedures	Steven Charlton	W&I
21.4 REFUND INQUIRIES				
21.4.1*	08/2016	Refund Research	Cecilia Hernand	SB/SE
21.4.2*	09/2016	Refund Trace and Limited Payability	Cecilia Hernand	SB/SE
21.4.3*	08/2016	Returned Refunds/Releases	Cecilia Hernand	SB/SE
21.4.4*	09/2016	Manual Refunds	Ellen Valade	SB/SE
21.4.5*	09/2016	Erroneous Refunds	Ellen Valade	SB/SE
21.4.6*	09/2016	Refund Offset	Regina Sharp	SB/SE
21.5 ACCOUNT RESOLUTION				
21.5.1*	09/2016	General Adjustments	Cynthia Larison	SB/SE
21.5.2*	09/2016	Adjustment Guidelines	Cynthia Larison	W&I
21.5.3*	09/2016	General Claims Procedures	Cynthia Larison	SB/SE
21.5.4*	09/2016	General Math Error Procedures	Adelina Worner	SB/SE
21.5.5	09/2016	Unpostables	Deborah Casey	SB/SE
21.5.6*	08/2016	Freeze Codes	Pamela Jones	SB/SE
21.5.7*	09/2016	Payment Tracers	Eric Moreno	SB/SE
21.5.8*	09/2016	Credit Transfers	Teri Hauer	SB/SE
21.5.9*	08/2016	Carrybacks	Heidi Jordan	LB&I
21.5.10	09/2016	Examination Issues	Nolan Pendleton	SB/SE
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09/2016	Filing Status and Exemption Adjustments	Teri Hauer	SB/SE
21.6.2*	09/2016	Adjusting TIN-Related Problems	Michelle Moreno	W&I
21.6.3*	09/2016	Credits	James Linstead	SB/SE
21.6.4*	08/2016	Tax Computation / Accounting Period Changes	James Linstead	SB/SE
21.6.5*	09/2016	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	Pamela Jones	SB/SE
21.6.6*	09/2016	Specific Claims and Other Issues	Teri Hauer	SB/SE
21.6.7*	09/2016	Adjusting Individual Tax Accounts	Pamela Jones	SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
21.6.8	08/2016	Split Spousal Assessments (MFT 31 / MFT 65)	James Linstead	SB/SE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08/2016	BMF/NMF Miscellaneous Information	Marion Boyle	SB/SE
21.7.2*	08/2016	Employment and Railroad Tax Returns	Jeff Burke	SB/SE
21.7.3*	08/2016	Unemployment Taxes	Richard Lehman	SB/SE
21.7.4*	08/2016	Income Taxes/Information Returns	Everett Crouch	W&I
21.7.5*	09/2016	Estate and Gift Tax Returns	Frank Olson	SB/SE
21.7.8*	09/2016	Excise Taxes	Frank Olson	SB/SE
21.7.9*	08/2016	BMF Duplicate Filing Conditions	Richard Lehman	SB/SE
21.7.10	08/2016	No-Merge Cases	Richard Lehman	SB/SE
21.7.11*	08/2016	Additional Computer Paragraph Notices and Transcripts	Everett Crouch	SB/SE
21.7.12*	08/2016	Non-Master File (NMF) Adjustments	Heidi Jordan	SB/SE
21.7.13*	08/2016	Assigning Employer Identification Numbers (EINs)	Dianna Wiedem	TE/GE
21.8 INTERNATIONAL				
21.8.1*	08/2016	IMF International Adjustments	Anthony Skirkie	W&I
21.8.2*	08/2016	BMF International Adjustments	Karla Taylor	W&I
21.8.4	08/2016	United States Certification for Reduced Tax Rates in Tax Treaty Countries	Marion Boyle	W&I
21.8.5*	08/2016	Miscellaneous FIRPTA Related Issues	Anthony Skirkie	W&I
21.8.6	08/2016	Exemptions from US Withholding (Form 8233)	Anthony Skirkie	W&I
21.10 QUALITY ASSURANCE				
21.10.1	09/2016	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	Harry Matthews	SB/SE

Part 22: Taxpayer Education and Assistance

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

22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1	09/2016	Stakeholder Partnerships, Education and Communication	James Austin	W&I
22.31 MULTILINGUAL INITIATIVES				
22.31.1	12/2016	IRS Language Services	Carolyn Schaffer	All

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
------------	------	-------	--------	----------

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 STATUTE OF LIMITATIONS

25.6.1*	09/2016	Statute of Limitations Processes and Procedures	James Marlow	Appeals
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25.13 TAXPAYER CORRESPONDENCE

25.13.1	10/2015	Taxpayer Correspondence Services	Leza Boodie	All
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25.19 HEALTH COVERAGE TAX CREDIT (HCTC)

25.19.1	09/2008	General Information	Lynn Reno	W&I
25.19.2	09/2008	Customer Service	Lynn Reno	W&I
25.19.3	09/2008	Eligibility	Lynn Reno	W&I
25.19.4	09/2008	Registration	Lynn Reno	W&I
25.19.5	09/2008	Payments	Lynn Reno	W&I
25.19.6	09/2008	Additional HCTC Guidelines	Lynn Reno	W&I
25.19.7	09/2008	Systems Operations (SO)	Lynn Reno	W&I
25.19.8	09/2008	Campus Management Operations (CMO)	Lynn Reno	W&I

25.23 IDENTITY PROTECTION AND VICTIM ASSISTANCE

25.23.1	09/2016	Identity Protection and Victim Assistance - Policy Guidance	Christopher Harr	All
25.23.2*	10/2016	Identity Protection and Victim Assistance - General Case Processing	Christopher Harr	All
25.23.3*	08/2016	IMF Toll-Free and Identity Protection Specialized Unit- (IPSU) Paper	Judith Hoyt	W&I
25.23.4*	09/2016	IDTVA Paper Process	Michele William	W&I
25.23.5*	07/2016	ACSS IDT Processing	Larry Eberle	W&I
25.23.6*	07/2016	CSCO/ASFR IDT Processing	Larry Eberle	All
25.23.7*	09/2016	AUR Identity Theft Processing	Marc Martin	W&I
25.23.8*	09/2016	Campus Exam Identity Theft Processing	Kimberly Mills	W&I
25.23.9*	08/2016	BMF Identity Theft Processing	Jill Zeffiro	W&I
25.23.10*	09/2016	Compliance Identity Theft Case Processing	Marc Martin	W&I
25.23.11*	04/2016	Business Master File (BMF) Identity Theft Procedures for Accounts Management	Jill Zeffiro	W&I

25.24 RETURN PREPARER MISCONDUCT PROGRAM

25.24.1*	01/2016	General Overview	Joyce Masuzaw	W&I
25.24.2*	12/2015	Specialized Accounts Management Processing	Joyce Masuzaw	W&I

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

WI

IRM Number	Date	Title	Author	Audience
25.24.3*	04/2016	Return Preparer Misconduct - Compliance	Kimberly Mills	W&I
25.25 REVENUE PROTECTION				
25.25.1	08/2015	Return Integrity and Verification Revenue Protection Programs	Cynthia Gaskam	W&I
25.25.2*	09/2016	Revenue Protection Screening Procedures for Individual Master File Returns	Cynthia Gaskam	W&I
25.25.3*	09/2016	Revenue Protection Verification Procedures for Individual Master File Returns	Cynthia Gaskam	W&I
25.25.4*	09/2016	Integrity & Verification Identity Theft Return Procedures	Cynthia Gaskam	W&I
25.25.5*	09/2016	Revenue Protection Special Handling Procedures	Cynthia Gaskam	W&I
25.25.6*	09/2016	Taxpayer Protection Program	Cynthia Gaskam	W&I
25.25.7*	09/2016	Automated Questionable Credit Program	Florence Tersig	W&I
25.25.8*	09/2016	Revenue Protection External Lead Procedures	Florence Tersig	W&I
25.25.9	09/2016	Revenue Protection Prisoner Lead Procedures	Florence Tersig	W&I
25.25.10*	09/2016	Frivolous Return Program	Jennifer Hunting	W&I

INTERNAL REVENUE MANUAL (IRM) OWNER AUDIENCE INDEX

May 2017

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

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

1.1 ORGANIZATION AND STAFFING

1.1.26	08/2015	Whistleblower Office	Steve Daybell	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 INFORMATION AND WHISTLEBLOWER AWARDS

25.2.1	12/2008	Receiving Information	Cindy Stuart	ALL
25.2.2	08/2015	Whistleblower Awards	Steve Daybell	All
25.2.3	08/2001	Reimbursements to State/Local Law Enforcement Agencies	Jeaneen Heiskel	ALL

INTERNAL REVENUE MANUAL (IRM)

ALPHABETICAL INDEX

May 2017

The list includes PART TITLE (with single-integer numbers), CHAPTER (with decimal numbers) and SECTION (with 3-part number, revision date and catalog number)

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Abandoned Property	9.7.11N	11-2014	36438Y
Abatement and Suspension of Debit Interest	20.2.7O	04-2016	32968D
Abatements, Reconsiderations, and Adjustments	5.1.15O	08-2015	28316H
ABSENCE AND LEAVE	6.600		
ABSENCE AND LEAVE	6.630		
ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	5.20		
Abusive Tax Avoidance Transactions Program	5.20.1N	01-2016	38109M
Abusive Tax Avoidance Transactions Time Reporting	5.20.2N	03-2016	38110N
Abusive Transaction Penalties	8.11.7N	11-2014	55129S
ABUSIVE TRANSACTIONS	4.32		
Acceptance Processing	5.8.8N	10-2016	27848M
Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	8.23.4N	12-2016	50805R
Accessibility Guidelines for the Web	2.25.5N	04-2006	37014U
Account and Processing Support (APS) Statute Responsibility	8.21.2N	10-2014	39927A
Account Processing of Requests for Relief from Joint and Several Liability	25.15.9N	12-2016	30273V
ACCOUNT RESOLUTION	21.5		
ACCOUNTING AND DATA CONTROL	3.17		
Accounting and Operating Reports	3.17.41N	09-2009	33890Q
Accounting Control General Ledger Policies and Procedures	3.17.64O	08-2016	57118F
Accounting Refund Transactions	3.17.79O	12-2016	33915A
Accounting Reports Analyst - Responsibilities	3.17.15O	08-2016	52621J
Accounts Management and Compliance Guide for System Administrators/Analysts	1.4.21N	11-2016	35895N
ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	21.1		
Accounts Management and Compliance Services Overview	21.1.1N	09-2016	36800E
Accounts Management Balance Due Telephone Contacts	21.3.12O	08-2016	55809H
Accounts Management Guide for Managers	1.4.16N	11-2016	35344R
Accounts Management Tax/Policy/Program Analyst Guide	1.11.7N	11-2015	32114X
ACCOUNTS SERVICES	3.5		
Acquired Property and Property Redeemed by the United States	5.10.7N	10-2014	35407P
Acquisition Indebtedness	7.27.10N	06-2001	36091X
ACS Inventory	5.19.5O	05-2016	36864Y
ACS Support	5.19.6O	12-2014	36865J
ACSS IDT Processing	25.23.5O	07-2016	67665F
ACTIONS ON DECISION	36.3		
Actions on Decision	36.3.1N	03-2013	39021D

Title	Number	Revision Date	Catalog Number
Actions on Post-Accepted Offers	5.8.9N	01-2017	27849X
Actions Prior to Sale	5.10.4N	06-2016	35404I
Additional Computer Paragraph Notices and Transcripts	21.7.11O	08-2016	36851V
Additional HCTC Guidelines	25.19.6N	09-2008	39707G
Addressing and Packaging	1.22.3N	10-2015	31773K
Adjusted Returns, Abatements and Claims	4.23.13N	01-2016	35234U
Adjusting Individual Tax Accounts	21.6.7O	09-2016	36838C
Adjusting TIN-Related Problems	21.6.2O	09-2016	36833Z
Adjustment Guidelines	21.5.2O	09-2016	36822S
ADJUSTMENTS	3.15		
Adjustments on International Cases	5.21.8N	01-2014	65390T
Administration and Security	13.4.2N	01-2016	35620K
Administrative	30		
ADMINISTRATIVE ACCOUNTING	1.35		
ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS	1.36		
Administrative Adjustment Request	8.19.7N	03-2015	41804U
Administrative Adjustment Request (AAR)	4.31.4O	04-2017	35419H
Administrative and Judicial Actions for Estate Taxes	5.5.9N	09-2013	61777Q
Administrative and Judicial Review	4.15.4N	01-2012	28047D
ADMINISTRATIVE AND RECORDKEEPING MATTERS	9.12		
Administrative Cases	38.2.1N	08-2008	39136D
Administrative Cost and Qualified Offer Cases	8.7.15N	09-2012	59921E
ADMINISTRATIVE DATABASES AND SOFTWARE	9.10		
Administrative Investigations and General Investigative Procedures	9.5.1N	09-2015	36216I
Administrative Joint Investigation	25.1.4N	10-2016	27684C
Administrative Matters and Annual Compliance Plan	4.46.2N	07-2011	38192D
Administrative Reports	13.4.7N	04-2017	35625N
Administrative Requests for Grants of Statutory Use Immunity	38.1.2N	10-2007	39134H
Administrative Waiver	1.35.13N	03-2016	57075Z
ADP EVALUATION	3.31		
Advances, Prepaid Expenses, and Other As sets	1.35.5N	08-2012	47417B
Adverse Actions	6.752.2N	10-2010	33020K
Advisory Group Manager Operational Aid	1.4.53N	08-2010	39990Z
Affirmative Litigation	34.6.1N	10-2015	38021T
AFFORDABLE CARE ACT FEES	25.21		
Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	3.41.267O	11-2016	52522T
AGENCY ACCOUNTABILITY SYSTEMS	6.10		
AGENCY GRIEVANCE SYSTEM	6.771		
Agency Grievance System (AGS)	6.771.1N	10-2012	33021V
Agency Wide Shared Services	1.1.17N	07-2010	49279R
AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES	6.530		

Title	Number	Revision Date	Catalog Number
Aggregate Limitations on Pay and Special Rate Schedules	6.530.1N	01-2010	20194B
Agreed Pre-90-Day Income Tax Cases	8.2.1N	08-2016	36187Q
Agreed TEFRA Partnership Cases	8.19.11N	04-2016	52412W
AIMS Command Code AM424	2.8.2N	12-2016	28756V
AIMS Command Code AMAXU	2.8.6O	12-2016	28760D
AIMS Command Code AMCLS	2.8.7O	12-2016	28762Z
AIMS Command Code AMDIS	2.8.3N	12-2016	28757G
AIMS Command Code AMRET	2.8.9N	12-2012	50448E
AIMS Command Code AMSOC	2.8.5N	12-2016	28759C
AIMS Command Code AMSTU	2.8.4N	12-2016	28758R
AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	2.8.8N	12-2016	28763K
AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4		
AIMS, ERCS, and IDRS Data Processing	4.4.32N	12-2010	30372L
AIMS/ERCS Staff	4.7.10N	06-2012	30469P
All Other IRC 501(c)(3) Organizations	4.76.12N	04-2003	33254S
Allocated Tips	3.11.180O	10-2016	33583Y
Allocated Tips	3.24.180N	10-2015	34713M
Allocation of Income and Deductions - IRC Section 482	4.11.5N	11-2004	36009R
ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM	8.26		
Alternative Rating and Selection	6.337.1N	11-2009	53384Z
Alternatives to Collection Action	8.22.7N	09-2014	58571W
Amateur Sports Organizations	7.25.26N	05-2002	36093T
Analysis Techniques and Deliverables	2.5.11N	04-2005	36327Q
Annual Close Guidelines	1.35.15N	07-2015	52979C
Answers	35.2.2N	04-2015	29783M
Anti-Terrorism and Other Emerging Issues	7.20.6O	02-2016	49353M
Apostolic Associations - IRC 501(d)	4.76.29N	06-2010	33259V
Appeal Recommendations in General	36.2.1N	03-2012	39015Z
APPEAL/CERTIORARI RECOMMENDATIONS	36.2		
Appeals	1.1.7N	10-2012	30381W
Appeals	4.13.6N	12-2015	31054W
Appeals	8		
APPEALS AGREEMENTS	8.8		
Appeals Bankruptcy Cases	8.7.6N	05-2014	50792Z
APPEALS BANKRUPTCY CASES	8.15		
Appeals Case Memo Procedures	8.6.2N	03-2015	50786V
APPEALS CASE MEMORANDA	8.12		
APPEALS CASE PROCESSING MANUAL	8.20		
Appeals Centralized Database System (ACDS)	8.20.3N	10-2014	33442C
APPEALS DOCKETED CASES	8.4		
Appeals Employment Tax Procedures	8.7.16N	10-2015	59972V
Appeals Estate and Gift Tax Cases	8.7.4N	08-2014	50789C

Title	Number	Revision Date	Catalog Number
APPEALS FUNCTION	8.1		
Appeals Inventory Validation Process	8.10.3N	08-2015	52445R
Appeals Management Statute Responsibility	8.21.4N	12-2013	39930X
Appeals Managers Procedures	1.4.28N	04-2016	50773S
Appeals of Tax Court Cases	36.2.5N	02-2017	39019R
Appeals Operating Directives and Guidelines	8.1.1N	08-2016	36182N
APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19		
Appeals Procedures	25.15.12N	10-2014	30276C
Appeals Processes Involving Liens	5.12.6N	10-2013	36255H
Appeals Processing Employee Automated System (PEAs)	8.20.10N	09-2015	40991U
Appeals Referral Procedures	4.24.10N	05-2017	35213R
Appeals Remittance Procedures	8.7.17N	09-2016	63101S
APPEALS REPORTS AND PROJECTS	8.10		
Appeals Rulings	8.6.3N	10-2016	50787G
APPEALS RULINGS	8.14		
Appeals Settlement Guidelines	33.3.3N	11-2010	29161S
APPEALS STATUTE RESPONSIBILITY	8.21		
APPEALS TE/GE CASES	8.16		
Appeals Technical Employees Statute Responsibility	8.21.3N	08-2014	39929W
Appeals, Mediation, and Settlement Procedures	4.25.13N	08-2015	58886Y
Appellate Litigation and Actions on Decision	36		
Application for Tax Identification Number for Pending U.S. Adoptions	3.13.40N	10-2016	52088E
Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.24.40N	11-2015	52544H
Application of Taxes and Denial of Exemption to Certain Foreign Organizations	7.27.27N	11-2013	35949A
Applications for Extension of Time to File	3.11.212O	11-2016	33588B
Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	3.24.20N	12-2016	54309S
Applications for Extension of Time to File Tax Returns	3.12.212O	10-2016	33751Q
Applications for Extension of Time to File Tax Returns	3.24.212N	10-2016	34467H
Approval Process for Event-Related Spending	1.32.10N	11-2014	38880S
AQMS Purpose and Guidelines	8.1.7N	04-2013	50777K
Arbitrage Payment Refund Claim Procedures	4.82.2N	12-2015	68189U
Arbitration and Mediation	35.5.5N	12-2010	38057V
Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	36.2.6N	05-2012	39020S
Area Office Examination	4.13.4N	10-2006	31051P
Area Office Examination of Individual Returns	4.22.6N	01-2013	48403X
Area Office Examination of S Corporation Returns	4.22.7N	02-2007	48405T
Arrests	9.4.12N	12-2010	36215X
Assessment Procedures (Centralized Case Processing)	4.15.3N	09-2011	28046S
ASSET MANAGEMENT	2.14		
Asset Management Hardware Procedures	2.149.3N	10-2015	67521C
Asset Management Policy	2.149.1N	09-2015	67329K

Title	Number	Revision Date	Catalog Number
Asset Management Process Description	2.149.2N	10-2015	67331W
Asset Management Software Procedures	2.149.4N	09-2015	67522N
ASSET SEIZURE AND FORFEITURE	9.7		
Assigning Employer Identification Numbers (EINs)	21.7.13O	08-2016	32186R
Assignment of Selected Returns	4.1.7N	06-2014	27611X
ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE	38.1		
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8		
Audit Process For General Accountability Office/TIGTA	11.5.1N	08-2006	48639B
AUDIT RECONSIDERATION	4.13		
Audit Selection System	3.24.176N	10-2015	34709E
Audit Techniques for Specific Areas/Potential Adjustments	4.42.4N	05-2002	27671Z
AUR Identity Theft Processing	25.23.7O	09-2016	67667B
Authorities, Responsibilities, and Processes	6.711.1N	10-2010	33015R
Authority	9.1.2N	09-2013	36201J
Authorized IRS e-file Providers	3.42.10O	09-2016	36617X
Automated Correspondence Exam (ACE) Processing Overview	4.19.20O	11-2016	48160P
Automated Discharge System (ADS)	5.9.18N	05-2008	39976V
Automated Levy Programs	5.11.7O	09-2016	30480M
Automated Levy Programs	5.19.9O	10-2016	30604M
Automated Non-Master File Accounting	3.17.46O	11-2016	33900B
Automated Proofs of Claim (APOC)	5.9.14O	05-2016	39971S
Automated Questionable Credit Program	25.25.7O	09-2016	61692E
Automated Substitute for Return (ASFR) Program	5.18.1O	04-2016	36854C
Automated Underreporter Technical and Clerical Managers and Coordinators Guide	1.4.19O	10-2016	33113W
Automatic Revocation and Other Special Determination Issues	7.20.4N	10-2015	36938D
AVAILABILITY MANAGEMENT	2.145		
Availability Management Policy	2.145.1N	06-2014	61942B
Availability Management Process Description	2.145.2N	09-2014	61943M
Awards of Litigation and Administration Costs and Fees	35.10.1N	01-2016	30013R
Background Information Note (BIN) and Legal Memorandum (Legal Memo)	32.2.4N	08-2004	29176R
Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	5.11.1N	12-2015	35743K
Backup Withholding Program	5.19.3O	11-2015	36862C
Balance Due	5.19.1O	12-2015	36860G
Balancing Civil and Criminal Cases	5.1.5O	03-2016	27787K
Bank Levies	5.11.4N	09-2014	35747C
BANK SECRECY ACT	4.26		
Bank Secrecy Act (BSA) Willfulness Referral Procedures	25.1.12N	12-2013	50016Q
Bank Secrecy Act Examiner Responsibilities	4.26.6N	11-2006	27704J
Bank Secrecy Act History and Law	4.26.5N	10-2012	27703Y
Bank Secrecy Act Penalties	4.26.7N	06-2012	27706F
Bank Secrecy Act Special Procedures	4.26.8N	06-2006	27707Q

Title	Number	Revision Date	Catalog Number
BANKRUPTCY	4.27		
BANKRUPTCY AND OTHER INSOLVENCIES	5.9		
Bankruptcy Petitions	4.27.1N	08-2009	27750X
Bankruptcy Procedures	4.71.23N	06-2016	61730H
Barred Statute Procedures	8.21.7N	11-2013	39934P
Basic Principles of Community Property Law	25.18.1N	03-2011	38246Q
Basic Security Concepts	10.2.11N	08-2016	51724H
Batch/Block Tracking System (BBTS)	3.10.5N	11-2016	33393S
Batching and Numbering	3.10.73O	11-2016	53717M
Black Lung Benefit Trusts	7.25.22N	09-2014	36072Q
Black Lung Benefit Trusts IRC 501(c)(21)	4.76.27N	02-2015	35933Q
BLOCK OUT OF BALANCE RESOLUTION	3.40		
BMF Account Numbers	3.13.2O	10-2016	33746X
BMF Duplicate Filing Conditions	21.7.9O	08-2016	36849J
BMF Entity Unpostable Correction Procedures	3.13.222O	10-2016	33790P
BMF General Instructions	3.12.38O	10-2016	32384X
BMF General Instructions	3.24.38N	11-2016	39345Q
BMF Identity Theft Processing	25.23.9O	08-2016	67669X
BMF Installment Agreements	5.14.7O	03-2011	28509U
BMF International Adjustments	21.8.2O	08-2016	49814S
BMF International Miscellaneous Tax Returns	3.24.25N	11-2016	34384R
BMF LIABILITY DETERMINATION	4.119		
BMF Underreporter (BMF AUR) Control	4.119.1O	08-2016	55352J
BMF Underreporter (BMF-AUR) Program	4.119.4O	09-2016	55355Q
BMF/CAWR/PMF Unpostable Resolution	3.12.279O	10-2016	31656Y
BMF/NMF Miscellaneous Information	21.7.1O	08-2016	36841Z
BOB Transcription Instructions	3.24.162N	11-2015	34677F
Bondholder Referrals	4.81.7N	11-2008	51851P
Boycotts	4.61.6N	05-2006	27732B
Branded Prescription Drug Fee	25.21.1N	08-2015	59067T
BSA Examiner Responsibilities for Form 8300/6050I Examinations	4.26.11N	11-2006	27709M
Business Capacity Management	2.144.2N	09-2015	61946T
Business Leagues	7.25.6N	06-2001	35975W
Business Leagues IRC 501(c)(6)	4.76.15N	03-2003	35992H
Business Master File (BMF) Identity Theft Procedures for Accounts Management	25.23.11O	04-2016	68577G
Business Master File (BMF) Notice Review	3.14.2O	10-2016	32201V
Business Master File (BMF) Return Delinquency	5.19.22O	07-2016	59241P
Business Results Measures for Submission Processing Functions	3.0.275N	09-2016	32289Z
Business Returns IRC 6020(b) Processing	5.18.2O	06-2016	36855N
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7		
Business Valuation Guidelines	4.48.4N	07-2006	39441Z
Calendar Calls	35.6.1N	08-2004	29863V

Title	Number	Revision Date	Catalog Number
Campus Appeals Docketed Cases	8.4.2N	10-2012	50785K
Campus Collection Fraud Procedures	25.1.11O	10-2016	49714R
Campus Compliance International Case Processing (CCICP)	5.19.19O	08-2016	52390T
Campus Compliance Operations Site	4.22.5N	10-2014	33011Z
Campus Deposit Activity	3.8.44O	11-2016	33386D
CAMPUS DOCUMENT SERVICES	3.13		
Campus Exam Identity The ft Processing	25.23.8O	09-2016	67668M
Campus Exam Return Selection, Delivery and Monitoring	4.1.26O	12-2016	49273D
Campus Examination Fraud Procedures	25.1.14N	04-2016	54034A
Campus Examination Telephone Contacts	4.19.19O	11-2016	48158D
CAMPUS MAIL AND WORK CONTROL	3.10		
Campus Management Operations (CMO)	25.19.8N	09-2008	50497Z
Campus Monitoring Reports	3.30.124O	12-2016	34770H
Campus Performance Evaluation Reporting System	3.24.50N	10-2015	34590X
Campus Procedures for Currently Not Collectible and Offers in Compromise	5.19.17O	12-2015	51133M
Campus Procedures for Estate Tax	4.25.2O	09-2009	34469D
Campus Procedures for Handling Identity Theft	5.19.21N	01-2017	57474S
Campus Procedures for Securing Financial Information	5.19.13O	07-2016	26077X
Campus Support	21.1.7O	09-2016	38746V
CAP (CAWR Automated Program) Technical System Procedures	4.19.8N	04-2014	40897H
CAPACITY MANAGEMENT	2.144		
Capacity Management Policy	2.144.1N	07-2015	61944X
Carding New Receipts	8.20.5N	03-2016	36043N
Career and Career Conditional Employment	6.315.1N	11-2009	52705K
CAREER AND CAREER CONDITIONAL EMPLOYMENT	6.315		
Carrybacks	21.5.9O	08-2016	36829R
CAS Technical and Procedural Information	4.47.2N	08-2002	27550V
Case and Inventory Management	13.1.11N	06-2015	30662S
Case Closing Procedures	4.25.10N	07-2016	58883R
Case Closing Procedures	4.75.16N	02-2013	33220M
Case Closing Procedures	4.90.12N	12-2016	33044U
Case Closings	4.24.21N	05-2017	67932N
Case Development	5.24.2N	07-2009	51867Z
Case File Assembly Guidelines	4.71.12N	08-2016	33838Y
Case File Management	30.9.1N	07-2005	29712D
Case Processing	4.8.2N	03-2017	31456W
CASE PROCESSING	5.4		
Case Processing and Controls	4.18.6N	02-2017	28832M
Case Processing Guidelines	5.24.3N	07-2009	51868K
Case Selection and Delivery	4.75.4N	09-2016	33208E
Case Selection Criteria	4.71.26N	03-2016	67325S
Case Selection Procedures	4.90.5N	11-2013	33033N

Title	Number	Revision Date	Catalog Number
Cases Requiring Special Handling	5.1.12O	03-2017	27992F
Cases Requiring Special Handling	8.22.6N	09-2014	58569K
Casework Communications	13.1.6N	10-2014	30657Z
Cash or Deferred Arrangements	4.72.2N	09-2016	35951M
"Caution Upon Contact"	25.4.2N	01-2017	36337M
CAWR Control	4.19.22O	03-2017	50661Z
CAWR Manager and Coordinator Guide	1.4.22N	03-2017	50658C
CAWR Reconciliation Balancing	4.19.4O	03-2017	36858U
CCP Installment Agreements	5.4.11N	10-2016	49239H
CDE Application and Use	4.103.1N	05-2011	55116P
CDE Procedures	4.103.2N	05-2011	55246E
CDE Roles and Reports	4.103.3N	05-2011	55247P
Cemetery Companies	7.25.13N	01-2009	35983W
Cemetery Companies - IRC 501(c)(13)	4.76.21N	08-2006	35987O
Central Reconsideration Unit	4.13.3N	12-2015	31050E
CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM	4.64		
CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM	5.24		
Central Withholding Agreement Program Group Manager Handbook	1.4.24O	01-2014	57275B
Centralized Case Processing	4.7.8N	05-2011	30467T
Centralized Files and Scheduling	3.24.173N	10-2015	34697X
Centralized Files and Scheduling	4.19.12N	12-2011	48150T
Centralized Lien Operation	5.19.12N	03-2016	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2N	12-2015	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3N	12-2015	27842Y
Certain Technical Issues	4.10.13N	10-2015	35206C
Certification of State Federal Unemployment Tax Act (FUTA) Credits	4.19.5O	09-2016	36859F
CFO INTERNAL POLICY AND PROCEDURES	1.31		
Change Management (ChM) Policy	2.150.3N	11-2013	60768V
Changes in Accounting Methods	4.11.6N	02-2017	36013Z
Chapter 11 Bankruptcy (Reorganization)	5.17.10N	12-2016	57349G
Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11N	11-2016	57350H
Chapter 3 Withholding Returns	3.37.110N	11-2016	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9N	10-2016	57348V
Chapter Three Withholding (CTW) Database	3.22.111O	11-2016	38623V
Chapter Three Withholding (CTW) Returns Form 1042	3.22.110O	11-2016	34040M
Chapter Three Withholding Returns	3.21.111O	11-2016	38622K
Chapter Three Withholding Returns - Form 1042	3.21.110O	11-2016	34025X
Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	4.76.5N	04-2015	33242A
Chief Counsel	1.1.6N	06-2015	30379K
Chief Counsel Delegations, Organization, and Succession	30.3.1N	01-2017	29598J
CHIEF COUNSEL DIRECTIVES	30.2		

Title	Number	Revision Date	Catalog Number
CHIEF COUNSEL PUBLICATION HANDBOOK	32.2		
CHIEF COUNSEL REGULATION HANDBOOK	32.1		
Chief Counsel's Legal Advice Program	33.1.2N	10-2016	39431D
Chief Financial Officer	1.1.21N	01-2017	37682C
CHIEF FINANCIAL OFFICER	1.8		
Chief Technology Officer	1.1.12N	03-2015	30386Z
Chief, Communications and Liaison	1.1.11N	02-2015	30385O
Church Tax Inquiries and Examinations - IRC 7611	4.76.7N	08-2010	33247D
Circulating Draft Publication Items	32.2.6N	10-2011	39007Z
Civic Leagues, Social Welfare Organizations and Local Associations of Employees	7.25.4N	06-2001	35941Q
Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	4.76.13N	03-2003	35991W
Civil Considerations	9.5.13N	01-2009	36234E
Civil Fraud	25.1.6N	04-2016	27686Y
Civil Penalty Quality Review Process	20.3.1O	01-2017	69216A
Civil Seizure and Forfeiture	9.7.2N	07-2015	35087F
Claim and Overassessment Cases	8.7.7N	06-2015	50793K
Claims	4.4.4N	12-2011	30314F
Claims	4.19.16N	11-2011	48155W
Claims	4.90.7N	05-2013	33037F
CLAIMS AND OVERASSESSMENTS	8.5		
Claims and Petitions	9.7.7N	08-2015	36436C
CLAIMS AND SUITS	39.3		
Claims, Requests for Abatement and Audit Reconsiderations	4.75.37N	05-2017	55996R
Claims, Suits, and Related Matters	39.3.1N	06-2009	29462G
Classification and Case Building	4.1.5N	08-2012	27608A
Classification of International-Feature Returns	4.60.5N	09-2004	35002I
Classification of NRP Returns	4.22.3N	12-2011	33008C
Classification Settlement Program (CSP)	4.23.6N	04-2014	35226U
Classification, Case Selection and Referral Procedures	4.86.2N	08-2016	67780V
Classification, Selection and General Procedures for Employment Tax Cases	4.23.3N	08-2016	35223N
Clearing and Approving Internal Management Documents (IMDs)	1.11.9N	01-2017	53704J
Clerical	4.19.21N	11-2016	48161A
Clerical Procedures in Centralized Case Process	5.4.13N	06-2014	49242E
Closed Case Referrals and Customer Service Contacts	8.1.9N	08-2016	57550J
Closing A Bankruptcy Case	5.9.17O	12-2016	39975K
Closing a Regulation Project	32.1.9N	08-2004	39004S
Closing Agreements	4.81.6N	01-2016	54530N
CLOSING AGREEMENTS	8.13		
Closing Agreements Covering Specific Matters	32.3.4N	08-2004	39012S
Closing Agreements Originating in EP Technical	7.2.1N	08-2015	28391Y
Closing and Post Closing Actions	8.22.9N	09-2014	58573S

Title	Number	Revision Date	Catalog Number
Closing Appeals Cases	36.2.4N	04-2013	39018G
Closing Letters and Reports of Examination	4.75.15N	03-2014	33218A
Closing Procedures	8.20.7N	10-2014	36045J
Closing Procedures	9.5.14N	09-2005	36235P
Closing Procedures	35.9.3N	06-2015	30012G
Closings to Appeals	4.4.5N	12-2012	30315Q
Cloud Computing Security Policy	10.8.24O	05-2016	68066U
COLLATERAL AGREEMENTS	5.6		
Collateral Agreements	5.8.6N	07-2014	27846Q
Collateral Agreements and Security Type Collateral	5.6.1N	10-2014	35489F
Collectibility Determination	5.7.5N	11-2014	35499B
Collecting Estate and Gift Tax Accounts	5.5.7N	09-2013	35487J
Collecting From Limited Liability Companies	5.1.21N	01-2015	50718T
Collecting Process	5		
Collection Appeal Rights	5.1.9N	04-2016	35409L
Collection Appeal Rights	5.19.8N	08-2016	28018A
Collection Appeals Program (CAP)	8.24.1N	12-2014	50808Y
COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS	8.24		
Collection Cases	8.19.8N	09-2013	48402M
COLLECTION DUE PROCESS	8.22		
Collection Due Process Appeals Program	8.22.4N	09-2014	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50N	05-2017	33258K
Collection Inventory	5.1.20O	11-2016	50396N
Collection of Taxes in Community Property States	25.18.4N	03-2011	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6N	06-2013	35486Y
Collection Operations Transcript Processing	5.19.10O	04-2017	34453T
COLLECTION QUALITY MEASUREMENT	5.13		
Collection Reports	5.2.4N	09-2016	35464K
Collection Statute Expiration	5.1.19N	05-2016	37576X
Collection Statutes	8.21.5N	11-2015	39932T
Collection Time Reporting	5.2.1N	09-2016	35459R
Collection Tools for International Cases	5.21.3N	01-2016	20355E
Command Code ACTON	2.3.12N	12-2013	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27N	02-2017	28218C
Command Code ASIGN	2.4.50N	12-2014	28241R
Command Code ATINQ	2.3.71N	12-2014	28183W
Command Code BRTVU	2.3.57N	06-2016	58088M
Command Code CCASG for Case Control Activity System	2.4.42N	01-2012	28234C
Command Code CDPTR	2.4.57N	01-2009	35348J
Command Code CDPWEB (CDPTA, CDPTE)	2.3.79N	06-2015	33046Q
Command Code CHKCLR and CHKCL	2.4.23N	10-2015	28214K
Command Code CRMNL	2.4.22O	01-2010	28213Z

Title	Number	Revision Date	Catalog Number
Command Code CSEDR	2.4.38N	06-2014	28230K
Command Code CSORD	2.4.55O	11-2011	53615P
Command Code DAILY	2.3.30N	12-2012	28143M
Command Code DDBCK/ DDBCX / DDBCS	2.4.58N	06-2016	38335K
Command Code DDBKD	2.3.80N	01-2015	37170F
Command Code DDBOL	2.3.54O	08-2009	30809R
Command Code DDPOL	2.3.74N	12-2016	28186D
Command Code DFAST and DLITE	2.3.85O	06-2015	61664M
Command Code DOALL	2.4.34N	06-2015	28226C
Command Code DUPED	2.4.53N	12-2016	31276M
Command Code DUPOL and DUPPG	2.3.68N	12-2016	28112N
Command Code ECREQ	2.3.27N	06-2012	28140F
Command Code EFTPS	2.3.70N	08-2013	28182L
Command Code EICMP	2.3.49N	12-2016	28161I
Command Code EMFOL	2.3.64N	01-2015	28177S
Command Code ENMOD	2.3.15O	12-2016	28128X
Command Code EPLAN	2.4.46N	12-2011	28100V
Command Code ESTAB	2.3.62N	12-2016	28174L
Command Code ESTABA	2.3.81N	01-2011	55093B
Command Code ESTABD	2.3.17N	06-2013	28130J
Command Code ESTABH	2.3.82N	01-2011	55095X
Command Code ESTABM	2.3.18N	01-2010	28131U
Command Code ESTABR	2.3.56N	01-2010	28168H
Command Code FTDPN	2.3.28N	12-2016	28141Q
Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58	2.4.61N	10-2015	64077N
Command Code IMFOL	2.3.51N	03-2017	28163E
Command Code IRPOL	2.3.86N	12-2016	67908N
Command Code IRPTR	2.3.35N	12-2016	28102R
Command Code ISTSD	2.3.76N	01-2010	32675P
Command Code ISTSE	2.3.77N	11-2013	32676A
Command Code ISTSR	2.4.56N	01-2011	32674E
Command Code LEVY	2.4.31O	12-2011	28223V
Command Code LOCAT	2.3.78N	12-2011	32689D
Command Code MESSG	2.4.4N	01-2010	28192H
Command Code MFTRA	2.3.32O	12-2016	28145I
Command Code NMFST	2.4.14N	01-2011	28203D
Command Code NMFTM	2.4.11N	01-2009	28200W
Command Code NOREF Overview	2.4.37N	12-2011	28229J
Command Code NRP97	2.4.45O	10-2015	28237J
Command Code PATRA	2.3.34N	01-2011	28147E
Command Code PDTUP	2.4.32O	01-2010	28224G
Command Code PICRD	2.3.40N	01-2009	28152X

Title	Number	Revision Date	Catalog Number
Command Code PIEST	2.3.41N	01-2009	28153I
Command Code PIFTF	2.3.43N	12-2016	28155E
Command Code PINEX	2.4.43N	12-2014	28235N
Command Code PIVAR	2.3.44O	07-2009	28156P
Command Code PMFOL	2.3.53N	03-2016	28165A
Command Code RAPID	2.4.60N	11-2013	62856Y
Command Code RFINK and RFRQ	2.3.16N	12-2011	28129I
Command Code SCFTR	2.3.36N	12-2011	28148P
Command Code STN90	2.4.35N	01-2010	28227N
Command Code TDINQ	2.3.26N	11-2012	28139E
Command Code TERUP	2.4.13N	11-2015	28202S
Command Code TMSSN	2.4.59N	11-2012	54615Z
Command Code TXCMP	2.3.38N	12-2016	28150B
Command Code UNLCE	2.4.41N	06-2014	28233R
Command Code UPDIS for the GUF System	2.3.48N	12-2012	28160X
Command Code UPTIN for the GUF System	2.3.37N	12-2012	28149A
Command Code URINQ (URF)	2.3.20N	12-2014	28133Q
Command Code VPARS	2.3.69N	08-2009	28181A
Command Code VPMMSG	2.4.47N	01-2010	28238U
Command Code VPPIN	2.4.48N	01-2010	28239F
Command Code XSINQ	2.3.45N	12-2014	28157A
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17N	12-2016	28207V
Command Codes ASEDD and ASEDR	2.4.39N	07-2010	28231V
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25N	01-2017	28216G
Command Codes BMFOL and BMFOR	2.3.59O	12-2016	28171E
Command Codes CFINK and RPINK for CAF Inquiry	2.3.31N	10-2015	28144X
Command Codes CHK64 and CHK64R	2.4.21N	01-2010	28211D
Command Codes CSPOD, CSPSP, CSSAD and CSZIP	2.4.54O	11-2011	33288Y
Command Codes DELET and CCPYT	2.4.12N	12-2016	28201H
Command Codes DM1DT and DTVUE	2.3.25N	01-2011	28138T
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33N	11-2012	28225R
Command Codes ELFUP and ELFRQ	2.3.55N	12-2016	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9N	11-2016	28198V
Command Codes EOREQ and EOCHG	2.4.10N	02-2017	28199G
Command Codes ESIGN and BSIGN	2.4.8N	11-2012	28197K
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15N	12-2016	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13O	06-2015	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24N	12-2016	28215V
Command Codes FRM14, FRM49 and TDIRQ	2.4.26N	12-2014	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30O	01-2017	28222K

Title	Number	Revision Date	Catalog Number
Command Codes INOLE, EOGEN and SPARQ	2.3.47O	12-2016	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29N	06-2015	28142B
Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7N	12-2013	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6N	12-2014	28194D
Command Codes MFREQ and RECON	2.3.10N	12-2014	28123U
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60N	11-2015	28172P
Command Codes PLINF and PLINQ	2.3.66N	03-2013	28178D
Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5N	11-2015	28193S
Command Codes REQ54 and ADJ54	2.4.16O	12-2016	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19N	11-2015	28209R
Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40N	11-2012	28232G
Command Codes RFUND and REFAP	2.4.20O	01-2017	28210S
Command Codes RPVUE, RPVCU and RPPRT	2.3.63N	06-2016	28175W
Command Codes RTVUE, RTFTP	2.3.52N	06-2016	57904Z
Command Codes STAUP, STATI and STATB	2.4.28O	11-2015	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29N	01-2010	28221Z
Command Codes TPCIN and TPCOL	2.4.52N	01-2010	28243N
Command Codes TRDBV, TRERS, TRPRT and R8453	2.3.73N	12-2016	28185S
Command Codes TXMOD and SUMRY	2.3.11O	12-2016	28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44N	03-2017	28236Y
Common Bankruptcy Issues	5.9.4O	09-2015	39959K
COMMUNICATIONS	11.1		
Communications and Liaison	11		
COMMUNITY PROPERTY	25.18		
COMPLIANCE AND PROGRAM MANAGEMENT (CPM)	4.89		
Compliance and Program Management (CPM) Responsibilities	4.86.10N	09-2015	68028G
Compliance Assurance Process - Fast Track Settlement	8.26.8N	09-2012	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8N	09-2015	57674U
Compliance Checks	4.86.3N	06-2015	67781G
Compliance Checks	4.90.3N	02-2013	33029F
COMPLIANCE DATA ENVIRONMENT (CDE)	4.103		
Compliance Identity Theft Case Processing	25.23.10O	09-2016	67725W
COMPLIANCE INITIATIVE PROJECTS	4.17		
Compliance Managers Guide	1.4.17N	03-2006	35431P
Compliance Review of Form 8038-CP	4.81.12O	10-2015	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16O	09-2015	55752N
Compliance Strategies and Critical Initiatives	4.75.8N	09-2016	51899J
Component Capacity Management	2.144.3N	11-2015	62038U
Computation of Unrelated Business Tax Income	7.27.6N	05-2002	36077T
Computation of Unrelated Business Taxable Income for Social Clubs	7.27.7N	08-2001	35986D

Title	Number	Revision Date	Catalog Number
COMPUTER AUDIT SPECIALIST	4.47		
Computer Audit Specialist Program (CAS)	4.47.1N	08-2002	27549U
Computer Matching and Privacy Protection Act	11.3.39N	09-2013	30463B
Computing Center	2.7.2O	05-2013	73140N
Conducting Indian Tribal Government Examinations	4.86.5N	09-2015	67969A
Conducting the Examination	4.81.5N	01-2016	51852A
Conducting the Seizure	5.10.3N	05-2016	35403X
Conference and Issue Resolution	8.6.1N	08-2016	36054U
CONFERENCE AND SETTLEMENT PRACTICES	8.6		
CONFIGURATION AND CHANGE MANAGEMENT	2.150		
Configuration and Change Management Directive	2.150.1N	09-2013	60766Z
CONFIGURATION MANAGEMENT	2.27		
Configuration Management	2.150.2N	09-2013	60767K
Conflicts in Appeals or Certiorari Recommendations and Settlement Offers	36.2.3N	08-2004	39017V
Congressional Affairs Program	11.5.2N	08-2014	39914X
Congressional Affairs Program	13.1.8N	04-2017	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5N	08-2004	29164Z
Congressional Inquiries	11.3.4N	05-2017	30426Y
Consensual Monitoring	9.4.7N	09-2013	36210U
Contact Employees	4.13.2N	12-2015	31049D
Contact With the Public and the Media	11.1.3N	10-2014	31863P
Content Policies and Standards for Intranet Sites	11.1.4N	02-2015	37584X
CONTINUITY OPERATIONS	10.6		
Continuity Planning Requirements	10.6.1N	03-2014	59988F
Contractor Investigations	10.23.2N	04-2016	51142X
Control Data Analysis	3.30.126N	03-2017	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10N	05-2015	53316X
Controlled Foreign Corporations	4.61.7N	05-2006	27733M
Conversion of Returns	4.4.6N	12-2009	30316B
Conversion of Returns Upon Revocation of Exempt Status	4.75.31O	02-2012	54706P
Cooperative Hospital Service Organizations	7.25.24N	05-2002	35980P
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18N	02-2017	59702V
Coordination and Clearance	32.2.5N	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4N	10-2010	29650Q
Coordination and Roles of Cross Functional Units	4.32.3N	06-2012	38331S
Coordination of Settlements with Other Related Matters	35.5.3N	08-2004	38055Z
Corporate Income Tax Returns	3.11.16O	11-2016	33500X
Corporate Income Tax Returns	3.12.16O	11-2016	33660A
Corporate Liquidations/Dissolutions	4.11.7N	12-2004	36014K
Corporate Tax Administration Tools	1.4.5N	07-2016	33211B
Corporation Income Tax Returns	3.12.251O	11-2016	33761M

Title	Number	Revision Date	Catalog Number
Corporation Income Tax Returns	3.24.16N	11-2016	34357K
Corporations Organized to Finance Crop Operations	7.25.16N	12-2013	35945I
Corporations Organized to Finance Crop Operations IRC 501(c)(16)	4.76.24N	01-2015	35967W
Correspondence and Closing Letters	4.4.7N	09-2014	30317M
Correspondence Guidelines	30.10.1N	07-2005	29183G
Cost Estimate Reference	3.30.10N	02-2017	32204C
Counsel Contact and Technical Guidance	4.90.14N	07-2015	40953G
Counsel Governmental Liaison Coordination Program	37.1.3N	01-2013	60946J
Counsel Library Services	30.8.1N	12-2013	29813P
Courtesy Investigations	5.1.8O	11-2015	27789G
Credit and Account Transfers	3.12.21N	11-2016	33670W
Credit and Account Transfers	3.17.21N	09-2016	33880U
Credit and Account Transfers	3.24.21N	10-2015	34373K
Credit Transfers	21.5.8O	09-2016	36828G
Credit Transfers and Reprocessing Returns	4.4.3N	09-2011	30313U
Credit Unions / IRC 501(C)(14)	4.76.22N	04-2003	35865Z
Credit Unions and Mutual Reserve Funds	7.25.14N	12-2004	35984H
Credits	21.6.3O	09-2016	36834K
Criminal Forfeiture	9.7.3N	03-2015	36431Z
Criminal Investigation	1.1.19N	09-2008	40229Z
Criminal Investigation	9		
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4N	11-2016	36202U
CRIMINAL INVESTIGATION LAW ENFORCEMENT MANUAL	9.14		
CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)	9.9		
Criminal Investigation Management Information System Data Fields	9.9.4N	07-2016	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1N	06-2010	36425V
CRIMINAL INVESTIGATION MISSION AND STRATEGIES	9.1		
Criminal Investigation Strategies	9.5.3N	04-2006	36218E
Criminal Referrals	25.1.3O	08-2016	27683R
CRIMINAL RESTITUTION	25.26		
Criminal Restitution and Restitution-Based Assessments	4.8.6N	08-2015	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1N	03-2014	65270A
Criminal Statutory Provisions and Common Law	9.1.3N	02-2010	36229L
Criminal Tax	38		
CRIMINAL TAX POLICY AND EXHIBITS	38.3		
CSCO/ASFR IDT Processing	25.23.6O	07-2016	67666Q
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3N	04-2015	48692E
Cumulative List (Publication 78)	25.7.6N	12-2016	27776D
CURRENTLY NOT COLLECTIBLE	5.16		
Currently Not Collectible	5.16.1O	12-2015	29751C
Custody and Storage of Seized Assets	9.7.6N	03-2013	36435R
Customer Account Services	21		

Title	Number	Revision Date	Catalog Number
Customer Assistance	4.90.2N	06-2014	33028U
Customer Complaints/RRA98 1203 Procedures	13.1.15N	08-2016	35727K
Customer Service	25.19.2N	09-2008	39702D
Damages Litigation	34.5.7N	08-2004	39027R
Data Controls	3.24.30N	11-2015	34566X
DATA ENGINEERING	2.152		
Data Engineering Policy	2.152.1N	10-2015	59990R
Data Entry	7.14.2N	09-2015	27762P
Data Exchange Program	11.4.2N	05-2014	33482M
Data Management Process Description	2.152.2N	07-2015	59989Q
Data Name Standards	2.5.7N	04-2005	33499H
Data Processing (DP) Tax Adjustments	3.11.6O	10-2016	33455F
Database Design Techniques and Deliverables	2.5.13N	04-2005	36192J
Database Security Policy	10.8.21O	09-2016	54962B
Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection	5.14.3N	06-2009	28505C
Dealing with Taxpayers and Practitioners	31.1.2N	08-2004	29648E
Debt Collection	1.35.7N	09-2013	47418M
Debt-Financed Property	7.27.9N	06-2001	36090M
Debtors' Delinquent Accounts	5.9.3O	08-2014	39958Z
Decedent and Estate Tax Accounts	5.5.1N	03-2010	35478Y
DECEDENT ESTATES AND ESTATE TAX	5.5		
Decision Documents	35.8.6N	07-2012	30009J
DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS	35.8		
Declaration for Electronic Filing	3.24.226N	11-2015	34734P
Declaratory Judgment Cases and the Administrative Record	4.75.32N	01-2017	33238S
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements	5.14.11N	12-2014	33078A
Defense Letters	34.5.1N	02-2016	29661X
Definition of Terms / Use of Abbreviations	13.1.3N	08-2016	30653H
Delegated Examining Authority	6.250.3N	12-2012	53381S
DELEGATED EXAMINING UNITS	6.331		
Delegation of Authorities for Chief Counsel Activities	1.2.53N	06-2015	39625B
Delegation of Authorities for Penalties and Interest Activities	1.2.51N	05-2013	39623F
Delegation of Authorities for Submission Processing Activities	1.2.42N	09-2014	39611N
Delegation of Authorities for Taxpayer Advocate Service Activities	1.2.50N	07-2014	39622U
Delegation of Authorities for the Appeals Process	1.2.47N	10-2014	39616Q
Delegation of Authorities for the Rulings and Agreements Process	1.2.46N	06-2014	39615F
Delegation of Authorities for Communications, Liaison and Disclosure Activities	1.2.49N	06-2014	39618M
Delegation of Authority for Criminal Investigation Activities	1.2.48N	02-2013	39617B
Delegation Orders	1.11.4N	06-2015	29543A
Delegations of Authority and Designations	30.3.2N	12-2016	29599U
Delegations of Authority for Information Technology (IT)	1.2.62N	12-2011	50703U

Title	Number	Revision Date	Catalog Number
Delegations of Authority for Special Topics Activities	1.2.52N	09-2016	39624Q
Delegations of Authority for the Collecting Process	1.2.44N	02-2016	39613J
Delegations of Authority for Human Resource Management Activities	1.2.45N	10-2016	39614U
Delegations of Authority for Information Technology Activities	1.2.41N	10-2010	39610C
Delegations of Authority for Organization, Finance and Management Activities	1.2.40N	10-2016	39609B
Delegations of Authority for Security, Privacy and Assurance Activities	1.2.54N	05-2013	55202C
Delegations of Authority for the Examining Process	1.2.43N	11-2016	39612Y
Delinquent Accounts	3.24.7N	11-2015	34318L
Delinquent and Substitute for Return Processing	4.4.9N	08-2012	30319I
Delinquent Return Investigations	5.1.11O	10-2016	27791S
Delinquent Return Procedures	4.23.12N	09-2016	35233J
DELINQUENT RETURN REFUND HOLD PROGRAM	25.12		
Delinquent Returns and SFR Procedures	4.25.8O	07-2016	58881V
Department of Education (ED) Procedures	21.3.13N	12-2015	66360P
DEPOSIT ACTIVITY	3.8		
Design Coordination	2.120.4N	10-2014	61941Q
Design Techniques and Deliverables	2.5.12N	04-2005	35415P
Designating a Case for Litigation	33.3.6N	12-2010	39523E
Designation of Documents	11.3.12N	10-2009	30435J
Determination Case Processing Assistance	7.21.5N	10-2015	27618W
Determination Letter Applications	7.13.1N	11-2016	36027N
Determination Letter Automation Systems Overview	7.22.1N	09-2015	27951K
Determination Letter Processing of Exempt Organizations	7.20.2O	10-2015	36935W
Determining Employment Tax Liability	4.23.8N	10-2015	35228Q
Determining Return Need	4.1.2N	05-2013	27603X
Determining Return Needs for LMSB	4.1.23N	07-2007	49269V
Development of IRC 482 Cases	4.61.3N	05-2006	27728T
DISASTER ASSISTANCE AND EMERGENCY RELIEF	25.16		
DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS	6.752		
Disciplinary Suspensions of 14 Days or Less	6.752.1N	11-2008	33019J
DISCIPLINE AND DISCIPLINARY ACTIONS	6.751		
Disclosure	4.26.14N	07-2012	27711Y
Disclosure	5.1.22N	10-2014	52164V
Disclosure	9.3.1N	06-2015	36250E
Disclosure	37		
DISCLOSURE AND PUBLICITY	9.3		
Disclosure for Non-tax Criminal Violations	11.3.34N	09-2013	30457X
Disclosure of Information	37.1.2N	08-2004	39104T
Disclosure of Official Information	4.2.5N	07-2011	34447P
DISCLOSURE OF OFFICIAL INFORMATION	11.3		
Disclosure of Returns and Return Information to Grand Juries	11.3.27N	05-2017	30450Y
Disclosure of Written Determinations	11.3.8N	04-2017	30431R

Title	Number	Revision Date	Catalog Number
Disclosure to Designees and Practitioners	11.3.3N	01-2016	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28N	08-2014	30451J
Disclosure to Federal Agencies for Administration of Nontax Laws	11.3.29N	09-2009	30452U
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22N	04-2009	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25N	07-2015	30448M
Disclosure to Persons with a Material Interest	11.3.2N	01-2017	30424C
Disclosure to States for Tax Administration Purposes	11.3.32N	10-2010	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23N	08-2016	30446Q
Disclosure to the President	11.3.30N	02-2017	30453F
Disclosure, Security and Outside Contacts	8.1.6N	05-2016	50774D
DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS	34.9		
Disclosure, Testimony, and Production of Documents	34.9.1N	05-2013	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40N	06-2010	30464M
Disclosures to Contractors	11.3.24N	07-2008	30447B
Discovered Remittance	3.8.46N	11-2016	33950H
Discrepancy Adjustments	4.71.4N	09-2016	35909Q
Discrepancy Adjustments	4.75.28N	07-2013	33237H
Discretionary Programs	4.19.15O	11-2016	48153A
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10O	11-2016	33875B
Disposing of Records	1.15.3N	08-2015	31425X
Disposition of Seized and Forfeited Property	9.7.8N	07-2014	36437N
Disqualified Persons as Defined in IRC 4946	7.27.20N	08-2001	35935M
DISTRIBUTION	1.18		
Division Counsel (LB&I) Industry Program	33.3.4N	12-2010	29162D
Division Delegations of Authority for Wage and Investment	1.2.61N	10-2016	50076S
Document Management	1.13.3N	06-2014	30964R
Document Standards	2.5.4N	04-2005	30905A
Domain Name System Security Extensions (DNSSEC) Security Policy	10.8.5O	06-2016	53312F
Domestic and Foreign Travel	9.11.2N	08-2015	36466Q
Domestic and International Operations Programs	8.7.3N	09-2012	33162R
Donor-Advised Funds Guide Sheet	7.20.8N	08-2008	51787Q
Doubt as to Liability Offer in Compromise	5.19.24N	07-2016	68910J
Doubt as to Liability Offers	4.18.2N	02-2017	28828E
Drafting Published Guidance	32.2.3N	10-2011	29175G
Dual Consolidated Losses	4.61.13N	09-2015	50701Y
Early Referral Procedures	8.26.4N	09-2013	50815N
ECONOMIST PROGRAM	4.49		
EDS Unpostables	7.13.8N	09-2015	36155G
EDS Unpostables	7.21.8N	09-2015	27621T
Educational Organizations Other Than Schools	4.76.11N	01-2015	33253H
Effective Tax Administration	5.8.11N	08-2015	28904V
Effective Tax Administration Offers	4.18.3N	02-2017	28829P

Title	Number	Revision Date	Catalog Number
e-file Cases	8.7.13O	02-2016	50857T
EITC/Revenue Protection Strategy	4.19.14O	12-2016	48152P
ELECTRONIC BUSINESS	4.33		
Electronic Case Processing	7.15.7N	09-2015	55041Z
ELECTRONIC FILING PROGRAM	4.21		
Electronic Payments	3.17.277N	11-2016	33928D
Electronic Products and Services Support Managers Guide	1.4.18N	09-2015	39913M
Electronic Proofs of Claim (EPOC)	5.9.21N	03-2017	62327Q
ELECTRONIC TAX ADMINISTRATION	3.42		
Eligibility	25.19.3N	09-2008	39704Z
Embedded Quality	4.26.18N	02-2013	50149M
Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, TEGE, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	21.10.1N	09-2016	36867F
Embedded Quality Administrative Guidelines	5.13.1N	10-2014	35467R
Embedded Quality for Submission Processing (EQSP) System	3.30.30N	03-2016	47307E
Emergency Preparedness	30.6.2N	01-2014	29610G
Employee Assistance & Worklife Referral Program	6.800.3N	05-2013	57548X
EMPLOYEE BENEFITS	6.800		
Employee CIMIS Responsibilities and Procedures	9.9.1N	03-2011	36446Y
Employee Conduct and Responsibilities	4.2.4N	10-2003	34446E
EMPLOYEE CONDUCT, WORKFORCE RELATIONS AND SERVICES	6.700		
Employee Contributions and Matching Contributions	4.72.3N	09-2016	35952X
EMPLOYEE PERFORMANCE AND UTILIZATION	6.451		
Employee Plan Accounts	21.5.11O	06-2016	36831D
Employee Plan Excise Tax Return	3.11.22O	12-2016	33510T
Employee Plan Excise Tax Returns	3.12.22O	11-2016	33673D
Employee Plan Returns	3.24.22O	11-2016	34378N
Employee Plans	7.1.1N	09-2016	36111E
Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	20.1.8O	08-2011	33063B
EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES	7.13		
Employee Plans Compliance Resolution System (EPCRS)	7.2.2N	09-2016	36112P
Employee Plans Compliance Unit (EPCU)	4.71.22N	01-2017	61728V
EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH	22.43		
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	7.11		
Employee Plans Determination Letter Program	7.11.1N	09-2014	36161K
EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL	7.14		
EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71		
EMPLOYEE PLANS GUIDELINES	7.12		
Employee Plans Information	11.3.10N	06-2015	30433N
Employee Plans Large Case Support Examination Procedures	4.71.20N	12-2016	58195C
Employee Plans Referrals	4.71.6N	05-2017	37345W

Title	Number	Revision Date	Catalog Number
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	7.15		
Employee Plans Team Audit (EPTA) Program	4.71.16N	07-2016	55224Q
Employee Plans Technical - Case Processing Procedures	7.1.6N	09-2016	62625X
Employee Plans Technical Advice Procedures	7.1.5N	08-2016	32589C
EMPLOYEE PLANS TECHNICAL GUIDELINES	4.72		
Employee Plans User Manual Introduction	7.15.1N	09-2015	54997S
EMPLOYEE PROTECTION	25.4		
EMPLOYEE RESOURCES AND CUSTOMER SUPPORT	1.21		
Employee Stock Ownership Plans (ESOPs)	4.72.4N	05-2017	35953I
Employee Tax Compliance	8.1.8N	09-2016	50781S
EMPLOYMENT	6.300		
Employment	6.300.1N	11-2009	34636K
Employment	30.4.1N	06-2014	29708V
Employment and Railroad Tax Returns	21.7.2O	08-2016	36842K
Employment in the Excepted Service	6.213.1N	11-2009	53379G
EMPLOYMENT TAX	4.23		
Employment Tax Case Assignment and Grading Criteria	4.23.19N	03-2014	66111S
Employment Tax Examination Objectives	4.23.2N	12-2016	35222C
Employment Tax on Tip Income	4.23.7N	01-2014	35227F
Employment Tax Penalty and Fraud Procedures	4.23.9N	03-2017	35229B
Employment Tax Returns	3.11.13O	11-2016	33485T
Employment Tax Returns	3.12.13O	11-2016	33645L
Employment Tax Returns	3.24.13N	11-2016	34343W
Employment Tax Study - NRP Examination Guidelines	4.22.10N	10-2012	47344H
Employment/Excise Tax Adjustments	4.4.10N	10-2011	30321U
Enforcement Action	5.19.4O	01-2017	36863N
Enforcement of Summons	25.5.10N	05-2016	27539Y
ENGINEERING	2.20		
ENGINEERING	2.120		
Engineering Policy	2.120.1N	09-2014	59976N
ENGINEERING PROGRAM	4.48		
ENTERPRISE ARCHITECTURE (EA)	2.15		
Enterprise Architecture (EA) Overview	2.15.1N	02-2009	37206W
Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	2.7.9N	12-2016	32002E
Enterprise Computing Center Data Controls	3.17.221N	11-2015	33919S
Enterprise Demand Forecast	2.144.5N	07-2015	64078Y
ENTERPRISE LIFE CYCLE (ELC)	2.16		
Enterprise Life Cycle Guidance (author)	2.16.1N	12-2015	49718J
ENTERPRISE NETWORKS	2.13		
ENTITY Case Management System (ENTITY)	5.3.1N	08-2016	35466G
ENTITY CASE MANAGEMENT SYSTEMS	5.3		

Title	Number	Revision Date	Catalog Number
Entity Changes	4.4.11N	06-2007	30322F
Entity Classification	4.61.5N	05-2006	27731Q
EO Case Assignment Guide	4.75.7N	05-2010	35904N
EO Delinquent, Amended, and Substitute for Return Procedures	4.75.22O	11-2012	33228W
EO DISCLOSURE PROCEDURES	7.28		
EO Special Examination Procedures	4.75.21N	03-2017	33226A
EO/BMF Reports	25.7.7N	12-2016	35833P
EP Case Assignment Guide	7.11.2N	03-2014	35903C
EP Claims	4.71.8N	05-2017	33833V
EP Determinations Closing Agreement Program	7.11.8N	05-2017	56036Q
EP Exam Fraud Procedures	4.71.25N	02-2016	65117W
EP Examination and Fraud Referral Procedures	7.11.10N	07-2016	66157Q
EP Mandatory Review	4.71.14N	07-2016	35241J
EP Penalties	4.71.18N	05-2017	57901S
EP Special Review	4.71.15N	04-2017	35242U
EP/EO Determination System (EDS) User Manual	7.22.8N	09-2015	66706F
EPMF Account Numbers	3.13.36N	06-2016	33775A
EPMF Return Processing Form 5500-EZ	3.11.27O	12-2016	52570D
EPMF Return Processing Form 5500-EZ	3.24.27O	12-2016	52572Z
EPMF Return Transaction File On-Line (ERTVU) Research	2.3.65N	12-2016	53389C
EPMF Unpostables	3.12.166N	06-2016	33744B
EPSS Help Desk Support	3.42.7N	09-2016	37145U
Equal Employment Opportunity	30.4.4N	01-2008	29709G
EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY	1.20		
Equitable Sharing and Reverse Asset Sharing	9.7.9N	07-2015	37396N
Erroneous Refunds	21.4.5O	09-2016	36819V
ERROR RESOLUTION	3.12		
Error Resolution Instructions for Form 1120S	3.12.217O	11-2016	33753M
Error Resolution System for Excise Tax Returns	3.12.220O	11-2016	33756T
e-services Procedures for Electronic Products and Services Support (EPSS)	3.42.8N	09-2016	32530B
Establishing IRS Commitments and Obligations	1.35.24N	08-2015	66160N
Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	5.7.3O	08-2015	35497F
ESTATE AND GIFT TAX	4.25		
Estate and Gift Tax Examinations	4.25.1N	07-2016	35011T
Estate and Gift Tax Penalty and Fraud Procedures	4.25.7N	07-2016	58880K
Estate and Gift Tax Returns	3.11.106O	11-2016	33575Y
Estate and Gift Tax Returns	3.12.263O	11-2016	33741U
Estate and Gift Tax Returns	21.7.5O	09-2016	36845R
Estate Tax Liens	5.5.8N	06-2010	35488U
Estate Tax Returns	3.24.106N	11-2016	34442M
Estate Tax Returns - Paper Correction Processing	3.12.106O	11-2016	33740J

Title	Number	Revision Date	Catalog Number
Estimated Tax Penalties	20.1.3O	12-2013	33071B
Estimating Trust Fund Costs	1.35.17N	07-2016	62654A
ETHICS AND CONDUCT MATTERS	6.735		
Ethics and Conduct Matters: Guidance	6.735.1N	08-2015	48406E
ETI (Extraterritorial income), IC-DISCs and FSCs	4.61.8N	05-2013	27734X
Evaluation of Offers in Compromise	8.23.3N	10-2014	50804G
Evidence and Information from Abroad	35.4.5N	01-2013	29882C
Evidence Seizures	9.7.12N	04-2013	36439J
Ex Parte Communication Procedures	4.2.7N	10-2013	25690M
Ex Parte Communications	8.1.10N	11-2014	59405Z
EXAM OFFER-IN-COMPROMISE	4.18		
Exam SFR Reconsideration	4.13.5N	12-2015	31052A
Examination Assistance Requests	8.4.4N	01-2017	68025Z
Examination Case Selection (ECS)	4.26.3N	09-2016	27702N
Examination Classification of Work	4.19.11O	06-2016	48149S
EXAMINATION COLLECTIBILITY	4.20		
Examination General Overview	4.19.10O	12-2016	48148H
Examination Guidance for Excise Claims for Refund or Abatement	4.24.8N	08-2014	28309S
Examination Guidelines for IRC 415(c)	4.72.7N	05-2017	35956P
Examination Issues	21.5.10N	09-2016	36830S
Examination Issues Pertaining to ITG Cases	4.88.1N	10-2015	34424Q
Examination Methods and Techniques	4.42.3N	05-2002	27669N
Examination of Books and Witnesses	25.5.4N	07-2015	27532Z
Examination of Employee Returns	4.2.6N	03-2013	34448A
Examination of Income	4.10.4N	12-2016	27637D
Examination of NRP Cases - Area Office	4.22.4O	01-2013	33009N
EXAMINATION OF RETURNS	4.10		
Examination Operational Automation Database (EOAD)	4.10.16N	03-2016	37578T
Examination Planning	4.81.4N	01-2016	55320Z
Examination Procedures	4.15.2N	06-2014	28045H
Examination Procedures for Plans in U.S. Territories	4.71.21N	05-2017	61727K
Examination Process - Assessment Statute of Limitations Controls	25.6.23N	03-2015	29221J
Examination Quality Measurement Staff (EQMS)	4.8.3N	03-2013	31432M
Examination Quality Measurement Standards	4.90.8N	06-2015	33039B
Examination Reconsiderations and Referrals	5.20.11N	08-2016	51673B
EXAMINATION RETURNS CONTROL SYSTEM (ERCS)	4.7		
Examination Selection	4.81.2N	04-2016	52554D
EXAMINATION SPECIALIZATION	4.28		
Examination Specialization (ES) Program and Procedures	4.28.1N	03-2008	27547Y
Examination Team Responsibilities	4.36.3N	09-2015	32892C
EXAMINATION TECHNICAL TIME REPORTING SYSTEM	4.9		
Examination Techniques	4.10.3N	02-2016	27636S

Title	Number	Revision Date	Catalog Number
Examination Techniques for Bank Secrecy Act Industries	4.26.9N	06-2006	35436S
Examination Techniques for Form 8300 Industries	4.26.12N	06-2006	35437D
Examinations of Organizations Conducting Gaming Activities	4.76.50N	09-2010	35822I
Examined Closings, Surveyed Claims, and Partial Assessments	4.4.12N	05-2016	30323Q
Examiner Responsibilities	4.27.2N	02-2017	27751I
EXAMINING OFFICERS GUIDE (EOG)	4.11		
Examining Process	4		
EXAMINING SYSTEM	6.337		
EXCEPTED SERVICE	6.213		
Excess Collections File	3.17.220O	11-2016	33917W
Exchange of Information	4.60.1N	09-2014	35009H
Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	4.24.7N	01-2016	28308H
Excise Fuel Compliance Inspection, Sampling, and Shipping	4.24.15O	10-2014	57469Z
Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	4.24.16N	12-2016	58891R
Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	4.24.14N	02-2016	54956X
Excise Fuel Taxes Workload, Policies and Procedures	4.24.4N	09-2013	28305A
Excise Operations Support	4.24.18N	04-2014	59137G
Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	4.24.17N	12-2016	58892C
EXCISE TAX	4.24		
Excise Tax and Estate and Gift Tax Penalties	20.1.11O	08-2016	50742T
Excise Tax Cases and IRA Adjustments	8.7.10N	10-2014	50796R
Excise Tax Examiner Responsibilities	4.24.6N	08-2014	28307W
Excise Tax Penalties and Excise Return Preparer Penalties Guidance	4.24.9O	08-2016	28310T
Excise Tax Report Writing Guide	4.24.20N	05-2017	67929Q
Excise Tax Returns	3.11.23O	11-2016	33515W
Excise Tax Returns	3.12.23O	11-2016	33675Z
Excise Tax Returns	3.24.23N	11-2016	34385C
Excise Taxes	21.7.8O	09-2016	36848Y
Executing the Examination	4.46.4N	03-2016	38195K
Executive Correspondence Case Procedures	13.1.9N	10-2004	30660W
Exempt Organization Account Numbers	3.13.12N	12-2016	33760B
Exempt Organization and Employee Plan Applications for Extension of Time to File	3.11.20O	12-2016	54308H
Exempt Organization Photocopy Procedures	3.20.13O	11-2016	38871H
Exempt Organization Pre-Audit Procedures	4.75.10N	08-2014	33212M
Exempt Organization Returns	3.11.12O	12-2016	33480Q
Exempt Organization Returns	3.12.12O	12-2016	33640I
Exempt Organization Returns	3.24.12N	12-2016	34337S
Exempt Organization Unpostable Resolution	3.12.278O	12-2016	33770X
Exempt Organizations	11.3.9N	06-2012	30432C
Exempt Organizations Administrative Procedures	7.1.2N	09-2014	32513Q
Exempt Organizations and Tax Exempt Bonds	21.7.7O	12-2016	36847N

Title	Number	Revision Date	Catalog Number
EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES	7.21		
EXEMPT ORGANIZATIONS BUSINESS MASTER FILE	25.7		
Exempt Organizations Compliance Area (EOCA)	4.75.9N	08-2016	33263D
Exempt Organizations Determination Letter Overview	7.20.1N	10-2015	37433F
EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM	7.20		
Exempt Organizations Determination Program Overview	7.25.1N	09-2014	27756L
EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25		
Exempt Organizations Determinations Processing Overview	7.21.1N	09-2015	27614E
EXEMPT ORGANIZATIONS EDS USER MANUAL	7.22		
EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES	4.76		
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75		
Exempt Organizations Examinations Closing Agreements	4.75.25O	05-2017	33232E
Exempt Organizations Extracts and On-line Programs	25.7.5N	11-2016	27774H
EXEMPT ORGANIZATIONS RETURNS PROCESSING	3.20		
EXEMPT ORGANIZATIONS TAX MANUAL	7.27		
Exempt Organizations Technical Advice Procedures	7.1.4N	12-2002	32503U
Exempt Organizations Technical Procedures	7.29.3N	07-2008	51153E
EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE	7.29		
Exempt Organizations/Business Master File and Support Processing	25.7.1N	12-2016	27768D
Exemptions from US Withholding (Form 8233)	21.8.6N	08-2016	49818K
Exhibits	4.13.7N	12-2015	31055H
EXPERT AND CONSULTANT APPOINTMENTS	6.304		
Expert and Consultant Appointments	6.304.1N	11-2009	53380H
Extension of Assessment Statute of Limitations by Consent	25.6.22N	08-2011	28778J
Failure to Deposit Penalty	20.1.4O	07-2015	36750J
Failure to File	25.1.7N	11-2015	27687J
Failure to File/Failure to Pay Penalties	20.1.2O	07-2016	33068E
Fast Track Mediation for Collection Cases	8.26.3N	12-2014	50814C
Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	8.26.7N	03-2014	51838W
Fast Track Settlement for Large Business and International (LB&I) Taxpayers	8.26.1N	09-2013	50812G
Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers	8.26.2N	09-2012	50813R
Fast Track Settlement Procedures	4.71.19N	07-2016	57902D
FBAR Penalties	8.11.6N	02-2015	55128H
FCP (FUTA Case Processing) Technical System Procedures	4.19.9N	12-2013	50704F
Federal Agency Delinquency (FAD) Program	5.19.15O	08-2015	50362H
Federal Contractors	5.7.9O	01-2017	47908V
Federal Employee/ Retiree Delinquency Initiative (FERDI)	5.19.18O	12-2014	51815X
FEDERAL STATE AND LOCAL GOVERNMENTS TECHNICAL GUIDELINES	4.91		
FEDERAL TAX LIENS	5.12		
Federal Tax Liens	5.17.2N	12-2016	57343S
FEDERAL, STATE AND LOCAL GOVERNMENTS	22.40		

Title	Number	Revision Date	Catalog Number
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	4.90		
Feeder Organizations	7.25.25N	06-2001	35946T
Fees	11.3.5N	05-2017	30427J
Fees and Costs for Summoned Witnesses	25.5.9N	04-2017	27538N
Fiduciary Income Tax Returns	3.24.14N	10-2016	34347O
Field Assistance	21.3.4O	10-2016	36814S
Field Assistance Guide for Managers	1.4.11N	12-2016	35340Z
FIELD COLLECTING PROCEDURES	5.1		
Field Collection	25.1.8O	10-2016	27688U
Field Collection Techniques and Other Assignments	5.1.14N	03-2011	27794Z
Field Examination Procedures	25.15.6N	03-2008	30268C
Field Office Resource Team	5.4.12N	11-2016	49241T
FILE MANAGEMENT	30.9		
Files Management	1.15.7N	08-2015	31451T
Files Management and Services	3.5.61N	11-2016	33260W
Filing & Payment Compliance Managers Handbook	1.4.20N	03-2014	35795M
Filing Information Returns Electronically (FIRE)	3.42.9O	12-2016	50233D
Filing Status and Exemption Adjustments	21.6.1O	09-2016	36832O
Filing Tax Court Briefs	35.7.1N	08-2004	30003V
Final Case Processing	4.75.20N	10-2014	33225P
Final Partnership Administrative Adjustment	8.19.12N	04-2016	52413H
Financial Analysis	5.8.5N	04-2017	27844U
FINANCIAL ANALYSIS	5.15		
Financial Analysis Handbook	5.15.1N	11-2014	29227X
Financial Investigative Task Force	9.4.13N	08-2015	36232I
Financial Management	30.5.3N	07-2005	29608U
Financial Operating Guidelines	1.33.4N	12-2014	48604K
FINANCIAL PRODUCTS AND TRANSACTIONS	4.37		
Financial Products Specialty	4.37.1N	10-2010	27674G
FinCEN Query (FCQ)	4.26.4N	01-2016	35434W
Fiscal and Budgetary Matters	9.11.1N	01-2012	36461N
FISCAL AND PERSONNEL MATTERS	9.11		
Fiscal Year Required Payments/Form 8752	3.24.249N	10-2015	34471P
FOIA Requests for Chief Counsel Records	30.11.1N	05-2009	29184R
Forecasting Requirements	1.18.2N	07-2014	38314H
Foreign Account Tax Compliance Act (FATCA) Registration	3.21.112O	10-2016	60501S
Foreign Account Tax Compliance General Purpose Programs	3.24.28N	11-2016	34570F
Foreign Based Books and Records	4.61.2N	05-2006	27727I
Foreign Financial Account Reporting	5.21.6N	02-2016	20358L
Foreign Investment in Real Property Tax Act	4.61.12N	05-2006	27739A
Foreign Investment in Real Property Tax Act (FIRPTA)	3.21.261O	11-2016	39746F
Foreign Investment in Real Property Tax Act (FIRPTA)	3.22.261O	11-2016	39747Q

Title	Number	Revision Date	Catalog Number
Foreign Partnership Withholding	3.21.15O	11-2016	37648G
Foreign Partnership Withholding	3.22.15O	11-2016	37643D
Foreign Tax Credit	4.61.10N	05-2006	27737E
Foreign Trust System	3.21.19O	11-2016	34014Q
Foreign Trust System	3.22.19O	11-2016	34033X
Forfeitures	38.1.3N	10-2007	39135S
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	3.11.213O	11-2016	33587Q
Form 1066, U.S. REMIC Income Tax Return	3.12.213O	11-2016	33752B
Form 1120 Industry Coding	1.13.7N	01-2006	30972R
Form 1120S Corporation Income Tax Returns	3.11.217O	11-2016	51221V
Form 5329 Examination Procedures	4.71.27N	12-2016	68748F
Form 5330 Examinations	4.71.5N	07-2016	35239X
Form 637 Excise Tax Registrations	4.24.2N	08-2012	28303E
Form 8300 History and Law	4.26.10N	07-2012	27708B
Form 941	3.41.276N	02-2017	39954H
Form 990-T Processing	4.71.10N	09-2016	33837N
Form SS-8 Processing Handbook	7.50.1O	08-2016	62288C
FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS	7.50		
Formal Clearance of Publication Items	32.2.7N	10-2011	39008K
Forms 940 SCRIPS Processing	3.41.277N	11-2016	48185K
Forms and Information Requests	21.3.6N	08-2016	28017P
Forms of Advice	32.3.1N	10-2011	29177C
Forms, Processing, and Documentation	9.7.5N	05-2012	36432K
Fraternal Beneficiary Societies	7.25.8N	05-2002	35973A
Fraternal Beneficiary Societies Exempt under IRC 501(c)(8) and IRC 501(c)(10)	4.76.17N	03-2003	35928X
Fraud and Abusive Transaction Procedures	4.75.35N	08-2016	49383A
FRAUD HANDBOOK	25.1		
Fraud Program Responsibilities	4.8.11N	03-2017	68642Q
Fraudulent Transfers and Transferee and Other Third Party Liability	5.17.14N	01-2012	57352D
Freedom of Information Act	11.3.13N	04-2017	30436U
Freedom of information Act (FOIA) Administrative Appeal Cases	8.7.14N	08-2014	57392N
Freedom of Information Act (FOIA) Litigation	37.2.2N	08-2004	39106P
FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS	30.11		
Freedom of Information Reading Room Operations	11.3.7N	03-2015	30429F
Freeze Codes	21.5.6O	08-2016	36826K
Frivolous Return Program	25.25.10O	09-2016	61697H
FSLG Fraud Procedures	4.90.15N	04-2017	62638A
FSLG Large Case Examination Program	4.90.13N	06-2014	36147G
FSLG Mission and Policy	4.90.1N	08-2016	33026Y
FTD Alerts	5.7.1N	05-2017	35495J
Fuel Excise Tax Study - NRP Examination Guidelines	4.22.13N	01-2014	59601J

Title	Number	Revision Date	Catalog Number
Function Point Standards	2.5.10N	06-2010	73139M
Functional Delegations of Authority for Agency-Wide Shared Services	1.2.64N	01-2012	51710T
Fund-raising Activities	4.76.51N	12-2013	33266K
Furniture and Equipment Standards	1.14.3N	04-2003	31322P
FUTA Control	4.19.23N	09-2016	50662K
FUTA Manager and Coordinator Guide	1.4.23N	09-2016	50659N
Gainshairing Travel Savings Program	1.32.14N	01-2017	55731K
Gathering Information from Government Sources	35.4.2N	12-2010	29879F
Gathering Information from the Petitioner	35.4.3N	07-2012	29880G
Gathering Information from Third Parties	35.4.4N	08-2014	29881R
GENERAL	3.0		
General Adjustments	21.5.1O	09-2016	36821H
General Case Development and Resolution	4.19.13O	12-2016	48151E
GENERAL CASE PROCESSING	5.4.10N	12-2013	49238W
GENERAL CHIEF FINANCIAL OFFICER (CFO) MISSION AND VALUES	1.30		
General Claims Procedures	21.5.3O	09-2016	36823D
General Collectibility Procedures	4.20.1N	02-2013	29628M
General Counsel Orders and Directives	30.2.2N	06-2013	29707K
General Examination Information	4.2.1N	11-2016	34440Q
GENERAL EXAMINING PROCEDURES	4.2		
General Guidelines	25.3.1N	08-2013	30351I
General Information	5.17.1N	04-2010	30793S
General Information	25.19.1N	09-2008	39701S
General Information and Definitions	4.46.1N	03-2016	38191S
General Instructions	3.24.37N	11-2016	34412Y
General Instructions	3.40.37N	10-2016	34905O
General Instructions for Processing via SCRIPS	3.41.274N	11-2015	34916V
General Legal Services	39		
General Math Error Procedures	21.5.4O	09-2016	36824O
General Overview	25.24.1O	01-2016	67653N
General Procedures	34.10.1N	06-2015	27624A
General Procedures / Employees with Taxpayer Contact	25.15.2N	07-2014	30264K
General Program	4.26.15N	11-2015	35442W
General Provisions of Bankruptcy	5.17.8N	10-2016	57347K
General Requirements for Tax Court Decisions and Other Final Dispositions	35.8.1N	07-2014	29867N
General Settlement and Rule 155 Computations	8.17.2N	02-2014	31908R
General Statute Responsibility	8.21.1N	10-2013	39926P
General TAMIS Information	13.4.1N	03-2009	32655X
GENERAL TAXPAYER EDUCATION AND ASSISTANCE	22.1		
General Unpostables	3.12.32O	11-2016	33695R
Gift Tax Returns	3.24.143N	11-2016	34455P
GLCATS	34.15		

Title	Number	Revision Date	Catalog Number
GLOBAL HIGH WEALTH INDUSTRY	4.52		
Global High Wealth Industry Processes and Procedures	4.52.1N	08-2013	64023P
Glossary	4.42.6N	05-2002	27673V
Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	5.1.7N	06-2016	27788V
GOVERNMENT ENTITIES EXAMINATIONS	4.80		
Government Ethics Programs	39.1.2N	08-2009	29355Q
Government Furnished and Personally Owned Mobile Device Security Policy	10.8.26N	02-2017	49826K
Governmental Liasion Operations	11.4.1N	01-2017	33481B
GRADE AND PAY RETENTION	6.536		
Grand Jury Investigations	9.5.2N	09-2015	36462Y
Grand Jury Investigations	25.1.5N	06-2016	27685N
Grand Jury Procedures	38.2.2N	08-2008	39138Z
Grievance Examiner Handbook	6.771.2N	02-2013	33022G
Group and Territory	4.7.5N	09-2013	30419J
Group Exemption Procedures	25.7.3N	12-2016	27772L
Guidelines for Cases with Special Issues	8.7.1N	02-2017	36060Y
Guidelines for Evaluating International Referrals	4.60.7N	12-2015	35004E
Guidelines for Preparing Program Requirements Packages (PRPs)	2.5.5N	04-2005	30743M
Guidelines for Specific Categories of Case Files	30.9.2N	12-2010	29714Z
Guiding Principles	31		
GUIDING PRINCIPLES	31.1		
GUIDING PRINCIPLES FOR APPEALS	36.1		
Guiding Principles for Appeals	36.1.1N	08-2004	39013D
Handling Cases	39.2.2N	03-2011	29453V
Handling Harassment Allegations	1.20.3N	07-2016	68680E
Hardcore Payment Tracers	3.17.5O	09-2016	49225T
HEALTH COVERAGE TAX CREDIT (HCTC)	25.19		
Health Maintenance Organizations	4.76.31N	08-2008	27782H
HOURS OF DUTY	6.610		
Household Goods	1.22.7N	10-2015	31777C
Hqtrs & Industry Offices Responsible for LMSB PSP	4.1.20N	07-2007	49265D
HR POLICY AND PROCEDURAL GUIDANCE	6.100		
Human Capital Office	1.1.22N	07-2015	49171G
Human Resources Management	6		
IBM Mainframe System Security Requirements	10.8.32O	04-2015	50510H
Identification and Processing of Frivolous Documents	5.20.10N	05-2014	51672Q
Identification and Treatment of Ghost Preparers	25.20.2N	06-2016	61857Z
Identification Cards	10.2.5N	09-2014	51716H
Identification of Joint Committee Cases	4.36.2N	09-2015	32891R
Identify Theft for Collection Employees	5.1.28O	01-2016	61662Q
Identifying Space Efficient Buildings	1.14.8N	07-2013	38770V

Title	Number	Revision Date	Catalog Number
Identity Protection and Victim Assistance - General Case Processing	25.23.2O	10-2016	67662Y
IDENTITY PROTECTION AND VICTIM ASSISTANCE	25.23		
Identity Protection and Victim Assistance - Policy Guidance	25.23.1N	09-2016	67661N
Identity Theft Case Processing for Field Examiners	4.10.27N	12-2013	54356R
Identity Theft Procedures	8.6.5N	10-2016	58307K
Identity Theft Returns for Submission Processing	3.28.4O	11-2016	60510D
IDRS and Data Security for Collection	5.1.25O	08-2016	54431X
IDRS Correspondence	2.11.1N	04-2013	28244Y
IDRS CORRESPONDENCE SYSTEM	2.11		
IDRS Security Controls	10.8.34O	06-2016	50208S
IDRS TERMINAL INPUT	2.4		
IDRS TERMINAL RESPONSES	2.3		
IDRS Transcripts and Automated Systems	8.20.2N	10-2014	33441R
IDTVA Paper Process	25.23.4O	09-2016	67664U
Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	3.20.12O	12-2016	33965G
IMF Automated Underreporter (AUR) Control	4.19.2O	08-2016	36856Y
IMF Automated Underreporter (AUR) Technical System Procedures	4.19.7O	09-2016	36334F
IMF Automated Underreporter Program	4.19.3O	08-2016	36857J
IMF General Instructions	3.12.37O	11-2016	33710V
IMF International Adjustments	21.8.1O	08-2016	49813H
IMF Notice Review	3.14.1O	10-2016	31974X
IMF Toll-Free and Identity Protection Specialized Unit- (IPSU) Paper	25.23.3O	08-2016	67663J
Imprest Funds	1.35.18N	12-2015	62656W
In-Business Repeater or Pyramiding Taxpayers	5.7.8N	03-2017	31077V
Incident Management Process	2.148.2N	03-2016	68034K
Incident Management Program	10.5.4O	08-2016	49879X
Incident Reporting	10.2.8N	05-2016	51720P
Income Reporting Considerations of Community Property	25.18.2N	03-2017	38253F
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.11.14O	10-2016	33490M
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.12.14O	10-2016	33650E
Income Taxes/Information Returns	21.7.4O	08-2016	36844G
Incoming and Outgoing Correspondence/Letters	21.3.3N	08-2016	36813H
Independent Administrative Review	5.8.12N	10-2014	33096W
INDIAN TRIBAL GOVERNMENTS	22.41		
Indian Tribal Governments Administration and Policy	4.86.1N	12-2016	34422U
INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE	4.86		
INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES	4.88		
INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT	4.87		
Individual Income Tax Returns	3.11.3O	11-2016	33440G
Individual Income Tax Returns	3.12.3O	11-2016	33590N
Individual Income Tax Returns	3.21.3O	11-2016	34010Y

Title	Number	Revision Date	Catalog Number
Individual Income Tax Returns	3.22.3O	11-2016	34030Q
Individual Income Tax Returns	3.24.3N	10-2016	34298E
Individual Income Tax Returns	3.28.3N	11-2016	34521K
Individual Master File (IMF) Account Numbers	3.13.5N	10-2016	33759A
Individual Master File (IMF) Entity Control Unpostables	3.13.122O	10-2016	31657J
Individual Master File (IMF) Return Delinquency	5.19.2O	03-2016	36861R
Individual Master File (IMF) Unpostable Resolution	3.12.179O	10-2016	33742F
Individual Master File Error Resolution General Instructions	3.12.2O	11-2016	67652C
Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	4.4.14N	02-2015	30325M
Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	21.6.5O	09-2016	36836G
INDIVIDUAL TAX RETURNS	21.6		
Industry Issue Resolution	32.4.3N	10-2010	29180Z
Industry Issue Resolution (IIR) Program	7.40.1N	03-2017	37894W
INFORMATION AND WHISTLEBLOWER AWARDS	25.2		
Information Disclosure to State Officials Under IRC 6104(c)	7.28.2N	09-2015	37474A
Information Gathering	4.61.4N	05-2006	27729E
Information Items	4.75.5N	08-2016	33209P
Information Letters	32.3.3N	08-2004	39011H
Information Protection	10.2.13N	08-2012	51726D
Information Return Examinations and Penalties	4.90.4N	05-2017	33032C
Information Return Penalties	20.1.7O	02-2016	33064M
Information Return Processing	3.11.8O	11-2016	33465B
Information Returns Processing	3.10.8O	11-2016	33395O
Information Returns Processing	3.12.8O	11-2016	33620Q
Information Returns Processing	3.24.8N	11-2016	34323E
Information Returns Processing	3.40.8O	11-2016	34899V
Information Returns Processing on SCRIPS	3.41.269O	11-2016	34927C
Information Returns Reporting Procedures	21.3.11N	12-2016	54528B
Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Testing, Training and Exercise (TT&E) Process	10.8.62N	09-2015	51230G
INFORMATION SYSTEMS	2.24		
Information Systems	30.7.1N	12-2010	41428A
Information Technology	2		
INFORMATION TECHNOLOGY (IT) SECURITY	10.8		
INFORMATION TECHNOLOGY (IT) SECURITY POLICY AND STANDARDS	25.10		
INFORMATION TECHNOLOGY SECURITY FIELD OPERATIONS	10.7		
Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	5.20.12O	03-2015	51674M
Initiating and Working a Case on TAMIS	13.4.5N	06-2015	35623R
Injunctions	34.5.5N	08-2004	29665P
Injured Spouse	25.18.5N	03-2017	38261F

Title	Number	Revision Date	Catalog Number
Innocent Spouse	4.11.34N	12-2004	36419R
Innocent Spouse Relief and Community Property	25.18.3N	03-2011	38254Q
Innocent Spouse Relief Processing Procedures	25.15.18O	07-2016	68459J
Innocent Spouse Shared Processing Responsibilities	25.15.7O	12-2016	30269N
Innocent Spouse Tracking System Inventory Validation Instructions	25.15.14N	07-2014	32938P
Inquiries, Comments and Public Hearings	32.1.7N	08-2011	39002W
INSOLVENCIES	34.4		
Insolvencies	34.4.1N	03-2016	39024K
Insolvencies and Decedents' Estates	5.17.13N	07-2012	57351S
Insolvency	1.4.51N	08-2016	38446S
Insolvency Automated Processes	5.9.12N	03-2016	39969G
Insolvency Case Monitoring	5.9.16O	05-2017	39974Z
Insolvency Disclosure and Telephone Procedures	5.9.19N	11-2011	39977G
Insolvency Mail Processing	5.9.11N	08-2016	39968V
Installment Agreements	4.20.4N	02-2013	29634Q
INSTALLMENT AGREEMENTS	5.14		
Insurance Activities	7.25.41N	03-2006	35947E
INSURANCE INDUSTRY	4.42		
Insurance Provider Fee	25.21.2N	12-2015	66328P
Intangible Property Valuation Guidelines	4.48.5N	07-2006	39442K
Integrated Data Retrieval System	2.9.1O	12-2016	28250C
INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES	2.9		
Integrated Financial System Payroll	1.35.9N	03-2016	66158B
INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL	25.14		
INTEGRATED MANAGEMENT SYSTEM	3.43		
Integrated Process Architecture (IPA)	2.100.4N	05-2016	60801V
INTEGRATED PROCESS MANAGEMENT	2.1		
Integrated Process Management Policy	2.100.1N	01-2017	48508B
Integrated Process Management Standardization Process	2.100.2N	01-2017	59034Y
Integrity & Verification Identity Theft Return Procedures	25.25.4O	09-2016	61688W
Integrity & Verification Operation Managers Guide	1.4.10N	09-2016	60880E
Inter-Center	2.7.1O	05-2013	73141Y
INTEREST	20.2		
Interest Introduction, Standards and Guidelines	20.2.1O	04-2016	32961E
Interest Issues in Settlement Computations	8.17.6N	09-2013	50799Y
Interest on Carryback of Net Operating Loss	20.2.9N	08-2013	32971A
Interest on Estate, Excise, Employment, and Foreign Taxes	20.2.10O	10-2016	32973W
Interest on Underpayments	20.2.5O	04-2016	32966H
INTERGRATED PROCESS MANAGEMENT	2.100		
Interim Actions	8.20.6N	06-2016	36044Y
Interim Guidance Process	1.11.10N	04-2014	53277J

Title	Number	Revision Date	Catalog Number
Internal and External Communications	13.6.1N	02-2012	35731S
Internal and Public Use Non-Tax Products	1.17.8N	08-2016	59701K
Internal Management Document (IMD) Program and Responsibilities	1.11.1N	04-2014	29298G
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11		
Internal Reports	8.10.1N	07-2015	36055F
Internal Revenue Manual (IRM) Process	1.11.2N	11-2016	29299R
Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	10.8.27N	09-2014	50851F
Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	13.1.2N	03-2012	30652W
INTERNATIONAL	21.8		
INTERNATIONAL AND INSULAR ISSUES	5.21		
INTERNATIONAL ERROR RESOLUTION	3.22		
International Estate and Gift Tax Examinations	4.25.4N	07-2016	58877N
International Examination and Processing Procedures	4.60.8N	06-2014	35005P
International Examiner's Report	4.60.9N	09-2015	35006A
International Features	4.1.9N	06-2014	27613T
International Field Calls	5.21.5N	11-2013	20357A
International Form 1040 NRP Study	4.22.9N	11-2011	51330H
INTERNATIONAL INVESTIGATIONS	9.13		
INTERNATIONAL ISRP	3.37		
International Notices	3.38.147O	11-2016	34880E
International Penalties	8.11.5N	12-2015	55127W
International Penalties	20.1.9N	11-2015	33061F
INTERNATIONAL PROCEDURES	4.60		
INTERNATIONAL PROGRAM AUDIT GUIDELINES	4.61		
International Referral Criteria and Procedures	4.60.6N	12-2015	35003T
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21		
International Seizures and Forfeitures	9.7.10N	10-2013	37219Z
INTERNATIONAL TAX RETURNS AND DOCUMENTS	3.38		
International Travel Office Procedures	1.32.5N	06-2016	35101Y
International Visitors Program	4.62.1N	03-2014	33000S
Interviews	9.4.5N	07-2015	36208I
Intranet Site and Web Server Registration Procedures	2.25.3N	08-2009	36514P
Introduction	4.4.1N	04-2016	30311Y
Introduction	4.13.1N	12-2015	31048S
Introduction	4.23.1N	09-2016	35221R
Introduction	4.26.1N	01-2016	27699B
Introduction	4.31.1N	03-2017	36873J
Introduction	4.42.1N	05-2002	27667R
Introduction	7.14.1N	08-2015	27761E
Introduction	11.1.1N	07-2015	31861T
Introduction	25.5.1N	09-2014	27528R

Title	Number	Revision Date	Catalog Number
Introduction	25.15.1N	07-2014	30263Z
Introduction	35.5.1N	08-2004	38053D
Introduction and Penalty Relief	20.1.1O	08-2014	33067T
Introduction to AIMS REALTIME Processing	2.8.1O	12-2012	28249B
Introduction to Disclosure	11.3.1N	03-2011	30423R
Introduction to Excise Taxes	4.24.1N	05-2017	28302T
Introduction to IDRS Terminal Responses	2.3.2O	03-2010	28115U
Introduction to Performance Management	6.430.1N	06-2011	37671V
Introduction to Private Foundations and Special Rules Under IRC 508	7.26.1N	08-2001	35985S
Introduction to Requisition Processing for Information Technology (IT)	2.21.1N	04-2017	37317E
Introduction to the Chief Counsel Publication Handbook	32.2.1N	08-2004	29173K
Inventory Control	4.4.16N	12-2011	30327I
Inventory Control and Working an Assignment	13.2.2N	07-2009	30666K
Inventory Control System (ICS)	7.14.5N	09-2015	27766H
Inventory Management	4.87.1N	09-2015	34423F
Investigation	5.8.4N	04-2015	27843J
Investigation and Recommendation of TFRP	5.7.4N	11-2015	35498Q
Investigation Initiation	9.4.1N	03-2017	36203F
Investigations and Reports	5.17.12N	03-2015	30756P
Investigative Disclosure	11.3.21N	04-2016	30444U
INVESTIGATIVE PROCESS	9.5		
Investigative Property	9.11.3N	05-2016	36459B
Investigative Reports	9.5.8N	09-2015	36222M
Investigative Services	9.4.11N	09-2011	36214M
INVESTIGATIVE TECHNIQUES	9.4		
IRC 401(a) Pre-Approved Plans Program	7.11.4N	05-2017	55915M
IRC 403(b) Plans	4.72.13N	07-2016	27872M
IRC 404 Examination Guidelines	4.72.15N	09-2015	33534D
IRC 415(b)	4.72.6N	08-2016	35955E
IRC 430 Examination Guidelines	4.72.16N	09-2016	33536Z
IRC 457 Examination Guidelines	4.72.19N	07-2016	55470G
IRC 4947 Trusts	7.26.15N	08-2001	36098W
IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	7.27.12N	05-2003	33267V
IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	4.32.4N	02-2016	38332D
IRC Section 521 Exempt Farmers' Cooperatives	4.44.1N	01-2002	36078E
IRS Absence and Leave	6.630.1N	01-2017	54211D
IRS Annual Financial Statement Audit	1.35.14N	01-2015	67071D
IRS Correspondence Manual	1.10.1N	06-2015	33092E
IRS Domain Naming Standards	2.25.13N	04-2006	37394R
IRS e-file for Business Tax Returns	3.42.4O	09-2016	30620M
IRS e-file for Individual Income Tax Returns	3.42.5O	09-2016	28779U

Title	Number	Revision Date	Catalog Number
IRS Environmental Compliance Program	1.14.12N	05-2017	49873J
IRS Grade and Pay Retention	6.536.1N	10-2010	54089J
IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting	1.4.3N	05-2016	49895X
IRS Hours of Duty	6.610.1N	10-2016	20195M
IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	3.21.264O	10-2016	54684M
IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	3.21.263O	10-2016	47942R
IRS Language Services	22.31.1N	12-2016	39864C
IRS Merit Promotion and Internal Placement	6.335.1N	03-2013	34640S
IRS Mission and Organizational Structure	1.1.1N	06-2015	30376D
IRS Nursing Mothers Program	6.800.4N	03-2017	66284Y
IRS Parking Program	1.14.9N	06-2011	50504D
IRS Pay Under the General Schedule	6.531.1N	03-2010	54090K
IRS Personnel Staffing Accountability	6.10.1N	09-2009	53707Q
IRS Portal and Extranet Usage Standard	2.25.2N	09-2014	37414Y
IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	10.8.52N	02-2015	51042W
IRS Quality Assurance Program	1.4.31N	08-2015	66821V
IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	6.575.1N	09-2013	55210C
IRS Relocation Travel Guide	1.32.12N	03-2017	39982Z
IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements	10.5.5N	08-2013	49880Y
IRS.gov Content Management Guidelines	2.25.101N	08-2006	38937M
IRS.gov Website Help Desk Process	2.25.102N	06-2012	38938X
ISRP SYSTEM	3.24		
Issue Development and Conclusion	4.75.13N	04-2017	33216E
Issue Development, Proposal and Resolution	4.46.5N	03-2016	38196V
Issue Resolution	4.10.7N	03-2015	27642W
Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	33.2.1N	08-2004	29146D
IT ASSET MANAGEMENT	2.149		
IT Security Roles and Responsibilities	10.8.2N	09-2016	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60N	09-2015	51228U
IT SUPPORT SERVICES MANAGEMENT	2.148		
IT Support Services Management Directive	2.148.1N	04-2016	68033Z
IT Test Policy	2.127.1N	05-2017	60807J
IT Testing Process and Procedures	2.127.2N	05-2017	60808U
Jeopardy and Terminations	4.15.1N	05-2014	28044W
Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	4.4.17N	07-2011	30328T
Jeopardy Levy Appeals	8.24.2N	05-2014	59045F
Jeopardy Levy without a Jeopardy Assessment	5.11.3N	04-2013	35746R
Jeopardy, Termination, Quick and Prompt Assessments	5.1.4N	07-2014	27786Z
JEOPARDY/TERMINATION ASSESSMENTS	4.15		
JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF)	6.350		

Title	Number	Revision Date	Catalog Number
JOINT COMMITTEE (JC) CASE PROCEDURES	8.9		
Joint Committee (JC) Cases	8.7.9N	06-2015	50795G
JOINT COMMITTEE PROCEDURES	4.36		
Joint Committee Process Overview	4.36.1N	09-2015	32505Q
Joint Committee Review Team Procedures	4.36.4N	09-2015	32893N
Judgment Follow-up	25.3.5N	03-2012	30400S
Judicial Sales	5.10.8N	06-2014	34277B
Judicial/Non-Judicial Foreclosures	5.12.4N	06-2016	35753G
JURISDICTION OF THE COURT OF FEDERAL CLAIMS	34.2		
Jurisdiction of the Court of Federal Claims	34.2.1N	08-2004	29129S
JURISDICTION OF THE DISTRICT COURTS	34.1		
Jurisdiction of the District Courts	34.1.1N	08-2004	29128H
Jurisdictional Defects	35.3.2N	09-2012	29843D
Knowledge Management Directive	2.123.1N	03-2016	68608U
Knowledge Management Process Description	2.123.2N	03-2016	68610G
Knowledge Services	1.18.4N	07-2014	48239X
Labor and Employee Relations	30.4.5N	05-2006	29602G
LABOR AND RELATED MATTERS	39.2		
Labor, Agricultural and Horticultural Organizations	7.25.5N	05-2014	35969S
Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)	4.76.14N	09-2010	35965A
Labor-Management Contract Negotiations	39.2.1N	01-2009	29452K
LABOR-MANAGEMENT RELATIONS	6.711		
Large Business & International (LB&I) Division	1.1.24N	11-2006	14055T
Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4.24.5N	08-2016	28306L
LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS	11.51		
Large Dollar Cases	4.4.18N	06-2010	30329E
LB&I CASE MANAGEMENT	4.51		
LB&I Examination of NRP C Corporation Returns.	4.22.12N	07-2012	59724J
LB&I Fraud Procedures	25.1.10N	03-2015	34951C
LB&I GUIDE FOR QUALITY EXAMINATIONS	4.46		
LB&I INITIATIVES WITH OTHER BUSINESS UNITS	7.40		
LB&I International Programs	4.60.4N	02-2015	35001X
LB&I Intranet Publishing Standards	11.51.2N	06-2016	68000E
LB&I/Appeals Fast Track Settlement Program (FTS)	4.51.4N	09-2015	37347S
LEADERSHIP AND ORGANIZATIONAL EFFECTIVENESS	6.415		
LEARNING AND EDUCATION	6.410		
Learning and Education Policy	6.410.1N	04-2017	32678W
Learning Technology Office Standards	6.410.8N	10-2012	56035F
Leave Administration	30.4.6N	03-2009	29603R
Legal Advice	33		
LEGAL ADVICE	33.1		

Title	Number	Revision Date	Catalog Number
LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS	5.17		
Legal Work	31.1.1N	07-2016	29647T
Legislation and Miscellaneous Matters	33.3.1N	08-2004	29159G
LEGISLATIVE AFFAIRS	11.5		
Legislative Analysis and Tracking Implementation Services (LATIS) Program	11.5.4N	06-2015	67879V
Letter 903 Process	5.7.2N	03-2015	35496U
Letter Generation	7.13.5N	07-2016	36152Z
Letter Generation	7.14.4N	09-2015	27764L
Letter Rulings	32.3.2N	07-2014	39010W
LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS	32.3		
Levy and Sale	5.17.3N	11-2014	57344D
Levy on Wages, Salary, and Other Income	5.11.5N	12-2016	35748N
LIABILITY COLLECTION	5.19		
LIABILITY DETERMINATION	4.19		
LIABILITY DETERMINATION	5.18		
Liability Issues and Relief from Liability	8.22.8N	09-2014	58572H
Liability of Third Parties for Unpaid Employment Taxes	5.17.7N	07-2012	30755E
LIBRARY SERVICES	30.8		
Lien Program Overview	5.12.1N	10-2013	35750Z
Lien Related Certificates	5.12.10N	09-2015	58950X
Lien Release and Related Topics	5.12.3O	07-2015	35752V
Lien Special Topics	5.12.11N	10-2013	58952T
Life Insurance Companies	4.42.2N	05-2002	27668C
Linux and Unix Security Policy	10.8.10O	07-2015	50850U
LITIGATION AND JUDGMENTS	25.3		
LITIGATION EXHIBITS	34.12		
Litigation Exhibits	34.12.1N	04-2016	29689Z
LITIGATION EXHIBITS	35.11		
Litigation Exhibits	35.11.1N	07-2016	30026U
LITIGATION EXHIBITS	36.4		
Litigation Exhibits	36.4.1N	03-2013	39023Z
Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court	34		
LMSB Administrative Guidance	4.51.2N	12-2005	33207T
LMSB GENERAL PROCEDURES	4.30		
LMSB Inventory Ordering and Return Delivery Systems	4.1.25N	07-2007	49272S
LMSB OUTREACH PROCEDURES	22.10		
LMSB Planning and Monitoring	4.1.21N	08-2007	49267Z
LMSB Sources of Returns, Ordering and Classification	4.1.24O	03-2010	49270W
LMSB Workload Study	4.1.22O	03-2010	49268K
Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...	4.76.20N	12-2006	31453P
Locating Taxpayers and their Assets	5.1.18O	06-2015	27558F

Title	Number	Revision Date	Catalog Number
Lockbox Processing Procedures	3.0.230N	11-2016	33181Y
Logistics Management	1.14.1N	08-2008	37000G
Losses and Shortages	3.0.167O	09-2016	33178B
LOW INCOME TAX CLINIC PROGRAM	13.8		
Lyris List Procedures	2.25.104N	08-2006	38941U
MAC OS X Security Policy	10.8.7N	01-2017	53313Q
Magnetic Media Management	2.7.4O	04-2013	73142J
MAIL AND TRANSPORTATION MANAGEMENT	1.22		
Mail and Transportation Management Overview	1.22.1N	10-2015	31771O
Mail Operations	1.22.5N	10-2015	31775G
Mailing and Shipping Equipment	1.22.8N	10-2015	59044U
Maintaining the PCS Database	4.29.2N	09-2008	36922T
Maintenance	5.6.2N	09-2011	35491R
Management Information System (MIS)	7.14.6N	09-2015	27767S
Management Inventory Screens	13.4.6N	05-2009	35624C
Management Roles and Responsibilities	1.4.1N	01-2012	33466M
MANAGEMENT SYSTEMS	30.7		
Managerial Cost Accounting	1.35.16N	12-2016	62653P
Managers Security Handbook	1.4.6N	08-2016	31779Y
Manager's Self-Certification and the Independent Review Process	1.5.3N	05-2017	30333M
Managers/TEFRA Resources	8.19.2N	04-2016	36946D
Managing Electronic Records	1.15.6N	11-2016	31431B
Managing Organizational Change	1.53.1N	08-2007	37013J
MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM	1.5		
Mandatory and TEQMS Case Reviews	7.11.9N	03-2016	57223Z
Mandatory Review	4.8.4N	03-2015	31433X
Mandatory Review	4.75.17N	01-2015	33221X
Manual Assessments	3.17.244O	09-2016	57188D
Manual Deposit for Field Office Payment Processing	3.8.47O	09-2016	33951S
Manual Deposit Process	3.8.45O	12-2016	29994V
Manual Inventory Balancing Procedures	13.1.22N	01-2016	49944H
Manual Proofs of Claim and Common Claim Issues	5.9.13O	03-2016	39970H
Manual Refunds	4.4.19N	08-2016	30343I
Manual Refunds	21.4.4O	09-2016	36818K
Marketplace Eligibility Determination and Reporting Requirements	25.21.3N	01-2017	69273V
Master File Accounts Maintenance	21.2.4O	09-2016	36809Z
Matters Relating to Practice Before the IRS	39.4.1N	05-2009	29467J
Measured Employees Performance System (MEPS) for Managers	3.43.405N	08-2016	56046M
Media Transport and Control	3.13.62N	11-2016	33780T
Medical Qualification Determination Requirements	6.339.1N	12-2015	53386V
MEDICAL QUALIFICATION DETERMINATIONS	6.339		
MERIT SYSTEM ASSESSMENT	6.273		

Title	Number	Revision Date	Catalog Number
MESSAGING	2.18		
Methods of Proof	9.5.9N	03-2012	36223X
Methods of Providing Protection	10.2.14N	08-2016	51728Z
MIDWEST AUTOMATED COMPLIANCE SYSTEM (MACS)	4.3		
Minimum Firewall Administration Requirements	10.8.54O	09-2016	51043H
Minimum Protection Standards (MPS)	10.2.15N	08-2016	51729K
Mirror Modules for Requests for Relief from Joint and Several Liability	25.15.15N	07-2014	39700H
Miscellaneous	4.42.5N	05-2002	27672K
Miscellaneous Accounting	3.17.243O	09-2016	33916L
Miscellaneous Administrative Procedures	9.12.1N	07-2013	36416K
Miscellaneous Collection Procedures	5.1.1N	02-2016	27899D
Miscellaneous Examination Procedures	4.2.2N	10-2003	34443X
Miscellaneous FIRPTA Related Issues	21.8.5O	08-2016	50502H
Miscellaneous Forms and Processing	21.2.5N	09-2015	36810A
Miscellaneous Interest Provisions	20.2.11N	01-2017	32974H
Miscellaneous Matters	38.3.1N	10-2007	39139K
Miscellaneous Motions	35.3.9N	08-2004	29850S
Miscellaneous Penalties	8.11.8N	10-2014	59756T
Miscellaneous Penalties	20.1.10O	02-2013	33062Q
Miscellaneous Problems	35.8.5N	05-2012	29871V
Miscellaneous Procedures	4.25.14O	07-2016	58887J
Miscellaneous Provisions	4.27.5N	12-2010	27754P
Miscellaneous Responsibilities	4.8.8N	12-2013	31428E
Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	3.24.26N	12-2016	34837X
Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	3.11.26O	12-2016	33527O
Miscellaneous Tax Returns	3.11.25O	11-2016	33525S
Miscellaneous Tax Returns	3.21.25O	11-2016	34020U
Mission	9.1.1N	03-2017	36200Y
Mission Statement, and the Strategic and Program Plan	30.1.1N	05-2014	29704D
MITS FINANCIAL MANAGEMENT	2.23		
MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS	2.7		
Money Laundering and Currency Crimes	9.5.5N	02-2015	36233T
Monitoring and Improving Internal Control	1.4.2N	02-2015	33467X
Monitoring Internal Control Planned Corrective Actions	1.4.30N	10-2015	62659D
Monitoring of IRC 7407 and 7408 Injunctions	5.20.7N	09-2014	38120J
Monitoring Offer In Compromise	5.19.7O	07-2016	36866U
Monitoring the IRS e-file Program	4.21.1O	08-2011	28517U
MOTIONS	35.3		
Motions for Disposition without Trial	35.3.5N	08-2004	29847V
Motions in Collection Due Process Cases	35.3.23N	02-2017	38348N
Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	35.3.8N	08-2004	29849R

Title	Number	Revision Date	Catalog Number
Motions in TEFRA Cases	35.3.7N	08-2004	38354R
Motions Pertaining to Calendared Cases	35.3.4N	08-2004	29846K
Motions Pertaining to Opinions and Decisions	35.3.6N	08-2004	29848G
Motions Pertaining to Pleadings	35.3.3N	08-2004	29845Z
Motions Practice	35.3.1N	08-2004	29842S
Motor Vehicle Management	1.14.7N	08-2013	35907U
Moving Cases through the EDS Inventory Control Subsystem	7.13.7N	10-2016	36154V
Multiemployer Plan Examination Guidelines	4.72.14N	06-2016	32023H
Multiemployer Plans	7.11.6N	08-2016	57220S
MULTILINGUAL INITIATIVES	22.31		
Multiple Employer Plans	7.11.7N	05-2017	57221D
Multiple Parent Title Holding Companies	4.76.28N	05-2010	35937I
Multiple Parent Title Holding Companies	7.25.21N	06-2001	35981A
Mutual Agreement Procedures and Report Guidelines	4.60.2N	01-2002	35007L
Naming Data Elements	2.152.3N	09-2015	67565E
National Distribution Center	1.18.5N	07-2014	48240Y
NATIONAL RESEARCH PROGRAM (NRP)	3.34		
NATIONAL RESEARCH PROGRAM (NRP)	4.22		
NATIONAL SECURITY INFORMATION	1.9		
NATIONAL SECURITY INFORMATION	10.9		
National Security Information (NSI)	10.9.1N	08-2012	51732H
National Taxpayer Advocate	1.1.8N	06-2005	30382H
NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM	13.3		
Navigating the Tax Exempt Determination System (TEDS)	7.15.6N	09-2015	55002A
Navigation/Querying	13.4.4N	05-2009	35622G
Net Operating Loss Cases	4.11.11N	02-2014	36099H
Net Rate Netting Procedures for Appeals	8.7.19N	12-2015	68283H
Net Rate Netting Procedures for LB&I Cases	4.10.26N	08-2012	48619J
Netting of Overpayment and Underpayment Interest	20.2.14O	02-2017	32978Z
Network Security Policy	10.8.55O	02-2017	66020C
News Coverage of Tax Prosecutions	11.1.2N	10-2014	33001D
No-Merge Cases	21.7.10N	08-2016	36850K
Nonbank Trustee Investigation Procedures	4.72.18N	04-2016	35924F
Non-Bankruptcy Insolvencies	5.9.20N	04-2017	51069N
Non-Enforcement Pocket Commissions	10.2.6N	09-2014	51717S
Non-Examined Closures and Deleting AIMS Records	4.4.21N	07-2012	30345E
NONFILED RETURNS	4.12		
Nonfiled Returns	4.12.1N	10-2010	27548J
Non-Filer Program	4.19.17O	10-2016	48156H
Non-Master File (NMF) Adjustments	21.7.12O	08-2016	36852G
Non-Master File (NMF) Processing	4.4.22N	11-2009	30346P
Non-Qualifying Claims & Complex Account Issues	25.15.19O	12-2016	68751C

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Non-Return Unit Examinations	4.71.17N	05-2017	57900H
NonTEFRA Examinations - Field Office Procedures	4.31.5O	04-2017	35421T
Non-TEFRA Examinations-CTF Procedures	4.31.6O	04-2017	35422E
Non-TEFRA Procedures	8.19.9N	10-2012	38688A
Notice of Determination of Worker Classification	4.8.10N	07-2012	50714B
NOTICE OF LEVY	5.11		
Notice of Levy in Special Cases	5.11.6N	01-2017	35749Y
Notice of Lien Determinations	5.12.2N	11-2015	35751K
Notice of Lien Preparation and Filing	5.12.7N	01-2016	58946P
Notice of Lien Refiling	5.12.8N	10-2013	58947A
NOTICE REVIEW	3.14		
Notices of Deficiency	8.17.4N	05-2017	31912Z
NRP Case Building	4.22.2N	10-2008	33007R
NRP EITC Component of the Individual Reporting Compliance Study	4.22.8N	01-2014	50358Z
NRP Individual Income Tax Returns Document Analysis and Data Entry	3.34.3N	03-2010	40274C
NRP Overview	4.22.1N	10-2008	33006G
NTA Toll-Free Procedures	13.3.1N	03-2012	30667V
Occupant Emergency Planning	10.2.9N	09-2016	51721A
Occupational Health and Safety Program	1.14.5N	05-2017	31452E
OCR SCANNING OPERATIONS	3.41		
OFFER IN COMPROMISE	5.8		
OFFER IN COMPROMISE	8.23		
Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	1.4.54N	10-2015	40087D
Offer in Compromise Manager's Resource Guide - Field Program	1.4.52N	08-2015	39453R
Offer in Compromise Overview	8.23.1N	04-2016	50802K
Offers in Compromise	33.3.2N	10-2015	29160H
Offers in Compromise Received in Exam	4.18.1N	02-2017	28827T
Office Correspondence Examination Program (OCEP)	4.71.11N	12-2016	35915U
Office of Chief Counsel Directives System	30.2.1N	04-2014	29706Z
OFFICE OF CHIEF COUNSEL MISSION STATEMENT	30.1		
OFFICE OF GOVERNMENTAL LIAISON	11.4		
Office of Planning, Programming, and Audit Coordination	1.1.30N	12-2016	69119G
Office of Professional Responsibility	1.1.20N	11-2016	50178P
OFFICE OF TAXPAYER BURDEN REDUCTION	22.24		
Office of the Commissioner	1.1.5N	06-2015	30378Z
OFFICE OF THE COMMISSIONER INTERNAL REVENUE	1.10		
Office/Correspondence Examination Program (OCEP)	4.75.27N	08-2016	33236W
Official IRS City-to-City Travel Guide	1.32.11N	09-2011	55730Z
Official IRS Local Travel Guide	1.32.1N	02-2012	39947S
Offshore Information Gathering Techniques	5.21.2N	12-2013	20354T
OFP CODES	25.8		
Oil and Gas Handbook	4.41.1N	12-2013	35071V

Title	Number	Revision Date	Catalog Number
OIL AND GAS INDUSTRY	4.41		
On-Site Audit Guidelines	4.75.11N	01-2017	33213X
Open Litigation Control, Monitoring and Closing Actions	25.3.6N	09-2013	52749M
Opening a Bankruptcy Case	5.9.5O	08-2016	39961W
Openings	4.4.23N	10-2013	30347A
Operating Procedures for the Revenue Systems and Analysis Section in the National Headquarters Office	1.31.7N	07-2011	35660U
Operational Guidelines Overview	21.1.3N	09-2016	36802A
Organization and Responsibilities	4.8.1N	11-2015	31455L
ORGANIZATION AND STAFFING	1.1		
Organization, Finance and Management	1		
Organization, Function, and Program (OFP) Codes	3.30.20N	03-2017	62236A
Organizational Changes	1.55.2N	06-2015	37989E
Organizational Planning	1.1.4N	08-2013	30364L
Organizations Covered by a Group Ruling	4.75.24N	02-2015	27552R
Organizations Exempt Under IRC 501 (c)(12)	7.25.12N	08-2006	36071F
ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY	30.3		
Other Disclosures to State and Local Governments	11.3.33N	10-2013	30456M
Other Information Available to the Public	11.3.11N	09-2015	30434Y
Other Investigations	9.5.11N	11-2011	36463J
OTHER LEGAL ADVICE	33.3		
Other Programs and Other Source Workload	4.1.4O	03-2017	27606E
OTHER THAN FULL-TIME CAREER EMPLOYMENT	6.340		
Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent)	6.340.1N	11-2009	53387G
Outline of System	4.9.1N	05-2014	27665V
Outlining and Drafting Substantive Regulatory Text	32.1.4N	10-2011	38996D
Outreach	22.40.1N	08-2016	38104J
Outreach	22.41.1N	12-2016	35210K
Outside Expert Program	4.46.10N	07-2016	38201D
Overpayment Interest	20.2.4O	03-2015	32965W
Overpayments	35.8.3N	08-2004	29869J
Overseas Posts	4.30.3N	10-2010	32504F
Overview	4.7.1N	04-2016	30415R
Overview	5.8.1N	05-2017	27839B
Overview	5.21.1N	10-2013	20268G
Overview	5.24.1N	07-2009	51865D
Overview	7.29.1N	02-2008	51150X
Overview - Economist Program	4.49.1N	11-2006	35060O
Overview and Basic Examiner Responsibilities	4.10.1N	02-2015	27634W
Overview of Bankruptcy	5.9.1O	11-2015	39955S
Overview of Compliance Initiative Projects	4.17.1N	04-2017	34366V
Overview of Engineering Program	4.48.1N	05-2006	28459Z

Title	Number	Revision Date	Catalog Number
Overview of Excise Fuel Compliance Program	4.24.13N	11-2015	38334Z
Overview of Form 5500 Examination Procedures	4.71.1N	05-2017	35855D
Overview of Guidelines	4.61.1N	05-2006	27726X
Overview of ID Media	10.2.4N	09-2014	51715W
Overview of IDRS	4.71.2N	12-2016	33831Z
Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	1.17.1N	08-2016	31851X
Overview of the PCS	4.29.1N	09-2008	36921I
Overview of the Regulations Process	32.1.1N	04-2017	29172Z
Overview/Definitions	25.1.1N	01-2014	27681V
Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	3.17.278N	09-2016	48070K
Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	5.14.2O	12-2015	28504R
Partner Cases	8.19.6N	04-2016	36952H
PARTNERSHIP AND S CORPORATIONS	4.35		
PARTNERSHIP CONTROL SYSTEM	2.2		
PARTNERSHIP CONTROL SYSTEM (PCS)	4.29		
Partnership Control System Chapter Overview	2.2.1O	12-2013	28245J
Partnership Return of Income	3.24.15N	11-2016	34352H
PASS-THROUGH ENTITY HANDBOOK	4.31		
PAY ADMINISTRATION	6.550		
Pay Administration	6.550.1N	12-2009	53304F
PAY AND ALLOWANCES	6.500		
PAY UNDER THE GENERAL SCHEDULE	6.531		
PAYER COMPLIANCE	4.6		
Payment Application and Refund Claims	5.7.7N	08-2015	35502N
Payment Tracers	21.5.7O	09-2016	36827V
Payments	25.19.5N	09-2008	39706V
Payments and Remittances	4.4.24N	07-2014	30348L
Payments in Bankruptcy	5.9.15N	08-2015	39972D
Payments Made in Foreign Currency	5.21.4N	11-2013	20356P
Payroll Deduction Agreements and Direct Debit Installment Agreements	5.14.10N	01-2015	33077P
PCS Command Code MSCHG	2.2.8N	12-2014	28581E
PCS Command Code TSCHG	2.2.3N	12-2014	28575A
PCS Command Code TSCLS	2.2.7N	12-2014	28580T
PCS Command Code TSDEL	2.2.5N	12-2014	28578H
PCS Command Code TSINQ	2.2.4N	12-2014	28577W
PCS Command Code TSLOD	2.2.2N	12-2014	28574P
PCS Command Code TSNOT	2.2.6N	12-2014	28579S
PCS Command Code TSUMY	2.2.9N	12-2014	28582P
PCS Database Elements	4.29.3N	09-2008	36923E
PCS Reports	4.29.4N	09-2008	36924P

Title	Number	Revision Date	Catalog Number
PCS TEFRA/NonTEFRA Notices and Cover Letters	4.29.5N	09-2008	36925A
Penalties and Sanctions	35.10.2N	08-2004	30014C
Penalties Applicable to Incorrect Appraisals	20.1.12N	08-2010	52679Z
PENALTIES WORKED IN APPEALS	8.11		
Penalties/Additions to Tax in Computations	8.17.7N	03-2014	50801Z
Penalty and Interest	20		
Penalty Appeals (PENAP)	8.11.4N	11-2014	55125A
Penalty Considerations	4.10.6N	07-2001	27641L
PENALTY HANDBOOK	20.1		
Performance and Reduction in Force	6.430.4N	05-2011	37674C
Performance Appraisals for Temporary Assignments	6.430.5N	06-2009	37675N
PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS	6.432		
Performance Engineering	2.120.5N	09-2015	65262A
PERFORMANCE MANAGEMENT	6.430		
Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)	6.430.2N	01-2017	37672G
Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	6.430.3N	10-2011	37673R
Personal Property Management	1.14.4N	11-2014	38310P
PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY	30.4		
Personnel Guidance	30.4.2N	11-2011	29812E
Personnel Matters	9.11.4N	11-2012	36460C
Personnel Records	11.3.20N	09-2013	30443J
PERSONNEL SECURITY	1.23		
PERSONNEL SECURITY	10.23		
Personnel Security	10.23.1N	08-2016	51141M
Personnel Security/Suitability Program	10.23.3N	06-2016	51144T
PETITION AND ANSWER	35.2		
Petition for Remission Program	5.1.29O	01-2015	67152X
Petition for Writ of Certiorari	36.2.2N	03-2012	39016K
Petroleum Industry Program	4.40.4N	05-2006	27633L
Physical Fitness Program	9.2.2N	06-2015	36226E
Physical Security	10.2.1N	04-2012	51711E
PHYSICAL SECURITY INFORMATION FOR MANAGERS	10.4		
PHYSICAL SECURITY PROGRAM	1.16		
PHYSICAL SECURITY PROGRAM	10.2		
Plan Terminations	7.12.1N	02-2017	27562N
Planning and Control Data	3.24.183N	11-2015	34712B
PLANNING AND SPECIAL PROGRAMS	4.1		
Planning and Special Programs (PSP)	4.7.4N	04-2014	30418Y
Planning and Special Programs Procedures	4.15.7N	01-2012	28051L
Planning The Examination	4.46.3N	03-2016	38194Z

Title	Number	Revision Date	Catalog Number
Planning, Classification, and Selection	4.25.3N	08-2015	58876C
Planning, Monitoring, and Coordination	4.1.1N	03-2013	27602M
Plea Agreements and Sentencing Process	9.6.2N	08-2008	36464U
Policies, Authorities, Categories, and Approvals	6.451.1N	10-2011	30095H
Policies, Requirements, Responsibilities and Strategies	6.250.1N	06-2002	34093Z
Policies, Responsibilities, Authorities, and Guidance	6.751.1N	11-2008	33018Y
Policies, Responsibilities, Requirements, and Procedures	6.715.1N	07-2002	33016C
Policy and Guidance	10.8.1O	07-2015	49446Y
Policy Statements	1.11.3N	04-2014	29300H
Policy Statements for Appeals Activities	1.2.17N	09-2016	48033H
Policy Statements for Chief Counsel Activities	1.2.23N	08-2007	48040W
Policy Statements for Collecting Process Activities	1.2.14N	10-2012	48029Z
Policy Statements for Communications, Liaison and Disclosure Activities	1.2.19N	10-2012	48035D
Policy Statements for Criminal Investigation Activities	1.2.18N	10-2012	48034S
Policy Statements for Customer Account Services Activities	1.2.21N	10-2012	48038K
Policy Statements for Human Resource Management Activities	1.2.15N	10-2012	48030A
Policy Statements for Information Technology Activities	1.2.11N	07-2012	48025H
Policy Statements for Organization, Finance and Management Activities	1.2.10N	11-2016	48024W
Policy Statements for Penalties and Interest Activities	1.2.20N	11-2012	48037Z
Policy Statements for Security, Privacy and Assurance Activities	1.2.25N	04-2009	52710D
Policy Statements for Special Topics	1.2.24N	06-2015	50507K
Policy Statements for Submission Processing Activities	1.2.12N	10-2012	48026S
Policy Statements for Taxpayer Education and Assistance Activities	1.2.22N	10-2012	48039V
Policy Statements for the Examining Process	1.2.13N	03-2014	48027D
Policy Statements for the Rulings and Agreements Process	1.2.16N	06-2013	48032W
Political Organizations	7.27.11N	06-2001	36080Q
Political Organizations (IRC 527)	4.76.30N	01-2015	33262S
Portal Environment Usability Services	2.25.14N	04-2006	37395C
POSITION CLASSIFICATION	6.511		
Position Management and Classification Policy and Operational Guidance	6.511.1N	03-2010	49822S
Possession Corporations	4.61.9N	05-2006	27736T
Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	8.26.5N	08-2015	50909K
Post Examination Case Processing Requirements	4.8.5N	06-2015	31422Q
POST OPINION ACTIVITIES	35.9		
Post Sale Actions and Responsibilities of Advisory	5.10.6N	02-2017	35406E
Postage Accountability and Reporting Requirements	1.22.4N	10-2015	31774V
Post-Appeals Mediation Procedures for Collection Cases	8.26.9N	03-2015	59866Q
Post-Assessment Procedures	4.15.5N	10-2014	28049Z
POST-TRIAL PROCEDURES	34.10		
Potentially Dangerous Taxpayer	25.4.1N	01-2017	32998R
Power of Attorney Rights and Responsibilities	4.11.55N	04-2010	36505E
PRACTICE BEFORE THE INTERNAL REVENUE SERVICE	39.4		

Title	Number	Revision Date	Catalog Number
PRACTICE BEFORE THE SERVICE	1.25		
Practitioner Enrollment	1.25.2N	05-2017	52482U
Practitioner Priority Service (PPS)	21.3.10N	09-2016	33204M
PRE 90-DAY AND 90-DAY CASES	8.2		
Pre-Contact Responsibilities	4.10.2O	11-2016	27635H
Pre-Filing Agreement Program	4.30.1N	01-2002	32528P
Pre-Filing Agreements	32.4.2N	06-2005	29179Y
Preparation	25.5.2N	07-2015	27529C
Preparation of Briefs	35.7.2N	08-2004	30004G
Preparer e-file Hardship Waiver Requests	3.42.20N	10-2016	60081H
Preparer Penalty Procedures for SB/SE Employment Tax	4.23.17N	03-2017	52847R
Preparer, Promoter, Material Advisor Penalties	20.1.6N	09-2013	33072M
Preparing a Statement of Account	8.17.3N	09-2013	31909C
Preparing for Examination and Cross-Examination of Witnesses	35.4.8N	08-2004	29885J
Preparing Technical Advice Requests	7.11.12N	11-2016	64076C
Prereferral Assistance, Visitations and Investigative Tools	38.1.1N	06-2013	39133W
Pre-Seizure Considerations	5.10.1N	05-2016	35401B
Pre-seizure Planning	9.7.4N	11-2013	36433V
PRE-TRIAL ACTIVITIES	35.4		
Pre-Trial Procedures	9.6.3N	11-2013	36465F
PRE-TRIAL PROCEDURES	34.7		
Pre-Trial Procedures	34.7.1N	02-2016	29666A
Privacy Act Access and Amendment of Records	11.3.18N	09-2013	30441N
Privacy Act Accounting for Disclosures	11.3.19N	09-2013	30442Y
Privacy Act General Provisions	11.3.14N	09-2013	30437F
Privacy Act Notification Programs	11.3.16N	08-2013	30439B
Privacy Act Of 1974	37.2.1N	08-2004	39105E
PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT	37.2		
Privacy Act Publication and Reporting Requirements	11.3.15N	09-2013	30438Q
Privacy Act Recordkeeping Restrictions	11.3.17N	09-2013	30440C
PRIVACY ADVOCATE	11.2		
Privacy Compliance and Assurance (PCA) Program	10.5.2N	12-2016	49877B
Privacy Policy	10.5.1N	03-2017	49876Q
PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)	10.5		
Private and Charter Schools	4.76.8N	07-2003	33249Z
Private Foundations	4.76.4N	10-2014	33241P
Private Foundations Defined by IRC 509(a)(2) Exclusion	7.26.4N	08-2001	35854S
Private Foundations Defined IRC 509(a)(1) and IRC 170(b)(1)(A)(vi) Exclusions	7.26.3N	08-2001	73145Q
Private Foundations Defined IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion	7.26.2N	08-2001	36015V
Private Foundations Defined IRC 509(a)(3) Exclusion	7.26.5N	08-2001	36016G
PRIVATE FOUNDATIONS EXAMINATIONS	4.77		

Title	Number	Revision Date	Catalog Number
PRIVATE FOUNDATIONS MANUAL	7.26		
Private Operating Foundations IRC 4942(j)(3)	7.26.6N	05-2002	35926B
Probate Proceedings	5.5.2N	04-2012	35479J
Procedural Requirements for Regulation Projects	32.1.2N	09-2011	38994H
Procedures	4.17.4N	05-2017	34369C
Procedures	25.5.3O	12-2016	27530D
Procedures and Authorities	8.19.1N	04-2016	36945S
Procedures for Assessment of Tax	35.9.2N	08-2004	30011V
Procedures for Disposition of IRC 501(p) Cases	4.75.34N	02-2017	48088Q
Procedures for Processing and Settling Docketed Cases	8.4.1N	03-2014	36052Y
Procedures for Processing Technical Advice Cases	4.75.36N	06-2010	54705E
Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	1.31.3N	02-2015	50906D
Procedures in 28 U.S.C 2410 Actions	34.5.6N	02-2013	39026G
PROCEDURES IN BANKRUPTCY CASES	34.3		
Procedures in Bankruptcy Cases	34.3.1N	01-2015	29130T
Procedures, Workpapers and Report Writing	4.90.9N	09-2014	33041N
Process Guide for Combating Abusive Tax Avoidance Transactions	4.32.1N	06-2014	38329G
Processing Advocacy Issues	13.2.1N	07-2009	30665Z
Processing Chapter 11 Bankruptcy Cases	5.9.8O	09-2015	39964D
Processing Chapter 12 Bankruptcy Cases	5.9.9O	09-2015	39966Z
Processing Chapter 13 Bankruptcy Cases	5.9.10N	10-2015	39967K
Processing Chapter 7 Bankruptcy Cases	5.9.6N	03-2015	39962H
Processing Chapter 9 and Chapter 15 Bankruptcy Cases	5.9.7O	11-2016	39963S
Processing Circular 230 Disciplinary Cases	1.25.4O	06-2016	52484Q
Processing Closing Agreements in Appeals	8.13.1N	08-2012	36039F
Processing Completed Criminal Investigation Reports	9.5.12N	04-2008	49908P
Processing Employee Plan and Exempt Organization Determination Applications and User Fees	3.45.1N	12-2016	32507M
Processing Estate and Gift Tax Extensions	5.5.5N	10-2012	35485N
Processing Form 1023-EZ	7.20.9O	06-2016	67561M
Processing Form 8752	3.11.249O	11-2016	33586F
Processing Form 8752	3.12.249O	11-2016	33755I
Processing Foundation Classification and Miscellaneous Requests	7.20.3O	10-2015	36937S
Processing Information Requests	6.711.2N	03-2011	57117U
Processing Information Requests	7.1.7N	08-2016	69149U
Processing Management	1.13.2N	06-2014	30962V
Processing Refund Hold Program Inventory	25.12.1O	07-2015	36795W
Processing Reporting Agents File Authorizations	21.3.9O	08-2016	33093P
Processing Requests for Tax Return/Return Information	3.5.20O	12-2016	36983G
Processing TAS Cases	13.1.18N	05-2016	47431F
Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	21.3.7O	09-2016	28789Q
Processing Timeliness: Cycles, Criteria, and Critical Dates	3.30.123O	11-2016	34760L

Title	Number	Revision Date	Catalog Number
Processing User Fees	7.21.2N	09-2015	27615P
PRODUCT ASSURANCE	2.6		
Product Integration Process	2.120.3N	10-2015	59978J
Production Control and Performance Reporting	3.30.19N	01-2017	34720B
Professionalism	39.1.1N	06-2009	29354F
PROFESSIONALISM AND GOVERNMENT ETHICS PROGRAMS	39.1		
Program Guidelines	25.16.1N	12-2014	36901Q
Program Structure	4.26.2N	05-2014	27701C
Programming and Source Code Standardss	2.5.3N	03-2007	33498W
Programs and Special Topics	30.7.4N	01-2014	41695T
Prohibited Transactions	4.72.11N	12-2015	35960X
Prohibited Transactions and Income Accumulations	7.27.3N	06-2001	36074M
Project PCA Production Control Accounting	3.30.50N	01-2017	34755S
Promoter Investigations	4.70.3N	05-2017	57907G
Promoter/Preparer Investigations	5.20.8N	09-2014	38121U
PROMOTION AND INTERNAL PLACEMENT	6.335		
Prompt Action in Deficiency and Overassessment Cases	4.23.11N	02-2017	35232Y
Proof of Claim Procedures in Decedent Cases	5.5.4N	12-2011	35483R
Proper Use of Determination Letter Caveats	7.11.5N	08-2016	57219R
Property and Equipment Accounting	1.35.6N	07-2016	43194X
Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	5.10.9N	06-2014	53036M
Proposed Adverse Cases	7.11.11N	08-2016	62968R
Providing Reasonable Accommodation for Individuals with Disabilities	1.20.2N	06-2013	49442G
Public Charities	4.76.3N	06-2010	33239D
PUBLIC CONTRACTS AND TECHNOLOGY LAW	39.5		
Public Contracts, Technology Law, and Related Matters	39.5.1N	06-2009	29471R
Public Information (Speeches, Publications, and Teaching)	30.4.8N	12-2010	38030E
Public Inspection of Written Determinations under IRC 6110	7.28.4N	09-2015	52441Z
Public Interest Law Firms	4.76.9N	04-2003	33252W
Public Transportation Subsidy Program (PTSP)	1.32.15N	04-2013	37449P
Publication	32.2.8N	04-2017	39009V
Publicity and Internal Communications	9.3.2N	02-2012	36251P
Published Guidance and Other Guidance to Taxpayers	32		
PUBLISHING	1.17		
Publishing Systems and Programs	1.17.2N	08-2016	31852I
Publishing the Final Regulation	32.1.8N	08-2004	39003H
Publishing the Internal Revenue Manual (IRM)	1.11.5N	04-2014	30626A
Purchase Card Program	1.35.4N	09-2014	43166F
QUALIFICATION REQUIREMENTS	6.338		
Qualification Requirements	6.338.1N	12-2009	53385K
Qualified Group Legal Services Plan	7.25.20N	06-2001	35972P

Title	Number	Revision Date	Catalog Number
Qualified Joint & Survivor Annuity Requirements	4.72.9N	02-2015	35958L
Qualified State-Sponsored High Risk Insurance Organizations	7.25.42N	06-2001	36085T
Qualified State-Sponsored Workers' Compensation Organizations	7.25.43N	06-2001	36086E
Qualified Tuition Programs	7.25.44N	10-2005	36087P
QUALITY ASSURANCE	21.10		
Quality Assurance (QA)	2.5.14N	06-2010	35692E
Quality Review	4.81.10N	01-2016	51850E
Quality Review Program	4.19.18N	12-2016	48157S
Questionnaire Compliance Check Projects	4.81.3N	01-2016	51854W
Quick Assessments	4.4.25N	07-2012	30349W
Rapid Appeals Process (RAP)	8.26.11N	05-2014	64006E
Reaching Settlement and Securing an Appeals Agreement Form	8.6.4N	03-2015	50788R
REAL ESTATE AND FACILITIES MANAGEMENT	1.14		
Real Estate Mortgage Investment Conduit Income Tax Returns	3.24.213N	10-2015	34468S
Real Property Management Program	1.14.6N	07-2013	37269F
Real Property Valuation Guidelines	4.48.6N	07-2006	39443V
Receipt and Acceptance Guideline	1.35.3N	07-2015	47416Q
Receipt and Control of Non-Collection Due Process (CDP) offers	8.23.2N	10-2014	50803V
Receipt, Assignment, and Consideration of TEFRA Partnership Cases	8.19.10N	04-2016	52410A
Receipt, Control and Pre-Conference Considerations	8.22.5N	09-2014	49157C
Receiving Information	25.2.1N	12-2008	27541K
Receiving, Extracting, and Sorting	3.10.72O	10-2016	33410S
Recognizing and Developing Fraud	25.1.2N	08-2016	27682G
Reconciling Non-Insolvency LAMS Reports	25.3.7N	12-2011	55406W
Reconsiderations	25.15.17O	07-2014	50494S
Recordkeeping and Accounting for Disclosures	11.3.37N	10-2010	30461F
RECORDS AND INFORMATION MANAGEMENT	1.15		
Records Control Schedule for Compliance Research	1.15.27N	11-2002	30996B
Records Control Schedule for Statistics Division	1.15.25N	01-2006	30994F
Records Control Schedule for Tax Exempt and Government Entities	1.15.24N	09-2015	30993U
RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES	6.575		
RECRUITMENT, SELECTION AND PLACEMENT	6.330		
Recruitment, Selection and Placement	6.330.1N	12-2009	53382D
Redemptions	5.12.5O	06-2016	35754R
Redesign Revenue Accounting Control System	3.17.63N	04-2014	33910X
Reduction in Grade, Band and Removal Based on Unacceptable Performance	6.432.1N	01-2009	33014G
REEMPLOYMENT OF CIVILIAN RETIREES TO MEET EXCEPTIONAL EMPLOYMENT NEEDS	6.553		
Reference Materials Overview	21.1.2N	09-2016	36801P
Referrals	4.90.6N	08-2013	33034Y
REFUND INQUIRIES	21.4		
Refund Intercept Program	3.17.20O	11-2016	47866A

Title	Number	Revision Date	Catalog Number
Refund Litigation	34.5.2N	12-2012	29663T
Refund Offset	21.4.6O	09-2016	36820W
Refund Research	21.4.1O	08-2016	36815D
REFUND TAX COMPLIANCE PROGRAM	25.25		
Refund Trace and Limited Payability	21.4.2O	09-2016	36816O
Registration	25.19.4N	09-2008	39705K
Reimbursable Operating Guidelines	1.33.3N	04-2015	50383K
Reimbursements to State/Local Law Enforcement Agencies	25.2.3N	08-2001	27546N
Related, Whipsaw and Inactive Cases	8.2.3N	08-2015	50784Z
Releasing Legal Advice to the Public	33.1.3N	07-2011	39433Z
Relief from Community Property Laws / Community Property States	25.15.5N	07-2014	32027Z
RELIEF FROM JOINT AND SEVERAL LIABILITY	25.15		
Religious and Apostolic Associations	7.25.23N	05-2002	36073B
Religious Organizations	4.76.6N	10-2014	33244W
Religious, Charitable, Educational, Etc., Organizations	7.25.3N	07-2001	36070U
Relocating/Removing Records	1.15.5N	09-2016	31427T
Relocation Services Program	1.32.13N	10-2016	35266E
Remittance Transaction Research (RTR) System	3.5.10N	11-2016	37354H
Remittances, Form 809 and Designated Payments	5.1.2O	11-2014	27784D
Reopening/Reclosing/Reinputting Records	4.4.26N	02-2014	30359S
Report Generation Software	4.10.15N	03-2015	38773C
Report of Foreign Bank and Financial Accounts (FBAR)	4.26.16N	11-2015	39110X
Report of Foreign Bank and Financial Accounts (FBAR) Procedures	4.26.17N	05-2008	48401B
Report Writing	4.10.8N	04-2017	27643H
Report Writing	13.4.8N	03-2011	35626Y
Report Writing Guide for Employment Tax Examinations	4.23.10N	09-2015	35231N
Report Writing Guide for Estate and Gift Tax Examinations	4.25.6N	08-2015	58879J
Reports	4.4.27N	12-2009	30361E
Reports	4.7.6N	01-2015	30420K
Reports	4.36.5N	09-2015	32894Y
REPORTS	5.2		
Reports Teams Instructions for Work Planning and Control	3.30.18N	01-2017	68095X
Reports to Outside Officials	8.10.2N	09-2012	50798N
Request Fulfillment Process	2.148.3N	03-2016	68035V
Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers	4.10.20N	05-2017	38775Y
Requests and Demands for Testimony and Production of Documents	11.3.35N	12-2015	30458I
Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.9O	08-2015	58882G
Requests for Information	9.4.4N	07-2011	36207X
Requests for Representation Funds and Gifts for Foreign Officials	4.62.3N	03-2017	33167U
Requests for Technical Advice and Technical Expedited Advice	33.2.2N	10-2010	29148Z
Required Filing Checks	4.10.5N	06-2010	27639Z

Title	Number	Revision Date	Catalog Number
Required Filing Checks and Package Audit Procedures	4.75.12O	03-2017	33215T
Required Format for Regulations	32.1.5N	10-2015	38998Z
Requirements	4.17.3N	05-2017	34368R
REQUIREMENTS AND DEMAND MANAGEMENT	2.22		
REQUIREMENTS ENGINEERING	2.110		
Requirements Engineering Directive	2.110.1N	09-2015	60046A
Requirements Engineering Process	2.110.2N	02-2013	60078K
REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES	2.21		
Research	21.2.2N	09-2016	36807D
RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION	1.7		
Research and Management Information	30.7.2N	11-2012	29271P
Research, Analysis and Statistics Division	1.1.18N	05-2012	37583M
Residual Remittance Processing System	3.24.133N	11-2016	34452I
Resolution-directed Approach to Casework	5.1.30N	10-2014	49413D
Resource Guide for Management Officials - Criminal Investigation	1.4.9N	03-2017	57194H
RESOURCE GUIDE FOR MANAGERS	1.4		
RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT	30.5		
Resources, Services, and Financial Management	30.5.1N	10-2007	29063N
Responding to Petitioner's Information Gathering Attempts	35.4.6N	04-2017	29883N
Responsibilities	4.17.2N	04-2017	34367G
Restitution-Based Assessments Processing	5.19.23O	07-2015	60934R
RETAIL INDUSTRY	4.43		
Retail Industry	4.43.1N	07-2009	27595I
Retiring and Requesting Records	1.15.4N	08-2015	31426I
Return Integrity and Verification Revenue Protection Programs	25.25.1N	08-2015	57561Q
Return of Partnership Income	3.11.15O	11-2016	33495P
Return of Partnership Income	3.12.15O	11-2016	33655H
Return Preparer Misconduct - Compliance	25.24.3O	04-2016	67655J
Return Preparer Misconduct Cases	8.7.18N	08-2016	68470G
Return Preparer Misconduct Field Collection	25.24.4O	03-2017	67656U
Return Preparer Office (RPO)	1.1.28N	01-2015	59791A
Return Preparer Penalty Cases	8.11.3N	02-2015	50868A
Return Preparer Program	4.11.51N	09-2016	36482Q
Return Preparer Program Coordinator	4.1.10O	12-2016	39167C
Return Related Penalties	20.1.5N	12-2016	33073X
Return Related Penalties in Appeals	8.11.1N	10-2014	36059X
Return, Terminate, Withdraw and Reject Processing	5.8.7N	02-2017	27847B
Returned Refunds/Releases	21.4.3O	08-2016	36817Z
RETURNS AND DOCUMENTS ANALYSIS	3.11		
REVENUE ACCOUNTING	1.34		
Revenue Accounting Definitions and Acronyms	1.34.1N	06-2009	53163U

Title	Number	Revision Date	Catalog Number
Revenue Officer Procedures for Working Innocent Spouse Relief Cases	25.15.8N	11-2014	30272K
Revenue Protection External Lead Procedures	25.25.8O	09-2016	61693P
Revenue Protection Prisoner Lead Procedures	25.25.9N	09-2016	61694A
Revenue Protection Screening Procedures for Individual Master File Returns	25.25.2O	09-2016	59003Z
Revenue Protection Special Handling Procedures	25.25.5O	09-2016	61689H
Revenue Protection Verification Procedures for Individual Master File Returns	25.25.3O	09-2016	61686A
Revenue Receipts	3.11.10N	11-2016	33470U
Revenue Receipts	3.12.10O	11-2016	33630M
Revenue Receipts	3.24.10N	11-2016	34328H
Review and Processing Procedures	4.27.3O	08-2009	27752T
Review of Briefs	35.7.3N	08-2004	30005R
REVIEW OF CRIMINAL TAX CASES	38.2		
Review Procedures for EO Determinations	7.20.5N	10-2015	36940P
Review, Approval and Publication of Regulations	32.1.6N	09-2011	38999K
Review, Closing and Reporting Requirements	4.18.5N	02-2017	28831B
Role of Research in IRS	1.7.4N	11-2007	49937S
Roles and Responsibilities for Providing Legal Advice	33.1.1N	08-2004	39430S
Roles and Responsibilities of Disclosure Managers	11.3.38N	12-2014	30462Q
Roles, Responsibilities, and Authorities	9.7.1N	03-2015	36428C
Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	5.14.9N	03-2011	28511G
Rules Governing Practice Before the IRS	1.25.1N	11-2016	48365U
Rulings and Agreements	7		
S Corporation Tax Returns Document Analysis and Data Entry	3.34.4N	12-2006	48398P
Safeguard Review Program	11.3.36N	07-2015	30459T
SAFETY AND HEALTH	1.12		
Safety, Security and Control	5.1.3N	11-2014	27755A
Sale Procedures	5.10.5N	02-2017	35405T
SB/SE ADMINISTRATIVE PROCEDURES AND PROGRAMS	7.30		
SB/SE CSO Communications	11.53.2N	04-2015	48691T
SB/SE Examination of NRP C Corporation Returns	4.22.11N	05-2012	59122H
SB/SE Field and Office Examination Group Manager	1.4.40N	04-2017	35578Z
SBSE ADMINISTRATIVE PROGRAMS	4.53		
SBSE Campus Collection Support Managers' Guide	1.4.55N	06-2016	59975C
SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	1.4.29N	11-2013	61645F
SC Data Controls	3.17.30N	11-2016	33885X
Scanner Operations on SCRIPS	3.41.275N	11-2015	34929Y
Schedule K-1 Processing	3.0.101O	11-2016	33347E
SCHEME DEVELOPMENT	9.8		
Scheme Development Center	9.8.1N	05-2012	36442G
Scope Consideration	4.20.2N	03-2013	29632U
SCRS Error Resolution	3.24.29N	10-2015	34555Q

Title	Number	Revision Date	Catalog Number
SCRS SC Edits	3.24.159N	10-2015	32933M
Seals and Certifications	11.3.6N	06-2014	30428U
Search Warrants, Evidence and Chain of Custody	9.4.9N	03-2013	36212Q
Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1.5.5N	12-2010	30335I
Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	1.5.8N	08-2015	30338P
Section Titles and Command Codes for IDRS Terminal Input	2.4.1N	12-2012	28189K
Section Titles and Command Codes for IDRS Terminal Responses	2.3.1N	12-2012	28113Y
SECTIONS 6110 AND 6103 OF TITLE 26	37.1		
Secure Application Development	10.8.6N	10-2016	50384V
Securing Approval for Seizure Actions and Post-Approval Actions	5.10.2N	10-2016	35402M
Securing Installment Agreements	5.14.1O	01-2016	28331W
Security	4.7.2N	10-2015	30416C
SECURITY AND EMERGENCY PREPAREDNESS	30.6		
SECURITY AND PRIVACY	2.12		
Security Guard and Explosive Detector Dog Services and Programs	10.2.12N	11-2011	51725S
Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	30.6.1N	10-2016	29269D
Security, Privacy and Assurance	10		
SEIZURE AND SALE	5.10		
Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	10.5.8O	09-2015	49883F
SEP Responsibilities and Case Development	4.16.1N	06-2011	34426M
Service Capacity Management	2.144.4N	09-2015	62040G
Servicewide Burden Reduction Activities	22.24.1N	01-2016	37489Z
Servicewide Electronic Research Program (SERP)	1.11.8N	12-2016	50463T
SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES	1.32		
SERVICEWIDE POLICIES AND AUTHORITIES	1.2		
Servicewide Research Council	1.7.1N	08-2004	38795Q
Servicewide Research Data Standards	1.7.2N	08-2004	38796B
Servicewide Research Electronic Library	1.7.3N	08-2004	38797M
Servicewide Security Patch Management	10.8.50N	04-2016	49074M
Serving Levies, Releasing Levies and Returning Property	5.11.2N	12-2015	35744V
SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY	8.17		
Settlement Documents	35.8.2N	08-2004	29868Y
Settlement of Joint Committee Cases	35.5.4N	12-2015	38056K
SETTLEMENT PROCEDURES	34.8		
Settlement Procedures	34.8.2N	08-2014	39031Z
SETTLEMENT PROCEDURES	35.5		
Settlement Procedures Overview	34.8.1N	08-2004	38022E
Settlements by Counsel	35.5.2N	12-2012	38054O
Signature Principles	31.1.3N	08-2004	29649P
SIGNIFICANT CASE COORDINATION	31.2		

Title	Number	Revision Date	Catalog Number
Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	35.4.9N	06-2013	29886U
Significant Case Program	31.2.1N	08-2004	29422W
Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	4.72.17N	07-2016	32409H
Single Parent Title Holding Corporations	7.25.2N	12-2014	35979O
Single Parent Title Holding Corporations IRC 501(c)(2)	4.76.1N	11-2014	35990L
Single-Sum Distributions	4.72.10N	09-2016	35959W
SKILLS AND TRAINING	9.2		
Small Business / Self Employed Division	1.1.16N	06-2016	35584D
SMALL BUSINESS/SELF-EMPLOYED	1.53		
SMALL BUSINESS/SELF-EMPLOYED	11.53		
Small Employer Health Care Tax Credit Under Section 45R	4.75.38O	07-2015	67328Z
Small Insurance Companies or Associations	7.25.15N	09-2013	35944X
Small Insurance Companies or Associations, IRC 501(c)(15)	4.76.23N	04-2011	35974L
Social and Recreational Clubs	7.25.7N	05-2004	36088A
Social and Recreational Clubs - IRC 501(c)(7)	4.76.16N	04-2003	35930J
Social Security Administration (SSA) Adjustments	4.4.29N	05-2011	30363A
SOFTWARE TESTING STANDARDS AND PROCEDURES	2.127		
Soliciting Payment	4.20.3N	12-2010	29633F
Sources of Information	9.4.2N	03-2012	36205B
Sources of Returns-Priority Programs-DIF and Ordering	4.1.3N	08-2012	27604I
SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM	34.11		
Special Case Processing	4.18.7N	02-2017	28833X
Special Case Processing	5.8.10O	02-2017	27853F
Special Cases	5.21.7N	11-2015	55072Y
Special Computation Formats, Forms and Worksheets	8.17.5N	03-2014	31913K
SPECIAL ENFORCEMENT PROGRAM (SEP)	4.16		
Special Examination Features and Programs	4.1.8N	06-2014	27612I
Special Examination Procedures	4.25.11N	07-2016	58884C
Special Features of IRC 501(c)(3) Organizations	4.76.2N	11-2014	27781W
SPECIAL PRE-FILING AGREEMENT PROGRAMS	32.4		
Special Problems of Assessment and Payment	35.8.4N	08-2004	29870K
Special Procedures for John Doe Summonses	25.5.7N	02-2016	27536R
SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT	35.10		
Special Processes	13.1.10N	05-2012	30661H
SPECIAL PROCESSING PROCEDURES	2.10		
SPECIAL PROCESSING PROCEDURES	3.28		
Special Review Procedures	4.75.18N	09-2014	33223T
Special Topics	25		
Specialized Accounts Management Processing	25.24.2O	12-2015	67654Y
SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS	21.9		

Title	Number	Revision Date	Catalog Number
Specific Claims and Other Issues	21.6.6O	09-2016	36837R
Split Spousal Assessments (MFT 31 / MFT 65)	21.6.8N	08-2016	36839N
SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)	4.19.6O	10-2016	34131C
Stakeholder Liaison (SL) Activities	11.53.5N	01-2015	48694A
Stakeholder Partnerships, Education and Communication	22.30.1N	09-2016	36870C
Standard Paragraphs and Explanation of Adjustments	4.10.10N	03-2016	34502D
Standard Validity Criteria	2.3.8O	10-2015	28121Y
STANDARDS FOR CORRESPONDENCE	30.10		
Standards for Using Email	1.10.3N	11-2016	34421J
Statistical Editing of Corporation Tax Returns	1.13.8N	01-2006	30974N
Statistical Editing of Individual Income Tax Returns	3.49.5N	02-2017	51321W
Statistical Reporting	1.13.1N	12-2015	30960Z
Statistical Sampling Auditing Techniques	4.47.3N	07-2011	34154B
STATISTICS OF INCOME	1.13		
STATISTICS OF INCOME PROCESSING	3.49		
Statute Control and Extension	4.23.14N	09-2015	35235F
Statute Control Procedures	4.71.9N	06-2016	33834G
Statute Control Procedures	4.90.10N	10-2016	33042Y
Statute Information on TEFRA Cases	8.21.6N	04-2016	39933E
Statute of Limitations	4.7.3N	01-2010	30417N
STATUTE OF LIMITATIONS	25.6		
Statute of Limitations Considerations	4.27.4N	08-2009	27753E
Statute of Limitations Processes and Procedures	25.6.1O	09-2016	36881J
Statutory Notice of Deficiency Cases	8.2.2N	05-2014	50782D
Statutory Notices of Deficiency	4.8.9N	08-2016	50713Q
STATUTORY NOTICES OF DEFICIENCY	4.14		
Stipulating Facts and Documents	35.4.7N	07-2012	29884Y
Storage of Selected Returns	4.1.6N	02-2014	27609L
STRATEGIC HUMAN CAPITAL MANAGEMENT	6.250		
STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS	1.33		
STRATEGIC RECRUITMENT	6.332		
STRATEGIC WORKFORCE PLANNING FOR HUMAN RESOURCES MANAGEMENT	6.251		
Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	5.14.5N	12-2015	28507Y
Structuring	4.26.13N	01-2016	35439Z
Student Volunteer Service	6.308.1N	11-2009	53369K
SUBCHAPTER T COOPERATIVES	4.44		
Submission Processing	3		
Submission Processing Image Control Team (ICT) Correspondence Scanning	3.13.6N	02-2017	66285J
Submission Processing RRACS Procedures	3.17.50N	02-2015	33003Z
Substantive Development of a Regulation Project	32.1.3N	08-2004	38995S

Title	Number	Revision Date	Catalog Number
SUITABILITY DETERMINATIONS FOR EMPLOYMENT	6.731		
Suitability Determinations for Employment	6.731.1N	11-2009	33017N
Suits Against IRS Employees	25.3.4N	07-2010	30399C
Suits Against the United States	5.17.5N	01-2017	57346Z
Suits Against the United States and Claims for Damages under IRC 7433	25.3.3N	01-2017	30398R
SUITS BROUGHT AGAINST THE UNITED STATES	34.5		
Suits Brought Against the United States	34.5.3N	08-2004	29664E
SUITS BROUGHT BY THE UNITED STATES	34.6		
Suits by the United States	5.17.4N	01-2016	30752X
Suits by the United States	25.3.2O	03-2015	30397G
Summary of the Published Guidance Process	32.2.2N	04-2017	29174V
SUMMONS	25.5		
Summons Enforcement Actions	34.6.3N	08-2014	39029N
Summons for Taxpayer Records and Testimony	25.5.5N	12-2015	27533K
Summons Procedures	5.20.4N	11-2016	38112J
Summonses	5.17.6N	09-2014	30754T
Summonses on Third-Party Witnesses	25.5.6N	03-2017	27534V
Supervisory Operator's Manual	3.24.202N	10-2015	34456A
Supplemental Unemployment Benefit Trusts	7.25.17N	06-2001	35971E
Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	4.76.25N	02-2015	35968H
Supply Purchasing Program	1.14.2N	08-2016	31321E
Surveillance and Non-Consensual Monitoring	9.4.6N	07-2013	36209T
Survey Returns	4.71.7N	12-2016	33832K
Suspension of Exempt Status Under IRC 501(p)	7.25.45N	04-2009	48237B
Suspension of the Statutes of Limitation under IRC 7811(d)	13.1.14N	10-2004	35726Z
System Control Point (SCP) - Configuration Management	2.7.5O	01-2011	73143U
SYSTEMIC ADVOCACY	13.2		
Systems	21.2.1O	09-2016	36806S
SYSTEMS AND RESEARCH PROGRAMS	21.2		
SYSTEMS DEVELOPMENT	2.5		
Systems Development	2.5.1N	09-2006	33496A
SYSTEMS MANAGEMENT	2.19		
Systems Operations (SO)	25.19.7N	09-2008	50495D
Systems Scheduling	2.7.6O	01-2010	73144F
TAMIS Training	13.4.3N	05-2009	35621V
Tangible Personal Property Valuation Guidelines	4.48.3N	07-2006	39439N
TAS Authorities	13.1.4N	10-2004	35723S
TAS Balanced Measure System	13.5.1N	10-2001	32657T
TAS BALANCED MEASURES	13.5		
TAS Case Closing and Reopen Case Procedures	13.1.21N	05-2016	47434M
TAS Case Transfer Process	13.1.17N	08-2013	47430U
TAS Intake and Case Receipt Process	13.1.16N	04-2017	35728V

Title	Number	Revision Date	Catalog Number
TAS Operations Assistance Request (OAR) Process	13.1.19N	05-2016	47432Q
TAS TAMIS GUIDE	13.4		
TAS Taxpayer Assistance Order (TAO) Process	13.1.20N	05-2016	47433B
TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL	4.62		
Tax Check Reports on Federal Appointees	11.3.31N	05-2015	30454Q
Tax Compliance Officer Employment Tax Procedures	4.23.21N	09-2016	66694Y
Tax Computation / Accounting Period Changes	21.6.4O	08-2016	36835V
TAX COURT BRIEFS	35.7		
TAX COURT JURISDICTION	35.1		
Tax Court Jurisdiction and Proceedings	35.1.1N	08-2004	29814A
Tax Court Litigation	35		
Tax Court Opinions and Decisions	35.9.1N	08-2004	30010K
Tax Court Petitions	35.2.1N	10-2016	29833H
Tax Court Procedures	35.1.3N	07-2012	29817H
Tax Court Procedures for Reporting Potentially Dangerous Persons	35.6.3N	08-2004	29865R
Tax Court Terms and Definitions	35.1.2N	08-2004	29816W
Tax Exempt Bonds Referral Program	4.81.11N	02-2017	51849D
Tax Exempt and Government Entities (TE/GE)	25.1.9O	07-2016	27689F
Tax Exempt and Government Entities (TE/GE) Cases	8.7.8N	09-2012	50794V
Tax Exempt and Government Entities Division	1.1.23N	03-2017	49695V
Tax Exempt Bond Error Resolution Procedures	3.12.26O	11-2016	57692Q
TAX EXEMPT BONDS (TEB)	4.81		
Tax Exempt Bonds Customer Education and Outreach	22.42.1N	06-2016	35364J
TAX EXEMPT BONDS EXAMINATION GUIDELINES	4.82		
Tax Exempt Bonds Examination Process Overview	4.81.1N	04-2016	35428S
Tax Exempt Bonds Voluntary Closing Agreement Program	7.2.3N	12-2016	35363Y
Tax Exempt Determination System (TEDS) Roles and Delegation	7.15.4N	09-2015	55001P
Tax Exempt Determination System (TEDS) User Manual	7.22.4N	09-2015	66705U
Tax Exempt Determination Systems (TEDS) Routing Slip Features	7.15.8N	07-2013	55042K
Tax Exempt Quality Measurement System (TEQMS)	4.75.26N	01-2017	33233P
Tax Exempt Quality Measurement System (TEQMS)	7.11.3N	11-2016	33049X
Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	21.3.8N	08-2016	32596R
Tax Forms Distribution Programs	1.18.3N	03-2014	38315S
Tax Forms, Tax Publications, and Public Use Forms	33.3.7N	08-2010	29165K
Tax on Net Investment Income of Private Foundations	7.27.14N	05-2002	35927M
Tax Products Program	1.17.3N	08-2016	31853T
TAX PROFESSIONAL OVERSIGHT AND SUPPORT	25.20		
Tax Treaty Related Matters	4.60.3N	01-2002	35008W
Taxable Expenditures of Private Foundations	7.27.19N	06-2001	35964P
Taxation of Unrelated Business Income	7.27.4N	08-2001	36075X
Taxes on Excess Benefit Transactions	7.27.30N	11-2009	39745U

Title	Number	Revision Date	Catalog Number
Taxes on Excess Business Holdings	7.27.17N	11-2013	35963E
Taxes on Foundation Failure to Distribute Income	7.27.16N	08-2001	35830I
Taxes on Investments Which Jeopardize Charitable Purposes	7.27.18N	05-2002	35988Z
Taxes on Self-Dealing	7.27.15N	08-2001	27564J
Taxpayer Advocacy Panel Operating Procedures	13.7.1N	09-2014	47230S
TAXPAYER ADVOCACY PANEL PROGRAM	13.7		
TAXPAYER ADVOCATE CASE PROCEDURES	13.1		
Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	13.1.1N	12-2014	30650A
Taxpayer Advocate Service	13		
Taxpayer Advocate Service (TAS) Case Criteria	13.1.7N	02-2016	30658K
Taxpayer Advocate Service (TAS) Confidentiality	13.1.5N	02-2011	30655D
Taxpayer Advocate Service (TAS) Internal Management Document Program	1.11.13N	08-2013	49558R
TAXPAYER ADVOCATE SERVICE COMMUNICATIONS	13.6		
Taxpayer Advocate Service Contacts and Identity Theft Referrals	25.15.11N	07-2014	30275R
Taxpayer Contacts	5.1.10N	01-2017	27790H
TAXPAYER CONTACTS	21.3		
Taxpayer Contacts Resulting from Notice Issuance	21.3.1O	09-2016	36811L
TAXPAYER CORRESPONDENCE	25.13		
Taxpayer Correspondence Services	25.13.1N	10-2015	57125U
Taxpayer Education and Assistance	22		
Taxpayer Inquiry Referrals Form 4442	21.3.5N	08-2016	28016E
Taxpayer Protection Program	25.25.6O	09-2016	61691T
Taxpayer Representation	5.1.23N	10-2014	52165G
TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	7.1		
TE/GE AIMS MANUAL	4.5		
TE/GE AIMS Processing	4.5.1N	09-2013	36157C
TE/GE AIMS Special Processing Procedures	4.5.3N	09-2015	36268K
TE/GE CLOSING AGREEMENTS	7.2		
TE/GE DIVISION ORGANIZATION AND MANAGEMENT	1.54		
TE/GE EXAMINATIONS	4.70		
TE/GE Examined and Non-Examined Closures	4.5.2N	10-2016	36158N
TE/GE PROCESSING	3.45		
TE/GE Reports	4.5.5N	09-2006	36159Y
TE/GE Roles and Responsibilities	1.54.1N	08-2016	32219B
Teachers' Retirement Fund Associations	7.25.11N	05-2014	35943M
Teachers' Retirement Fund Associations IRC 501(c)(11)	4.76.19N	01-2003	35995O
TEB TAXPAYER EDUCATION AND ASSISTANCE	22.42		
TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE	33.2		
Technical Advice From the Office of Chief Counsel	4.23.15N	02-2017	35236Q
Technical Advice Requests	4.81.9N	09-2016	68186N
Technical Advice to Taxpayers and Examination Personnel	4.2.3N	10-2003	34445T

Title	Number	Revision Date	Catalog Number
TECHNICAL ADVISOR PROGRAM	4.40		
Technical Advisors and the Virtual Team Process	13.1.12N	03-2012	30663D
TECHNICAL AND PROCEDURAL GUIDELINES	8.7		
Technical Assistance and Technical Advice Requests	4.71.13N	08-2016	33840K
Technical Field Support	4.8.7N	04-2014	31424M
Technical Guidelines for Employment Tax Issues	4.23.5O	05-2015	35225J
Technical Guidelines for Estate and Gift Tax Issues	4.25.5N	07-2016	58878Y
Technical Provisions of IRC 6015	25.15.3O	12-2016	30266G
Technical Review	4.90.11N	11-2013	33043J
Technical Services	4.7.7N	10-2011	30465X
TECHNICAL SERVICES	4.8		
Technical Solution Process Description	2.120.2N	10-2015	59977Y
Technology Services	30.7.3N	12-2009	29611R
TEFRA and NonTEFRA Examinations - Campus Identity Theft (IDT) Procedures	4.31.8O	04-2017	66796V
TEFRA Bankruptcy	4.31.7N	04-2017	50160J
TEFRA Examinations - CTF Procedures	4.31.3O	04-2017	36879X
TEFRA Examinations - Field Office Procedures	4.31.2O	04-2017	36874U
TEGE Knowledge Network (K-Net) Administration	1.4.7N	02-2017	69445F
Telework (Flexiplace) Program	6.800.2N	12-2010	54590P
TEMPORARY AND TERM EMPLOYMENT	6.316		
TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA)	6.334		
Temporary Assignments Under the Intergovernmental Personnel Act (IPA)	6.334.1N	11-2009	53371W
Termination and Jeopardy Assessments and Jeopardy Collection	5.17.15N	10-2014	49712V
Termination of Private Foundation Status	7.26.7N	04-2003	35989K
The Abusive Transactions (AT) Process	4.32.2N	06-2012	38330H
The Bankruptcy Code and Collection	5.9.2N	08-2016	39956D
The IRS Balanced Performance Measurement System	1.5.1N	10-2016	30331Q
The National Railroad Retirement Investment Trust	7.25.28N	08-2006	34255N
The Office of Equity, Diversity, and Inclusion	1.1.10N	02-2015	30384D
The Records and Information Management Program	1.15.1N	08-2015	31421F
The SAUSA Program	34.11.1N	05-2013	29682A
The Use of Integrated Data Retrieval System (IDRS) Utility Programs	2.12.1O	12-2011	53401Z
Third Party Contact Program	25.27.1N	01-2014	64747G
Third Party Contacts	4.11.57N	05-2017	36507A
Third Party Contacts	5.20.3N	03-2016	38111Y
THIRD PARTY CONTACTS	25.27		
Third-Party Payer Arrangements for Employment Taxes	5.1.24O	11-2015	58417H
Through Entity Handbook - Docketed and Department of Justice Cases	8.19.13N	04-2016	52414S
TIGTA and GAO Audit Program Process at the LMSB Division	11.51.1N	06-2008	49775E
TIGTA/GAO	11.53.4N	04-2015	48693P
Title 26 Seizures for Forfeiture	9.7.13N	05-2012	36440K

Title	Number	Revision Date	Catalog Number
Title 31 Bank Secrecy Act Summons	25.5.11N	06-2015	27540Z
Top-Heavy Plans	4.72.5N	09-2016	35954T
Training	9.2.1N	05-2016	36231X
Training and Communication	30.4.3N	03-2011	29601V
Training Evaluation Policy	6.410.9N	02-2016	57678M
Transcripts	21.2.3O	09-2016	36808O
Transfer of Returns Open for Examination	4.11.29N	09-2010	36395S
Transferee and Transferor Liabilities	8.7.5N	05-2015	50790D
Transferee Liability Cases	4.11.52N	11-2004	36501M
Transfers	4.4.33N	04-2010	30373W
Transfers of Property by and to Foreign Corporations	4.61.11N	05-2006	27738P
TRANSITION MANAGEMENT	2.126		
Transition Management Directive	2.126.1N	07-2015	64032A
Transition Management Process	2.126.2N	07-2015	67722P
Transportation Management	1.22.6N	10-2015	31776R
Travel Card Program	1.32.4N	10-2014	48041H
Travel Guidelines	30.5.2N	02-2014	29123E
Treasury Information Executive Repository	1.36.2N	04-2015	50695F
Trial	9.6.4N	05-2012	36225T
TRIAL	35.6		
TRIAL AND COURT RELATED ACTIVITIES	9.6		
Trial of the Case	35.6.2N	09-2012	29864G
Trial Planning	35.4.1N	02-2013	29878U
TRUST FUND COMPLIANCE	5.7		
Trust Fund Penalty Assessment Action	5.7.6N	03-2017	35501C
Trust Fund Recovery Penalty (TFRP)	5.19.14O	01-2016	49610Y
TRUST FUND RECOVERY PENALTY (TFRP)	8.25		
Trust Fund Recovery Penalty (TFRP) Overview and Authority	8.25.1N	10-2014	50809J
Types of Records and Their Life Cycles	1.15.2N	08-2015	31423B
Types of Suits	34.6.2N	01-2017	39028C
U.S. Withholding Agent Examinations - Form 1042	4.10.21N	07-2008	51337G
Unagreed Form 5500 Examinations and EP Exam Closing Agreements	4.71.3N	06-2016	36272S
Unagreed Issues	4.81.14N	01-2016	68190V
Undercover Operations	9.4.8N	11-2012	36211F
Unemployment Tax Returns	3.11.154O	11-2016	33581C
Unemployment Tax Returns	3.12.154O	11-2016	33743Q
Unemployment Tax Returns	3.24.154N	11-2016	34464A
Unemployment Taxes	21.7.3O	08-2016	36843V
Unified Work Request (UWR) Process	2.22.1N	04-2017	38167S
Unisys Operating Systems Security Standards	10.8.30O	09-2015	50509G
United States Certification for Reduced Tax Rates in Tax Treaty Countries	21.8.4N	08-2016	49817Z

Title	Number	Revision Date	Catalog Number
United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	1.22.2N	10-2015	31772Z
Unpaid Assessments	1.34.4N	08-2015	53135C
Unpostable Resolution	4.4.35N	12-2009	30375S
Unpostables	21.5.5N	09-2016	36825Z
Unrelated Debt Financed Income	7.27.8N	06-2001	36089L
Unrelated Trade or Business	7.27.5N	06-2001	36076I
Updating/Correcting AIMS Data Base	4.4.34N	03-2011	30374H
Use of Direct Buyouts (VSIP) and Job Swaps	6.576.1N	01-2010	54012M
Use of Force Procedures	9.2.3N	06-2015	36228A
Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	6.350.1N	08-2013	54011B
Use of Pseudonyms by IRS Employees	10.5.7N	11-2016	49882U
Use of Summons Special Applications	25.5.8N	01-2016	27537C
Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	1.17.7N	08-2016	53478W
User Fees	1.35.19N	07-2016	62657H
User Guide for Requesting Published Products and Services	1.17.9N	08-2016	59991C
Uses of Section 1204 Statistics	1.5.2N	01-2015	30332B
Using and Researching the Internal Revenue Manual (IRM)	1.11.6N	05-2015	35817P
Using Appropriated Funds to Purchase Meals and Light Refreshments	1.32.20N	07-2015	53762P
Valuation Assistance	4.25.12N	07-2016	58885N
VALUATION ASSISTANCE	8.18		
Valuation Assistance for Cases Involving Works of Art	4.48.2N	10-2012	31715E
Valuation Assistance Procedures	8.18.1N	08-2012	31885D
Valuation of Assets in Defined Contribution Plans	4.72.8N	08-2016	35957A
Veterans Employment Programs and Restoration to Duty	6.307.1N	11-2009	20269R
Veterans' Organizations	4.76.26N	09-2014	35994D
Veterans' Organizations	7.25.19N	09-2005	35982L
VETERANS' RECRUITMENT APPOINTMENTS	6.307		
Virtualization Security Policy	10.8.9O	04-2016	53314B
Voluntary Classification Settlement Program (VCSP) Procedures	4.23.20N	02-2017	66486W
Voluntary Employees' Beneficiary Associations	7.25.9N	09-2014	35942B
Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	4.76.18N	11-2002	35966L
VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)	6.576		
VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY	6.715		
VOLUNTEER SERVICE	6.308		
W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1.55.6N	10-2016	48309K
Wage and Investment	1.1.13N	10-2013	30387K
WAGE AND INVESTMENT	1.55		
WAGE AND INVESTMENT	11.55		
Wage and Investment Communications and Liaison	11.55.2N	09-2008	49223X
WAGE AND INVESTMENT OUTREACH PROCEDURES	22.30		
Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	1.55.7N	08-2012	51772R

Title	Number	Revision Date	Catalog Number
Wagering Tax Information	11.3.26N	08-2016	30449X
Web Server Security Policy	10.8.22O	04-2015	55175G
WEB SERVICES	2.25		
Whipsaw Assessments	5.20.6N	11-2016	38118X
Whistleblower Awards	25.2.2N	08-2015	27544R
Whistleblower Office	1.1.26N	08-2015	54082K
Whistleblower Procedures	4.71.24N	07-2016	61731S
Windows Security Policy	10.8.20O	03-2015	50853B
Wireless Security Policy	10.8.40O	06-2016	50854M
Withdrawal of Notice of Federal Tax Lien	5.12.9N	12-2015	58949W
Withdrawals and Installment Agreements with Special Circumstances	5.14.4O	05-2017	28506N
Withholding Compliance Program	5.19.11O	10-2016	39978R
WORK PLANNING AND CONTROL	3.30		
Work Schedules	30.4.7N	12-2012	29604C
Workers' Compensation Program	6.800.1N	02-2011	37476W
Workforce Recruitment Strategies	6.332.1N	02-2010	33013V
Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	3.17.80O	11-2016	47865P
Working Appeals Team Cases	8.7.11N	03-2015	50797C
Working Cases in Appeals	8.1.3N	01-2015	36184J
Working Decedent Cases	5.5.3N	03-2010	35481V
Working Trust Fund Recovery Penalty Cases in Appeals	8.25.2N	10-2014	50810K
Workload Management	5.1.31N	10-2014	49810A
Workload Scheduling	3.30.127N	05-2016	33048M
Workpaper System and Case File Assembly	4.10.9N	08-2014	27644S
Workpapers - Employment Tax Examinations	4.23.4N	03-2017	35224Y
Workpapers and Reports Resources	4.46.6N	04-2014	38197G
Written Determinations Under Section 6110	37.1.1N	08-2004	39102X

INTERNAL REVENUE MANUAL (IRM)

OBSOLETE INDEX

May 2017

<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Title</i>	<i>Old IRM Numbers</i>
-------------------	----------------------	-----------------------	--------------	------------------------

Part 1: Organization, Finance and Management

1.1 Organization and Staffing

1.1.1	01-2016	30376D	IRS Mission and Basic Organization	1100
1.1.2	06-2015	30377O	IRS Organizational History	1100
1.1.25	03-2015	49482Q	Mission Assurance & Security Services	

1.2 Servicewide Policies and Authorities

1.2.1	02-2017	29301S	Policies of the Internal Revenue Service	1.2.1
1.2.2	06-2012	73276Q	Delegations of Authority	1229
1.2.4	12-2010	30928Z	Use of Pseudonyms by Internal Revenue Service Employees	

1.4 Resource Guide for Managers

1.4.4	02-2012	37430Y	Useful Web Pages for Managers	
LEM 1.4.50	06-2010	26388H	Collection Group Manager, Territory Manager and Area Director Operational Aid	

1.5 Managing Statistics in a Balanced Measurement System

1.5.4	07-2009	30334X	Section 1204/Regulation 801 Guidance for Appeals	105.4 CH. 4
1.5.6	11-2007	30336T	Section 1204/Regulation 801 Guidance for Large and Mid-Size Business Division	105.4 CH. 6
1.5.7	11-2007	30337E	Section 1204/Regulation 801 Guidance for Small Business and Self Employed Division	105.4 CH. 7
1.5.9	03-2009	30339A	Section 1204/Regulation 801 Guidance for Tax Exempt / Government Entities (TE/GE)	105.4 CH. 9
1.5.10	05-2007	30341M	Section 1204/Regulation 801 Guidance for Wage and Investment (W&I)	105.4 CH. 10

1.8 Chief Financial Officer

1.8.4	02-2008	34695B	Procedures for the Certifications of Collections, Refunds, and Credits	
-------	---------	--------	--	--

1.9 National Security Information

1.9.1	06-2009	31704X	Overview	1(16)31
1.9.2	06-2009	31706T	Classification Management	1(16)31
1.9.3	06-2009	31707E	Safeguarding National Security Information	1(16)31
1.9.4	07-2009	31708P	Security Violations	1(16)31

1.10 Office of the Commissioner Internal Revenue

1.10.2	10-2011	33045F	Reference Material for Preparing Correspondence	
--------	---------	--------	---	--

1.13 Statistics of Income

1.13.4	10-2015	30966N	Form 1040 Industry Coding	1(13)26.2 CH (10)00
1.13.5	04-2008	30968J	Statistical Editing of Individual Income Tax Returns	1(13)26.2 CH. (11)00

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
1.13.6	10-2015	30970V	Instructions for Processing the Taxpayer Usage Study	3.49.6; 1(13)26.2 CH (17)00
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns	1(13)26.3
1.14 Real Estate and Facilities Management				
1.14.13	03-2017	54529M	Environmental Management Systems	
1.15 Records and Information Management				
1.15.8	05-2013	30977U	Records Control Schedule for Administrative and Organizational Records	1.15.2 CH 1; 1(15)59.11
1.15.9	05-2014	30978F	Records Control Schedule for the Taxpayer Advocate Service	1.15.2 CH 2; 1(15)59.2(10)
1.15.10	06-2013	30979Q	Records Control Schedule for Appeals	1.15.2 CH 3; 1(15)59.13
1.15.11	05-2013	30980R	Records Control Schedule for Enrollment and Practice	Doc 12990; 1.15.2 CH 4; 1(10) 00
1.15.12	06-2013	30981C	Records Control Schedule for Inspection	1.15.2 CH 5; 1(10)100-2
1.15.13	05-2013	30982N	Records Control Schedule for the Chief Counsel	1.15.2 CH 6; 1(15)59.16
1.15.14	06-2013	30983Y	Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices	1.15.2 CH 7; 1(15)59.1(10)
1.15.15	05-2013	30984J	Records Control Schedule for Regional/District Counsel	1.15.2 CH 8; 1(15)59.29
1.15.16	08-2013	30985U	Records Control Schedule for the Chief Financial Officer	1.15.2 CH 9
1.15.17	08-2013	30986F	Records Control Schedule for Information Technology	1.15.2 CH 10; 1(15)59.1(18)
1.15.18	08-2013	30987Q	Records Control Schedule for Enterprise Computing Center	1.15.2 CH 11; 1(15)59.1(12)
1.15.19	04-2013	30988B	Records Control Schedule for Martinsburg Computing Center	1.15.2 CH 12; 1(15)59.1(17)
1.15.20	08-2013	30989M	Records Control Schedule for Administration/Organization Support Operational Records	1.15.2 CH 13
1.15.21	08-2013	30990N	Records Control Schedule for Strategic Planning	1.15.2 CH 14; 1(15)59.18
1.15.22	04-2013	30991Y	Records and Information Management	1.15.2 CH 15
1.15.23	08-2013	30992J	Records Control Schedule for Tax Administration	1.15.2 CH 16; 1(15)59.12
1.15.26	09-2013	30995Q	Records Control Schedule for Tax Administration	1.15.2 CH 19; 1(15)59.1(19)
1.15.28	05-2013	30997M	Records Control Schedule for Collection	1.15.2 CH 21; 1(15)59.24
1.15.29	06-2013	30998X	Records Control Schedule for Service Center Operations	1.15.2 CH 22; 1(15)59.26
1.15.30	05-2014	30999I	Records Control Schedule for Criminal Investigation	1.15.2 CH 23; 1(15)59.27
1.15.31	09-2013	31000Y	Records Control Schedule for Customer Service	1.15.2 CH 24; 1(15)59.21
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration	1.15.2 CH 26
1.15.33	09-2013	31003F	Records Control Schedule for Legislative Affairs	1.15.2 CH 27
1.15.34	09-2013	31004Q	Records Control Schedule for Communications	1.15.2 CH 28

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)	1.15.2 CH 29
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records	1.15.2 CH 30
1.15.37	10-2014	31007X	Records Control Schedule for Economic Stabilization	1.15.2 CH 31; 1(15)59.1(13), 1(15)59.2(13)
1.15.38	05-2012	31011F	General Records Schedule (GRS) 1, Civilian Personnel Records	1.15.3 CH 1; 1(15)59.31
1.15.39	05-2012	31012Q	General Records Schedule 2	1.15.3 CH 2; 1(15)59.31
1.15.40	05-2012	31013B	General Records Schedule (GRS) 3 Procurement, Supply and Grant Records	1.15.3 CH 3; 1(15)59.31
1.15.41	06-2012	31014M	General Records Schedule (GRS) 4 for Property Disposal Records	1.15.3 CH 4; 1(15)59.31
1.15.42	07-2012	31015X	General Records Schedule (GRS) 5	1.15.3 CH 5; 1(15)59.31
1.15.43	08-2012	31016I	General Records Schedules for GRS 6, Accountable Officers' Accounts	1.15.3 CH 6; 1(15)59.31
1.15.44	08-2012	31017T	General Records Schedule (GRS) 7 Expenditure Accounting Records	1.15.3 CH 7; 1(15)59.31
1.15.45	05-2012	31018E	General Records Schedules, for	1.15.3 CH 8; 1(15)59.31
1.15.46	05-2012	31019P	General Records Schedule for Travel and Transportation Records	1.15.3 CH 9; 1(15)59.31
1.15.47	05-2012	31020Q	General Records Schedule (GRS) 10	1.15.3 CH 10; 1(15)59.31
1.15.48	07-2012	31021B	General Records Schedule 11, Space and Maintenance Records	1.15.3 CH 11; 1(15)59.31
1.15.49	07-2012	31022M	Communication Records	1.15.3 CH 12; 1(15)59.31
1.15.50	07-2012	31023X	General Record Schedule 13 for Printing, Binding, Duplication and Distribution Records	1.15.3 CH 13; 1(15)59.31
1.15.51	07-2012	31024I	General Records Schedule (GRS) 14	1.15.3 CH 14; 1(15)59.31
1.15.52	07-2012	31025T	General Records Schedule (GRS) 15	1.15.3 CH 15; 1(15)59.31
1.15.53	07-2012	31026E	GRS 16	1.15.3 CH 16; 1(15)59.31
1.15.54	07-2012	31027P	GRS 17, Cartographic/Remote Sensing Imagery, and Related Records	1.15.3 CH 17; 1(15)59.31
1.15.55	07-2012	31030M	General Records Schedule (GRS)	1.15.3 CH 18; 1(15)59.31
1.15.56	07-2012	38417P	General Records Schedule for Information Technology Operations and Management Records	
1.15.57	07-2012	31032I	GRS 20	1.15.3 CH 20; 1(15)59.31
1.15.58	07-2012	31033T	GRS 21	1.15.3 CH 21; 1(15)59.31
1.15.59	07-2012	40955C	GRS 22, Inspector General Records	1.15.3 CH 22
1.15.60	07-2012	31035P	GRS 23	1.15.3 CH 23; 1(15)59.31
1.15.61	07-2012	31036A	General Records Schedules Forms Listing	1.15.3 CH 24; 1(15)59.31
1.15.62	07-2012	39068M	General Records Schedules for Ethics Program Records GRS 25	
1.15.63	07-2012	49149C	General Records Schedule (GRS) 26	

Obsolete IRM Sections

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
1.15.64	07-2012	49150D	General Records Schedule (GRS) 22- Records of the Chief Information Officer	
1.16 Physical Security Program				
1.16.1	06-2009	31781K	The Physical Security Program	1(16)10, 1(16)11
1.16.2	06-2009	31785C	Functional and Compliance Reviews	1.16.3 CH. 1; 1(16)14-17
1.16.3	06-2009	31786N	Safeguard Reviews	1.16.3 CH. 2; 1(16)14-17
1.16.4	06-2009	31789U	Overview of ID Media	1.16.4 CH. 1; 1(16)50-58
1.16.5	06-2009	31790V	Identification Card	1.16.4 CH. 2; 1(16)50-58
1.16.6	06-2009	31791G	Pocket Commissions	1.16.4 CH. 3; 1(16)50-58
1.16.7	06-2009	31792R	Enforcement Shields	1.16.4 CH. 4; 1(16)50-58
1.16.8	06-2009	28910Z	Emergency Planning and Incident Reporting	1.16.6 CH. 1; 1(16)20, 1(16)23
1.16.9	06-2009	28911K	Occupant Emergency Plan	1.16.6 CH. 2; 1(16)23
1.16.10	06-2009	28912V	Business Resumption	1.16.6 CH. 3; 1(16)25
1.16.11	10-2009	31801R	Basic Security Concepts	1.16.8 CH. 1; 1(16)41
1.16.12	10-2009	31802C	Facility and Property Protection	1.16.8 CH. 2; 1(16)41
1.16.13	06-2009	31803N	Information Protection	1.16.8 CH. 3; 1(16)41
1.16.14	06-2009	31804Y	Methods of Providing Protection	1.16.8 CH. 4; 1(16)41
1.16.15	06-2009	31805J	Minimum Protection Standards (MPS)	1.16.8 CH. 5; 1(16)41
1.17 Publishing				
1.17.4	02-2013	31854E	Production Sources and Special Programs	1(17)5(22), 1(17)78
1.17.5	09-2006	31855P	Distribution Management	1(17)5(22), 1(17)78
1.17.6	09-2006	36358P	Area Distribution Centers	1(17)5(22)
1.18 Distribution				
1.18.1	08-2014	38313W	Mission of Distribution	1.17.2.2; 1(17)5(22), 1(17)78
1.23 Personnel Security				
1.23.1	05-2008	29582Z	The Personnel Security Office	10.3.1.1 CH. 11-13
1.23.2	11-2008	30602Q	Contractor Investigations, Contractor Investigations	1.23.2 CH. 2
1.23.3	06-2008	31796J	Background Investigations Guide	
1.25 Practice Before the Service				
1.25.3	10-2015	52483F	Case Development and Licensure (CD&L)	
1.31 CFO Internal Policy and Procedures				
1.31.2	10-2008	37351A	Procedures for the Preparation of Custodial Financial Statements	1.8.2
1.32 Servicewide Financial Policies and Procedures				
1.32.3	11-2014	52837V	Managerial Cost Accounting	
1.32.6	01-2010	47964F	Purchase Card Program Handbook	
1.32.7	09-2016	54559A	Estimating Trust Fund Costs	
1.32.8	01-2017	48073R	Investigative Imprest Funds	1724
1.32.18	10-2008	35737G	Revenue Policies	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
1.32.19	09-2016	51377Q	User Fees	Document 10038
1.34 Revenue Accounting				
1.34.3	03-2015	53319E	Audit Oversight and Analysis	1.31.2 portions; 1.8.2
1.35 Administrative Accounting				
1.35.14	11-2016	67071D	IRS Annual Financial Statement Audit	1.34.3
1.55 Wage and Investment				
1.55.1	05-2007	39817D	Delegations of Authority	
1.55.5	04-2014	37355S	Employee Suggestion Program	

Part 2: Information Technology

2.2 Partnership Control System				
LEM 2.2.1	04-2010	47817F	- Partnership Control System Chapter Review (LEM)	
2.2.11	01-2011	28585W	PCS Command Code PCSMY	102.2 CH 11; 3(25)(184)0
2.3 IDRS Terminal Responses				
LEM 2.3.2	03-2010	47819B	Introduction to IDRS	2.3.2 portions
LEM 2.3.9	12-2009	47820C	- Command Codes SINON, SINO, RMODE, LOKME, CMODE, and FIEMP (LEM)	2.3.9
2.3.9	06-2016	28122J	Security Command for IDRS Users	LEM 2.3.9
LEM 2.3.11	12-2009	47821N	- Command Codes TXMOD and SUMRY (LEM)	2.3.11 portions
LEM 2.3.13	01-2010	47822Y	- IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE	2.3.13 portions
LEM 2.3.15	12-2009	47823J	- Command Codes ENMOD	2.3.15 portions
2.3.19	01-2008	28132F	Command Code TFTRA	102.3 CH.19; 3(25)(77)(18)
LEM 2.3.32	12-2009	47825F	Command Code MFTRA	2.3.32 portions
LEM 2.3.35	12-2009	47826Q	Command Code IRPTR	2.3.35 portions
2.3.39	06-2015	28151M	Command Code FTPIN	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)
2.3.42	07-2008	28154T	Command Code PIFTD	102.3 CH.42; 3(25)(77)(45)
LEM 2.3.44	07-2009	47827B	Command Code PIVAR	2.3.44 portions
2.3.50	02-2017	28162T	Command Code LVREQ	102.3 CH. 50
LEM 2.3.54	11-2009	47830Y	Command Codes DDBOL	2.3.54
2.3.58	06-2013	28170T	Command Code SUPOL	102.3 CH 58; 3(25)(77)(64)
LEM 2.3.59	12-2009	47831J	Command Codes BMFOL and BMFOR	2.3.59 portions
LEM 2.3.61	02-2010	47832U	Command Code AICRQ	2.3.61 portions
2.3.61	01-2010	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
LEM 2.3.65	01-2010	27959U	EPMF Return Transaction File On-Line (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.3.72	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)
2.4 IDRS Terminal Input				
2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel	LEM 2.4.2

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
LEM 2.4.2	01-2010	47834Q	Introduction Security and Command Codes SINON, SINOX, and RMODE for IDRS Terminal Input	2.4.2 portions
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
LEM 2.4.16	01-2010	47836M	Command Codes REQ54 and ADJ54	2.4.16 portions
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
LEM 2.4.20	11-2009	47837X	- IDRS Terminal Input Command Code RFUND and REFAP	2.4.20 portions
LEM 2.4.22	01-2010	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28	12-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
LEM 2.4.30	01-2010	47841F	Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR	2.4.30
LEM 2.4.31	12-2009	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32	12-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45	12-2009	47844M	Command Codes NRP97B	2.4.45 portions
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
LEM 2.4.54	12-2009	47847T	Centralized Files and Scheduling Terminal Usage	2.4.54 portions
LEM 2.4.55	12-2009	33289J	Command Code CSORD	2.4.55
2.5 Systems Development				
2.5.2	05-2013	28781G	Software Testing Standards and Procedures	2.2.5 CH 2
2.5.16	04-2009	37247R	Use of Live Data in Testing	
2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
2.6 Product Assurance				
2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)	2.1.6
2.7 Modernization and Information Technology Services (MITS) Operations				
LEM 2.7.1	01-2010	47849P	Inter-Center	2.7.1
LEM 2.7.2	01-2010	47850Q	Computing Center	2.7.2
LEM 2.7.4	01-2010	47851B	Magnetic Media Management	2.7.4
LEM 2.7.5	01-2010	47852M	System Control Point (SCP)	2.7.5
LEM 2.7.6	01-2010	47853X	System Scheduling	2.7.6
2.7.7	03-2010	32383M	ITS Operations Support	
2.8 Audit Information Management System (AIMS)				
LEM 2.8.1	12-2009	47855T	- Introduction to AIMS REALTIME Processing (LEM)	2.8.1 portions
LEM 2.8.6	12-2009	47856E	- AIMS Command Code AMAXU (LEM)	2.8.6 portions
LEM 2.8.7	12-2009	47857P	- AIMS Command Code AMCLS (LEM)	2.8.7 portions
2.9 Integrated Data Retrieval System Procedures				
LEM 2.9.1	12-2009	47858A	- Integrated Data Retrieval System (LEM)	
2.10 Special Processing Procedures				
2.10.1	07-2007	27834Y	End of Year Processing	102.10 CH. 1; 3(28)(105)0

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
2.12 Security and Privacy				
LEM 2.12.1	01-2010	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
2.13 Enterprise Networks				
2.13.1	10-2016	39516P	Introduction	
2.13.2	06-2013	36329M	Telecommunications Asset Tool	2.13.4 portions
2.13.3	10-2016	36330N	Voice Premise Communications	
2.13.4	10-2016	36331Y	Voice Messaging System	
2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)	2.13.4
2.13.6	10-2016	32522B	Wireless Communications	
2.13.7	10-2016	40164F	Calling Card Ordering System	2.13.4
2.13.8	10-2016	47359G	Voice Systems Security	
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks	
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)	
2.13.15	10-2016	39517A	Domain Name System (DNS)	LEM 2.13.15
LEM 2.13.15	04-2010	47860M	Domain Name System (DNS)	2.13.15
2.13.21	06-2013	47365K	Telecommunications Encryption Standards	
2.13.25	10-2016	40187E	Video Conference Services	2.13.4
2.14 Asset Management				
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management	2.1.9
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards	
2.24 Information Systems				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68
2.25 Web Services				
2.25.1	03-2008	36513E	Roles and Responsibilities for the Web Services Division	
2.25.4	03-2008	36515A	Intranet Site and Web Server Security	
2.25.9	12-2008	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	12-2008	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	12-2008	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	12-2008	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.18	03-2008	36627T	Project Initiation and Approval	
2.27 Configuration Management				
2.27.1	11-2014	47349K	Configuration Management	
2.148 IT Support Services Management				
2.148.1	11-2016	68033Z	IT Support Services Management Directive	
2.152 Data Engineering				
2.152.3	11-2016	67565E	Naming Data Elements	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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Part 3: Submission Processing

3.0 General				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
3.5 Accounts Services				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
3.10 Campus Mail and Work Control				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 Returns and Documents Analysis				
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 Adjustments				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
3.21 International Returns and Documents Analysis				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	
3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
3.22 International Error Resolution				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0
3.24 ISRP System				
3.24.6	01-2009	34311M	DP Tax Adjustments	13.24.6
3.24.17	10-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	13.24.112
3.24.175	01-2008	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253	10-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
3.30 Work Planning and Control				
3.30.28	03-2016	34740T	Individual Review	3.30.00
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	3(30)(165)0
3.31 ADP Evaluation				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	3(31)(125)0

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
3.37 International ISRP				
3.37.3	01-2007	34861X	Individual Income Tax Returns	<i>13.37.3</i>
3.37.10	01-2010	34855T	Revenue Receipts	<i>13.37.10</i>
3.37.13	01-2009	34867L	Employment Tax Returns	<i>13.37.13</i>
3.37.154	01-2009	34877H	Unemployment Tax Returns	<i>13.37.154</i>
3.38 International Tax Returns and Documents				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
3.41 OCR Scanning Operations				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	<i>3(41)(268)0</i>
3.42 Electronic Tax Administration				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	<i>12.1.1; 3.42.228, 3.42.255; 3.11.38</i>
3.43 Integrated Management System				
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	<i>3(43)(401)0</i>
3.43.411	02-2006	34939U	Total Evaluation Performance System (TEPS) Operations	<i>3(43)(411)0</i>
3.45 TE/GE Processing				
3.45.2	12-2009	37642S	TE/GE Systems Review	
3.49 Statistics of Income Processing				
3.49.6	01-2009	51079J	Instructions for Processing the Taxpayer Usage Study	<i>1.13.6</i>

Part 4: Examining Process

4.1 Planning and Special Programs				
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	<i>New</i>
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	<i>New</i>
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	<i>New</i>
4.3 Midwest Automated Compliance System (MACS)				
4.3.1	07-2011	27744T	Overview	<i>104.9 CH 1</i>
4.3.2	07-2011	27745E	Responsibilities	<i>104.9 CH 2</i>
4.3.3	07-2011	27746P	MACS Security	<i>104.9 CH 3</i>
4.3.4	07-2011	27747A	User Procedures	<i>104.9 CH 4</i>
4.3.5	07-2011	27748L	Case Administration	<i>104.9 CH 5</i>
4.3.6	07-2011	27749W	Special Features and Procedures	<i>104.9 CH 6</i>
4.4 AIMS Procedures and Processing Instructions				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	<i>104.3 CH 8; 48(13)1-3</i>
4.4.13	12-2010	30324B	IDRS Research	<i>104.3 CH 13; 48(13)1-3</i>
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	<i>104.3 CH 20; 48(13)1-3</i>
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	<i>104.3 CH 28; 48(13)1-3</i>

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
4.6 Payer Compliance				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
4.7 Examination Returns Control System (ERCS)				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
4.8 Technical Services				
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	
4.9 Examination Technical Time Reporting System				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810:(13)00
4.10 Examination of Returns				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
4.11 Examining Officers Guide (EOG)				
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.13 Audit Reconsideration				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
4.14 Statutory Notices of Deficiency				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
4.15 Jeopardy/Termination Assessments				
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.18 Exam Offer-In-Compromise				
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.19 Liability Determination				
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.19.24	03-2016	59847J	Compliance Identity Theft	
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery	
4.22 National Research Program (NRP)				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
4.23 Employment Tax				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	<i>New</i>
4.23.16	09-2012	35388T	Employment Tax	<i>8116:352</i>
4.24 Excise Tax				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	<i>4.3.3 CH 3; 4700</i>
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
4.25 Estate and Gift Tax				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	<i>New</i>
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	<i>4.25.1 portions</i>
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	<i>4.25.1 portions</i>
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	<i>4.25.1 portions</i>
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	<i>4.25.1 portions</i>
4.25.14	07-2015	58887J	Miscellaneous Procedures	<i>4.25.1 portions</i>
4.31 Pass-Through Entity Handbook				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	<i>New</i>
4.35 Partnership and S Corporations				
4.35.1	07-2016	27742X	Tax Audit Guidelines	<i>4.3.1.5 CH 1</i>
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	<i>4.3.1.5 CH 2</i>
4.40 Technical Advisor Program				
4.40.1	09-2016	27628S	Technical Advisor Program	<i>4.4 CH 1</i>
4.40.2	09-2016	27629D	Program Responsibilities and Duties	<i>4.4 CH 3</i>
4.46 LB&I Guide for Quality Examinations				
4.46.7	03-2016	38198R	Post Examination Activities	<i>4.45.17</i>
4.51 LB&I Case Management				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.51.6	03-2016	37346H	Issue Management Process Guide	
4.53 SBSE Administrative Programs				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
4.70 TE/GE Examinations				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
4.71 Employee Plans Examination of Returns				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	<i>New</i>
4.72 Employee Plans Technical Guidelines				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	<i>7.7.1 CH 1; 7(10)54</i>
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	<i>7.7.1 CH 12; 7(10)54:900</i>
4.72.20	06-2014	60970J	Unrelated Business Activities	<i>4.72.1 portions</i>
4.75 Exempt Organizations Examination Procedures				
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.14	12-2010	33217P	Concluding the Examinations	<i>7.6.5.3.2; 7.8.1</i>
4.75.19	04-2011	33224E	Reviewers Memorandum	<i>7.6.6</i>
4.75.23	06-2010	33229H	Collateral Examinations	<i>7.6.1; 7(10)15</i>
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	<i>4.75.30</i>
4.75.33	06-2010	37477H	Exempt Organizations Technical Advisor Program	<i>7.6.2 CH 3</i>
4.82 Tax Exempt Bonds Examination Guidelines				
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds	<i>7.6.2 CH 5</i>
4.89 Compliance and Program Management (CPM)				
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities	

Part 5: Collecting Process

5.1 Field Collecting Procedures				
LEM 5.1	04-2010	27828U	Penalties	<i>LEM 5 CH 1; LEM V</i>
LEM 5.1.2	07-2010	38130F	Remittances, Form 809 and Designated Payments	
LEM 5.1.5	04-2010	20191U	Balancing Civil and Criminal Cases	<i>LEM 5.5 portions</i>
LEM 5.1.8	06-2010	49314N	Courtesy Investigations	
LEM 5.1.11	01-2010	38523U	Delinquent Return Accounts	<i>New</i>
LEM 5.1.12	07-2010	51021T	Cases Requiring Special Handling	<i>New</i>
5.1.17	05-2014	29420A	Third Party Contacts	<i>5.1 CH 17; 5348 [5300]</i>
LEM 5.1.18	09-2010	51022E	Locating Taxpayers and Their Assets	<i>New</i>
LEM 5.1.20	06-2010	51023P	Collection Inventory	<i>New</i>
5.1.25	11-2016	54431X	IDRS and Data Security for Collection	
5.2 Reports				
LEM 5.2	01-2010	27829F	Nonfilers	<i>LEM 5 CH 2; LEM V</i>
5.2.1	07-2015	35459R	Collection Time Reporting	<i>5.2 CH 1; 5890 [5800]</i>

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
5.2.2	10-2009	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
5.3 Entity Case Management Systems				
LEM 5.3	11-2008	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
5.4 Case Processing				
LEM 5.4	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.4.1	08-2009	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	08-2009	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	08-2009	29631J	Clerical Procedures	5.4 CH. 3; 5900
5.5 Decedent Estates and Estate Tax				
LEM 5.5	12-2009	27833N	Technical Support	LEM 5 CH.5; LEM V
5.7 Trust Fund Compliance				
LEM 5.7	11-2010	47918R	- Trust Fund Compliance	
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	LEM 5.7; 5.7 CH 3; 5600, 5700
5.8 Offer in Compromise				
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability	5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
5.9 Bankruptcy and Other Insolvencies				
LEM 5.9.4	06-2010	39989Y	Common Bankruptcy Issues	New
LEM 5.9.5	06-2010	51071Z	Opening a Bankruptcy Case	
LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New
5.11 Notice of Levy				
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property	5360,,Exhs. 5300-1-4, 14-17, 30, 33-34

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.12 Federal Tax Liens				
LEM 5.12.3	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4	06-2010	25673B	Judicial/Nonjudicial/Foreclosures	New
LEM 5.12.5	06-2010	48016W	Redemptions	New
5.12.5	06-2016	35754R	Redemptions	LEM 5.12.5
5.12.9	11-2015	58949W	Notice of Lien Withdrawal	
5.13 Collection Quality Measurement				
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions	5.13 CH 2; 5190
5.13.3	10-2008	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	10-2009	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions	
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions	
5.14 Installment Agreements				
LEM 5.14.1	06-2010	26379W	Installment Agreements	
5.14.6	09-2008	28508J	Multi-functional Installment Agreement Authority	5.14 CH. 6; 5300
5.14.8	08-2010	28510V	Monitoring of Installment Agreements	5.14 CH 8; 5300
5.14.12	08-2010	33080M	Monitoring Levy Payments	5.14.9
5.16 Currently Not Collectible				
LEM 5.16.1	06-2010	39888M	Overview	
5.18 Liability Determination				
LEM 5.18.1	04-2010	32523M	Automated Substitute For Return (ASFR) Program	5.18.1, 21.8.2
LEM 5.18.2	06-2010	32516X	Business Returns IRC 6020(b) Processing	21.8.3
5.19 Liability Collection				
LEM 5.19.1	04-2010	32514B	Balance Due	21.9.1
LEM 5.19.2	12-2009	32515M	Return Delinquency	21.9.2
LEM 5.19.3	10-2009	32502J	Backup Withholding Program	21.9.3
LEM 5.19.4	03-2010	32531M	Enforcement Actions	21.9.4
LEM 5.19.5	05-2010	32534T	ACS Inventory	21.9.5
LEM 5.19.6	10-2010	32529A	ACS Support	21.9.6
LEM 5.19.7	09-2010	32527E	Compliance Services Collection Operations (CSCO) Programs	21.9.7
LEM 5.19.9	10-2010	32506B	Automated Levy Programs	21.9.9
LEM 5.19.10	04-2010	35343G	Collection Operation Programs	5.19.7

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
LEM 5.19.11	04-2010	47640S	- Withholding Compliance Program	
LEM 5.19.14	12-2009	51116B	Trust Fund Recovery Penalty (TFRP)	
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection	5.19.1 portions
5.19.20	05-2014	52741C	Large Dollar Case Processing	5.19.1.12
5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.5	11-2010	38117M	Offers in Compromise Procedures	
5.20.9	07-2010	38122F	IRC 861 Employment Tax Stop Filer Cases	

Part 6: Human Resources Management

6.251 Strategic Workforce Planning for Human Resources Management				
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes	
6.273 Merit System Assessment				
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance	0273
6.300 Employment				
6.300.2	11-2011	34637V	Special Employment Programs	0.300.23; 340
6.300.3	11-2011	34638G	Veterans Employment Programs and Restoration to Duty	0.300.23; 340
6.300.4	11-2011	34639R	Placement Programs and Reemployment Rights	0.300.23; 340
6.331 Delegated Examining Units				
6.331.1	11-2011	33012K	Authorization, Positions Covered, Administration, and Guidance	0.331
6.410 Learning and Education				
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training	1294
6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)	
6.415 Leadership and Organizational Effectiveness				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
6.500 Pay and Allowances				
6.500.1	01-2014	36957K	Pay Administration	0500
6.600 Absence and Leave				
6.600.1	03-2010	35444S	Leave Administration and Work Scheduling	0600

Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs				
7.1.7	11-2016	69149U	Processing Information Requests	
7.13 Employee Plans Automated Processing Procedures				
7.13.2	04-2012	36028Y	Processing User Fees	7.4.3 CH 2; 7340
7.13.3	06-2012	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
7.13.4	06-2012	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2012	36156R	Management Information System	7.4.3 CH 9; 7690:700

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
7.14 Employee Plans Determination System (EDS) User Manual				
7.14.3	02-2012	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures				
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)	
7.15.3	09-2015	55000E	Business Rules	
7.15.5	09-2015	55039N	Case Identification and Status Codes	
7.20 Exempt Organizations Determination Letter Program				
LEM 7.20.4	06-2010	38264M	Special Determination Issues	
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
7.21 Exempt Organizations Automated Processing Procedures				
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing	7.4.4 CH 3
7.21.4	07-2016	27617L	Transcription and Case Establishment	7.4.4 CH. 4
7.21.6	07-2016	27619H	Inventory Control Subsystem	7.4.4 CH 6
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem	7.4.4 CH 7
7.21.9	07-2016	27622E	Exempt Organizations Management Information System	7.4.4 CH. 9
7.22 Exempt Organizations EDS User Manual				
7.22.2	07-2016	27952V	Data Entry	7.4.6 CH. 2
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.6 CH 3
7.22.5	07-2016	27954R	Letter Generation	7.4.6 CH 5
7.22.6	07-2016	27955C	Inventory Control System (ICS)	
7.22.7	07-2016	27956N	Management Information System	7.4.6 CH 7
Part 8: Appeals				
8.1 Appeals Function				
8.1.4	11-2007	36185U	Appeals Managers' Procedures	8100
8.4 Appeals Docketed Cases				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	8.4.1 portions; 8400
8.5 Claims and Overassessments				
8.5.1	11-2007	36053J	Claim and Overassessment Cases	8500
8.7 Technical and Procedural Guidelines				
8.7.2	11-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 Appeals Agreements				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
8.9 Joint Committee (JC) Case Procedures				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
8.11 Penalties Worked in Appeals				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
8.12 Appeals Case Memoranda				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
8.13 Closing Agreements				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
8.14 Appeals Rulings				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00
8.15 Appeals Bankruptcy Cases				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
8.16 Appeals TE/GE Cases				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00
8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.1	11-2007	31907G	Appeals Tax Computation Specialist Manual; Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
8.19 Appeals Pass-Through Entity Handbook				
8.19.3	10-2013	36948Z	Guidance for Appeals Officers	
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists	
8.19.5	10-2013	36951W	Account and Processing Support	
8.20 Appeals Case Processing Manual				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	- Appeals Processing Manual-Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	
8.22 Collection Due Process				
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	03-2012	49096A	Technical Review	8.23.5; 8.7.2 portions
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
8.23 Offer in Compromise				
8.23.5	03-2009	50806C	Collection Due Process OIC Procedures	8.13.2 portions
8.23.6	04-2014	50807N	OIC Processing and Closing Procedures	8.13.2 portions
8.25 Trust Fund Recovery Penalty (TFRP)				
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals	8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114
8.26 Alternative Dispute Resolution (ADR) Program				
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)	
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures	

<i>IRM Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>	<i>Title</i>	<i>Old IRM Numbers</i>
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Part 9: Criminal Investigation

9.4 Investigative Techniques				
9.4.3	04-2008	36206M	Formal Written Requests	9.4 CH. 3; 9781:338-338.1(18)
9.4.10	03-2008	36213B	Miscellaneous Investigative Techniques	9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13
9.5 Investigative Process				
9.5.6	08-2015	36220Q	Organized Crime & Strike Force	9.5 CH 6; 9830-9833.7
9.5.7	08-2015	36221B	Narcotic Investigations	9.5 CH 7; 9822.1-9822.7, 9823-9823.(16)
9.5.10	11-2007	36224I	Centralized Review of Investigative Reports	9.5 CH. 10; 9621
9.9 Criminal Investigation Management Information System (CIMIS)				
9.9.2	07-2011	36447J	Criminal Investigation Management Information System Security and Setup	9.9 CH 2; 9782
9.9.13	02-2012	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782
9.10 Administrative Databases and Software				
9.10.2	02-2009	36426G	Treasury Enforcement and Communication System and International Fugitive Notices	9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-.9, 9781:594
9.13 International Investigations				
9.13.1	04-2008	36480U	Information from Foreign Countries	9.13 CH. 1; 9265.11-.12, .2-.3, .7
9.13.2	04-2008	36481F	Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements	9.13 CH. 2; 9265.8-(12)
9.14 Criminal Investigation Law Enforcement Manual				
LEM 9.14.1	05-2010	36342F	Criminal Investigation Official Use Only Procedures	9.4.10 portions; 9.8.2; LEM 9
LEM 9.14.2	05-2010	39604Y	Questionable Refund Program	New
LEM 9.14.3	05-2010	38750D	Criminal Investigation - Undercover Operations - Law Enforcement Manual (LEM)	
LEM 9.14.4	05-2010	38752Z	Law Enforcement Manual ()	

Part 10: Security, Privacy and Assurance

10.2 Physical Security Program				
10.2.2	10-2015	51712P	Physical Security Compliance Reviews	1.16.2
10.2.3	08-2016	51713A	Safeguard Reviews	1.16.3
10.2.7	09-2008	51718D	Enforcement Shields	1.16.7
10.2.10	05-2013	51723W	Continuity Planning Requirements	1.16.10
10.2.16	12-2011	51741S	Laptop Random Security Screening Concepts	
10.4 Physical Security Information for Managers				
10.4.1	12-2016	51731W	Managers Security Handbook	1.4.6
10.5 Privacy, Information Protection & Data Security (PIPDS)				
LEM 10.5.3	12-2010	52895B	Identity Theft and Incident Management Program	
10.5.3	10-2015	49878M	Identity Protection Program	LEM 10.5.3
10.8 Information Technology (IT) Security				
LEM 10.8.3	10-2009	51775Y	Audit Logging Security Standards	10.8.3

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
10.8.3	04-2017	49374P	Audit Logging Security Standards	LEM 10.8.3
10.8.4	12-2011	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
10.8.8	10-2015	53118R	Live Data Protection	2.5.16
LEM 10.8.10	10-2009	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10
10.8.42	01-2012	50511S	Web Server and Web Application Server Security	
LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

Part 11: Communications and Liaison

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

Part 13: Taxpayer Advocate Service

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

Part 20: Penalty and Interest

20.1 Penalty Handbook				
LEM 20.1.1	12-2009	33066I	Introduction & Penalty Relief	LEM 120.1 CH. 1
LEM 20.1.2	08-2009	33069P	Failure to File / Failure to Pay Penalties	LEM 120.1 CH. 2
LEM 20.1.3	03-2010	33070Q	Estimated Tax Penalties	LEM 120.1 CH 3
LEM 20.1.4	04-2010	36749I	Failure to Deposit Penalty	LEM 120.1 CH 4
LEM 20.1.7	06-2010	33065X	Information Return Penalties	LEM 120.1 CH 7; LEM XX-700
LEM 20.1.10	05-2010	36748X	Excise Tax Penalties and Miscellaneous Penalties	LEM 120.1 CH 10
20.2 Interest				
LEM 20.2	09-2010	36793A	Interest	LEM 121.1
20.2.2	10-2011	32962P	Legal Authorization	104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)
20.2.3	04-2016	32963A	PINEX and Related Command Codes	104.8 CH 3
20.2.6	04-2016	32967S	Methods of Computing Interest	LEM 20.2
20.2.8	04-2016	32970P	Restricted Interest	LEM 20.2

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
20.2.12	01-2017	32975S	Employment Taxes	LEM 20.2
20.2.13	03-2010	32976D	Tax Motivated Transaction Interest	104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)
20.2.15	06-2008	32979K	Rates, Tables and Factors	104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)

Part 21: Customer Account Services

21.3 Taxpayer Contacts				
21.3.2	12-2015	36812W	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	
21.7 Business Tax Returns and Non-Master File Accounts				
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees	
21.8 International				
21.8.3	08-2013	49815D	NMF International Adjustments	3.15.128 portions; 3.15.129 portions
21.9 Specialized Accounts Management Programs				
21.9.1	09-2013	52829V	Taxpayer Assurance Program	
21.9.2	09-2015	52830W	Accounts Management Identity Theft	
21.10 Quality Assurance				
21.10.3	10-2009	36869B	High Risk Accounts Review	21.10.5; 21.3; 3(15)(10)0

Part 22: Taxpayer Education and Assistance

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

Part 25: Special Topics

25.3 Litigation and Judgments				
LEM 25.3.2	06-2010	20192F	Suits by the United States	LEM 5.5 portions
25.6 Statute of Limitations				
LEM 25.6	11-2009	32477J	Statute of Limitations - Statute of Limitations	
25.6.2	07-2008	36882U	General Information and Procedures	121.2.2; 121.2 CH.2; 3(15)(58)
25.6.3	07-2008	36883F	Credits & Payments	121.2.3; 121.2 CH.3; 3(15)(58)
25.6.4	07-2008	36884Q	Original Delinquent Returns	121.2.4; 121.2 CH.4; 3(15)(58)
25.6.5	07-2008	36885B	Assessments	121.2.5; 121.2 CH.5; 3(15)(58)
25.6.6	07-2008	36886M	Claims, Abatements, and Refunds	121.2.6; 121.2 CH.6; 3(15)(58)
25.6.7	07-2008	36887X	Erroneous Abatements (and Erroneous Refunds and Overstate Credits)	121.2.7; 121.2 CH.7; 3(15)(58)
25.6.8	07-2008	36888I	Estate and Gift Tax Returns (Form 706/709)	121.2.8; 121.2 CH.8; 3(15)(58)
25.6.9	07-2008	36889T	Collection	121.2.9; 121.2 CH.9; 3(15)(58)
25.6.10	07-2008	36890U	Civil Penalty Modules	121.2.10; 121.2 CH.10; 3(15)(58)
25.6.11	07-2008	36891F	Employee Plan Master File (EPMF)	121.2.11; 121.2 CH.11; 3(15)(58)
25.6.12	07-2008	36892Q	Statute Unpostable and Reject Records	121.2.12; 121.2 CH.12; 3(15)(58)
25.6.13	07-2008	36893B	Transcripts	121.2.13; 121.2 CH.13; 3(15)(58)

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
25.6.14	07-2008	36894M	Barred Assessments / Barred Statute Cases	121.2.14; 121.2 CH.14; 3(15)(58)
25.6.15	07-2008	36895X	Self Employment Tax Cases	121.2.15; 121.2 CH.15; 3(15)(58)
25.6.16	07-2008	36896I	Combat Zone for Statute Processing	121.2.16; 121.2 CH.16; 3(15)(58)
25.6.17	07-2008	36897T	Legal Holidays	121.2.17; 121.2 CH.17; 3(15)(58)
25.7 Exempt Organizations Business Master File				
25.7.2	11-2012	27771A	EO/BMF Processing Procedures	7.3.4 CH 2; 7820:300, 500
25.7.4	09-2006	27773W	Delinquency Check Procedures	7.3.4 CH. 4; 7820:900
25.8 OFP Codes				
25.8.1	11-2013	36880Y	OFP Codes Overview	121.9 CH 1; 3(30)(19)6
25.10 Information Technology (IT) Security Policy and Standards				
25.10.1	01-2007	32681T	Information Technology (IT) Security Policy and Guidance	2.1.10; 2(10)00
LEM 25.10.3	09-2007	31152B	Integrated Data Retrieval System (IDRS) Security Handbook	
LEM 25.10.4	03-2007	32682E	Resource Access Control Facility (RACF)	
25.10.5	04-2007	31154X	Basic UNIX Security Requirements Handbook	
LEM 25.10.6	03-2008	31156T	Secure Windows NT Configuration Standards	
25.12 Delinquent Return Refund Hold Program				
LEM 25.12.1	05-2010	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
25.12.2	01-2007	36796H	Sensitive Cases and Circumstances	121.7 CH. 2; (MS) 5G-388
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
LEM 25.12.3	01-2007	32511U	Functional Processing	121.7 CH. 3
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
LEM 25.12.4	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control				
25.14.1	03-2014	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
25.15 Relief from Joint and Several Liability				
LEM 25.15.1	04-2010	33368H	Introduction	
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
25.15.16	10-2016	49557G	Telephone Contacts	
25.16 Disaster Assistance and Emergency Relief				
25.16.2	08-2007	36902B	Program Stewardship	121.6 CH. 2; 12(10)4
25.16.3	08-2007	36903M	National Disaster Assistance Coordinator (NDAC)	121.6 CH. 3; 12(10)4
25.16.4	08-2007	36904X	State Disaster Assistance Coordinator (SDAC)	121.6 CH. 4; 12(10)4
25.16.5	08-2007	36906T	Small Business/Self- Employed and Wage & Investment General Procedures	121.6 CH. 6; 12(10)4

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4
25.16.13	08-2007	36915E	Time Reporting	121.6 CH. 15; 12(10)4
25.23 Identity Protection and Victim Assistance				
25.23.4	11-2016	67664U	IDTVA Paper Process	21.6.2
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	21.7.14

Part 30: Administrative

30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.9	02-2006	29605N	Investigation Involving Chief Counsel and Regional Counsel Employees	Part (30)
30.4.10	01-2007	29710H	Grievances, Grievance Appeals, and Procedures	Part (30)
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	Part (30)
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	Part (30)
30.5 Resources, Services, and Financial Management				
30.5.4	01-2007	29609F	Employment Tenure Commitments for Attorney Personnel	Part (30)
30.5.5	01-2007	29124P	Reassignment Policy and Procedure	Part (30)
30.5.6	01-2007	29125A	Employee Details	Part (30)
30.5.7	01-2007	29127W	Appointment, Separation, and Clearance Procedures	Part (30)
30.6 Security and Emergency Preparedness				
30.6.3	01-2007	29270E	Flexiplace	Part (30)
30.7 Management Systems				
30.7.10	02-2006	29618Q	Closed Legal Case Files	Part (30)
30.7.11	05-2006	29619B	Correspondence Guidelines	Part (30)
30.8 Library Services				
30.8.2	04-2006	29711S	Office Management and Services; Equipment and Property	Part (30)
30.8.3	04-2006	29272A	Communications Management	Part (30)
30.9 File Management				
30.9.3	04-2006	29715K	Annual Reports to Treasury Pertaining to Information Security Program	Part (30)
30.9.5	04-2006	30282G	Electronic Mail Use	Part (30)