



Internal Revenue Manual Index

October 2021

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

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2.4.28*	4/1/2020	28219N	Command Codes STAUP, STATI and STATB	All
2.4.29	1/1/2010	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	All
2.4.30*	7/13/2021	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	12/2/2011	28223V	Command Code LEVY	All
2.4.32*	3/6/2020	28224G	Command Code PDTUP	All
2.4.33	11/26/2012	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	7/31/2020	28226C	Command Code DOALL	All
2.4.35	2/20/2020	28227N	Command Code STN90	All
2.4.37	4/22/2020	28229J	Command Code NOREF Overview	All
2.4.38	3/24/2020	28230K	Command Code CSEDR	All
2.4.39	2/20/2020	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	12/10/2019	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	6/1/2017	28233R	Command Code UNLCE	All
2.4.42	4/23/2020	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	12/12/2014	28235N	Command Code PINEX	All
2.4.44	8/13/2021	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/31/2020	28237J	Command Code NRP97	All
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2.4.53	12/9/2020	31276M	Command Code DUPED	All
2.4.56	4/28/2020	32674E	Command Code ISTSR	All
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2.4.58	6/26/2020	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	7/27/2020	54615Z	Command Code TMSSN	All
2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	5/10/2021	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I

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2.5.10*	5/22/2020	73139M	Function Point Standards	IT
2.5.11*	10/9/2020	36327Q	Analysis Techniques and Deliverables	IT
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2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
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2.8.9	12/12/2019	50448E	AIMS Command Code AMRET	IT
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2.25.5	4/1/2006	37014U	Accessibility Guidelines for the Web	All
2.25.20	12/11/2020	71879J	SharePoint	All
2.25.101	7/10/2020	38937M	IRS.gov Web Content Management Procedures	All
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2.28.1	8/2/2021	74354N	Unified Communications Policy	IT
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3.0.101*	11/17/2020	33347E	Schedule K-1 Processing	SB/SE
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3.0.275	10/14/2021	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
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3.11.27*	10/29/2021	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106*	11/20/2020	33575Y	Estate and Gift Tax Returns	W&I
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3.11.213*	11/20/2020	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/13/2020	51221V	Form 1120-S Corporation Income Tax Returns	W&I
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3.12.220*	11/16/2020	33756T	Error Resolution System for Excise Tax Returns	W&I
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3.17.20*	12/7/2020	47866A	Refund Intercept Program	W&I
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3.17.63*	4/27/2021	33910X	Redesigned Revenue Accounting Control System (RRACS)	CFO
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3.17.221	11/2/2017	33919S	Enterprise Computing Center Data Controls	IT
3.17.243*	8/27/2021	33916L	Miscellaneous Accounting	W&I
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13.2.3	9/30/2020	32654M	Evaluating and Reviewing Systemic Issues	All
13.2.4	9/30/2020	58125E	Information Gathering Projects (IGP)	All
13.2.5	11/4/2020	73767K	Advocacy Projects	All
13.2.6	11/4/2020	73768V	Immediate Interventions	TAS
13.2.7	11/3/2020	73769G	Collaborative Efforts	All
13.2.8	11/3/2020	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program				
13.3.1*	12/10/2020	30667V	NTA Toll-free Procedures	All
Chapter 13.4 TAS TAMIS Guide				
13.4.2	7/28/2020	35620K	Administration and Security	TAS
Chapter 13.5 TAS Balanced Measures				
13.5.1	9/29/2020	32657T	TAS Balanced Performance Measurement System	TAS
Chapter 13.6 Taxpayer Advocate Service Communications				
13.6.1	2/28/2012	35731S	Internal and External Communications	TAS
Chapter 13.7 Taxpayer Advocacy Panel Program				
13.7.1	9/21/2021	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS

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Chapter 13.8 Low Income Tax Clinic Program

13.8.1*	10/1/2021	47233z	Low Income Taxpayer Clinic Program Operating Procedures	All
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Chapter 13.9 The National Taxpayer Advocate Office

13.9.1	10/8/2020	47234K	Procedures for Taxpayer Advocate Directives	TAS
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

Chapter 20.1 Penalty Handbook

20.1.1*	10/19/2020	33067T	Introduction and Penalty Relief	Appeals
20.1.2*	3/19/2019	33068E	Failure To File/Failure To Pay Penalties	Appeals
20.1.3*	7/23/2020	33071B	Estimated Tax Penalties	Appeals
20.1.4*	2/9/2018	36750J	Failure to Deposit Penalty	Appeals
20.1.5	8/31/2021	33073X	Return Related Penalties	Appeals
20.1.6	10/13/2021	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	9/8/2021	33064M	Information Return Penalties	All
20.1.8*	12/3/2020	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/29/2021	33061F	International Penalties	Appeals
20.1.10*	12/11/2020	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	8/24/2020	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/6/2021	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals

Chapter 20.2 Interest

20.2.1*	1/25/2021	32961E	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	3/5/2015	32965W	Overpayment Interest	Appeals
20.2.5*	10/2/2020	32966H	Interest on Underpayments	Appeals
20.2.7*	11/13/2018	32968D	Abatement and Suspension of Debit Interest	Appeals
20.2.9	8/2/2013	32971A	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	8/1/2018	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/13/2018	32974H	Miscellaneous Interest Provisions	Appeals
20.2.14*	2/1/2017	32978Z	Netting of Overpayment and Underpayment Interest	SB/SE

Chapter 20.3 Penalty Program Internal Processes

20.3.1*	10/6/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
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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.)

Chapter 21.1 Accounts Management and Compliance Services Operations

21.1.1	9/9/2021	36800E	Accounts Management and Compliance Services Overview	LB&I
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21.1.2	9/14/2021	36801P	Reference Materials Overview	LB&I
21.1.3*	9/8/2021	36802A	Operational Guidelines Overview	LB&I
21.1.7*	9/21/2021	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	9/13/2021	36806S	Systems	LB&I
21.2.2	9/10/2021	36807D	Research	LB&I
21.2.3*	8/27/2021	36808O	Transcripts	W&I
21.2.4*	9/16/2021	36809Z	Master File Accounts Maintenance	LB&I
Chapter 21.3 Taxpayer Contacts				
21.3.1*	9/9/2021	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	8/13/2021	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	9/3/2021	36814S	Field Assistance	W&I
21.3.5	9/3/2021	28016E	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6	9/14/2021	28017P	Forms and Information Requests	Appeals
21.3.7*	8/31/2021	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	9/10/2021	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/23/2021	33093P	Processing Reporting Agents File Authorizations	SB/SE
21.3.10*	9/10/2021	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	12/3/2020	54528B	Information Returns Reporting Procedures	W&I
Chapter 21.4 Refund Inquiries				
21.4.1*	8/24/2021	36815D	Refund Research	SB/SE
21.4.2*	8/24/2021	36816O	Refund Trace and Limited Payability	All
21.4.3*	9/10/2021	36817Z	Returned Refunds/Releases	SB/SE
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Chapter 21.5 Account Resolution				
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21.5.2*	8/30/2021	36822S	Adjustment Guidelines	W&I
21.5.3*	8/27/2021	36823D	General Claims Procedures	SB/SE
21.5.4*	8/16/2021	36824O	General Math Error Procedures	SB/SE
21.5.5	9/3/2021	36825Z	Unpostables	SB/SE
21.5.6*	8/25/2021	36826K	Freeze Codes	SB/SE
21.5.7*	8/31/2021	36827V	Payment Tracers	SB/SE
21.5.8*	8/18/2021	36828G	Credit Transfers	W&I
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21.6.2*	9/9/2021	36833Z	Adjusting TIN-Related Problems	SB/SE
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21.6.4*	9/13/2021	36835V	Tax Computation / Accounting Period Changes	SB/SE
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21.6.6*	9/9/2021	36837R	Specific Claims and Other Issues	W&I
21.6.7*	8/19/2021	36838C	Adjusting Individual Tax Accounts	SB/SE
21.6.8*	9/15/2021	36839N	Split Spousal Assessments	SB/SE
Chapter 21.7 Business Tax Returns and Non-Master File Accounts				
21.7.1*	8/23/2021	36841Z	BMF/NMF Miscellaneous Information	SB/SE
21.7.2*	8/25/2021	36842K	Employment and Railroad Tax Returns	SB/SE
21.7.3*	8/23/2021	36843V	Unemployment Taxes	SB/SE
21.7.4*	8/26/2021	36844G	Income Taxes/Information Returns	W&I
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21.7.11*	8/23/2021	36851V	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12*	8/9/2021	36852G	Non-Master File (NMF) Adjustments	SB/SE
21.7.13*	9/3/2021	32186R	Assigning Employer Identification Numbers (EINs)	TE/GE
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21.8.2*	8/20/2021	49814S	BMF International Adjustments	W&I
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21.8.5*	8/17/2021	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	8/23/2021	49818K	Exemptions from US Withholding (Form 8233)	W&I
21.8.7	7/18/2017	69286Y	Form-Related Communication	All
Chapter 21.10 Quality Assurance				
21.10.1	9/13/2021	36867F	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE
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Chapter 22.30 Wage and Investment Outreach Procedures				
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22.31.1	8/13/2021	39864C	IRS Language Services	All
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25.1.2	4/23/2021	27682G	Recognizing and Developing Fraud	Appeals
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25.1.4	6/11/2021	27684C	Administrative Joint Investigation	Appeals
25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
25.1.6	6/10/2021	27686Y	Civil Fraud	CI
25.1.7	6/10/2021	27687J	Failure to File	Appeals
25.1.8	7/15/2021	27688U	Field Collection	Appeals
25.1.9*	7/18/2016	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	7/22/2021	34951C	LB&I Fraud Procedures	LB&I
25.1.11*	7/26/2021	49714R	Campus Collection Fraud Procedures	Appeals
25.1.12	6/11/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	9/29/2021	54034A	Campus Examination Fraud Procedures	SB/SE
Chapter 25.2 Information and Whistleblower Awards				
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25.2.2	5/28/2020	27544R	Whistleblower Awards	All
25.2.10	7/27/2020	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	7/24/2020	71317G	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
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25.3.4	7/20/2010	30399C	Suits against IRS Employees	SB/SE
25.3.5	3/20/2012	30400S	Judgment Follow-up	SB/SE
25.3.6	9/9/2013	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	12/16/2011	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	8/5/2021	75587U	TC 520 - W Freeze Servicewide Guide	All
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25.5.4	1/13/2020	27532Z	Examination of Books and Witnesses	All
25.5.5	12/18/2015	27533K	Summons for Taxpayer Records and Testimony	CI
25.5.6	8/12/2019	27534V	Summonses on Third-Party Witnesses	CI
25.5.7	6/4/2020	27536R	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/11/2020	27537C	Use of Summons Special Applications	CI
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25.7.6	12/6/2017	27776D	Cumulative List (Publication 78)	TE/GE
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Chapter 25.12 Delinquent Return Refund Hold Program				
25.12.1*	6/10/2020	36795W	Processing Refund Hold Program Inventory	SB/SE
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25.15.5	4/14/2020	32027Z	Relief from Community Property Laws	Appeals
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25.15.7*	2/5/2020	30269N	Innocent Spouse Shared Processing Responsibilities	All
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25.15.9*	4/1/2019	30273V	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	6/3/2021	32938P	Innocent Spouse Tracking System	Appeals
25.15.15	10/16/2020	39700H	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
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25.15.19*	10/23/2019	68751C	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
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25.16.1	10/8/2021	36901Q	Program Guidelines	All
25.16.9	4/5/2021	36909A	Federally Declared Disaster, or Terrorist or Military Action Procedures for	TE/GE
Chapter 25.18 Community Property				
25.18.1	6/6/2017	38246Q	Basic Principles of Community Property Law	Appeals
25.18.2	7/28/2021	38253F	Income Reporting Considerations of Community Property	Appeals
25.18.4	2/26/2018	38263B	Collection of Taxes in Community Property States	Appeals
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25.23.3*	8/30/2021	67663J	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
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25.25.1*	10/7/2021	57561Q	Return Integrity and Verification Operation Business Master File Procedures	W&I
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25.27.1	4/7/2021	64747G	Third-Party Contact Program	SB/SE
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Chapter 30.2 Chief Counsel Directives				
30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority				
30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	10/29/2020	29599U	Delegations of Authority and Designations	Counsel
Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.1	6/15/2017	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel
Chapter 30.5 Resources, Services, and Financial Management				
30.5.1	10/26/2007	29063N	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	2/28/2014	29123E	Travel Guidelines	Counsel
30.5.3	7/15/2005	29608U	Financial Management	Counsel
Chapter 30.6 Security and Emergency Preparedness				
30.6.1	3/27/2020	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
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Chapter 30.7 Management Systems				
30.7.1	12/21/2010	41428A	Information Systems	Counsel
30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
30.7.3	12/14/2009	29611R	Technology Services	Counsel
30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
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Chapter 30.10 Standards for Correspondence				
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Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records				
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31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/20/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	8/11/2004	29422W	Significant Case Program	Counsel
Part 32 Published Guidance and Other Guidance to Taxpayers				
Chapter 32.1 Chief Counsel Regulation Handbook				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	10/28/2011	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel

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Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/7/2011	29177C	Forms of Advice	Counsel
32.3.2	10/6/2017	39010W	Letter Rulings	Counsel
32.3.3	8/11/2004	39011H	Information Letters	Counsel
32.3.4	10/11/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/6/2005	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/28/2010	29180Z	Industry Issue Resolution	Counsel
Part 33 Legal Advice				
Chapter 33.1 Legal Advice				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/19/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/5/2011	39433Z	Releasing Legal Advice to the Public	Counsel
Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	Counsel
33.2.2	10/28/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/6/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/10/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/10/2010	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/22/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	4/22/2021	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	8/11/2004	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/20/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/24/2016	39024K	Insolvencies	Counsel

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Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/22/2021	29663T	Refund Litigation	Counsel
34.5.3	8/11/2004	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/11/2004	29665P	Injunctions	Counsel
34.5.6	4/22/2021	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/11/2004	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/27/2021	38021T	Affirmative Litigation	Counsel
34.6.2	1/18/2017	39028C	Types of Suits	Counsel
34.6.3	8/11/2014	39029N	Summons Enforcement Actions	Counsel
Chapter 34.7 Pre-Trial Procedures				
34.7.1	8/13/2018	29666A	Pre-Trial Procedures	Counsel
Chapter 34.8 Settlement Procedures				
34.8.1	6/5/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	7/27/2021	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	6/22/2015	27624A	General Procedures	Counsel
Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1	5/28/2013	29682A	The SAUSA Program	Counsel
Chapter 34.12 Litigation Exhibits				
34.12.1	8/17/2018	29689Z	Litigation Exhibits	Counsel
Part 35 Tax Court Litigation				
Chapter 35.1 Tax Court Jurisdiction				
35.1.1	8/9/2021	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/11/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/24/2012	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	8/10/2021	29833H	Tax Court Petitions	Counsel
35.2.2	8/13/2021	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel

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35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/11/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/11/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/13/2021	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/11/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/11/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/8/2017	38348N	Motions in Collection Due Process Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	8/12/2021	29878U	Trial Planning	Counsel
35.4.2	12/14/2010	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	8/11/2014	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/11/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/17/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/11/2004	38053D	Introduction	Counsel
35.5.2	8/6/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/11/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/28/2015	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/14/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/11/2004	29863V	Calendar Calls	Counsel
35.6.2	7/20/2018	29864G	Trial of the Case	Counsel
35.6.3	8/11/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/11/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/11/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/11/2004	29868Y	Settlement Documents	Counsel

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35.8.3	8/11/2004	29869J	Overpayments	Counsel
35.8.4	8/11/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	5/22/2012	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/11/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/11/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	1/6/2016	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	8/11/2004	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	8/18/2020	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	8/13/2019	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel

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37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel

Part 38 Criminal Tax

Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage

38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel

Chapter 38.2 Review of Criminal Tax Cases

38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel

Chapter 38.3 Criminal Tax Policy and Exhibits

38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
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Part 39 General Legal Services

Chapter 39.1 Professionalism and Government Ethics Programs

39.1.1	6/3/2009	29354F	Professionalism	Counsel
39.1.2	8/4/2009	29355Q	Government Ethics Programs	Counsel

Chapter 39.2 Labor and Related Matters

39.2.1	1/22/2009	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	3/9/2011	29453V	Handling Cases	Counsel

Chapter 39.3 Claims and Suits

39.3.1	6/3/2009	29462G	Claims, Suits, and Related Matters	Counsel
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Chapter 39.4 Practice Before the Internal Revenue Service

39.4.1	5/18/2009	29467J	Matters Relating To Practice Before the IRS	Counsel
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Chapter 39.5 Public Contracts and Technology Law

39.5.1	6/16/2009	29471R	Public Contracts, Technology Law, and Related Matters	Counsel
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1.1.7	06/2020	Appeals	All
1.4.28	02/2020	Appeals Managers Procedures	Appeals

Part 4 Examining Process

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

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

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

8.1.1	08/2016	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2015	Working Cases in Appeals	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Appeals
8.1.7	04/2013	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	09/2019	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	10/2012	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	08/2017	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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8.7.3	09/2012	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	02/2016	e-file Cases	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Appeals
8.11.1	07/2019	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	07/2019	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	04/2019	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals
8.17.4	05/2017	Notices of Deficiency	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Appeals

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8.17.6	09/2013	Interest Issues in Settlement Computations	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2021	Valuation Assistance Procedures	Appeals
8.19.1	04/2016	Procedures and Authorities	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Appeals
8.19.6	04/2016	Partner Cases	Appeals
8.19.7	03/2015	Administrative Adjustment Request	Appeals
8.19.8	09/2013	Collection Cases	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Appeals
8.19.10	04/2016	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	Appeals
8.19.13	04/2016	Docketed and Department of Justice Cases	Appeals
8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Appeals
8.20.3	04/2021	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	11/2020	Carding New Receipts	Appeals
8.20.6	09/2018	Interim Actions	Appeals
8.20.7	07/2019	Closing Procedures	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	10/2014	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	04/2016	Statute Information on TEFRA Cases	Appeals
8.21.7	11/2013	Barred Statute Procedures	Appeals
8.22.4	08/2020	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals
8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	08/2020	Liability Issues and Relief from Liability	Appeals

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

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Part 1 Organization, Finance and Management

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

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

Part 11 Disclosure, Communications, and Liaison

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

11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.2	11/2019	Congressional Affairs Program	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services Program	All
11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

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1.1.6	10/2021	Chief Counsel	All
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Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.6	01/2020	Privacy Act	All
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Part 30 Administrative

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

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

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30.7.1	12/2010	Information Systems	Counsel
30.7.2	11/2012	Research and Management Information	Counsel
30.7.3	12/2009	Technology Services	Counsel
30.7.4	01/2014	Programs and Special Topics	Counsel
30.8.1	12/2013	Counsel Library Services	Counsel
30.9.1	07/2005	Case File Management	Counsel
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	Counsel
30.10.1	07/2005	Correspondence Guidelines	Counsel
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	Counsel

Part 31 Guiding Principles

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

Part 32 Published Guidance and Other Guidance to Taxpayers

32.1.1	11/2019	Overview of the Regulations Process	Counsel
32.1.2	11/2019	Procedural Requirements for Regulation Projects	Counsel
32.1.3	08/2018	Substantive Development of a Regulation Project	Counsel
32.1.4	11/2019	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/2019	Required Format for Regulations	Counsel
32.1.6	11/2019	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/2019	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/2019	Publishing the Final Regulation	Counsel
32.1.9	08/2018	Closing a Regulation Project	Counsel
32.2.1	11/2019	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	04/2017	Summary of the Published Guidance Process	Counsel
32.2.3	10/2011	Drafting Published Guidance	Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel

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32.2.5	01/2013	Coordination and Clearance	Counsel
32.2.6	11/2019	Circulating Draft Publication Items	Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Counsel
32.2.8	04/2017	Publication	Counsel
32.3.1	10/2011	Forms of Advice	Counsel
32.3.2	10/2017	Letter Rulings	Counsel
32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel

Part 33 Legal Advice

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

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

34.1.1	04/2021	Jurisdiction of the District Courts	Counsel
34.2.1	08/2004	Jurisdiction of the Court Of Federal Claims	Counsel
34.3.1	01/2015	Procedures in Bankruptcy Cases	Counsel
34.4.1	03/2016	Insolvencies	Counsel
34.5.1	07/2021	Defense Letters	Counsel

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34.5.2	04/2021	Refund Litigation	Counsel
34.5.3	08/2004	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	04/2021	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2004	Damages Litigation	Counsel
34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	01/2017	Types of Suits	Counsel
34.6.3	08/2014	Summons Enforcement Actions	Counsel
34.7.1	08/2018	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	07/2021	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	06/2015	General Procedures	Counsel
34.11.1	05/2013	The SAUSA Program	Counsel
34.12.1	08/2018	Litigation Exhibits	Counsel

Part 35 Tax Court Litigation

35.1.1	08/2021	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2012	Tax Court Procedures	Counsel
35.2.1	08/2021	Tax Court Petitions	Counsel
35.2.2	08/2021	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel

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35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.4.1	08/2021	Trial Planning	Counsel
35.4.2	12/2010	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	08/2014	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	07/2018	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
35.7.3	08/2004	Review of Briefs	Counsel
35.8.1	08/2019	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	08/2004	Settlement Documents	Counsel
35.8.3	08/2004	Overpayments	Counsel
35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	05/2012	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
35.9.3	08/2019	Closing Procedures	Counsel
35.10.1	01/2016	Awards of Litigation and Administration Costs and Fees	Counsel

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35.10.2	08/2004	Penalties and Sanctions	Counsel
35.11.1	08/2020	Litigation Exhibits	Counsel

Part 36 Appellate Litigation and Actions on Decision

36.1.1	08/2004	Guiding Principles for Appeals	Counsel
36.2.1	03/2012	Appeal Recommendations in General	Counsel
36.2.2	03/2012	Petition for Writ of Certiorari	Counsel
36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	08/2019	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

Part 37 Disclosure

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

Part 38 Criminal Tax

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

Part 39 General Legal Services

39.1.1	06/2009	Professionalism	Counsel
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39.1.2	08/2009	Government Ethics Programs	Counsel
39.2.1	01/2009	Labor-Management Contract Negotiations	Counsel
39.2.2	03/2011	Handling Cases	Counsel
39.3.1	06/2009	Claims, Suits, and Related Matters	Counsel
39.4.1	05/2009	Matters Relating To Practice Before the IRS	Counsel
39.5.1	06/2009	Public Contracts, Technology Law, and Related Matters	Counsel

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1.1.21	03/2020	Chief Financial Officer	All
1.4.2	07/2020	Monitoring and Improving Internal Control	All
1.4.3	04/2020	Financial Assurance Control Testing	All
1.4.31	04/2020	IRS Quality Assurance Program	All
1.4.32	09/2019	Internal Control Review Program	All
1.5.1	07/2021	The IRS Balanced Performance Measurement System	All
1.31.3	04/2021	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	03/2020	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
1.32.1	10/2021	IRS Local Travel Guide	All
1.32.4	07/2021	Government Travel Card Program	All
1.32.10	05/2020	Reporting on Event-Related Spending	All
1.32.11	09/2019	IRS City-to-City Travel Guide	All
1.32.12	04/2020	IRS Relocation Travel Guide	CFO
1.32.13	04/2020	Relocation Services Program	CFO
1.32.14	07/2021	Gainsharing Travel Savings Program	CFO
1.32.20	04/2020	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	04/2020	Reimbursable Operating Guidelines	All
1.33.4	01/2021	Financial Operating Guidelines	All
1.34.4	03/2021	Unpaid Assessments	CFO
1.35.3	08/2021	Receipt and Acceptance Guidelines	All
1.35.4	12/2019	Purchase Card Program	All
1.35.5	10/2020	Advances, Prepaid Expenses and Other Assets	All
1.35.6	04/2021	Property and Equipment Accounting	All
1.35.13	07/2021	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.16	08/2021	Managerial Cost Accounting	All
1.35.17	02/2021	Estimating Trust Fund Costs	All

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1.35.18	11/2020	Imprest Funds	CI
1.35.19	06/2021	User Fees	CFO
1.35.24	12/2020	Establishing IRS Commitments and Obligations	CFO
1.36.4	05/2020	Administrative (Non-tax) Debt Management	All

Part 3 Submission Processing

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

3.17.15	07/2021	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	03/2020	Excise Reporting	CFO
3.17.50	09/2021	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	04/2021	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	07/2021	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	07/2021	Manual Assessments	CFO

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Part 1 Organization, Finance and Management

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1.1.19	08/2019	Criminal Investigation	All
1.4.9	03/2019	Resource Guide for Management Officials - Criminal Investigation	CI
1.5.5	04/2020	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI

Part 9 Criminal Investigation

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

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

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9.5.2	09/2015	Grand Jury Investigations	CI
9.5.3	08/2020	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	09/2020	Investigative Reports	CI
9.5.9	09/2020	Methods of Proof	CI
9.5.11	09/2020	Other Investigations	CI
9.5.12	02/2019	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2020	Civil Considerations	CI
9.5.14	10/2021	Closing Procedures	CI
9.6.2	03/2021	Plea Agreements and Sentencing Process	CI
9.6.3	05/2021	Pre-Trial Procedures	CI
9.6.4	09/2021	Trial	CI
9.7.1	02/2021	Roles, Responsibilities, and Authorities	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	05/2012	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	10/2019	Scheme Development Center	CI
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
9.10.1	08/2020	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	04/2021	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI

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9.11.3	06/2020	INVESTIGATIVE PROPERTY	CI
9.11.4	03/2021	Personnel Matters	CI
9.12.1	07/2013	Miscellaneous Administrative Procedures	CI

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

Part 11 Disclosure, Communications, and Liaison

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

11.5.1	08/2006	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
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1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	07/2016	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2.1	08/2020	Physical Security	All
10.2.5	04/2021	Identification Media	All
10.2.6	10/2021	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	07/2019	Incident Reporting	All
10.2.9	02/2021	Occupant Emergency Planning	All
10.2.11	09/2019	Basic Physical Security Concepts	All
10.2.14	05/2020	Methods of Providing Protection	All
10.2.15	08/2019	Minimum Protection Standards (MPS)	All
10.2.18	07/2018	Physical Access Control (PAC)	All
10.9.1	04/2021	Classified National Security Information	All

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1.1.4	05/2021	Organizational Planning	All
1.1.22	11/2017	Human Capital Office	All
1.4.1	01/2012	Management Roles and Responsibilities	All
1.4.12	08/2018	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.5.2	01/2015	Uses of Section 1204 Statistics	All
1.5.3	05/2017	Manager's Self-Certification and the Independent Review Process	All
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

Part 6 Human Resources Management

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

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

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6.339.1	12/2015	Medical Qualification Determination Requirements	All
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	04/2021	Learning Management System Standards	All
6.410.9	08/2021	Training Evaluation Policy	All
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	10/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2019	Policies, Authorities, Categories, and Approvals	All
6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	All
6.530.1	02/2021	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
6.536.1	05/2021	IRS Grade/Band and Pay Retention	HCO
6.550.1	10/2019	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	03/2020	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	01/2017	IRS Absence and Leave	All
6.630.2	12/2018	Absence and Leave for Military-Related Reasons	All
6.630.4	04/2020	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	HCO
6.711.1	10/2010	Authorities, Responsibilities, and Processes	All
6.711.2	03/2011	Processing Information Requests	HCO

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6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
6.731.1	11/2009	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	09/2021	Agency Grievance System (AGS)	All
6.800.1	02/2011	Workers' Compensation Program	All
6.800.2	02/2018	IRS Telework Program	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	All
6.800.4	03/2017	IRS Nursing Mothers Program	HCO

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Part 25 Special Topics

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

25.29.1	08/2021	Standard Tax Compliance Checks for Suitability and Monitoring	All
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Part 1 Organization, Finance and Management

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

1.1.12	02/2021	Information Technology	All
1.2.62	08/2021	Division/Function Delegation of Authorities for Information Technology (IT)	IT

Part 2 Information Technology

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

2.2.1	12/2019	Partnership Control System Chapter Overview	Appeals
2.2.2	12/2019	PCS Command Code TSLOD	Appeals
2.2.3	12/2019	PCS Command Code TSCHG	Appeals
2.2.4	12/2019	PCS Command Code TSINQ	Appeals
2.2.5	12/2019	PCS Command Code TSDEL	Appeals
2.2.6	12/2019	PCS Command Code TSNOT	Appeals
2.2.7	12/2019	PCS Command Code TSCLS	Appeals
2.2.8	12/2019	PCS Command Code MSCHG	Appeals
2.2.9	12/2019	PCS Command Code TSUMY	Appeals
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	03/2010	Introduction to IDRS Terminal Responses	All
2.3.8	12/2019	Standard Validity Criteria	All
2.3.10	12/2020	Command Codes MFREQ and RECON	All
2.3.11	11/2020	Command Codes TXMOD and SUMRY	All
2.3.12	07/2020	Command Code ACTON	All
2.3.13	04/2020	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2020	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
2.3.18	02/2020	Command Code ESTABM	All
2.3.20	03/2020	Command Code URINQ (URF)	All
2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT

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2.3.26	11/2012	Command Code TDINQ	All
2.3.27	06/2012	Command Code ECREQ	All
2.3.28	01/2021	Command Code FTDPN	All
2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2020	Command Code MFTRA	All
2.3.34	07/2020	Command Code PATRA	Appeals
2.3.35	11/2020	Command Code IRPTR	Appeals
2.3.36	12/2011	Command Code SCFTR	Appeals
2.3.37	06/2020	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	04/2020	Command Code PICRD	Appeals
2.3.41	04/2020	Command Code PIEST	Appeals
2.3.43	12/2020	Command Code PIFTF	Appeals
2.3.44	02/2021	Command Code PIVAR	Appeals
2.3.45	12/2014	Command Code XSINQ	Appeals
2.3.47	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	06/2020	Command Code UPDIS for the GUF System	Appeals
2.3.49	12/2020	Command Code EICMP	Appeals
2.3.51	12/2020	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	03/2021	Command Code PMFOL	Appeals
2.3.54	04/2020	Command Code DDBOL	Appeals
2.3.55	12/2020	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	02/2020	Command Code ESTABR	Appeals
2.3.57	08/2019	Command Code BRTVU	Appeals
2.3.59	11/2020	Command Codes BMFOL and BMFOR	CI
2.3.60	03/2020	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	07/2019	Command Code ESTAB	Appeals
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Appeals

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IRM Number	Date	Title	Audience
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	12/2020	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	04/2020	Command Code PLINF and PLINQ	Appeals
2.3.68	11/2020	Command Codes DUPOL and DUPPG	CI
2.3.69	05/2020	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2020	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/2019	Command Code DDPOL	Appeals
2.3.76	04/2020	Command Code ISTSD	Appeals
2.3.77	04/2020	Command Code ISTSE	Appeals
2.3.78	03/2020	Command Code LOCAT	Appeals
2.3.79	04/2020	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	06/2020	Command Code DDBKD	Appeals
2.3.81	02/2020	Command Code ESTABA	All
2.3.82	02/2020	Command Code ESTABH	All
2.3.85	04/2020	Command Code DFAST and DLITE	All
2.3.86	12/2020	Command Code IRPOL	Appeals
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	06/2018	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	02/2019	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/2018	Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	04/2020	Command Codes ESign and BSign	All
2.4.9	12/2019	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/2020	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	12/2016	Command Codes DELET and CCPYT	All
2.4.13	02/2020	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All

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2.4.15	12/2018	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16	11/2020	Command Codes REQ54 and ADJ54	All
2.4.17	12/2018	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/2015	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	04/2021	Command Codes RFUND and REFAP	All
2.4.21	04/2020	Command Codes CHK64 and CHK64R	All
2.4.22	04/2020	Command Code CRMNL	All
2.4.23	04/2020	Command Code CHKCLR and CHKCL	All
2.4.24	08/2021	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	07/2019	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	02/2017	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	04/2020	Command Codes STAUP, STATI and STATB	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	All
2.4.30	07/2021	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	12/2011	Command Code LEVY	All
2.4.32	03/2020	Command Code PDTUP	All
2.4.33	11/2012	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASEDR	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	04/2020	Command Code CCASG for Case Control Activity System	All
2.4.43	12/2014	Command Code PINEX	All
2.4.44	08/2021	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2020	Command Code NRP97	All

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IRM Number	Date	Title	Audience
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	06/2020	Command Code VPMSG	All
2.4.48	05/2020	Command Code VPPIN	All
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	08/2020	Command Codes TPCIN and TPCOL	IT
2.4.53	12/2020	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
2.4.57	04/2020	Command Code CDPTR	All
2.4.58	06/2020	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	07/2020	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	05/2021	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	05/2020	Systems Development	IT
2.5.3	07/2020	Programming and Source Code Standards	IT
2.5.4	07/2020	Document Standards	IT
2.5.5	11/2020	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	05/2020	Function Point Standards	IT
2.5.11	10/2020	Analysis Techniques and Deliverables	IT
2.5.12	06/2020	Design Techniques and Deliverables	IT
2.5.13	09/2020	Database Design Techniques and Deliverables	IT
2.5.14	06/2010	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2020	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2018	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	11/2020	AIMS Command Code AM424	Appeals
2.8.3	12/2020	AIMS Command Code AMDIS	Appeals
2.8.4	12/2020	AIMS Command Code AMSTU	Appeals
2.8.5	12/2020	AIMS Command Code AMSOC	Appeals
2.8.6	12/2020	AIMS Command Code AMAXU	LB&I
2.8.7	12/2020	AIMS Command Code AMCLS	Appeals

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2.8.8	12/2020	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2019	AIMS Command Code AMRET	IT
2.9.1	11/2020	Integrated Data Retrieval System	IT
2.11.1	04/2020	IDRS Correspondence	IT
2.12.2	05/2021	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.16.1	08/2021	ELC Guidance	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	02/2021	Introduction to Shopping Cart Processing for IT	IT
2.22.1	01/2020	Unified Work Request (UWR) Process	All
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	03/2020	Intranet Site and Web Server Registration Procedures	All
2.25.5	04/2006	Accessibility Guidelines for the Web	All
2.25.20	12/2020	SharePoint	All
2.28.1	08/2021	Unified Communications Policy	IT
2.100.1	10/2019	Integrated Process Management Policy	IT
2.100.2	10/2019	Integrated Process Management Standardization Process	IT
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	08/2019	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.1	07/2020	Engineering Policy	All
2.120.2	11/2019	Technical Solution Process	All
2.120.3	08/2019	Product Integration	All
2.120.4	10/2019	Design Coordination	All
2.120.5	10/2019	Performance Engineering	All
2.123.1	09/2021	Knowledge Management Directive	All
2.123.2	09/2021	Knowledge Management Process Description	All
2.125.1	09/2018	Change Management Policy	IT
2.125.2	09/2018	Change Management Process Description	IT
2.126.1	11/2019	Enterprise Organizational Readiness Policy	IT

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IRM Number	Date	Title	Audience
2.126.2	11/2019	Enterprise Organizational Readiness Process and Procedure Description	IT
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	06/2020	Service Catalog Management Process and Procedures	All
2.144.1	10/2019	Capacity Management Policy	All
2.144.2	10/2019	Business Capacity Management	All
2.144.3	08/2019	Component Capacity Management	All
2.144.4	10/2019	Service Capacity Management	All
2.144.5	07/2015	Enterprise Demand Forecast	All
2.145.1	10/2019	Availability Management Policy	All
2.145.2	10/2019	Availability Management Process Description	All
2.148.1	06/2020	IT Support Services Management Directive	All
2.148.2	05/2020	Incident Management Process	All
2.148.3	05/2020	Request Fulfillment Process	All
2.149.1	09/2018	Asset Management Policy	All
2.149.2	09/2018	Asset Management Process Description	All
2.149.3	09/2018	Asset Management Hardware Procedures	All
2.149.4	09/2018	Asset Management Software Procedures	All
2.150.1	01/2021	Configuration Management Policy	IT
2.150.2	08/2020	Configuration Management (CM) Process	IT
2.150.5	04/2021	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.152.1	08/2019	Data Engineering Policy	All
2.152.2	11/2019	Data Management Process Description	All
2.152.3	11/2019	Naming Data Element(s)/Object(s)	All
2.172.1	04/2021	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2021	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	11/2019	IT Governance Policy	IT
2.173.2	10/2019	IT Governance Procedures	IT

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Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8.1	09/2021	Policy and Guidance	All
10.8.2	09/2021	IT Security Roles and Responsibilities	All
10.8.5	10/2021	Domain Name System (DNS) Security Policy	IT
10.8.6	07/2020	Application Security and Development	IT
10.8.11	08/2021	Application Security Policy	IT
10.8.15	12/2020	General Platform Operating System Security Policy	IT
10.8.21	09/2021	Database Security Policy	All
10.8.22	04/2020	Web Server Security Policy	All
10.8.23	04/2020	Application Server Security Policy	All
10.8.24	09/2021	Cloud Computing Security Policy	IT
10.8.26	07/2020	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	04/2020	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	08/2020	Mainframe System Security Policy	IT
10.8.34	09/2020	IDRS Security Controls	All
10.8.50	11/2020	Servicewide Security Patch Management	IT
10.8.52	09/2021	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	08/2020	Minimum Firewall Administration Requirements	All
10.8.55	12/2020	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	11/2019	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

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

1.1.24	09/2021	Large Business and International Division	All
1.2.63	06/2021	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.32.5	07/2021	International Travel Office Procedures	All
1.56.1	08/2021	LB&I Policy Function Processes and Procedures	LB&I

Part 4 Examining Process

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

4.1.8	11/2019	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	07/2020	LB&I Planning and Monitoring	LB&I
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	08/2019	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.31.9	10/2021	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.36.1	06/2021	Joint Committee Process Overview	LB&I
4.36.2	06/2021	Identification of Joint Committee Cases	LB&I
4.36.3	06/2021	Examination Team Responsibilities	LB&I
4.36.4	06/2021	Joint Committee Review Team Procedures	LB&I
4.36.5	06/2021	Reports	LB&I
4.37.1	08/2019	Financial Products Specialty	All
4.41.1	12/2013	Oil and Gas Handbook	LB&I
4.46.1	09/2021	General Information and Definitions	LB&I
4.46.3	12/2018	Planning the Examination	LB&I

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4.46.4	09/2021	Executing the Examination	LB&I
4.46.5	09/2021	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	12/2020	Campaign Development Process	LB&I
4.50.2	09/2021	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	05/2021	Large Corporate Compliance Program	LB&I
4.51.2	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	12/2019	Global High Wealth Program Processes and Procedures	LB&I
4.60.1	10/2018	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2021	Tax Treaty Related Matters	LB&I
4.60.6	03/2020	International Referral Criteria and Procedures	LB&I
4.60.7	10/2019	Guidelines for Evaluating International Referrals	LB&I
4.61.3	12/2018	Development of IRC 482 Cases	LB&I
4.61.7	10/2019	Controlled Foreign Corporations	LB&I
4.61.10	03/2020	Foreign Tax Credit	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I

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4.62.1	08/2019	International Visitors Program	All
4.62.3	04/2019	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I

Part 7 Rulings and Agreements

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

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

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

11.51.1	05/2021	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	10/2019	LB&I Intranet Publishing Standards	LB&I

Part 21 Customer Account Services

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

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

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

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

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

Part 1 Organization, Finance and Management

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

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

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

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

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

1.1.20	11/2016	Office of Professional Responsibility	All
1.25.1	11/2016	Rules Governing Practice Before the IRS	All
1.25.4	06/2016	Processing Circular 230 Disciplinary Cases	OPR

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Part 1 Organization, Finance and Management

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

1.1.27	05/2019	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.15.1	02/2021	The Records and Information Management Program	All
1.15.2	02/2021	Types of Records and Their Life Cycles	All
1.15.3	02/2021	Disposing of Records	All
1.15.4	03/2021	Retiring and Requesting Records	All
1.15.5	02/2021	Relocating/Removing Records	All
1.15.6	03/2021	Managing Electronic Records	All
1.15.7	03/2021	Files Management	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.1	07/2021	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	09/2021	Incident Management Program	All
10.5.5	07/2018	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.7	08/2021	Use of Pseudonyms by IRS Employees	All
10.5.8	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.10.1	12/2019	IRS Electronic Signature (e-Signature) Program	All
10.10.2	07/2021	Authentication Risk Assessments in Non-Digital Channels	All

Part 11 Disclosure, Communications, and Liaison

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

11.3.1	03/2018	Introduction to Disclosure	All
11.3.2	01/2021	Disclosure to Persons with a Material Interest	All
11.3.3	01/2021	Disclosure to Designees and Practitioners	All
11.3.4	09/2020	Congressional Inquiries	All
11.3.5	10/2021	Fees	All

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11.3.6	10/2017	Seals and Certifications	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	All
11.3.8	04/2017	Disclosure of Written Determinations	All
11.3.9	12/2019	Exempt Organizations	All
11.3.10	09/2020	Employee Plans Information	All
11.3.11	03/2019	Other Information Available to the Public	All
11.3.12	09/2018	Designation of Documents	All
11.3.13	10/2021	Freedom of Information Act	All
11.3.21	07/2017	Investigative Disclosure	All
11.3.22	08/2021	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	03/2020	Disclosures to Contractors	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	07/2017	Wagering Tax Information	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	07/2018	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2020	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	04/2020	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	06/2020	Disclosure to States for Tax Administration Purposes	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	09/2019	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2020	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	08/2021	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	12/2020	Governmental Liaison Operations	PGLD
11.4.2	12/2020	Data Exchange Program	PGLD

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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.)

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

Part 33 Legal Advice

33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel
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Part 1 Organization, Finance and Management

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

1.1.32	08/2018	Office of the Chief Procurement Officer	All
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Part 1 Organization, Finance and Management

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

1.1.18	09/2020	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2021	Servicewide Policy Statements	All
1.2.2	08/2021	Servicewide Delegations of Authority	All
1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	04/2020	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	08/2021	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	04/2020	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	08/2021	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	04/2020	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

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

3.49.5	08/2021	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	06/2019	Statistical Editing of Corporation Tax Returns	RAAS

Part 4 Examining Process

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

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

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	06/2018	Examination of Individual Income Tax Returns	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

Part 1 Organization, Finance and Management

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

1.1.28	05/2021	Return Preparer Office	All
1.25.2	05/2020	Practitioner Enrollment	RPO

Part 25 Special Topics

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

25.20.1	02/2021	Complaint Referrals	RPO
25.20.2	04/2020	Ghost Preparer Treatment	RPO
25.20.3	08/2021	Return Preparer Suitability	RPO

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

1.1.16	11/2018	Small Business/Self-Employed Division	All
1.2.65	07/2021	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.17	03/2006	Compliance Managers Guide	SB/SE
1.4.19	10/2021	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	07/2020	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2021	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	09/2021	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	11/2017	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	08/2021	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	02/2020	Insolvency	SB/SE
1.4.52	03/2019	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	12/2020	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	08/2007	Managing Organizational Change	SB/SE

Part 4 Examining Process

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	09/2020	Workload Identification and Survey Procedures	SB/SE
4.1.5	09/2020	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	09/2021	Return Preparer Program Coordinator	LB&I
4.1.27	07/2021	Information Return Case Selection	SB/SE
4.2.1	05/2019	General Examination Information	LB&I
4.2.2	02/2020	Disaster Assistance Relief	LB&I

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4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5	06/2017	Disclosure of Official Information	LB&I
4.2.6	08/2019	Examination of Employee Returns	LB&I
4.2.8	10/2020	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.4	12/2011	Claims	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	12/2009	Conversion of Returns	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Appeals
4.4.11	06/2007	Entity Changes	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/2011	Inventory Control	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	06/2010	Large Dollar Cases	Appeals
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	10/2013	Openings	Appeals
4.4.24	07/2014	Payments and Remittances	Appeals
4.4.25	07/2012	Quick Assessments	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/2009	Unpostable Resolution	Appeals
4.7.1	10/2019	Overview	LB&I

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4.7.2	10/2019	Security	LB&I
4.7.3	05/2019	Statute of Limitations	LB&I
4.7.4	08/2020	Planning and Special Programs (PSP)	LB&I
4.7.5	07/2020	Group and Territory	LB&I
4.7.6	03/2021	Reports	LB&I
4.7.7	11/2020	Technical Services	LB&I
4.7.8	02/2020	Centralized Case Processing	LB&I
4.7.10	05/2020	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	03/2015	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	08/2020	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2014	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	10/2020	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9.1	10/2020	Outline of System	LB&I
4.10.1	04/2021	Overview of Examiner Responsibilities	LB&I
4.10.2	09/2019	Pre-Contact Responsibilities	SB/SE
4.10.3	02/2016	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	08/2019	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	01/2018	Issue Resolution	Appeals
4.10.8	03/2021	Report Writing	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	SB/SE
4.10.10	09/2021	Standard Paragraphs and Explanation of Adjustments	SB/SE
4.10.11	09/2020	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/2015	Certain Technical Issues	SB/SE
4.10.15	03/2020	Report Generation Software	SB/SE

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4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	02/2014	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I
4.11.51	10/2020	Return Preparer Program	SB/SE
4.11.52	05/2019	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	07/2020	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	12/2015	Introduction	SB/SE
4.13.2	12/2015	Contact Employees	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	SB/SE
4.13.4	10/2006	Area Office (AO) Examination	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	SB/SE
4.13.6	12/2015	Appeals	Appeals
4.13.7	12/2015	Exhibits	SB/SE
4.15.1	07/2021	Jeopardy and Terminations	Appeals
4.15.3	10/2021	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	06/2017	SEP Responsibilities and Case Development	CI
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	SB/SE
4.18.1	11/2020	Offers in Compromise Received in Exam	LB&I
4.18.3	02/2017	Effective Tax Administration Offers	SB/SE
4.18.7	02/2017	Special Case Processing	SB/SE
4.19.2	09/2021	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	09/2021	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2021	CAWR Reconciliation Balancing	SB/SE
4.19.5	09/2021	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	01/2021	Minister and Religious Waiver Program	SB/SE
4.19.7	09/2021	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE

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4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	10/2017	Examination Classification of Work	W&I
4.19.12	06/2020	Centralized Files and Scheduling	SB/SE
4.19.13	07/2020	General Case Development and Resolution	W&I
4.19.15	11/2019	Discretionary Programs	SB/SE
4.19.16	02/2018	Claims	SB/SE
4.19.17	10/2016	Non-Filer Program	SB/SE
4.19.22	04/2021	CAWR Control	SB/SE
4.19.23	09/2021	FUTA Control	SB/SE
4.19.25	07/2021	Information Return Penalty (IRP) Procedures	SB/SE
4.20.1	06/2020	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	11/2018	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	11/2018	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	02/2021	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	05/2021	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	08/2020	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	01/2021	Classification Settlement Program (CSP)	Appeals
4.23.7	05/2021	Employment Tax on Tip Income	Appeals
4.23.8	03/2021	Determining Employment Tax Liability	LB&I
4.23.9	12/2019	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2020	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/2019	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2021	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	05/2020	Statute Control and Extension	Appeals
4.23.15	01/2020	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	10/2019	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	01/2020	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I

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4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	06/2020	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	03/2019	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	06/2021	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.24.1	05/2020	Introduction to Excise Taxes	SB/SE
4.24.2	08/2021	Form 637 Excise Tax Registrations	Appeals
4.24.4	02/2019	Excise Fuel Taxes Workload, Policies and Procedures	SB/SE
4.24.5	02/2019	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	02/2019	Technical Guidance and Information Processing for Excise Tax Examination Issues	SB/SE
4.24.8	12/2020	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	07/2021	Excise Tax Penalties Guidance	SB/SE
4.24.10	02/2019	Appeals Referral Procedures	SB/SE
4.24.13	02/2021	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2018	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	04/2021	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	01/2020	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/2020	Excise Case Selection	SB/SE
4.24.20	07/2020	Excise Tax Report Writing Guide	SB/SE
4.24.21	07/2020	Case Closings	SB/SE
4.24.22	08/2021	Campus Procedures for Excise Tax	SB/SE
4.24.23	08/2021	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	08/2021	Form 637 Registration File Administration and Required Documentation	LB&I
4.25.1	06/2021	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2020	Campus Estate and Gift	SB/SE
4.25.3	07/2018	Planning, Classification, and Selection	SB/SE

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4.25.4	07/2020	International Estate and Gift Tax Examinations	SB/SE
4.25.5	07/2020	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	07/2019	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	06/2021	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	07/2021	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	06/2021	Case Closing Procedures	SB/SE
4.25.11	07/2020	Special Examination Procedures	SB/SE
4.25.12	07/2020	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	07/2019	Miscellaneous Procedures	SB/SE
4.26.1	02/2019	Introduction and Program Structure	SB/SE
4.26.3	03/2019	Examination Case Selection (ECS)	SB/SE
4.26.4	01/2016	FinCEN Query (FCQ)	SB/SE
4.26.5	06/2020	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/2019	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE
4.26.11	08/2021	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	07/2021	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	04/2020	Structuring	SB/SE
4.26.14	07/2020	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE
4.26.16	06/2021	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	12/2019	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2020	Examiner Responsibilities and Procedures	SB/SE
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals

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4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.1	04/2019	Introduction	Appeals
4.31.2	05/2019	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3	04/2019	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	04/2019	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.5	04/2019	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6	04/2019	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	LB&I
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	10/2021	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	06/2018	The Abusive Transactions (AT) Process	LB&I
4.32.3	01/2021	Coordination and Roles of Cross-Functional Units	SB/SE
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Appeals
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
4.103.1	02/2021	CDE Application and Procedures	SB/SE
4.119.1	08/2021	BMF Underreporter (BUR) Control	SB/SE
4.119.3	08/2021	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	08/2021	BMF Underreporter (BUR) Program	SB/SE

Part 5 Collecting Process

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

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
5.1.2	08/2021	Remittances, Form 809 and Designated Payments	SB/SE
5.1.3	12/2020	Safety, Security, and Control	SB/SE
5.1.4	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	11/2019	Balancing Civil and Criminal Cases	SB/SE
5.1.7	04/2021	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE

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5.1.8	11/2015	Courtesy Investigations	SB/SE
5.1.9	08/2021	Collection Appeal Rights	Appeals
5.1.10	10/2021	Taxpayer Contacts	SB/SE
5.1.11	02/2020	Delinquent Return Investigations	SB/SE
5.1.12	12/2017	Cases Requiring Special Handling	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Appeals
5.1.15	03/2021	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	07/2019	Locating Taxpayers and their Assets	All
5.1.19	02/2020	Collection Statute Expiration	SB/SE
5.1.20	07/2019	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	08/2019	Disclosure	SB/SE
5.1.23	12/2019	Taxpayer Representation	SB/SE
5.1.24	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	06/2020	IDRS and Data Security for Collection	SB/SE
5.1.28	07/2021	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2015	Petition for Remission Program	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	10/2018	Collection Reports	SB/SE
5.3.1	07/2021	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	12/2019	General Case Processing	SB/SE
5.4.11	05/2021	CCP Installment Agreements	SB/SE
5.4.12	11/2016	Field Office Resource Team	SB/SE
5.4.13	06/2014	CCP General Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2012	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Appeals
5.5.8	05/2019	Advisory Responsibilities for Processing Estate Tax Liens	Appeals

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5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	12/2020	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	02/2020	FTD Alerts	Appeals
5.7.2	02/2021	Letter 903 Process	SB/SE
5.7.3	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals
5.7.4	06/2017	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	11/2014	Collectibility Determination	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	01/2018	Federal Contractors	SB/SE
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	04/2021	Overview	Appeals
5.8.2	09/2020	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	11/2020	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	09/2020	Investigation	SB/SE
5.8.5	09/2021	Financial Analysis	Appeals
5.8.6	06/2021	Collateral Agreements	SB/SE
5.8.7	12/2018	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	12/2019	Acceptance Processing	SB/SE
5.8.9	07/2020	Actions on Post-Accepted Offers	Appeals
5.8.10	07/2020	Special Case Processing	Appeals
5.8.11	10/2019	Effective Tax Administration	Appeals
5.8.12	04/2018	Independent Administrative Review	Appeals
5.9.1	06/2017	Overview of Bankruptcy	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	SB/SE
5.9.3	08/2017	Debtors' Delinquent Accounts	SB/SE
5.9.4	12/2019	Common Bankruptcy Issues	SB/SE
5.9.5	04/2020	Opening a Bankruptcy Case	SB/SE

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5.9.6	12/2020	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	01/2020	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	10/2018	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	08/2018	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	09/2020	Insolvency Mail Processing	SB/SE
5.9.12	04/2020	Insolvency Automated Processes	SB/SE
5.9.13	12/2019	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	12/2019	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16	03/2019	Insolvency Case Monitoring	SB/SE
5.9.17	10/2019	Closing a Bankruptcy Case	SB/SE
5.9.18	04/2020	Automated Discharge System (ADS)	SB/SE
5.9.19	03/2019	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	04/2017	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	03/2021	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	04/2020	Pre-Seizure Considerations	SB/SE
5.10.2	07/2019	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	04/2020	Conducting the Seizure	SB/SE
5.10.4	10/2018	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE
5.10.6	05/2021	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	07/2020	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/2017	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	05/2021	Notice of Levy in Special Cases	Appeals

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5.11.7	09/2016	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Appeals
5.12.3	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	06/2016	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	09/2015	Lien Related Certificates	Appeals
5.12.11	10/2013	Lien Special Topics	Appeals
5.13.1	02/2020	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	09/2021	Securing Installment Agreements	Appeals
5.14.2	04/2019	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2011	BMF Installment Agreements	Appeals
5.14.9	10/2019	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	SB/SE
5.14.10	04/2021	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	12/2014	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.15.1	07/2019	Financial Analysis Handbook	Appeals
5.16.1	04/2021	Currently Not Collectible	SB/SE
5.17.1	06/2019	General Information	SB/SE
5.17.2	03/2019	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	05/2019	Suits by the United States	Appeals

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5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	08/2019	Summonses	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	04/2020	General Provisions of Bankruptcy	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2020	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	05/2019	Investigations and Reports	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Appeals
5.17.14	09/2020	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	10/2014	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	03/2020	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	11/2020	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2020	Balance Due	Appeals
5.19.2	04/2021	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	11/2020	Backup Withholding Program	SB/SE
5.19.4	12/2020	Enforcement Action	SB/SE
5.19.5	11/2020	ACS Inventory	SB/SE
5.19.6	02/2018	ACS Support	SB/SE
5.19.7	07/2020	Monitoring Offer In Compromise	SB/SE
5.19.8	12/2019	Collection Appeal Rights	SB/SE
5.19.9	10/2016	Automated Levy Programs	Appeals
5.19.10	03/2020	Collection Operations Transcript Processing	SB/SE
5.19.11	10/2020	Withholding Compliance Program	SB/SE
5.19.12	09/2021	Centralized Lien Operation	SB/SE
5.19.13	04/2020	Campus Procedures for Securing Financial Information	Appeals
5.19.14	08/2018	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	08/2020	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2020	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals

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5.19.18	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2016	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	11/2019	Campus Procedures for Handling Identity Theft	Appeals
5.19.22	07/2020	Business Master File (BMF) Return Delinquency	Collection
5.19.23	03/2020	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2020	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	08/2020	Passport Program	SB/SE
5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	11/2016	Summons Procedures	SB/SE
5.20.6	11/2016	Whipsaw Assessments	SB/SE
5.20.7	05/2019	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	08/2019	Promoter/Preparer Investigations	SB/SE
5.20.10	10/2018	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	08/2016	Examination Reconsiderations and Referrals	SB/SE
5.20.12	05/2021	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	04/2018	Offshore Information Gathering Techniques	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

Part 7 Rulings and Agreements

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

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

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

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

(Assessment and abatement of penalties and interest.)

20.1.1	10/2020	Introduction and Penalty Relief	Appeals
20.1.2	03/2019	Failure To File/Failure To Pay Penalties	Appeals
20.1.3	07/2020	Estimated Tax Penalties	Appeals
20.1.4	02/2018	Failure to Deposit Penalty	Appeals
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	10/2021	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	09/2021	Information Return Penalties	All
20.1.8	12/2020	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	12/2020	Miscellaneous Penalties	Appeals
20.1.11	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/2021	Penalties Applicable to Incorrect Appraisals	Appeals
20.2.1	01/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2015	Overpayment Interest	Appeals
20.2.5	10/2020	Interest on Underpayments	Appeals
20.2.7	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

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Part 22 Taxpayer Education and Assistance

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

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

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	04/2021	Recognizing and Developing Fraud	Appeals
25.1.3	06/2021	Criminal Referrals	Appeals
25.1.4	06/2021	Administrative Joint Investigation	Appeals
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	07/2016	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	08/2013	General Guidelines	Appeals
25.3.2	05/2019	Suits by the United States	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	03/2012	Judgment Follow-up	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	08/2021	TC 520 - W Freeze Servicewide Guide	All

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25.5.1	03/2021	Introduction	CI
25.5.2	07/2015	Preparation	CI
25.5.3	08/2019	Procedures	CI
25.5.4	01/2020	Examination of Books and Witnesses	All
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
25.6.22	10/2019	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	06/2020	Processing Refund Hold Program Inventory	SB/SE
25.15.1	04/2020	Introduction	Appeals
25.15.2	09/2020	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	01/2020	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	06/2019	Field Examination Procedures	LB&I
25.15.7	02/2020	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	09/2018	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	04/2019	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	03/2019	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	10/2019	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	10/2021	Program Guidelines	All
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouse	Appeals

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25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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Part 1 Organization, Finance and Management

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

1.1.8	06/2005	National Taxpayer Advocate	All
1.4.13	07/2021	TAS Guide for Managers	TAS
1.5.8	06/2018	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

Part 13 Taxpayer Advocate Service

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

13.1.1	09/2021	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/2020	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.3	08/2016	Definition of Terms/Use of Abbreviations	All
13.1.4	04/2021	TAS Authorities	All
13.1.5	08/2020	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/2020	Casework Communications	All
13.1.7	09/2021	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/2021	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	12/2019	Special Processes	TAS
13.1.11	11/2020	Case and Inventory Management	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	09/2021	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/2021	Receipt and Intake of TAS Cases	TAS
13.1.17	10/2021	Transferring TAS Cases	TAS
13.1.18	08/2021	Processing TAS Cases	TAS
13.1.19	09/2021	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	TAS

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13.1.21	04/2021	Closing TAS Cases	TAS
13.1.22	10/2019	Manual Inventory Balancing Procedures	TAS
13.1.23	06/2019	Taxpayer Representation	TAS
13.1.24	02/2020	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	09/2020	Evaluating and Reviewing Systemic Issues	All
13.2.4	09/2020	Information Gathering Projects (IGP)	All
13.2.5	11/2020	Advocacy Projects	All
13.2.6	11/2020	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	07/2020	Administration and Security	TAS
13.5.1	09/2020	TAS Balanced Performance Measurement System	TAS
13.6.1	02/2012	Internal and External Communications	TAS
13.7.1	09/2021	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	10/2021	Low Income Taxpayer Clinic Program Operating Procedures	All
13.9.1	10/2020	Procedures for Taxpayer Advocate Directives	TAS

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Part 1 Organization, Finance and Management

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

1.1.23	09/2021	Tax Exempt and Government Entities Division	All
1.4.7	02/2017	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.54.1	09/2021	TE/GE Roles and Responsibilities	TE/GE

Part 3 Submission Processing

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

3.11.12	10/2021	Exempt Organization Returns	SB/SE
3.11.20	10/2021	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	10/2021	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2021	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	10/2021	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	11/2020	Exempt Organization Returns	TE/GE
3.12.22	11/2020	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2021	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	06/2021	EPMF Unpostables	W&I
3.12.278	10/2021	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2021	Exempt Organization Account Numbers	TE/GE
3.13.36	06/2021	EPMF Account Numbers	TE/GE
3.20.12	11/2020	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	10/2021	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2021	Exempt Organization Returns	SB/SE
3.24.20	10/2021	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2021	Employee Plan Returns	SB/SE
3.24.26	10/2021	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2021	EPMF Return Processing Form 5500-EZ	TE/GE

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3.45.1	11/2020	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

Part 4 Examining Process

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	10/2019	TE/GE AIMS Processing	TE/GE
4.5.2	11/2019	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2019	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/2019	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	04/2021	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	09/2019	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.71.1	01/2021	Overview of Form 5500 Examination Procedures	TE/GE
4.71.2	10/2019	Overview of IDRS	TE/GE
4.71.3	12/2020	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/2020	Discrepancy Adjustments	TE/GE
4.71.5	02/2021	Form 5330 Examinations	TE/GE
4.71.6	10/2019	Employee Plans Referrals	TE/GE
4.71.7	10/2019	Survey Returns	TE/GE
4.71.8	12/2019	EP Claims	TE/GE
4.71.9	08/2021	Statute Control Procedures	TE/GE
4.71.10	10/2019	Form 990-T Processing	TE/GE
4.71.12	11/2019	Case File Assembly Guidelines	TE/GE
4.71.13	07/2019	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	08/2021	EP Mandatory Review	TE/GE
4.71.16	10/2019	Employee Plans Large Case Examinations	TE/GE
4.71.17	11/2019	Non-Return Unit Examinations	TE/GE

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4.71.18	05/2019	EP Penalties	TE/GE
4.71.19	10/2019	Fast Track Settlement Procedures	TE/GE
4.71.20	10/2021	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	07/2019	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	10/2021	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/2019	Bankruptcy Procedures	TE/GE
4.71.25	11/2019	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/2020	Form 5329 Examination Procedures	TE/GE
4.72.2	08/2020	Cash or Deferred Arrangements	TE/GE
4.72.3	06/2021	Employee Contributions and Matching Contributions	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	TE/GE
4.72.5	04/2021	Top-Heavy Plans	TE/GE
4.72.6	08/2020	IRC 415(b)	TE/GE
4.72.7	09/2021	Examination Guidelines for IRC 415(c)	TE/GE
4.72.8	04/2021	Valuation of Assets in Defined Contribution Plans	TE/GE
4.72.9	08/2020	Qualified Joint and Survivor Annuity Requirements	TE/GE
4.72.10	12/2020	Single-Sum Distributions or Single-Sum Like Distributions	TE/GE
4.72.11	09/2017	Prohibited Transactions	TE/GE
4.72.13	12/2020	IRC 403(b) Plans	TE/GE
4.72.14	12/2019	Multiemployer Plan Examination Guidelines	TE/GE
4.72.15	06/2021	Internal Revenue Code (IRC) 404 Examination Guidelines	TE/GE
4.72.16	12/2020	IRC 430 Examination Guidelines	TE/GE
4.72.17	09/2020	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	TE/GE
4.72.18	12/2019	Nonbank Trustee Investigation Procedures	TE/GE
4.72.19	11/2020	IRC 457 Examination Guidelines	TE/GE
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/2019	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	11/2019	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/2019	Issue Development and Conclusion	TE/GE
4.75.15	01/2020	Closing Letters and Examination Reports	TE/GE

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IRM Number	Date	Title	Audience
4.75.16	02/2020	Case Closing Procedures	TE/GE
4.75.17	10/2019	Mandatory Review	TE/GE
4.75.20	07/2019	Final Case Processing	TE/GE
4.75.21	11/2019	EO Special Examination Procedures	TE/GE
4.75.22	11/2019	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE
4.75.24	05/2021	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31	10/2019	Conversion of Returns	TE/GE
4.75.32	05/2019	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	05/2019	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2020	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	01/2020	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	02/2020	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38	10/2020	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	10/2017	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/2019	Employment Tax Audit Procedures	TE/GE
4.80.1	02/2021	Technical Assistance and Technical Advice Requests	TE/GE
4.81.5	08/2021	Conducting the Examination	TE/GE
4.81.6	02/2019	Closing Agreements	TE/GE
4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE
4.81.12	10/2019	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/2019	Unagreed Issues	TE/GE
4.82.2	03/2021	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE
4.86.1	06/2020	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2020	Conducting Indian Tribal Government Examinations	TE/GE
4.88.1	03/2019	Examination Issues Pertaining to ITG Cases	TE/GE

Part 7 Rulings and Agreements

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

7.1.1	07/2021	Employee Plans	TE/GE
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7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	03/2021	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	02/2021	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	12/2018	Processing Information Requests	TE/GE
7.2.1	04/2021	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/2021	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	10/2021	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	09/2020	Employee Plans Determination Letter Program	TE/GE
7.11.2	08/2019	EP Case Assignment Guide	TE/GE
7.11.3	07/2021	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	10/2021	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	07/2021	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/2021	Multiemployer Plans	TE/GE
7.11.7	11/2020	Multiple Employer Plans	TE/GE
7.11.8	09/2019	EP Determinations Closing Agreement Program	TE/GE
7.11.9	05/2021	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	06/2021	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	09/2021	Proposed Adverse Cases	TE/GE
7.11.12	09/2021	Preparing Technical Advice Requests	TE/GE
7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
7.12.1	09/2021	Plan Terminations	TE/GE
7.13.1	04/2021	Determination Letter Applications	TE/GE
7.13.5	10/2019	Letter Generation	TE/GE
7.13.7	06/2021	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE
7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	09/2015	Employee Plans User Manual Introduction	TE/GE

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7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	09/2015	Electronic Case Processing	TE/GE
7.15.8	07/2013	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	09/2019	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	08/2021	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2021	Review Procedures for EO Determinations	TE/GE
7.20.6	09/2019	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	09/2021	Processing Form 1023-EZ	TE/GE
7.21.1	09/2015	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	07/2018	Processing User Fees	TE/GE
7.21.5	02/2018	Determination Case Processing Assistance	TE/GE
7.21.8	09/2015	EDS Unpostables	TE/GE
7.21.10	08/2020	Processing EO Correspondence Requests	TE/GE
7.22.1	09/2015	Determination Letter Automation Systems Overview	TE/GE
7.22.4	08/2021	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	06/2020	Public Inspection of Written Determinations Under IRC 6110	TE/GE

Part 21 Customer Account Services

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

21.5.11	06/2021	Employee Plan Accounts	TE/GE
21.7.7	11/2020	Exempt Organizations and Tax Exempt Bonds	TE/GE

Part 22 Taxpayer Education and Assistance

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

22.40.1	12/2019	Outreach	TE/GE
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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.)

25.7.1	11/2019	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.7.3	12/2017	Group Exemption Procedures	TE/GE
25.7.5	12/2019	Exempt Organizations Extracts and On-Line Programs	TE/GE
25.7.6	12/2017	Cumulative List (Publication 78)	TE/GE
25.7.7	12/2017	EO/BMF Reports	TE/GE
25.13.2	03/2021	TE/GE Taxpayer Correspondence Procedures	TE/GE
25.16.9	04/2021	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE

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Part 1 Organization, Finance and Management

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

1.1.13	10/2021	Wage and Investment	All
1.2.61	02/2021	Division Delegations of Authority for Wage and Investment	W&I
1.4.10	09/2021	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/2020	Field Assistance Guide for Managers	W&I
1.4.16	12/2020	Accounts Management Guide for Managers	W&I
1.4.18	10/2020	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21	12/2020	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.7	10/2017	Accounts Management Tax/Policy/Program Analyst Guide	W&I
1.11.8	11/2020	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2020	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	08/2021	Publishing Systems and Programs	All
1.17.3	07/2019	Tax Products Program	All
1.17.7	10/2021	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	08/2021	Internal and Public Use Non-Tax Products	All
1.17.9	07/2020	User Guide for Requesting Published Products and Services	All
1.18.2	11/2020	Forecasting Requirements	All
1.18.3	01/2021	Tax Forms Distribution Programs	W&I
1.18.4	01/2021	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
1.22.1	11/2020	Mail and Transportation Management Overview	All
1.22.2	12/2020	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	01/2021	Addressing and Packaging	All
1.22.4	01/2021	Postage Accountability and Reporting Requirements	All
1.22.5	10/2021	Mail Operations	All
1.22.6	10/2021	Transportation Management	All
1.22.7	12/2020	Household Goods	All

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1.22.8	01/2021	Mailing and Shipping Equipment	All
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	04/2018	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO

Part 3 Submission Processing

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

3.0.101	11/2020	Schedule K-1 Processing	SB/SE
3.0.167	08/2021	Losses and Shortages	W&I
3.0.230	11/2020	Lockbox Processing Procedures	W&I
3.0.275	10/2021	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	05/2019	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	11/2020	Remittance Transaction Research (RTR) System	W&I
3.5.20	12/2020	Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2020	Files Management and Services	SB/SE
3.8.44	12/2020	Campus Deposit Activity	SB/SE
3.8.45	12/2020	Manual Deposit Process	SB/SE
3.8.46	11/2019	Discovered Remittance	SB/SE
3.8.47	09/2021	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2020	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2020	Information Returns Processing	W&I
3.10.72	11/2020	Receiving, Extracting, and Sorting	LB&I
3.10.73	11/2020	Batching and Numbering	All
3.11.3	12/2020	Individual Income Tax Returns	SB/SE
3.11.6	11/2020	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2020	Revenue Receipts	W&I
3.11.13	11/2020	Employment Tax Returns	W&I
3.11.14	11/2020	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15	11/2020	Return of Partnership Income	SB/SE
3.11.16	11/2020	Corporate Income Tax Returns	LB&I
3.11.23	11/2020	Excise Tax Returns	W&I

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3.11.25	11/2020	Miscellaneous Tax Returns	W&I
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2020	Estate and Gift Tax Returns	W&I
3.11.154	11/2020	Unemployment Tax Returns	SB/SE
3.11.180	11/2020	Allocated Tips	W&I
3.11.212	11/2020	Applications for Extension of Time to File	SB/SE
3.11.213	11/2020	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2020	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2020	Processing Form 8752	W&I
3.11.250	12/2020	Form 8300 Processing	SB/SE
3.12.2	11/2020	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2020	Individual Income Tax Returns	SB/SE
3.12.8	11/2020	Information Returns Processing	SB/SE
3.12.10	11/2020	Revenue Receipts	LB&I
3.12.13	11/2020	Employment Tax Returns	W&I
3.12.14	11/2020	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.12.15	11/2020	Return of Partnership Income	SB/SE
3.12.16	11/2020	Corporate Income Tax Returns	W&I
3.12.21	11/2020	Credit and Account Transfers	SB/SE
3.12.23	11/2020	Excise Tax Returns	W&I
3.12.32	11/2020	General Unpostables	SB/SE
3.12.37	11/2020	IMF General Instructions	SB/SE
3.12.38	11/2020	BMF General Instructions	SB/SE
3.12.106	11/2020	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154	11/2020	Unemployment Tax Returns	SB/SE
3.12.179	11/2020	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212	11/2020	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2020	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217	11/2020	Error Resolution Instructions for Form 1120-S	W&I
3.12.220	11/2020	Error Resolution System for Excise Tax Returns	W&I

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3.12.249	11/2020	Processing Form 8752	W&I
3.12.251	11/2020	Corporation Income Tax Returns	SB/SE
3.12.263	11/2020	Estate and Gift Tax Returns	W&I
3.12.279	11/2020	BMF/CAWR/PMF Unpostable Resolution	W&I
3.13.2	11/2020	BMF Account Numbers	W&I
3.13.5	11/2020	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/2020	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40	11/2020	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2020	Media Transport and Control	SB/SE
3.13.122	11/2020	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222	11/2020	BMF Entity Unpostable Correction Procedures	W&I
3.14.1	11/2020	IMF Notice Review	W&I
3.14.2	11/2020	Notice Review - Business Master File (BMF) Notice Review	W&I
3.17.5	12/2020	Hardcore Payment Tracers	W&I
3.17.10	12/2020	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	12/2020	Refund Intercept Program	W&I
3.17.21	08/2021	Credit and Account Transfers	W&I
3.17.30	11/2020	SC Data Controls	W&I
3.17.46	11/2020	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2020	Accounting Refund Transactions	W&I
3.17.80	12/2020	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220	12/2020	Excess Collections File	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	IT
3.17.243	08/2021	Miscellaneous Accounting	W&I
3.17.277	12/2020	Electronic Payments	SB/SE
3.17.278	12/2019	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
3.21.3	11/2020	Individual Income Tax Returns	SB/SE
3.21.15	11/2020	Foreign Partnership Withholding	LB&I
3.21.19	11/2020	Foreign Trust System	LB&I
3.21.25	11/2020	Miscellaneous Tax Returns	LB&I

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3.21.110	11/2020	Processing Form 1042 Withholding Returns	LB&I
3.21.111	11/2020	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/2020	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261	11/2020	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263	11/2020	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264	11/2020	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22.3	11/2020	Individual Income Tax Returns	SB/SE
3.22.15	11/2020	Foreign Partnership Withholding	SB/SE
3.22.19	11/2020	Foreign Trust System	SB/SE
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3.22.111	11/2020	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261	11/2020	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24.3	11/2020	Individual Income Tax Returns	W&I
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3.24.159	01/2018	SCRS SC Edits	IT
3.24.162	01/2018	BOB Transcription Instructions	LB&I
3.24.176	01/2018	Audit Selection System	SB/SE
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3.24.226	01/2018	Declaration for Electronic Filing	SB/SE
3.24.249	12/2017	Fiscal Year Required Payments/Form 8752	W&I
3.28.1	12/2020	Informational Referral Receipt and Routing for Form 3949-A	W&I
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

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Conversion of Returns	4.75.31	10-2019	54706P
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Corporate Income Tax Returns	3.12.16	11-2020	33660A
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1.55.1	05-2007	39817D	Delegations of Authority	
1.55.5	04-2014	37355S	Employee Suggestion Program	
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines	

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

2.4 IDRS Terminal Input

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

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LEM 2.4.22	01-2010	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28	12-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
LEM 2.4.30	01-2010	47841F	Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR	2.4.30
LEM 2.4.31	12-2009	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32	12-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45	12-2009	47844M	Command Codes NRP97B	2.4.45 portions
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
2.4.54	04-2018	33288Y	Command Codes CSPOD, CSPSP, CSSAD and CSZIP	LEM 2.4.54
LEM 2.4.54	12-2009	47847T	Centralized Files and Scheduling Terminal Usage	2.4.54 portions
2.4.55	04-2018	53615P	Command Code CSORD	LEM 2.4.55
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
2.5.7	05-2020	33499H	Data Name Standards	2553.13
2.5.16	04-2009	37247R	Use of Live Data in Testing	
2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
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
2.7.2	03-2018	73140N	Computing Center	LEM 2.7.2
LEM 2.7.2	01-2010	47850Q	Computing Center	2.7.2
2.7.4	04-2018	73142J	Magnetic Media Management	LEM 2.7.4
LEM 2.7.4	01-2010	47851B	Magnetic Media Management	2.7.4
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)	LEM 2.7.5
LEM 2.7.5	01-2010	47852M	System Control Point (SCP)	2.7.5
LEM 2.7.6	01-2010	47853X	System Scheduling	2.7.6
2.7.7	03-2010	32383M	ITS Operations Support	
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

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2.12 Security and Privacy				
2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	LEM 2.12.1, LEM 2.3.8 CH 1
LEM 2.12.1	01-2010	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
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	
2.25.13	04-2020	37394R	IRS Domain Naming Standards	
2.25.14	06-2018	37395C	Portal Environment Usability Services	
2.25.18	03-2008	36627T	Project Initiation and Approval	
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process	
2.25.104	05-2019	38941U	Lyris List Procedures	

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2.27 Configuration Management				
2.27.1	11-2014	47349K	Configuration Management	
2.100 Intergrated Process Management				
2.100.3	11-2019	60800K	IT Process Asset Library	
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)	
2.148 IT Support Services Management				
2.148.1	11-2016	68033Z	IT Support Services Management Directive	
2.150 Configuration and Change Management				
2.150.3	04-2019	60768V	Change Management (ChM) Policy	2.27.1
2.152 Data Engineering				
2.152.3	11-2016	67565E	Naming Data Elements	

Part 3: Submission Processing

3.0 General				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
3.5 Accounts Services				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
3.5.20	12-2020	36983g	Processing Requests for Tax Return/Return Information	21.2.5
3.10 Campus Mail and Work Control				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 Returns and Documents Analysis				
3.11.3 (LP)	11-2015	68430W	Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version)	
3.11.8	10-2017	33465b	Information Return Processing	3(11)00
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 Adjustments				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
3.21 International Returns and Documents Analysis				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	
3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
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

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3.24 ISRP System				
3.24.6	01-2009	34311M	DP Tax Adjustments	<i>13.24.6</i>
3.24.17	10-2011	34545U	Federal Tax Deposit System	<i>3.29.17; 13(29)(17)0</i>
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	<i>13.24.112</i>
3.24.173	01-2018	34697X	Centralized Files and Scheduling	<i>13.29.173</i>
3.24.175	01-2008	34702F	Processing Form 5713	<i>3.29.175; 13(29)(175)0</i>
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	<i>3.29.201; 13(29)(201)0</i>
3.24.253	10-2007	34742P	Foreign Information System	<i>3.29.253; 13(29)(227)0</i>
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	<i>3.29.259; 13(29)(253)0</i>
3.30 Work Planning and Control				
3.30.28	03-2016	34740T	Individual Review	<i>3.30.00</i>
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	<i>3(30)(165)0</i>
3.31 ADP Evaluation				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	<i>3(31)(125)0</i>
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				
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering	<i>4.1 CH 3</i>

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4.1.4	10-2017	27606E	Other Programs and Other Source Workload	4.1 CH 4
4.1.6	10-2017	27609L	Storage of Selected Returns	4.1 CH 6
4.1.7	10-2017	27611X	Assignment of Selected Returns	4.1 CH 7
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP	
4.1.22	07-2020	49268K	LMSB Workload Study	LEM 4.1.22
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
4.1.23	08-2020	49269V	Determining Return Needs for LMSB	
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification	LEM 4.1.24
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems	
4.2 General Examining Procedures				
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	4200
4.3 Midwest Automated Compliance System (MACS)				
4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
4.4 AIMS Procedures and Processing Instructions				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3
4.4.32	09-2019	30372L	AIMS, ERCS, and IDRS Data Processing	4.4.13
4.6 Payer Compliance				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
4.7 Examination Returns Control System (ERCS)				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
4.8 Technical Services				
4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)	4.8 CH. 3
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	

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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	
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
4.11 Examining Officers Guide (EOG)				
4.11.7	09-2019	36014K	Corporate Liquidations/Dissolutions	
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.11.34	06-2017	36419R	Innocent Spouse	4500
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				
4.15.4	10-2018	28047D	Administrative and Judicial Review	4.3.9 CH. 4
4.15.5	10-2018	28049Z	Post-Assessment Procedures	4.3.9 CH. 5
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.15.7	10-2018	28051L	Planning and Special Programs Procedures	4872
4.18 Exam Offer-In-Compromise				
4.18.2	11-2020	28828E	Doubt as to Liability Offers	4.3.21 CH 2, 4100, 4800, 4810, 4900
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements	4.3.21 CH 5, 4100, 4800, 4810, 4900
4.18.6	11-2020	28832M	Case Processing and Controls	4.3.21 CH 6, 4100, 4800, 4810, 4900
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	
4.20 Examination Collectibility				
4.20.2	06-2020	29632U	Scope Consideration	4.3.2 CH 2, 4000, 4100, 4200, 4400, 4700

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4.20.3	06-2020	29633F	Soliciting Payment	4.3.2 CH 3, 4000, 4100, 4200, 4400, 4700
4.20.4	06-2020	29634Q	Installment Agreements	4.3.2 CH 4, 4000, 4100, 4200, 4400, 4700
4.22 National Research Program (NRP)				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns	
4.22.9	04-2020	51330H	International Form 1040 NRP Study	LEM 4.22.9
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines	
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns	
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.	
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines	
4.23 Employment Tax				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	New
4.23.16	09-2012	35388T	Employment Tax	8116:352
4.24 Excise Tax				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	4.3.3 CH. 7
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
4.25 Estate and Gift Tax				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	New
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions
4.26 Bank Secrecy Act				
4.26.2	03-2019	27701C	Program Structure	4.3.4 CH 2
4.26.18	02-2018	50149M	Embedded Quality	

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4.27 Bankruptcy				
4.27.2	07-2020	27751I	Examiner Responsibilities	4.27.5, 4.3.10 CH 2, 4500,
4.27.3	07-2020	27752T	Review and Processing Procedures	4.3.10 CH 3, 4500
4.27.4	05-2018	27753E	Statute of Limitations Considerations	4.3.10 CH 4
4.27.5	09-2019	27754P	Miscellaneous Provisions	4.3.10 CH 5
4.28 Examination Specialization				
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures	4.3.7 CH 1
4.30 LMSB General Procedures				
4.30.3	10-2018	32504F	Overseas Posts	
4.31 Pass-Through Entity Handbook				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	New
4.35 Partnership and S Corporations				
4.35.1	07-2016	27742X	Tax Audit Guidelines	4.3.1.5 CH 1
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
4.40 Technical Advisor Program				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
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4.53 SBSE Administrative Programs				
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4.75 Exempt Organizations Examination Procedures				
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4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)	PENDING
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4.76.50	10-2017	35822I	Examinations Of Organizations Conducting Gaming Activities	7(10)69
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5.1.25	11-2016	54431X	IDRS and Data Security for Collection	
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7.25.2	11-2019	35979O	Single Parent Title Holding Corporations	7.8.2 CH. 2, 7700, 7751
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7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion	7.8.3 CH. 3, 7700, 7752
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion	7.8.3 CH. 4, 7700, 7752
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion	7.8.3 CH. 5, 7700,, 7752
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7.27 Exempt Organizations Tax Manual				
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7.27.7	11-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs	7.8.2 CH. 38, 7700, 7751
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7.27.18	11-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes	7.8.3 CH. 16, 7700, 7752
7.27.19	11-2019	35964P	Taxable Expenditures of Private Foundations	7.8.3 CH. 17, 7700, 7752
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7.27.27	11-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	7.8.3 CH. 19, 7700, 7752
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8.3.1	08-2006	36041R	Tax Shelters	8300
8.4 Appeals Docketed Cases				
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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				
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8.12 Appeals Case Memoranda				
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8.14 Appeals Rulings				
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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

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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
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8.23.5	03-2009	50806C	Collection Due Process OIC Procedures	8.13.2 portions
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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)	
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9.4 Investigative Techniques				
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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)

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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 ()	

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10.2 Physical Security Program				
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10.2.3	08-2016	51713A	Safeguard Reviews	1.16.3
10.2.4	09-2018	51715W	Overview of ID Media	1.16.4
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10.2.10	05-2013	51723W	Continuity Planning Requirements	1.16.10
10.2.12	04-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs	1(16)00, 1(16)41, 1.16.12, 1.16.8 CH. 2
10.2.13	05-2018	51726D	Information Protection	1.16.13
10.2.16	12-2011	51741S	Laptop Random Security Screening Concepts	
10.4 Physical Security Information for Managers				
10.4.1	12-2016	51731W	Managers Security Handbook	1.4.6
10.5 Privacy, Information Protection & Data Security (PIPDS)				
10.5.3	10-2015	49878M	Identity Protection Program	LEM 10.5.3
LEM 10.5.3	12-2010	52895B	Identity Theft and Incident Management Program	
10.8 Information Technology (IT) Security				
10.8.3	04-2017	49374P	Audit Logging Security Standards	LEM 10.8.3
LEM 10.8.3	10-2009	51775Y	Audit Logging Security Standards	10.8.3
10.8.4	12-2011	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
10.8.7	07-2020	53313Q	Mac OS X Security Policy	
10.8.8	10-2015	53118R	Live Data Protection	2.5.16
10.8.9	07-2020	53314B	Virtualization Security Policy	
10.8.10	07-2020	50850U	Linux and Unix Security Policy	25.10.5, LEM 10.8.10
LEM 10.8.10	10-2009	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10
10.8.20	07-2020	50853B	Windows Security Policy	
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards	25.10.10
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements	2.1.10, LEM 2.1.10, LEM 25.10.4
10.8.40	07-2019	50854M	Wireless Security Policy	
10.8.42	01-2012	50511S	Web Server and Web Application Server Security	
LEM 10.8.54	02-2010	51802U	Minimum Firewall Administration Requirements	

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11.2 Privacy Advocate

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

11.3.14	01-2020	30437F	Privacy Act General Provisions	1.3 CH. 14, 1200, 1272
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11.3.15	01-2020	30438Q	Privacy Act Publication and Reporting Requirements	1.3 CH. 15, 1200, 1272
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11.3.16	01-2020	30439B	Privacy Act Notification Programs	1.3 CH. 16, 1200, 1272
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11.3.17	01-2020	30440C	Privacy Act Recordkeeping Restrictions	1.3 CH. 17, 1200, 1272
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11.3.18	01-2020	30441N	Privacy Act Access and Amendment of Records	1.3 CH. 18, 1200, 1272
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11.3.19	01-2020	30442Y	Privacy Act Accounting for Disclosures	1.3 CH. 19, 1200, 1272
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11.3.20	01-2020	30443J	Personnel Records	1.3 CH. 20, 1200, 1272
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11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments	1.3 CH. 33, 1200, 1272
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11.4 Office of Governmental Liaison

11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
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11.5 Legislative Affairs

11.5.3	08-2014	38765C	Guide to Congressional Correspondence	Document 11155
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11.55 Wage and Investment

11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document	
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13.1 Taxpayer Advocate Case Procedures

13.1.19	04-2016	47432Q	TAS Operations Assistance Request (OAR) Process	13.1.7
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13.2 Systemic Advocacy

13.2.3	06-2009	32654M	ODTA ECMS Application	New
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13.4 TAS TAMIS Guide

13.4.9	10-2010	39809D	TAMIS Portal	
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20.1 Penalty Handbook

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

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

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21.2 Systems and Research Programs				
21.2.5	06-2017	36810A	Miscellaneous Forms and Processing	21.3.4
21.3 Taxpayer Contacts				
21.3.2	12-2015	36812W	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	
21.3.12	06-2017	55809H	Accounts Management Balance Due Telephone Contacts	
21.3.13	10-2017	66360P	Department of Education (ED) Procedures	
21.7 Business Tax Returns and Non-Master File Accounts				
21.7.5	10-2020	36845R	Estate and Gift Tax Returns	(21)(21)00, (21)00, 21.14, 3(15)(148)0, 3000
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

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22.21.1	12-2006	36743U	Compliance Pre-Filing Activities	New
22.22				
22.22.1	12-2006	36316J	Roles and Responsibilities	
22.22.2	12-2006	36294G	Partnership Relations-Government Agencies and Educational Institutions	
22.22.3	12-2006	36295R	Partnership Relations-Payroll and Practitioner Groups	
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22.22.7	12-2006	36299J	Partnership Relations-Issue Resolution Tracking System	
22.22.8	12-2006	36300Z	Partnership Relations-Stakeholder Relationship Management	
22.22.14	12-2006	36301K	Partnership Relations-Stakeholder Events Calendar	
22.22.15	12-2006	36302V	Partnership Relations-Product Development	
22.22.16	12-2006	37356D	Products on the Web	<i>New</i>
22.42 TEB Taxpayer Education and Assistance				
22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach	
22.43 Employee Plans Customer Education and Outreach				
22.43.1	11-2014	37895H	Obtaining Products and Services from Employee Plans Customer Education and Outreach	

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25.2 Information and Whistleblower Awards				
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25.3 Litigation and Judgments				
LEM 25.3.2	06-2010	20192F	Suits by the United States	<i>LEM 5.5 portions</i>
25.5 Summons				
25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons	<i>109.1 CH. 11</i>
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	<i>121.2.2; 121.2 CH.2; 3(15)(58)</i>
25.6.3	07-2008	36883F	Credits & Payments	<i>121.2.3; 121.2 CH.3; 3(15)(58)</i>
25.6.4	07-2008	36884Q	Original Delinquent Returns	<i>121.2.4; 121.2 CH.4; 3(15)(58)</i>
25.6.5	07-2008	36885B	Assessments	<i>121.2.5; 121.2 CH.5; 3(15)(58)</i>
25.6.6	07-2008	36886M	Claims, Abatements, and Refunds	<i>121.2.6; 121.2 CH.6; 3(15)(58)</i>
25.6.7	07-2008	36887X	Erroneous Abatements (and Erroneous Refunds and Overstate Credits)	<i>121.2.7; 121.2 CH.7; 3(15)(58)</i>
25.6.8	07-2008	36888I	Estate and Gift Tax Returns (Form 706/709)	<i>121.2.8; 121.2 CH.8; 3(15)(58)</i>
25.6.9	07-2008	36889T	Collection	<i>121.2.9; 121.2 CH.9; 3(15)(58)</i>
25.6.10	07-2008	36890U	Civil Penalty Modules	<i>121.2.10; 121.2 CH.10; 3(15)(58)</i>
25.6.11	07-2008	36891F	Employee Plan Master File (EPMF)	<i>121.2.11; 121.2 CH.11; 3(15)(58)</i>
25.6.12	07-2008	36892Q	Statute Unpostable and Reject Records	<i>121.2.12; 121.2 CH.12; 3(15)(58)</i>
25.6.13	07-2008	36893B	Transcripts	<i>121.2.13; 121.2 CH.13; 3(15)(58)</i>
25.6.14	07-2008	36894M	Barred Assessments / Barred Statute Cases	<i>121.2.14; 121.2 CH.14; 3(15)(58)</i>
25.6.15	07-2008	36895X	Self Employment Tax Cases	<i>121.2.15; 121.2 CH.15; 3(15)(58)</i>
25.6.16	07-2008	36896I	Combat Zone for Statute Processing	<i>121.2.16; 121.2 CH.16; 3(15)(58)</i>
25.6.17	07-2008	36897T	Legal Holidays	<i>121.2.17; 121.2 CH.17; 3(15)(58)</i>

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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
LEM 25.12.3	01-2007	32511U	Functional Processing	121.7 CH. 3
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
LEM 25.12.4	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control				
25.14.1	03-2014	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
25.15 Relief from Joint and Several Liability				
LEM 25.15.1	04-2010	33368H	Introduction	
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals	104.5 CH. 11
25.15.13	01-2008	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
25.15.16	10-2016	49557G	Telephone Contacts	
25.16 Disaster Assistance and Emergency Relief				
25.16.2	08-2007	36902B	Program Stewardship	121.6 CH. 2; 12(10)4
25.16.3	08-2007	36903M	National Disaster Assistance Coordinator (NDAC)	121.6 CH. 3; 12(10)4
25.16.4	08-2007	36904X	State Disaster Assistance Coordinator (SDAC)	121.6 CH. 4; 12(10)4
25.16.5	08-2007	36906T	Small Business/Self- Employed and Wage & Investment General Procedures	121.6 CH. 6; 12(10)4
25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4

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25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4
25.16.13	08-2007	36915E	Time Reporting	121.6 CH. 15; 12(10)4
25.18 Community Property				
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property	
25.19 Health Coverage Tax Credit (HCTC)				
25.19.1	07-2017	39701S	General Information	
25.19.2	07-2017	39702D	Customer Service	
25.19.3	07-2017	39704Z	Eligibility	
25.19.4	07-2017	39705K	Registration	
25.19.5	07-2017	39706V	Payments	
25.19.6	07-2017	39707G	Additional HCTC Guidelines	
25.19.7	07-2017	50495D	Systems Operations (SO)	
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)	
25.23 Identity Protection and Victim Assistance				
25.23.4	11-2016	67664U	IDTVA Paper Process	21.6.2
25.23.5	10-2017	67665F	ACSS IDT Processing	5.19.6
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing	5.18.1
25.23.7	09-2017	67667B	AUR Identity Theft Processing	
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing	4.19.24
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	21.7.14

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)
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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)

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30.7 Management Systems				
30.7.10	02-2006	29618Q	Closed Legal Case Files	<i>Part (30)</i>
30.7.11	05-2006	29619B	Correspondence Guidelines	<i>Part (30)</i>
30.8 Library Services				
30.8.2	04-2006	29711S	Office Management and Services; Equipment and Property	<i>Part (30)</i>
30.8.3	04-2006	29272A	Communications Management	<i>Part (30)</i>
30.9 File Management				
30.9.3	04-2006	29715K	Annual Reports to Treasury Pertaining to Information Security Program	<i>Part (30)</i>
30.9.5	04-2006	30282G	Electronic Mail Use	<i>Part (30)</i>

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> quarterly 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 defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. The <i>audience</i> is the primary user of the IRM at the organizational level.</p>
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"> ○ Affordable Care Act (ACA) ○ Appeals ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Facilities Management and Security Services (FMSS) (formerly AWSS) ○ 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) ○ 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 & 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>
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