



Internal Revenue Manual Index

September 2012

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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INTRODUCTION	<p>The IRM Index is updated monthly and is available @ http://publish.no.irs.gov/catp.cgi?catnum=27371. Each January, the IRM Index is printed and is orderable through the Internal Management Documents Distribution System (IMDDS).</p> <p>The IRM Index offers four listings:</p> <ul style="list-style-type: none"> ○ <i>Numerical List.</i> ○ <i>Owner List</i> ○ <i>Alphabetical List</i> ○ <i>Obsolete List (IRMs obsolesced since January 2006)</i>
NUMERICAL LIST	<p>Each 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 prior IRM revisions. The revisions added each month are highlighted.</p> <p>An asterisk (*) identifies IRM sections containing "Official Use Only" (OUO) material. For your information, the information previously contained in the Law Enforcement Manuals is embedded in the IRM. OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, provides procedures for employees in the Office of the Chief Counsel.</p>
OWNER LIST	<p>This listing groups the IRM in order by owner. The owners are listed in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. An IRM section is owned by one organization although other organizations may contribute to its development. The <i>audience</i> includes the primary user(s) of the IRM at the organizational level.</p>
ALPHABETICAL LIST	<p>Each IRM section is listed 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This list identifies those IRM sections that are no longer in effect as of January 2006 to date. An IRM section may be obsolesced because the information in the IRM section is no longer applicable, or the material was merged into another IRM section(s). In the latter case, the "<i>Old</i></p>

	<i>IRM Number</i> ” provides a reference to the source.
BUSINESS OWNERS	<p>IRS business owners and their abbreviations are listed below. For IRM sections used by all IRS employees, the Audience category is “All.”</p> <ul style="list-style-type: none"> ○ Appeals ○ Agency Wide Shared Services (AWSS) ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Human Capital Office (HCO) ○ Information Technology (IT) (formerly Modernization and Information Technology Security (MITS)) ○ Large Business & International (LBI) (formerly Large/Mid-Size Business (LMSB)) ○ National Headquarters (NHQ) ○ Office of Professional Responsibility (OPR) ○ Online Services (OLS) ○ Privacy, Information Protection and Data Security (PIPDS) ○ Research and Analysis (RAS) ○ Return Preparer Office (RPO) ○ Small Business & Self Employed (SB/SE) ○ Tax Exempt & Government Entities (TE/GE) ○ Taxpayer Advocate Service (TAS) ○ Wage & Investment (WI)
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 <i>Numerical</i> and <i>Owner</i> lists.
IRM ONLINE	IRM Online is a searchable database accessible from the IR Web home page, under Employee Tools/Services. This site uses Google™ to allow you to search the entire IRM.
ELECTRONIC PUBLISHING WEBSITE	<p>This site houses the core repository of published products (CROPP), which includes the IRM. The IRM is produced in portable document file (PDF) format. Access the current or prior revisions of the IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.</p> <p>IRS offices may order print copies through the Internal Management Documents Distribution System (IMDDS).</p>
POINT OF CONTACT	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at SPDER@irs.gov .

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

September 2012

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

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

1.1 ORGANIZATION AND STAFFING

1.1.1	03-2006	30376D	1100	IRS Mission and Basic Organization
1.1.2	02-1999	30377O	1100	IRS Organizational History
1.1.4	02-2011	30364L	11(16)0	Organizational Planning
1.1.5	10-2008	30378Z	1100	Office of the Commissioner
1.1.6	02-2012	30379K	1100	Chief Counsel
1.1.7	10-2012	30381W	1100	Appeals
1.1.8	06-2005	30382H	1127.2	National Taxpayer Advocate
1.1.10	06-2005	30384D	1100	Equal Employment Opportunity and Diversity
1.1.11	05-2009	30385O	1124, 1125	Chief, Communications and Liaison
1.1.12	07-2012	30386Z	1100	Technology Officer
1.1.13	03-2007	30387K	portions of 3.42.1; 1100	Wage and Investment
1.1.16	03-2007	35584D		Small Business / Self Employed Division
1.1.17	07-2010	49279R		Agency Wide Shared Services
1.1.18	05-2012	37583M	1.1.13; 1100	Research, Analysis and Statistics Division
1.1.19	09-2008	40229Z	1.1.13	Criminal Investigation
1.1.20	07-2012	50178P		Office of Professional Responsibility
1.1.21	12-2010	37682C		Chief Financial Officer
1.1.22	04-2009	49171G		Human Capital Office
1.1.23	02-2007	49695V		Tax Exempt and Government Entities Division
1.1.24	11-2006	14055T		Large and Mid-Size Business Division
1.1.25	01-2007	49482Q		Mission Assurance & Security Services
1.1.26	06-2010	54082K		Whistleblower Office

1.2 SERVICEWIDE POLICIES AND AUTHORITIES

1.2.1	09-2007	29301S	1218	Policies of the Internal Revenue Service
1.2.10	07-2012	48024W		Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2012	48025H		Policy Statements for Information Technology Activities
1.2.12	06-2012	48026S		Policy Statements for Submission Processing Activities
1.2.13	07-2012	48027D		Policy Statements for the Examining Process
1.2.14	05-2012	48029Z		Policy Statements for Collecting Process Activities
1.2.15	08-2007	48030A		Policy Statements for Human Resource Management Activities
1.2.16	08-2007	48032W		Policy Statements for the Rulings and Agreements Process
1.2.17	08-2007	48033H		Policy Statements for the Appeals Process
1.2.18	08-2007	48034S		Policy Statements for Criminal Investigation Activities
1.2.19	08-2007	48035D		Policy Statements for Communications, Liaison and Disclosure Activities

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1.2.20	08-2007	48037Z		Policy Statements for Penalties and Interest Activities
1.2.21	08-2007	48038K		Policy Statements for Customer Account Services Activities
1.2.22	08-2007	48039V		Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	08-2007	48040W		Policy Statements for Chief Counsel Activities
1.2.25	04-2009	52710D	1.2.24	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	07-2012	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	03-2012	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	06-2012	39612Y	1.2.2	Delegations of Authorities for the Examining Process
1.2.44	06-2012	39613J	1.2.2	Delegations of Authorities for the Collecting Process
1.2.45	10-2010	39614U	1.2.2	Delegations of Authority for Human Resource Management
1.2.46	10-2010	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	10-2010	39616Q	1.2.2	Delegations of Authority for the Appeals Process
1.2.48	06-2012	39617B	1.2.2	Delegation of Authorities for Criminal Investigations Activities
1.2.49	04-2012	39618M	1.2.2	Delegation of Authorities for Communications, Liaison and Disclosure Activities
1.2.50	10-2010	39622U	1.2.2	Delegations of Authority for Taxpayer Advocate Service Activities
1.2.51	08-2012	39623F	1.2.2	Delegation of Authorities for Penalties and Interest Activities
1.2.52	07-2012	39624Q	1.2.2	Delegation of Authorities for Special Topics Activities
1.2.53	06-2012	39625B	1.2.2	Delegation of Authorities for Chief Counsel Activities
1.2.54	10-2010	55202C		Delegations of Authority for Security, Privacy and Assurance Activities
1.2.61	02-2011	50076S	1.55.1	Division Delegation of Authorities for Wage & Investment
1.2.62	12-2011	50703U		Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.1	01-2012	33466M	1.4.4; 114.1 CH 2	Management Roles and Responsibilities
1.4.2	08-2009	33467X	Portions of 3.0.257	Monitoring and Improving Internal Accounting and Administrative Controls
1.4.3	05-2012	49895X		IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting
1.4.5	07-2011	33211B		Corporate Tax Administration Tools
1.4.6	01-2003	31779Y	1.16.2; 1(16)12	Managers Security Handbook
1.4.9	12-2010	57194H		Resource Guide for Management Officials - Criminal Investigation
1.4.11*	12-2011	35340Z		Field Assistance Guide for Managers

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1.4.16	11-2011	35344R	114.1 CH 7; (21)(35); 6535; 6100-6800	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	114.1 CH 6; 9783-110; 9783-210, 9783-320.41, 9783-320.(12)	Compliance Managers Guide
1.4.18	08-2012	39913M		Electronic Products and Services Support Managers Guide
1.4.19*	09-2012	33113W		Automated Underreporter Technical and Clerical Managers and Coordinators Guide
1.4.20	01-2012	35795M		Filing & Payment Compliance Managers Handbook
1.4.21	12-2011	35895N		Guide for ASPECT Phone Staff
1.4.22	04-2012	50658C		CAWR Manager and Coordinator Guide
1.4.23	09-2012	50659N		FUTA Manager and Coordinator Guide
1.4.28	08-2012	50773S	portions of 8.1.4; 8100	Appeals Managers Procedures
1.4.40	05-2010	35578Z	114.1 CH 3	SB/SE Compliance Field Examination Group Manager
1.4.50*	12-2011	33258K	LEM 1.4.50; 5.2.4	Collection Group Manager, Territory Manager and Area Director Operational Aid
1.4.51	08-2007	38446S	1.4.17.3	Insolvency
1.4.52	02-2009	39453R		Offer in Compromise Manager's Resource Guide - Field Program
1.4.53	08-2010	39990Z		Advisory Group Manager Operational Aid
1.4.54	04-2010	40087D		Offer in Compromise Managers(COIC) Program
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.1	11-2011	30331Q	1.5.6; 105.4 CH 1	The IRS Balanced Performance Measurement System
1.5.2	05-2012	30332B	1.5.7; 1.5.6; 105.4 CH 2	Section 1204 Certification and Independent Review Processes
1.5.3	06-2012	30333M	1.5.7; 1.5.6; 105.4 CH 3	Manager's Self-Certification and the Independent Review Process
1.5.5	12-2010	30335I	105.4 CH 5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)
1.5.8	10-2002	30338P	105.4 CH 8	Guidance for Taxpayer Advocate Service (TAS)
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	08-2004	38795Q		Servicewide Research Council
1.7.2	08-2004	38796B		Servicewide Research Data Standards
1.7.3	08-2004	38797M		Servicewide Research Electronic Library
1.7.4	11-2007	49937S		Role of Research in IRS
1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE				
1.10.3	08-2012	34421J		Standards for Using Email
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	10-2011	29298G	1.2.3 CH 1; 1230	IMD Program and Responsibilities
1.11.2	05-2012	29299R	1.2.3 CH 2; 1230	Internal Revenue Manual (IRM) Process
1.11.3	02-2008	29300H	1.2.3 CH 3; 1230	Policy Statements
1.11.4	10-2008	29543A	1.2.3 CH 4; 1230	Delegation Orders
1.11.5	06-2012	30626A	1.2.3 CH 5; 1230	Publishing Internal Management Documents
1.11.6	08-2012	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	01-2011	32114X		Accounts Management Tax/Policy Analyst Guide
1.11.8	11-2011	50463T	portions of 1.11.7	Servicewide Electronic Research Program
1.11.9	10-2011	53704J	portions of IRM 1.11.1 and IRM 1.11.2	Clearing IMDs
1.11.10	10-2011	53277J	portions of IRM 1.11.1	Interim Guidance Process

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1.11.13	06-2008	49558R		Taxpayer Advocate Service (TAS) Internal Management Document Program
1.13 STATISTICS OF INCOME				
1.13.1	04-2005	30960Z	1(13)0	Statistical Reporting Overview
1.13.2	01-2012	30962V	1(13)26.1 CH 200	Processing Management
1.13.3	01-2012	30964R	1(13)26.1 CH 800	Document Management
1.13.4	03-1999	30966N	1(13)26.2 CH (10)00	Form 1040 Industry Coding
1.13.6	01-2007	30970V	3.49.6; 1(13)26.2 CH (17)00	Instructions for Processing the Taxpayer Usage Study
1.13.7	01-2006	30972R	1(13)26.3 CH (20)00	Form 1120 Industry Coding
1.13.8	01-2006	30974N	1(13)26.3 CH (22)00	Statistical Editing of Corporation Tax Returns
1.13.9	04-1998	30976J	1(13)26.3 CH (25)00	Statistical Editing of Insurance Company Returns
1.14 REAL ESTATE AND FACILITIES MANAGEMENT				
1.14.1	08-2008	37000G		Logistics Management
1.14.2	06-2012	31321E	Doc 10603	Supply Purchasing Program
1.14.3	04-2003	31322P	Doc 10604; 1(14)48	Furniture and Equipment Standard
1.14.4	05-2012	38310P	Doc 10603; 1(14)49	Personal Property Management
1.14.5	05-2012	31452E	1(14)00:70	Occupational Safety and Health Program
1.14.6	10-2006	37269F	1(14)50	Space Management
1.14.7	02-2012	35907U	1(14)47.1, 1(14)47.2	Motor Vehicle Management
1.14.8	11-2007	38770V		Identifying Space Efficient Buildings
1.14.9	06-2011	50504D		Real Estate and Facilities Management- IRS Parking Program
1.14.12	07-2012	49873J		IRS Environmental Compliance Program
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1.15.1	12-2008	31421F	1.15.1 CH 1; 1(15)00	The Records Management Program
1.15.2	03-2010	31423B	1.15.1 CH 2; 1(15)00	Types of Records and Their Life Cycles
1.15.3	06-2010	31425X	1.15.1 CH 3; 1(15)00	Disposing of Records
1.15.4	06-2010	31426I	1.15.1 CH 4; 1(15)00	Retiring and Requesting Records
1.15.5	03-2008	31427T	1.15.1 CH 5; 1(15)00	Relocating/Removing Records
1.15.6	06-2010	31431B	1.15.1 CH 6; 1(15)00	Managing Electronic Records
1.15.7	06-2010	31451T	1.15.1 CH 7; 1(15)49	Files Management
1.15.8	08-2009	30977U	1.15.2 CH 1; 1(15)59.11	Records Control Schedule for Administrative and Organizational Records
1.15.9	11-2002	30978F	1.15.2 CH 2; 1(15)59.2(10)	Records Control Schedule for the Taxpayer Advocate Service
1.15.10	08-2006	30979Q	1.15.2 CH 3; 1(15)59.13	Records Control Schedule for Appeals
1.15.11	11-2002	30980R	1.15.2 CH 4; 1(10) 00	Records Control Schedule for Enrollment and Practice
1.15.12	10-2007	30981C	1.15.2 CH 5; 1(10)100-2	Records Control Schedule for Inspection
1.15.13	11-2002	30982N	1.15.2 CH 6; 1(15)59.16	Records Control Schedule for the Chief Counsel
1.15.14	08-2008	30983Y	1.15.2 CH 7; 1(15)59.1(10)	Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices
1.15.15	11-2002	30984J	1.15.2 CH 8; 1(15)59.29	Records Control Schedule for Regional/District Counsel
1.15.16	01-2003	30985U	1.15.2 CH 9	Records Control Schedule for the Chief Financial Officer
1.15.17	02-2009	30986F	1.15.2 CH 10; 1(15)59.1(18)	Records Control Schedule for Information Technology
1.15.18	10-2007	30987Q	1.15.2 CH 11; 1(15)59.1(12)	Records Control Schedule for Enterprise Computing Center - Detroit
1.15.19	06-2010	30988B	1.15.2 CH 12; 1(15)59.1(17)	Records Control Schedule for Martinsburg Computing Center

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1.15.20	10-2010	30989M	1.15.2 CH 13	Records Control Schedule for Administration/Organization Support Operational Records
1.15.21	10-2008	30990N	1.15.2 CH 14; 1(15)59.18	Records Control Schedule for Strategic Planning
1.15.22	05-2009	30991Y	1.15.2 CH 15	Records and Information Management
1.15.23	03-2009	30992J	1.15.2 CH 16; 1(15)59.12	Records Control Schedule for Tax Administration - Examination
1.15.24	01-2003	30993U	1.15.2 CH 17; 1(15)59.14	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	01-2006	30994F	1.15.2 CH 18; 1(15)59.17	Records Control Schedule for Statistics Division
1.15.26	06-2005	30995Q	1.15.2 CH 19; 1(15)59.1(19)	Records Control Schedule for Tax Administration - International
1.15.27	11-2002	30996B	1.15.2 CH 20; 1(15)59.1(20)	Records Control Schedule for Compliance Research
1.15.28	08-2004	30997M	1.15.2 CH 21; 1(15)59.24	Records Control Schedule for Collection
1.15.29	07-2005	30998X	1.15.2 CH 22; 1(15)59.26	Records Control Schedule for Service Center Operations
1.15.30	01-2003	30999I	1.15.2 CH 23; 1(15)59.27	Records Control Schedule for Criminal Investigation
1.15.31	08-2008	31000Y	1.15.2 CH 24; 1(15)59.21	Records Control Schedule for Customer Service
1.15.32	01-2004	31002U	1.15.2 CH 26	Records Control Schedule for Electronic Tax Administration
1.15.33	01-2003	31003F	1.15.2 CH 27	Records Control Schedule for Legislative Affairs
1.15.34	03-2009	31004Q	1.15.2 CH 28	Records Control Schedule for Communications
1.15.35	02-2004	37920H	1.15.2 CH 29; 1(15)59.2(10)	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	03-2009	31006M	1.15.2 CH 30; 1(15)59.2(14)	Record Control Schedule for Permanent Records
1.15.37	03-2009	31007X	1.15.2 CH 31; 1(15)59.1(13), 1(15)59.2(13)	Records Control Schedule for Economic Stabilization
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1.17.1	12-2006	31851X	1(17)5(22), 1(17)78	Organizational Description, Authority, Role and Responsibilities
1.17.2	12-2006	31852I	1(17)5(22), 1(17)78	Publishing Management
1.17.3	12-2006	31853T	1(17)5(22), 1(17)78	Tax Products Program
1.17.4	12-2006	31854E	1(17)5(22), 1(17)78	Production Sources and Special Programs
1.17.7	01-2010	53478W		Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos
1.18 DISTRIBUTION				
1.18.1	09-2006	38313W	1.17.2.2; 1(17)5(22), 1(17)78	Mission of Distribution
1.18.2	02-2009	38314H	1.17.5; 1(17)5(22), 1(17)78	Forecasting Requirements
1.18.3	02-2009	38315S		Tax Forms Distribution Programs
1.18.4	02-2009	48239X		Knowledge Services
1.18.5	04-2011	48240Y	1.17.6	National Distribution Center
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY				
1.20.2	08-2008	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
1.22 MAIL AND TRANSPORTATION MANAGEMENT				
1.22.1	07-2012	31771O	1.15.8 CH 1; 1(15)89	Mail and Transportation Management Overview
1.22.2	08-2012	31772Z	1.15.8 CH 2; 1(15)89	Classes of Mail and United States Postal Service (USPS) Special Services
1.22.3	08-2012	31773K	1.15.8 CH 3; 1(15)89	Addressing and Packaging
1.22.4	08-2012	31774V	1.15.8 CH 4; 1(15)89	Postage Accountability and Reporting Requirements
1.22.5	08-2012	31775G	1.15.8 CH 5; 1(15)89	Mail Operations

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1.22.6	08-2012	31776R	1.15.8 CH 6; 1(15)89	Transportation Management
1.22.7	08-2012	31777C	1.15.8 CH 7; 1(15)89	Household Goods
1.22.8	08-2012	59044U		Mailing and Shipping Equipment
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1.25.1	06-2010	48365U	12(16)0	Rules Governing Practice Before the IRS
1.25.2	06-2010	52482U		Practitioner Enrollment
1.25.3	06-2010	52483F		Case Development and Licensure (CD&L)
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1.31.3	01-2009	50906D	1.8.4	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits
1.31.7	07-2011	35660U		Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office
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1.32.3	10-2012	52837V		Managerial Cost Accounting
1.32.4	08-2007	48041H		Travel Card Program Handbook
1.32.6	01-2010	47964F		Purchase Card Program Handbook
1.32.7	02-2012	54559A		Estimating Unemployment Trust Fund Costs
1.32.8	01-2011	48073R	1724	Investigative Imprest Funds
1.32.11	09-2011	55730Z		City to City Travel Guide
1.32.13	10-2011	35266E	1764	Relocation Services Program
1.32.14	09-2011	55731K		Gainshairing Travel Savings Program
1.32.15	04-2011	37449P		Public Transportation Subsidy Program (PTSP)
1.32.19	10-2008	51377Q	Document 10038	User Fee Policies and Procedures
1.32.20	08-2010	53762P	portion of 1.32.1	Using Appropriated Funds to Purchase Meals and Light Refreshments
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1.33.3	02-2011	50383K		Reimbursable Operating Guidelines
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1.34.1	06-2009	53163U	IRM Exhibit 1.31.2-2; 1.8.2	Revenue Accounting Definitions and Acronyms
1.34.3	08-2009	53319E	portions of IRM 1.31.2; 1.8.2	Audit Oversight and Analysis
1.34.4	06-2009	53135C	portions of IRM 1.31.2; 1.8.2	Unpaid Assessments
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1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other Assets
1.35.6	04-2011	43194X		Property and Equipment Accounting
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1.35.15	07-2011	52979C		Annual Close Guidelines
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1.36.2	09-2009	50695F		Treasury Information Executive Repository
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1.53.1	08-2007	37013J		Managing Organizational Change
1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT				
1.54.1	01-2006	32219B		TE/GE Roles and Responsibilities
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1.55.5	04-2007	37355S		Employee Suggestion Program

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1.55.6	01-2011	48309K		W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process
1.55.7	08-2012	51772R		Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2: Information Technology

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

2.2 PARTNERSHIP CONTROL SYSTEM				
2.2.1*	01-2011	28245J	LEM 2.2.1; 102.2 CH 1; 3(25)(184)0	Partnership Control System Chapter Overview
2.2.2	01-2011	28574P	102.2 CH 2; 3(25)(184)0	PCS Command Code TSLOD
2.2.3	01-2011	28575A	102.2 CH 3; 3(25)(184)0	PCS Command Code TSCHG
2.2.4	01-2011	28577W	102.2 CH 4; 3(25)(184)0	PCS Command Code TSINQ
2.2.5	01-2011	28578H	102.2 CH 5; 3(25)(184)0	PCS Command Code TSDEL
2.2.6	01-2011	28579S	102.2 CH 6; 3(25)(184)0	PCS Command Code TSNOT
2.2.7	01-2011	28580T	102.2 CH 7; 3(25)(184)0	PCS Command Code TSCLS
2.2.8	01-2011	28581E	102.2 CH 8; 3(25)(184)0	PCS Command Code MSCHG
2.2.9	01-2011	28582P	LEM 2.3.9; 102.2 CH 9; 3(25)(184)0	PCS Command Code TSUMY
2.3 IDRS TERMINAL RESPONSES				
2.3.1	01-2012	28113Y	102.3 CH 1	Section Titles and Command Codes for IDRS Terminal Responses
2.3.2*	03-2010	28115U	LEM 2.3.2; 102.3 CH 2	Introduction to IDRS Terminal Responses
2.3.8*	06-2011	28121Y	102.3 CH 8; 3(25)(77)0	Standard Validity Criteria
2.3.9*	11-2011	28122J	LEM 2.3.9; 2.3.9; 102.3 CH 9; 3(25)(77)8	Security Command for IDRS Users
2.3.10	12-2011	28123U	102.3 CH 10; 3(25)(77)9	Command Codes MFREQ and RECON
2.3.11*	11-2011	28124F	LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10)	Command Codes TXMOD and SUMRY
2.3.12	12-2011	28125Q	102.3 CH 12; 3(25)(77)(11)	Command Code ACTON
2.3.13*	01-2011	28126B	LEM 2.3.13; 102.3 CH 13; 3(25)(77)(12)	Command Codes FFINQ, REINF, and REMFE
2.3.15*	12-2011	28128X	LEM 2.3.15; 102.3 CH 15; 3(25)(77)(14)	Command Code ENMOD
2.3.16	12-2011	28129I	102.3 CH 16; 3(25)(77)(15)	Command Code RFINK and RAFRQ
2.3.17	01-2011	28130J	102.3 CH 17; 3(25)(77)(16)	Command Code ESTABD
2.3.18	01-2010	28131U	102.3 CH 18; 3(25)(77)(17)	Command Code ESTABM
2.3.20	06-2011	28133Q	102.3 CH 20; 3(25)(77)(20)	Command Code URINQ (URF)
2.3.25	01-2011	28138T	102.3 CH 25	Command Codes DM1DT and DTVUE
2.3.26	01-2011	28139E	102.3 CH 26; 3(25)(77)(26)	Command Code TDINQ
2.3.27	06-2012	28140F	102.3 CH 27; 3(25)(77)(27)	Command Code ECREQ
2.3.28	11-2011	28141Q	102.3 CH 28; 3(25)(77)(28)	Command Code FTDPN
2.3.29	06-2011	28142B	102.3 CH 29; 3(25)(77)(29)	Command Codes INTST, ICOMP and COMPA
2.3.30	01-2012	28143M	102.3 CH 30; 3(25)(77)(31)	Command Code DAILY
2.3.31	11-2011	28144X	102.3 CH 31; 3(25)(77)(31)	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	11-2011	28145I	LEM 2.3.32; 102.3 CH 32; 3(25)(77)(33)	Command Code MFTRA
2.3.34	01-2011	28147E	102.3 CH 34; 3(25)(77)(35)	Command Code PATRA
2.3.35*	05-2010	28102R	LEM 2.3.35; 102.3 CH 35; 3(25)(77)0	Command Code IRPTR
2.3.36	12-2011	28148P	102.3 CH 36; 3(25)(77)(39)	Command Code SCFTR
2.3.37	10-2011	28149A	102.3 CH 37	Command Code UPTIN for the GUF System

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2.3.38	12-2011	28150B	102.3 CH 38; 3(25)(77)(40)	Command Code TXCMP
2.3.39	06-2009	28151M	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)	Command Code FTPIN
2.3.40	01-2009	28152X	102.3 CH 40; 3(25)(77)0, 3(25)(77)(44)	Command Code PICRD
2.3.41	01-2009	28153I	102.3 CH 41; 3(25)(77)0, 3(25)(77)(45)	Command Code PIEST
2.3.43	01-2009	28155E	102.3 CH 43; 3(25)(77)(47)	Command Code PIFTF
2.3.44*	07-2009	28156P	LEM 2.3.44; 102.3 CH 44; 3(25)(77)(48)	Command Code PIVAR
2.3.45	06-2011	28157A	102.3 CH 45; 3(25)(77)(49)	Command Code XSINQ
2.3.47*	12-2011	28159W	102.3 CH 47; 3(25)(77)(50)	Command Codes INOLE, EOGEN and SPARQ
2.3.48	10-2011	28160X	102.3 CH 48; 3(25)(77)(52)	Command Code UPDIS for the GUF System
2.3.49	12-2011	28161I	102.3 CH 49; 3(25)(77)(53)	Command Code EICMP
2.3.50	01-2007	28162T	102.3 CH 50; 3(25)(77)(55)	Command Code LVREQ
2.3.51	12-2011	28163E	102.3 CH 51; 3(25)(77)(55)	Command Code IMFOL
2.3.52	12-2011	57904Z		RTFTP
2.3.53	06-2011	28165A	102.3 CH 53; 3(25)(77)(58)	Command Code PMFOL
2.3.54*	08-2009	30809R	LEM 2.3.54	Command Code DDBOL
2.3.55	12-2011	28167W	102.3 CH 55; 3(25)(77)(60)	Command Codes ELFUP and ELFRQ
2.3.56	01-2010	28168H	102.3 CH 56; 3(25)(77)(61)	Command Code ESTABR
2.3.57	12-2011	58088M		Command Code BRTVU
2.3.58	01-2007	28170T	102.3 CH 58; 3(25)(77)(64)	Command Code SUPOL
2.3.59*	12-2011	28171E	LEM 2.3.59; 102.3 CH 59; 3(25)(77)(65)	Command Codes BMFOL and BMFOR
2.3.60	11-2011	28172P	102.3 CH 60; 3(25)(77)(68)	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	01-2010	28174L	102.3 CH 62; 3(25)(77)(70)	Command Code ESTAB
2.3.63	05-2012	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	12-2011	28177S	102.3 CH 64; 3(25)(77)(72)	Command Code EMFOL
2.3.65	12-2011	53389C	LEM 2.3.65; LEM 102.3 CH 65; 3(25)(77)(72)	EPMF Return Transaction File On-Line (ERTVU)
2.3.66	01-2007	28178D	102.3 CH 66; 3(25)(77)(74)	Command Codes PLINF and PLINQ
2.3.68	12-2011	28112N	102.3 CH 68; 3(25)(77)(76)	Command Code DUPOL
2.3.69	08-2009	28181A	102.3 CH 69; 3(25)(77)(77)	Command Code VPARS
2.3.70	12-2011	28182L	102.3 CH 70; 3(25)(77)(78)	Command Code EFTPS
2.3.71	01-2009	28183W	102.3 CH 71; 3(25)(77)(79)	Command Code ATINQ
2.3.73	12-2011	28185S	102.3 CH 73; 3(25)(77)(81)	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	12-2011	28186D	102.3 CH 74; 3(25)(77)(82)	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	06-2012	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	02-2012	33046Q		Command Code CDPWEB (CDPTA, CDPTE)
2.3.80	01-2009	37170F		Command Code DDBKD
2.3.81	01-2011	55093B		Command Code ESTAB A
2.3.82	01-2011	55095X		Command Code ESTABH

2.4 IDRS TERMINAL INPUT

2.4.1	01-2012	28189K	102.4.1; 3(25)(78)(2), 3(25)(78)(1)	Section Titles and Command Codes for IDRS Terminal Input
2.4.2*	12-2011	28190L	LEM 2.4.2; 102.4 CH 2	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input

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2.4.4	01-2010	28192H	102.4 CH 4; 3(25)(78)0	Command Code MESSG
2.4.5	01-2011	28193S	102.4 CH 5; 3(25)(78)7	Command Codes QRADD, QRADD0, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System
2.4.6	01-2009	28194D	102.4 CH 6; 3(25)(78)9	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED and LREVV
2.4.7	11-2011	28196Z	102.4 CH 7; 3(25)(78)(10)	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, and ADD3P for CAF Update
2.4.8	11-2011	28197K	102.4 CH 8; 3(25)(78)(11)	Command Codes ESIGN and BSIGN
2.4.9	11-2011	28198V	102.4 CH 9; 3(25)(78)(12)	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	11-2011	28199G	102.4 CH 10; 3(25)(78)(13)	Command Codes EOREQ and EOCHG
2.4.11	01-2009	28200W	102.4 CH 11; 3(25)(78)(14)	Command Code NMFTM
2.4.12	12-2011	28201H	102.4 CH 12; 3(25)(78)(15)	Command Codes DELET and CCPYT
2.4.13	01-2011	28202S	102.4 CH 13; 3(25)(78)(16)	Command Code TERUP
2.4.14	01-2011	28203D	102.4 CH 14; 3(25)(78)(17)	Command Code NMFST
2.4.15	02-2012	28205Z	102.4 CH 15; 3(25)(78)(18)	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing
2.4.16*	05-2012	28206K	LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20)	Command Codes REQ54 and ADJ54
2.4.17	11-2011	28207V	102.4 CH 17; 3(25)(78)(21)	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	11-2011	28209R	102.4 CH 19; 3(25)(78)(24)	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	01-2012	28210S	LEM 2.4.20; 102.4 CH 20; 3(25)(78)(25)	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH 21; 3(25)(78)(26)	Command Code CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22; 102.4 CH. 22; 3(25)(78)(27)	Command Code CRMNL
2.4.23	07-2009	28214K	102.4 CH 23; 3(25)(78)(28)	Command Code CHKCLR and CHKCL
2.4.24	06-2012	28215V	102.4 CH 24; 3(25)(78)(29)	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT
2.4.25	06-2012	28216G	102.4 CH 25; 3(25)(78)(30)	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BIDENT and BDINQ
2.4.26	11-2011	28217R	102.4 CH 26; 3(25)(78)(31)	Command Codes FRM14, FRM49 and TDIRQ
2.4.27	12-2011	28218C	102.4 CH 27; 3(25)(78)(33)	Command Code ASGNI/ASGNB formerly TSIGN
2.4.28*	01-2011	28219N	LEM 2.4.28; 102.4 CH 28; 3(25)(78)0	Command Code STAUP, STATI, STATB
2.4.29	01-2010	28221Z	102.4 CH 29; 3(25)(78)(35)	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing
2.4.30*	01-2011	28222K	LEM 2.4.30; 102.4 CH. 30; 3(25)(78)(36)	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS
2.4.31*	12-2011	28223V	LEM 2.4.31; 102.4 CH. 31; 3(25)(78)(37)	Command Code LEVY
2.4.32*	01-2010	28224G	LEM 2.4.32; 102.4 CH. 32; 3(25)(78)(38)	Command Code PDTUP
2.4.33	07-2010	28225R	102.4 CH 33; 3(25)(78)(39)	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer
2.4.34	06-2011	28226C	102.4 CH 34; 3(25)(78)(41)	Command Code DOALL
2.4.35	01-2010	28227N	102.4 CH 35; 3(25)(78)(42)	Command Code STN90
2.4.37	12-2011	28229J	102.4 CH 37; 3(25)(78)(45)	Command Code NOREF Overview
2.4.38	07-2010	28230K	102.4 CH 38; 3(25)(78)(46)	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH 39; 3(25)(78)(47)	Command Codes ASEDD and ASEDR
2.4.40	12-2011	28232G	102.4 CH 40; 3(25)(78)(49)	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG

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2.4.41	01-2009	28233R	102.4 CH 41; 3(25)(78)(50)	Command Code UNLCE
2.4.42	01-2012	28234C	102.4 CH 42; 3(25)(78)(51)	Command Code CCASG for Case Control Activity System
2.4.43	01-2007	28235N	102.4 CH 43; 3(25)(78)0	Command Code PINEX
2.4.44	05-2012	28236Y	102.4 CH 44; 3(25)(78)(53)	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT
2.4.45*	01-2010	28237J	LEM 2.4.45; 102.4 CH 45; 3(25)(78)0	Command Code NRP97
2.4.46	12-2011	28100V	102.4 CH 46; 3(25)(78)	Command Code EPLAN
2.4.47	01-2010	28238U	102.4 CH 47; 3(25)(78)0	Command Code VPMSG
2.4.48	01-2010	28239F	102.4 CH 48; 3(25)(78)0	Command Code VPPIN
2.4.50	01-2009	28241R	102.4 CH 50; 3(25)(78)(60)	Command Code ASIGN
2.4.52	01-2010	28243N	102.4 CH 52	Command Codes TPCIN and TPCOL
2.4.53	01-2007	31276M	102.4 CH 53	Command Code DUPED
2.4.54*	11-2011	33288Y	LEM 2.4.54	Command Codes CSPOD, CSPSP, CSSAD and CSZIP e
2.4.55*	11-2011	53615P	LEM 2.4.55; 2.4.55	Command Code CSORD
2.4.56	01-2011	32674E		Command Code ISTSR
2.4.57	01-2009	35348J		Command Code CDPTR
2.4.58	06-2011	38335K		Command Code DDBCK
2.4.59	12-2011	54615Z		Command Code TMSSN
2.5 SYSTEMS DEVELOPMENT				
2.5.1	09-2006	33496A		Systems Development
2.5.2	09-2010	28781G	2.2.5 CH 2	Software Testing Standards and Procedures
2.5.3	03-2007	33498W	2.2.5 CH 3; 2.5.1 (11/2001); 2553.40	Programing Techniques and Source Code Standards
2.5.4	04-2005	30905A	2.2.5 CH 4; 2553.31	Document Standards
2.5.5	04-2005	30743M	2.2.5 CH 5	Guidelines for Preparing Program Requirements Packages (PRPs)
2.5.7	04-2005	33499H	2553.13	Data Name Standards
2.5.10	06-2010	73139M	2.1.13	Function Point Standards
2.5.11	04-2005	36327Q	2553.38	Analysis Techniques and Deliverables
2.5.12	04-2005	35415P	2553.39	Design Techniques and Deliverables
2.5.13	04-2005	36192J	2553.34-35	Database Design Techniques and Deliverables
2.5.14	06-2010	35692E	2553.11; 2553.12	Quality Assurance (QA)
2.6 PRODUCT ASSURANCE				
2.6.1	11-2010	27958J	2.1.6	Test, Assurance and Documentation (TAD)
2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS				
2.7.1*	01-2011	73141Y	LEM 2.7.1; 2.7.1; 2.2.7 CH 2	Inter-Center
2.7.2*	01-2011	73140N	LEM 2.7.2; 2.7.2; 2.2.7 CH 1; Doc 9312	Computing Center
2.7.4*	11-2011	73142J	LEM 2.7.4; 2.7.4; 2.2.8 CH 1; Doc 9399	Magnetic Media Management
2.7.5*	01-2011	73143U	LEM 2.7.5; 2.7.5; 2.2.8 CH 2; Doc 9399	System Control Point (SCP) - Configuration Management
2.7.6*	01-2010	73144F	LEM 2.7.6; 2.7.6; 2.2.8 CH 3; Doc 9399	Systems Scheduling
2.7.9	12-2011	32002E	2.1.12	Enterprise Computing Center / Martinsburg (ECC-MTB) Processing Timeliness
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
2.8.1*	12-2011	28249B	LEM 2.8.1; 102.8 CH 1; 3(25)(86)1-3	Introduction to AIMS REALTIME Processing
2.8.2	12-2011	28756V	102.8 CH 2; 3(25)(86)4	AIMS Command Code AM424

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2.8.3	12-2011	28757G	102.8 CH 3; 3(25)(86)5	AIMS Command Code AMDIS
2.8.4	12-2011	28758R	102.8 CH 4; 3(25)(86)8	AIMS Command Code AMSTU
2.8.5	12-2011	28759C	102.8 CH 5; 3(25)(86)13	AIMS Command Code AMSOC
2.8.6*	11-2011	28760D	LEM 2.8.6; 102.8 CH 6; 3(25)(86)14	AIMS Command Code AMAXU
2.8.7*	12-2011	28762Z	LEM 2.8.7; 102.8 CH 7; 3(25)(86)15	AIMS Command Code AMCLS
2.8.8	12-2011	28763K	102.8 CH 8; 3(25)(86)6-7, 3(25)(86)9 -12,	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB
2.8.9	12-2011	50448E		AIMS Command Code AMRET
2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES				
2.9.1*	06-2012	28250C	LEM 2.9.1; 102.9 CH 1; 30(33)0	Integrated Data Retrieval System
2.11 IDRS CORRESPONDENCE SYSTEM				
2.11.1	01-2008	28244Y	102.11 CH 1; 3(25)(44)0	IDRS Correspondence
2.12 SECURITY AND PRIVACY				
2.12.1*	12-2011	53401Z	LEM 2.12.1; LEM 2.3.8 CH 8	The Use of Integrated Data Retrieval System (IDRS)
2.13 ENTERPRISE NETWORKS				
2.13.1	08-2009	39516P		Introduction
2.13.2	03-2006	36329M	portions of 2.13.4	Telecommunications Asset Tool - Waste, Fraud, and Abuse
2.13.3	08-2006	36330N		Voice Premise Communications
2.13.4	08-2008	36331Y		Voice Messaging System
2.13.5	03-2006	36332J	portions of 2.13.4	Federal Technology Service (Long Distance)
2.13.6	03-2006	32522B		Wireless Communications
2.13.7	01-2007	40164F	portions of 2.13.4	Calling Card Ordering System
2.13.8	01-2009	47359G		Voice Systems Security
2.13.11	08-2009	47678Q		Day-to-Day IT Security Procedures for Enterprise Networks
2.13.15*	06-2010	39517A	LEM 2.13.15	Domain Name System (DNS)
2.13.21	09-2008	47365K		Telecommunications Encryption Standards
2.13.25	05-2008	40187E	portions of 2.13.4	Video Conference Services
2.14 ASSET MANAGEMENT				
2.14.1	11-2011	37214W	2.1.9	Information Technology (IT) Asset Management
2.14.2	03-2010	47420Y		Enterprise Problem Management (EPM) Standards
2.15 ENTERPRISE ARCHITECTURE (EA)				
2.15.1	02-2009	37206W	2.1.11; 102.1 CH 1-10; 2340	Target Enterprise Architecture (EA)
2.16 ENTERPRISE LIFE CYCLE (ELC)				
2.16.1	04-2012	49718J	2.5.50	Enterprise Life Guidance
2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES				
2.21.1	10-2009	37317E		Introduction to Requisition Processing for Information Technology (IT)
2.22 REQUIREMENTS AND DEMAND MANAGEMENT				
2.22.1	09-2012	38167S		Demand Management, Work Request (WR) Process
2.25 WEB SERVICES				
2.25.2	08-2008	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards

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2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
2.27 CONFIGURATION MANAGEMENT				
2.27.1	01-2010	47349K		Configuration Management
2.100 INTERGRATED PROCESS MANAGEMENT				
2.100.1	03-2012	48508B		Integrated Process Management Guidance and Procedures
2.100.2	03-2012	59034Y		Integrated Process Management Standardization Process

Part 3: Submission Processing

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

3.0 GENERAL				
3.0.101*	10-2011	33347E		Schedule K-1 Processing
3.0.167*	09-2012	33178B	30(167)0	Losses and Shortages
3.0.230	10-2011	33181Y	30(230)0	Lockbox Processing Procedures
3.0.257	10-2010	33173Y	30(257)0	Systems Accountability Review
3.0.273*	01-2011	33175U	30(273)0	Administrative Reference Guide
3.0.275	08-2012	32289Z		Business Results Measures for Submission Processing Functions
3.5 ACCOUNTS SERVICES				
3.5.10	08-2012	37354H		Remittance Transaction Research (RTR) System
3.5.20*	12-2011	36983G		Processing Requests for Tax Return/Return Information
3.5.61	11-2011	33260W	35(61)0	Files Management and Services
3.8 DEPOSIT ACTIVITY				
3.8.44*	10-2011	33386D		Campus Deposit Activity
3.8.45*	11-2011	29994V		Manual Deposit Process
3.8.46	12-2011	33950H		Discovered Remittance
3.8.47	09-2012	33951S	portions of 3.8.45	Manual Deposit Process for Field Offices
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	10-2011	33393S	3(10)50	Batch/Block Tracking System (BBTS)
3.10.8	10-2011	33395O	3(10)80	Information Returns Processing
3.10.72*	09-2012	33410S	3(10)(72)0	Receiving, Extracting, and Sorting
3.10.73*	09-2012	53717M	portions of 3.10.72	Batching and Numbering
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	10-2012	33440G	3(11)30	Individual Income Tax Returns
3.11.6*	10-2011	33455F	3(11)60	Data Processing (DP) Tax Adjustments
3.11.8	11-2011	33465B	3(11)80	Information Return Processing
3.11.10	11-2011	33470U	3(11)(10)0	Revenue Receipts
3.11.12*	10-2011	33480Q	3(11)(12)0	Exempt Organization Returns
3.11.13*	11-2011	33485T	3(11)(13)0	Employment Tax Returns
3.11.14*	10-2011	33490M	3(11)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	10-2012	33495P	3(11)15)0	Return of Partnership Income
3.11.16*	10-2012	33500X	3(11)(16)0	Corporate Income Tax Returns
3.11.20*	10-2011	54308H		Exempt Organization and Employee Plan Applications for Extension of Time to File

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3.11.22*	10-2011	33510T	3(11)(22)0	Employee Plan Excise Tax Return
3.11.23*	11-2011	33515W	3(11)(23)0	Excise Tax Returns
3.11.25*	10-2011	33525S	3(11)(25)0	Miscellaneous Tax Returns
3.11.26*	09-2011	33527O	3(11)(26)0	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns
3.11.27*	10-2011	52570D		EPMF Document Processing Form 5500-EZ
3.11.106*	11-2011	33575Y	3(11)(106)0	Estate and Gift Tax Returns
3.11.154*	11-2011	33581C	3(11)(154)0	Unemployment Tax Returns
3.11.180*	11-2011	33583Y	3(11)(180)0	Allocated Tips
3.11.212*	10-2011	33588B	3(11)(212)0	Applications for Extension of Time to File
3.11.213*	10-2011	33587Q	3(11)(213)0	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	10-2011	51221V	portions of 3.11.16	Form 1120S Corporation Income Tax Returns
3.11.249*	10-2011	33586F	3(11)(249)0	Processing Form 8752
3.12 ERROR RESOLUTION				
3.12.3*	10-2012	33590N	3(12)30	Individual Income Tax Returns
3.12.8	11-2011	33620Q	3(12)80	Information Returns Processing
3.12.10*	11-2011	33630M	3(12)(10)0	Revenue Receipts
3.12.12*	10-2011	33640I	3.12.246; 3(12)(12)0	Exempt Organization Returns
3.12.13*	11-2011	33645L	3(12)(13)0	Employment Tax Returns
3.12.14*	09-2011	33650E	3(12)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	10-2011	33655H	3(12)(15)0	Return of Partnership Income
3.12.16*	11-2011	33660A	3(12)(16)0	Corporate Income Tax Returns
3.12.21	10-2011	33670W	3(12)(21)0	Credit and Account Transfers
3.12.22*	10-2011	33673D	3(12)(22)0	Employee Plan Excise Tax Returns
3.12.23*	11-2011	33675Z	3(12)(23)0	Excise Tax Returns
3.12.26*	10-2011	57692Q		Error Resolution
3.12.32*	10-2011	33695R		General Unpostables
3.12.37*	10-2011	33710V	3(12)(37)0	IMF General Instructions
3.12.38*	11-2011	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2011	33740J	3(12)(106)0	Estate Tax Returns - Paper Correction Processing
3.12.154*	10-2011	33743Q	3(12)(154)0	Unemployment Tax Returns
3.12.166	06-2012	33744B	3(12)(166)0	EPMF Unpostables
3.12.179*	10-2011	33742F	3(12)(179)0	Individual Master File (IMF) Unpostable Resolution
3.12.212*	10-2011	33751Q	3(12)(212)0	Applications for Extension of Time to File Tax Returns
3.12.213*	10-2011	33752B	3(12)(213)0	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	09-2011	33753M	3(12)(217)0	Error Resolution Instructions for Form 1120-S
3.12.220*	11-2011	33756T	3(12)(220)0	Error Resolution System for Excise Tax Returns
3.12.249*	10-2011	33755I	3(12)(249)0	Processing Form 8752
3.12.251*	10-2012	33761M	3(12)(251)0	Corporation Income Tax Returns
3.12.263*	11-2011	33741U	3(12)(263)0	Estate and Gift Tax Returns
3.12.278*	10-2011	33770X	3(12)(278)0	Exempt Organization Unpostable Resolution
3.12.279*	10-2011	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	10-2012	33746X	portions of 3.11.17; 3(13)20	BMF Account Numbers
3.13.5	10-2011	33759A	3(13)50	Individual Master File (IMF) Account Numbers
3.13.12	10-2011	33760B	3(13)(12)0	Exempt Organization Account Numbers
3.13.36	06-2012	33775A	3(13)(36)0	EPMF Account Numbers

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3.13.40	11-2011	52088E	3.21.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.13.62	10-2011	33780T	3(13)(62)0	Media Transport and Control
3.13.122*	11-2011	31657J	3(13)(222)0	IMF Entity Control Unpostables
3.13.222*	10-2011	33790P	3(13)(222)0	BMF Entity Unpostable Correction Procedures
3.14 NOTICE REVIEW				
3.14.1*	10-2012	31974X	21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0	IMF Notice Review
3.14.2*	10-2011	32201V	21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500	Notice Review - BMF Notice Review
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	08-2012	49225T		Hardcore Payment Tracers
3.17.10*	11-2011	33875B	3(17)(10)0	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	08-2012	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	11-2011	47866A		The Refund Intercept Program
3.17.21*	08-2012	33880U		Credit and Account Transfers
3.17.30	11-2011	33885X	3(17)(30)0	SC Data Controls
3.17.41	09-2009	33890Q	3(17)(41)0	Accounting and Operating Reports
3.17.46*	11-2011	33900B	3(17)(46)0	Automated Non-Master File Accounting
3.17.50	10-2011	33003Z		Submission Processing RRACS Procedures
3.17.63	07-2010	33910X	3(17)(63)0	Redesign Revenue Accounting Control System
3.17.64	08-2012	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	11-2011	33915A	3(17)(179)0	Accounting Refund Transactions
3.17.80*	11-2011	47865P	portions of 3.17.79	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	11-2011	33917W	3(17)(220)0	Excess Collections File
3.17.221	11-2011	33919S	3(17)(221)0	Enterprise Computing Center Data Controls
3.17.243*	08-2012	33916L	3.5.17; 3(17)(243)0	Miscellaneous Accounting
3.17.244*	08-2012	57188D	3.17.243	Manual Assessments
3.17.277	11-2011	33928D	3.0.258; 3(17)(277)0	Electronic Payments
3.17.278	09-2012	48070K		Paper Check Conversion (PCC) System
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	10-2011	33965G	3(20)(12)0	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing
3.20.13*	07-2012	38871H	3.20.12.4	Exempt Organization Photocopy Procedures
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	10-2012	34010Y	3(21)30	Individual Income Tax Returns
3.21.15*	11-2011	37648G	portions of 3.21.25	Foreign Partnership Withholding
3.21.19*	10-2011	34014Q	3(21)(19)0	Foreign Trust System
3.21.25*	11-2011	34020U	3(21)(25)0	Miscellaneous Tax Returns
3.21.110*	11-2011	34025X	3(21)(110)0	Chapter Three Withholding Returns Form 1042
3.21.111*	10-2011	38622K		Chapter Three Withholding Returns
3.21.261*	10-2011	39746F		Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.262*	09-2011	43867X		Supplemental PTIN Applications for Religious Objectors and Foreign Preparers
3.21.263*	10-2012	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)
3.21.264*	09-2012	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

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3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	10-2012	34030Q	3(22)30	Individual Income Tax Returns
3.22.15*	10-2011	37643D		Foreign Partnership Withholding
3.22.19*	10-2011	34033X	3(22)(19)0	Foreign Trust System
3.22.110*	10-2011	34040M	3(22)(110)0	Chapter Three Withholding (CTW) Returns - Form 1042
3.22.111*	10-2011	38623V		Chapter Three Withholding (CTW) Database
3.22.261*	10-2011	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)
3.24 ISRP SYSTEM				
3.24.3*	10-2012	34298E	I3.24.3	Individual Income Tax Returns
3.24.7	11-2011	34318L	I3.24.7	Delinquent Accounts
3.24.8	10-2011	34323E	I3.24.8	Information Returns Processing
3.24.10	10-2011	34328H	3.37.10; I3.24.10	Revenue Receipts
3.24.12*	10-2011	34337S	I3.24.12	Exempt Organization Returns
3.24.13	10-2011	34343W	3.37.13; I3.24.13	Employment Tax Returns
3.24.14	10-2011	34347O	I3.24.14	Fiduciary Income Tax Returns
3.24.15	10-2011	34352H	I3.24.15	Partnership Return of Income
3.24.16	10-2011	34357K	I3.24.16	Corporation Income Tax Returns
3.24.20	10-2011	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	10-2011	34373K	I3.24.21	Credit and Account Transfers
3.24.22*	10-2011	34378N	I3.24.22	Employee Plan Returns
3.24.23	10-2011	34385C	3.37.3; I3.24.23	Excise Tax Returns
3.24.25	10-2011	34384R	I3.24.25	BMF International Miscellaneous Tax Returns
3.24.26*	09-2011	34837X	I3.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	10-2011	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2011	34570F	3.29.28; I3(29)(28)0	Campus Quality Assurance Program
3.24.29	10-2011	34555Q	3.29.29; I3(29)(29)0	SCRS Error Resolution
3.24.30	11-2011	34566X	3.29.30; I3(29)(30)0	Data Controls
3.24.37	10-2011	34412Y	I3.24.37	General Instructions
3.24.38	10-2011	39345Q		BMF General Instructions
3.24.40	11-2011	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.24.50	10-2011	34590X	3.29.50; I3(29)(50)0	Campus Performance Evaluation Reporting System
3.24.106	10-2011	34442M	I3.24.106	Estate Tax Returns
3.24.133	11-2011	34452I	I3.24.133	Residual Remittance Processing System
3.24.143	11-2011	34455P	I3.24.143	Gift Tax Returns
3.24.154	11-2011	34464A	3.37.154; I3.24.154	Unemployment Tax Returns
3.24.159	10-2011	32933M		SCRS SC Edits
3.24.162	10-2011	34677F	3.29.162; I3(29)(162)0	BOB Transcription Instructions
3.24.173	10-2011	34697X	3.29.173; I3(29)(173)0	Centralized Files and Scheduling
3.24.176	10-2011	34709E	3.29.176; I3(29)(176)0	Audit Selection System
3.24.180	10-2011	34713M	3.29.180; I3(29)(180)0	Allocated Tips
3.24.183	11-2011	34712B	3.29.183; I3(29)(183)0	Planning and Control Data
3.24.202	10-2011	34456A	I3.24.202	Supervisory Operator's Manual
3.24.212*	10-2011	34467H	I3.24.212	Applications for Extension of Time to File Tax Returns
3.24.213*	10-2011	34468S	I3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns

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3.24.226	10-2011	34734P	3.29.226; 13(29)(226)0	Declaration for Electronic Filing
3.24.249	11-2011	34471P	13.24.249	Fiscal Year Required Payments/Form 8752
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	10-2011	34521K	3(28)30	Individual Income Tax Returns
3.30 WORK PLANNING AND CONTROL				
3.30.10	05-2010	32204C	Doc. 6746	Cost Estimate Reference
3.30.28	03-2007	34740T	3(30)(28)0	Individual Review
3.30.30	05-2012	47307E		Embedded Quality for Submission Processing (EQSP) System
3.30.50	08-2012	34755S	3(30)(50)0	Project PCA Production Control Accounting
3.30.123*	10-2011	34760L	3.30.125; 3(30)(123)0	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	11-2011	34770H	3(30)(124)0	Campus Monitoring Reports
3.30.126	04-2012	32161W	121.8 CH 1	Control Data Analysis
3.30.127	02-2012	33048M	121.8 CH 2	Workload Scheduling
3.30.165	01-2005	34776V	3(30)(165)0	Incentive Pay System
3.34 NATIONAL RESEARCH PROGRAM (NRP)				
3.34.3	03-2010	40274C		NRP Individual Income Tax Returns - Code & Edit, Transcription
3.34.4	12-2006	48398P		Corporate Tax Returns Document Analysis and Data Entry
3.37 INTERNATIONAL ISRP				
3.37.110	10-2011	34874A	13.37.110	Chapter 3 Withholding Returns
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	10-2011	34880E	3(38)(147)0	International Notices
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8	10-2011	34899V	3(40)80	Information Returns Processing
3.40.37	10-2012	34905O	3(40)(37)0	General Instructions
3.41 OCR SCANNING OPERATIONS				
3.41.269	10-2011	34927C	3(41)(269)0	Information Returns Processing on SCRIPS
3.41.274	10-2011	34916V	3(41)(274)0	General Instructions for Processing via SCRIPS
3.41.275	11-2011	34929Y	3(41)(275)0	Scanner Operations on SCRIPS
3.41.276	10-2011	39954H		Form 941
3.41.277	10-2011	48185K		Forms 940 SCRIPS Processing
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	08-2012	30620M	12.3.1; 3.42.228, 3.42.255; 3.11.38	IRS e-file for Business Tax Returns
3.42.5*	09-2012	28779U	12.2.1; 3.42.228, 3.42.255; 3.11.38; 3.42.3	IRS e-file for Individual Income Tax Returns
3.42.7	08-2012	37145U		e-help Desk
3.42.8	08-2012	32530B		e-services Procedures for Help Desk Assistors
3.42.9*	11-2011	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	08-2012	36617X	Portion of 3.42.5	Authorized IRS e-file Providers
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.401	02-2009	34937Y	3(43)(401)0	Total Evaluation Performance System (TEPS) for Managers of Measured Employees
3.43.405	06-2011	56046M		Measured Employees Performance System (MEPS) for Managers
3.45 TE/GE PROCESSING				
3.45.1*	10-2011	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees

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3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	08-2012	51321W	1.13.5	Statistic Editing of Individual Income Tax Returns

Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS				
4.1.1	10-2006	27602M	4.1 CH 1; 4100; 41(10)0, 41(11)0, 41(12)0	Planning and Monitoring
4.1.2	10-2006	27603X	4.1 CH 2; 4100; 41(10)0, 41(11)0, 41(12)0	Determining Return Need
4.1.3	08-2012	27604I	4.1 CH 3; 4100; 41(10)0, 41(11)0, 41(12)0	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	10-2006	27606E	4.1 CH 4; 4100; 41(10)0, 41(11)0, 41(12)0	Other Source Workload
4.1.5	08-2012	27608A	4.1 CH 5; 4100; 41(10)0, 41(11)0, 41(12)0	Classification and Case Building
4.1.6	10-2006	27609L	4.1 CH 6; 4100; 41(10)0, 41(11)0, 41(12)0	Storage of Selected Returns
4.1.7	10-2006	27611X	4.1 CH 7; 4100; 41(10)0, 41(11)0, 41(12)0	Assignment of Selected Returns
4.1.8	10-2006	27612I	4.1 CH 8; 4100; 41(10)0, 41(11)0, 41(12)0	Special Examination Features and Programs
4.1.9	10-2006	27613T	4.1 CH 9; 4100; 41(10)0, 41(11)0, 41(12)0	International Features
4.1.10*	01-2011	39167C	LEM 4.1.10	Return Preparer Program Coordinator
4.1.20	07-2007	49265D		Hqtrs & Industry Offices Responsible for LMSB PSP
4.1.21	08-2007	49267Z		LMSB Planning and Monitoring
4.1.22*	03-2010	49268K	LEM 4.1.22	LMSB Workload Study
4.1.23	07-2007	49269V		Determining Return Needs for LMSB
4.1.24*	03-2010	49270W	LEM 4.1.24	LMSB Sources of Returns, Ordering and Classification
4.1.25	07-2007	49272S		LMSB Inventory Ordering and Return Delivery Systems
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	10-2003	34440Q		General Examination Information
4.2.2	10-2003	34443X		Miscellaneous Examination Procedures
4.2.3	10-2003	34445T		Technical Advice to Taxpayers and Examination Personnel
4.2.4	10-2003	34446E		Employee Conduct and Responsibilities
4.2.5	07-2011	34447P		Disclosure of Official Information
4.2.6	06-2007	34448A		Examination of Employee Returns
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	05-2009	30311Y	104.3 CH 1; 48(13)1-3	Introduction
4.4.3	09-2011	30313U	4.4.8; 104.3 CH 3; 48(13)1-3	Credit Transfers and Reprocessing Returns
4.4.4	12-2011	30314F	104.3 CH 4; 48(13)1-3	Claims
4.4.5	07-2005	30315Q	104.3 CH 5; 48(13)1-3	Closings to Appeals
4.4.6	12-2009	30316B	104.3 CH 6; 48(13)1-3	Conversion of Returns
4.4.7	02-2006	30317M	104.3 CH 7; 48(13)1-3	Correspondence
4.4.9	08-2012	30319I	104.3 CH 9; 48(13)1-3	Delinquent and Substitute for Return Processing
4.4.10	10-2011	30321U	104.3 CH 10; 48(13)1-3	Employment/Excise Tax Adjustments
4.4.11	06-2007	30322F	104.3 CH 11; 48(13)1-3	Entity Changes

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4.4.12	08-2003	30323Q	104.3 CH 12; 48(13)1-3	Examined Closings, Surveyed Claims, and Partial Assessments
4.4.14	11-2009	30325M	104.3 CH 14; 48(13)1-3	Individual Retirement Account (IRA) Adjustments
4.4.16	12-2011	30327I	104.3 CH 16; 48(13)1-3	Inventory Control
4.4.17	07-2011	30328T	104.3 CH 17; 48(13)1-3	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	06-2010	30329E	104.3 CH 18; 48(13)1-3	Large Dollar Cases
4.4.19	07-2005	30343I	104.3 CH 19; 48(13)1-3	Manual Refunds
4.4.21	07-2012	30345E	4.4.20; 104.3 CH 21; 48(13)1-3	Non-Examined Closings/Deleting AIMS Records
4.4.22	11-2009	30346P	104.3 CH 22; 48(13)1-3	Non-Master File (NMF) Processing
4.4.23	05-2003	30347A	104.3 CH 23; 48(13)1-3	Openings
4.4.24	10-2007	30348L	104.3 CH 24; 48(13)1-3	Payments and Remittances
4.4.25	07-2012	30349W	104.3 CH 25; 48(13)1-3	Quick Assessments
4.4.26	08-2003	30359S	104.3 CH 26; 48(13)1-3	Reopening/Reclosing/Reinputting Records
4.4.27	12-2009	30361E	104.3 CH 27; 48(13)1-3	Reports
4.4.29	05-2011	30363A	104.3 CH 29; 48(13)1-3	Social Security Administration (SSA) Adjustments
4.4.32	12-2010	30372L	4.4.13; 104.3 CH 32; 48(13)1-3	Terminal Operations
4.4.33	04-2010	30373W	104.3 CH 33; 48(13)1-3	Transfers
4.4.34	03-2011	30374H	104.3 CH 34; 48(13)1-3	Updating/Correcting AIMS Data Base
4.4.35	12-2009	30375S	104.3 CH 35; 48(13)1-3	Unpostable Resolution
4.5 TE/GE AIMS MANUAL				
4.5.1	09-2006	36157C	7.3.1; 7.3.1 CH 1-2; 7300, 7530	TE/GE AIMS Processing
4.5.2	09-2006	36158N	7.3.1 CH 3-4; 7300, 7530	TE/GE Examined and Non-Examined Closures
4.5.3	09-2006	36268K	7.3.1 CH 5; 7300, 7530	TE/GE AIMS Special Processing Procedures
4.5.5	09-2006	36159Y	7.3.2 CH 1-7; 7530	TE/GE Reports
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	01-2010	30415R	4.7 CH 1	Overview
4.7.2	08-2012	30416C	4.7 CH 2	Security
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	10-2003	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	10-2003	30419J	4.7 CH 5	Group
4.7.6	10-2003	30420K	4.7 CH 6	Reports
4.7.7	10-2011	30465X	4.7 CH 7	Technical Services
4.7.8	05-2011	30467T	4.7 CH 8	Centralized Case Processing
4.7.9	10-2003	30468E	4.7 CH 9	Chief
4.7.10	06-2012	30469P	4.7 CH 10	AIMS/ERCS Staff
4.7.11	10-2010	30470Q	4.7 CH 11	System Administrator
4.8 TECHNICAL SERVICES				
4.8.1	07-2012	31455L	4.8 CH 1; 4400 (4410-4419)	Organization and Responsibilities
4.8.2	03-2012	31456W	4.8 CH 2; 4400 (4410-4419)	Case Processing
4.8.3	06-2011	31432M	4.8 CH 3; 4400 (4410-4419)	Examination Quality Measurement Staff (EQMS)
4.8.4	05-2012	31433X	4.8 CH 4; 4400 (4410-4419)	Mandatory Review
4.8.5	03-2012	31422Q	25.15.10: 4.8 CH 5; 4400 (4410-4419)	Post Examination Case Processing Requirements
4.8.7	06-2012	31424M	4.8 CH 7; 4400 (4410-4419)	Technical Field Support
4.8.8	07-2011	31428E	4.8 CH 8; 4400 (4410-4419)	Miscellaneous Responsibilities
4.8.9	06-2011	50713Q	4.15.6; 4.14.1; 4.3.19 CH 1; 4293	Statutory Notices of Deficiency
4.8.10	07-2012	50714B		Notice of Determination of Worker Classification
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				

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4.9.1	04-2004	27665V	4.9 CH 1; 4810:(13)00	Outline of System
4.9.2	04-2004	27666G	4.9 CH 2; 4810:(13)00	Description and Use of Examination Technical Time - Form 4502
4.10 EXAMINATION OF RETURNS				
4.10.1	07-2001	27634W	4.2 CH 1; 4012, 4015, 4016	Overview and Basic Examiner Responsibilities
4.10.2*	01-2012	27635H	LEM 4.10.2; 4.2 CH 2; 4022.64(1), 403(23), 4213.2, 4231.226-227, 4235.131-132, 4235-310, 320, 330, 360, 410, 422, 4237.210, 220, 4241, 4243.2, ex. 4250-1-2, 4253.1-2, 4-6, 4279, 42(10)2, 42(10)4, 42(11)6.5, 42(12)4, 42(13)0.1- 0.9, 42(16)2, 42(16)2.1-6, 4315.2, 4514, 4591.1-2; 45(10)1.3, 4724.2, 4726, 47.44.4	Pre-Contact Responsibilities
4.10.3	03-2003	27636S	4.2 CH 3; 4015.3, 4022.64(1), 4024, 4024.2, 4025, 4055.22, 4230-231, 582, 621-623, 631, 710, 720-722, 730-731, 733, 740-747, 753-754, 763, 4231 ex 700-1, 4231(10)30, 4232.1- 240, 242, 340, 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844, 4231 ex 800-1, 4231(10)20, 4235-624, 640- 641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73, 4235-6(11)0-1, 4235 ex 600-1- 4, 6-7, 4235-825.4, 4253.2, 4263.4, 4271	Examination Techniques
4.10.4	08-2011	27637D	4.2 CH 4; 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231- 810, 830-832, 834-838, 840- 844; 4231 ex 800-1, 4231(10)20, 4235-624, 640- 641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73; 4235-6(11)0-1, 4235 Ex 600-1- 4, 6-7, 4235-825.4; 4253.2; 4263.4; 4271	Examination of Income
4.10.5	06-2010	27639Z	4.2 CH 5; 42(11)7.3-4, 4419.41(27), 4562.51, 4562.52, 4562.54, 4782.31, 34-36	Required Filing Checks
4.10.6	07-2001	27641L	4.2 CH 6; 4231(11)59, 4231(11)35, 4231(11)58; 4233- 233.7, 4235-762, 4235(10)20; 4237.(14)26, 4419.414, 4782, 4783, 4788-85, 4419.41(30), 4561, 4562.2, 4562.36, 4562.53, 4563, 4562.6	Penalty Considerations
4.10.7	01-2006	27642W	4.2 CH 7; 4015.7, 403(25).1-2, 4226.34, 4231-255, 4232.1- 260, 4244, 424(10), 424(12)1, 424(14).1-6, 4254.1, .4, 42(14)2, 42(14)5.21, 4350.561- .564, 4419.320	Issue Resolution

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4.10.8	08-2006	27643H	4.2 CH 8; 4237.220, 240, 300, 310-312, 320, 322-323, 331-332, 340-342, 400, 410, 420, 430, 440, 450, 460, 470, 480, 500, 510-512, 520, 530-532, 550, 570, 590, 600, 610, 720-722, 900, 910, 920, 930, 940, 950, (11)00, (11)10, (12)00, (12)10, (14)21, (14)28; 4254.4-6, 4263.4, 4265, 4266, 4271, 4275, 4421.(10), 4430, 4431, 4433, 4433.1-3, 4434-4438	Report Writing
4.10.9	02-2010	27644S	4.2 CH 9; 403(21), 4231-228, 4231-227, 4237.(12)00, 4253.3, 4262.1-2; 4(11)10-13, 4(11)40-41, 4(11)41.1-2, 4(11)41.21-22, 4(11)42, 4(11)42.1-2, 4(11)42.21-23, 4(11)50-100, 210	Workpapers
4.10.10	01-2011	34502D	Exhibit 4.10.8-16; Exhibit 4.10.8-17	Standard Paragraphs and Explanation of Adjustments
4.10.12*	02-2012	35205R	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293	Frivolous Return Program
4.10.13	03-2005	35206C		Certain Technical Issues
4.10.15	01-2012	38773C		Report Generation Software
4.10.16	04-2011	37578T	4.4.28	Examination Operational Automation Database (EOAD)
4.10.20	01-2005	38775Y	4024.4	Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers
4.10.21	07-2008	51337G		U.S. Withholding Agent Examinations - Form 1042
4.10.26	08-2012	48619J		Net Rate Netting Procedures for LMSB Cases
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
4.11.6	05-2005	36013Z		Change in Accounting Method
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions
4.11.11	05-2005	36099H		Net Operating Loss Cases
4.11.17	11-2004	36380T		Electronically Filed Returns
4.11.29	09-2010	36395S		Transfer of Returns Open for Examination
4.11.34	12-2004	36419R		Innocent Spouse
4.11.51	10-2004	36482Q		Return Preparer Program
4.11.52	11-2004	36501M		Transferee Liability Cases
4.11.55	04-2010	36505E		Power of Attorney Rights and Responsibilities
4.11.57	12-2011	36507A		Third Party Contacts
4.12 NONFILED RETURNS				
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4.13 AUDIT RECONSIDERATION				
4.13.1	12-2009	31048S	104.12 CH 1; 4.3.6 CH 1; 4023.(10)	Introduction
4.13.2	12-2009	31049D	104.12 CH 2	Contact Employees
4.13.3	12-2009	31050E	104.12 CH 3	Central Reconsideration Unit
4.13.4	10-2006	31051P	104.12 CH 4	Area Office Examination
4.13.5	12-2009	31052A	104.12 CH 5	Automated Substitute for Return (ASFR)
4.13.6	12-2009	31054W	104.12 CH 6	Appeals
4.13.7	12-2009	31055H	104.12 CH 7	Exhibits
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4.15 JEOPARDY/TERMINATION ASSESSMENTS				

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4.15.2	09-2011	28045H	4.3.9 CH 2; 4293.56, 4580, 4787, 4872	Examination Procedures
4.15.3	09-2011	28046S	4.3.9 CH 3; 4293.56, 4580, 4787, 4872	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	4.3.9 CH 4; 4293.56, 4580, 4787, 4872	Administrative and Judicial Review
4.15.5	01-2012	28049Z	4.3.9 CH 5; 4293.56, 4580, 4787, 4872	Post-Assessment Procedures
4.15.7	01-2012	28051L	4.3.9 CH 7; 4293.56, 4580, 4787, 4872	Planning & Special Programs Procedures
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06-2011	34426M		SEP Responsibilities and Case Development
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	02-2010	34366V		Overview of Compliance Initiative Projects
4.17.2	02-2010	34367G		Responsibilities
4.17.3	02-2010	34368R		Requirements
4.17.4	02-2010	34369C		Procedures
4.18 EXAM OFFER-IN-COMPROMISE				
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4.18.2	12-2008	28828E	4.3.21 CH 2; 4162.(10), 4931, 4177, 4810(16)40	Doubt as to Liability Offers
4.18.3	12-2010	28829P	4.3.21 CH 3; 4162.(10), 4931, 4177, 4810(16)40	Effective Tax Administration Offers
4.18.4	01-2011	28830Q	4.3.21 CH 4; 4162.(10), 4931, 4177, 4810(16)40	Combination Offers
4.18.5	12-2010	28831B	4.3.21 CH 5; 4162.(10), 4931, 4177, 4810(16)40	Review, Closing and Reporting Requirements
4.18.6	12-2010	28832M	4.3.21 CH 6; 4162.(10), 4931, 4177, 4810(16)40	Case Processing and Controls
4.18.7	01-2011	28833X	4.3.21 CH 7; 4162.(10), 4931, 4177, 4810(16)404	Special Case Processing
4.19 LIABILITY DETERMINATION				
4.19.2*	07-2012	36856Y	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0	IMF Automated Underreporter (AUR) Control
4.19.3*	08-2012	36857J	LEM 4.19.3; 21.8.5, 21.28; 5480	IMF Automated Underreporter Program
4.19.4*	04-2012	36858U	LEM 4.19.4; 21.8.6, 21.31; 30(153)0	CAWR Reconciliation Balancing
4.19.5*	09-2012	36859F	LEM 4.19.5; 21.8.7, 21.32; 30(24)0	Certification of State Federal Unemployment Tax Act (FUTA) Credits
4.19.6*	03-2012	34131C	LEM 4.19.6	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare
4.19.7*	08-2012	36334F	Training 3570-150	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	03-2012	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	09-2012	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10	12-2011	48148H	portions of 4.19.1	Examination General Overview
4.19.11*	05-2010	48149S	LEM 4.19.1; portions of 4.19.1	Examination Classification of Work
4.19.12	12-2011	48150T	portions of 4.19.1	Centralized Files and Scheduling
4.19.13*	12-2011	48151E	LEM 4.19.1; portions of 4.19.1	General Case Development and Resolution
4.19.14*	11-2011	48152P	LEM 4.19.1; portions of 4.19.1	EITC/Revenue Protection Strategy

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4.19.16	11-2011	48155W	portions of 4.19.1	Claims
4.19.17*	07-2012	48156H	portions of 4.19.1	Non-Filer Program
4.19.18	12-2011	48157S	portions of 4.19.1	Quality Review Program
4.19.19	08-2011	48158D	portions of 4.19.1	Telephone Contacts
4.19.20*	01-2011	48160P	LEM 4.19.1; portions of 4.19.1	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	12-2011	48161A	portions of 4.19.1	Clerical
4.19.22	03-2012	50661Z		CAWR Control
4.19.23	09-2012	50662K		FUTA Control
4.20 EXAMINATION COLLECTIBILITY				
4.20.1	09-2008	29628M	4.3.2 CH 1; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	General Collectibility Procedures
4.20.2	01-2006	29632U	4.3.2 CH 2; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	Scope Consideration
4.20.3	12-2010	29633F	4.3.2 CH 3; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	Soliciting Payment
4.20.4	05-2009	29634Q	4.3.2 CH 4; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6	Installment Agreements
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08-2011	28517U	104.11 CH 1; LEM 12(14)0; 400	Monitoring the IRS e-file Program
4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	10-2008	33006G		NRP Overview
4.22.2	10-2008	33007R		NRP Case Building
4.22.3	12-2011	33008C	LEM 4.22.3	Classification of NRP Returns
4.22.4*	10-2010	33009N	LEM 4.22.4	Examination of NRP Cases - Area Office
4.22.5	10-2010	33011Z		Campus Compliance Operations Site
4.22.6	05-2012	48403X		Area Office - Examination of Individual Returns
4.22.7	02-2007	48405T		Area Office - Examination of S Corporation Returns
4.22.8	11-2011	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	12-2011	47344H		Employment Tax Study - NRP Examination Guidelines
4.22.11	05-2012	59122H		Examination of C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.23 EMPLOYMENT TAX				
4.23.1	04-2009	35221R	104.6 CH 1; 4600; 5(10)00	Introduction
4.23.2	04-2011	35222C	104.6 CH 2; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Examination Objectives
4.23.3	01-2011	35223N	104.6 CH 3; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Classification, Selection and Assignment of Employment Tax Cases
4.23.4	09-2011	35224Y	104.6 CH 4; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Workpapers - Employment Tax Examinations
4.23.5*	08-2012	35225J	LEM 4.23.5; 104.6 CH 5; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Technical Guidelines for Employment Tax Issues
4.23.6	03-2012	35226U	104.6 CH 6; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Classification Settlement Program (CSP)
4.23.7	03-2010	35227F	104.6 CH 7; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax on Tip Income
4.23.8	06-2011	35228Q	104.6 CH 8; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Determining Employment Tax Liability

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4.23.9	04-2011	35229B	104.6 CH 9; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Penalty and Fraud Procedures
4.23.10	11-2011	35231N	104.6 CH 10; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Report Writing Guide for Employment Tax Examinations
4.23.11	10-2010	35232Y	104.6 CH 11; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Prompt Action in Deficiency and Overassessment Cases
4.23.12	09-2011	35233J	104.6 CH 12; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Delinquent Return Procedures
4.23.13	12-2010	35234U	104.6 CH 13; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Employment Tax Refund or Abatement Claims
4.23.14	02-2010	35235F	104.6 CH 14; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Statute Control and Extension
4.23.15	05-2012	35236Q	104.6 CH 15; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Technical Advice From the Office of Chief Counsel
4.23.16	09-2012	35388T	8116:352	Employment Tax - Appeals Procedures
4.23.17	02-2010	52847R		Preparer Penalty Procedures for SB/SE Employment Tax
4.23.18	10-2012	59702V		Coordinating Worker Classification Determinations Between SS-8 Program and Exam.
4.24 EXCISE TAX				
4.24.1	09-2012	28302T	4.3.3 CH 1; 4700	Introduction to Excise Taxes
4.24.2	08-2012	28303E	4.3.3 CH 2; 4700	Form 637 Excise Tax Registrations
4.24.4	02-2012	28305A	4.3.3 CH 4; 4700	Excise Fuel Taxes Workload, Policies and Procedures
4.24.5	10-2012	28306L	4.3.3 CH 5; 4700	Large Business and International (LB&I) Examination Procedures for Excise Employees
4.24.6	10-2011	28307W	portions of 4.24.11, 4.24.12; 4.3.3 CH 6; 4700	Excise Tax Examiner Responsibilities
4.24.7	08-2008	28308H	4.3.3 CH 7; 4700	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.24.8	02-2012	28309S	portions of 4.24.11; 4.3.3 CH 8; 4700	Examination Guidance for Excise Claims for Refund or Abatement
4.24.9	08-2008	28310T	4.3.3 CH 9; 4700	Excise Tax Penalty Procedures
4.24.10	10-2011	35213R	portions of 4.24.11	Excise Tax Examination Reports, Case Closing, and Appeals Procedures
4.24.13	03-2012	38334Z		Overview of Excise Fuel Compliance Program
4.24.14	01-2012	54956X		Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements
4.24.15*	03-2012	57469Z	4.24.13 portions	Excise Fuel Compliance Inspection, Sampling, and Shipping
4.24.16	03-2012	58891R	4.24.13 portions	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures
4.24.17	03-2012	58892C	4.24.9 portions	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	06-2012	59137G	4.24.3 portions	Joint Operations Center (JOC) Disclosure to State Partners
4.25 ESTATE AND GIFT TAX				
4.25.1	10-2011	35011T	4.3.8 CH 1-5; 4300	Estate and Gift Tax Examinations
4.25.2*	09-2009	34469D	LEM 4.25.2	Campus Procedures for Estate Tax
4.26 BANK SECRECY ACT				
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4.26.2	04-2011	27701C	4.3.4 CH 2; 4234	Program Structure
4.26.3	12-2006	27702N	4.3.4 CH 3; 4234	Role of the Bank Secrecy Act Coordinator
4.26.4	11-2006	35434W		Currency and Banking Retrieval System
4.26.5	10-2012	27703Y	4.3.4 CH 5; 4234	Bank Secrecy Act History and Law

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4.26.7	06-2012	27706F	4.3.4 CH 7; 4234	Bank Secrecy Act Penalties
4.26.8	06-2006	27707Q	4.3.4 CH 8; 4234	Bank Secrecy Act Special Procedures
4.26.9	06-2006	35436S		Examination Techniques for Bank Secrecy Act Industries
4.26.10	07-2012	27708B	4.3.4 CH 10; 4234	Form 8300 History and Law
4.26.11	11-2006	27709M	4.3.4 CH 11; 4234	Form 8300/IRC 6050I Examiner Responsibilities
4.26.12	06-2006	35437D		Examination Techniques for Form 8300 Industries
4.26.13	06-2006	35439Z		Structuring
4.26.14	07-2012	27711Y	portions of 4.24.13; 4.3.4 CH 14; 4234	Disclosure
4.26.15	06-2006	35442W		General Program
4.26.16	07-2008	39110X		Report of Foreign Bank and Financial Accounts (FBAR)
4.26.17	05-2008	48401B		Report of Foreign Bank and Financial Accounts (FBAR) Procedures
4.26.18	07-2007	50149M		Embedded Quality
4.27 BANKRUPTCY				
4.27.1	08-2009	27750X	4.3.10 CH 1; 4583 [4500]	Bankruptcy Petitions
4.27.2	08-2009	27751I	4.3.10 CH 2; 4583 [4500]	Examiner Responsibilities
4.27.3*	08-2009	27752T	4.3.10 CH 3; 4583 [4500]	Review and Processing Procedures
4.27.4	08-2009	27753E	4.3.10 CH 4; 4583 [4500]	Statute of Limitations Considerations
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4.28 EXAMINATION SPECIALIZATION				
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4.29.2	09-2008	36922T	121.4 CH 2; 48(11)0	Maintaining the PCS Database
4.29.3	09-2008	36923E	121.4 CH 3; 48(11)0	PCS Database Elements
4.29.4	09-2008	36924P	121.4 CH 4; 48(11)0	PCS Reports
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4.30.3	10-2010	32504F		Overseas Posts
4.31 PASS-THROUGH ENTITY HANDBOOK				
4.31.1	10-2010	36873J	portions of 4.4.31; 121.5 CH 1; 4222, 4223, 4226, 4227	Introduction
4.31.2	10-2010	36874U	121.5 CH 2; 4222, 4223, 4226, 4227	TEFRA Examinations - Field Office Procedures
4.31.3*	10-2010	36879X	portions of 4.4.31; 121.5 CH 3; 4222, 4223, 4226, 4227	TEFRA Examinations - CTF Procedures
4.31.4*	02-2010	35419H	LEM 4.31.4; 4.31.3	Administrative Adjustment Request (AAR)
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4.31.6*	10-2010	35422E	Portions of 4.4.31; 4.31.1, 4.31.3	Non-TEFRA Examinations CTF Procedures
4.31.7	10-2010	50160J		TEFRA Bankruptcy
4.32 ABUSIVE TRANSACTIONS				
4.32.1	07-2012	38329G		Process Guide for Combating Abusive Tax Avoidance Transactions
4.32.2	06-2012	38330H		The Abusive Transactions (AT) Process

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4.32.3	06-2012	38331S		Coordination and Roles of Cross Functional Units
4.32.4	06-2012	38332D		IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
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4.35.1	05-2006	27742X	4.3.1.5 CH 1; 4233:100-200	Tax Audit Guidelines
4.35.2	05-2006	27743I	4.3.1.5 CH 1; 4234:100-200	Audit Techniques for Business Returns
4.36 JOINT COMMITTEE PROCEDURES				
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4.36.2	05-2010	32891R	4.3.5 CH 1; 4570	Identification of Joint Committee Cases
4.36.3	05-2010	32892C	4.3.5 CH 3-4, 7; 4570	Examiner's Responsibilities
4.36.4	05-2010	32893N	4.3.5 CH 3-4, 7; 4570	Joint Committee Specialist Procedures
4.36.5	05-2010	32894Y	4.3.5 CH 1-8; 4570	Reports
4.37 FINANCIAL PRODUCTS AND TRANSACTIONS				
4.37.1	10-2010	27674G	104.7 CH 1-6; 4236:700	Financial Products and Transactions Program
4.40 TECHNICAL ADVISOR PROGRAM				
4.40.1	03-2002	27628S	4.4 CH 1; 42(14)0, 42(15)0	Technical Advisor Program
4.40.2	03-2002	27629D	4.4 CH 2-3; 42(14)0, 42(15)0	Program Responsibilities and Duties
4.40.4	05-2006	27633L	4.4 CH 5; 42(14)0, 42(15)0	Petroleum Industry Program
4.41 OIL AND GAS INDUSTRY				
4.41.1	01-2011	35071V	4.4.1 CH 1-8; 4232.8	Oil and Gas Handbook
4.42 INSURANCE INDUSTRY				
4.42.1	05-2002	27667R	4.4.2 CH 1; 4232.1	Introduction
4.42.2	05-2002	27668C	4.4.2 CH 2; 4232.1	Life Insurance Companies
4.42.3	05-2002	27669N	4.4.2 CH 3; 4232.1	Examination Methods and Techniques
4.42.4	05-2002	27671Z	4.4.2 CH 4; 4232.1	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	05-2002	27672K	4.4.2 CH 5; 4232.1	Miscellaneous
4.42.6	05-2002	27673V	4.4.2 CH 6; 4232.1	Glossary
4.43 RETAIL INDUSTRY				
4.43.1	07-2009	27595I	4.4.3 CH 1; 4232(13)	Retail Industry
4.44 SUBCHAPTER T COOPERATIVES				
4.44.1	01-2002	36078E	7.8.2 CH 44-45; 7751:(44)00	IRC Section 521 Exempt Farmers' Cooperatives
4.46 LB&I GUIDE FOR QUALITY EXAMINATIONS				
4.46.1	07-2011	38191S	4.45.1	Overview
4.46.2	07-2011	38192D	4.45.2, 4.45.4 portions	Administrative Matters and Annual Compliance Plan
4.46.3	07-2011	38194Z	4.45.3, 4.45.6, 4.45.7, 4.45.8, 4.45.9, 4.45.10, 4.45.11, 4.45.12, 4.45.14, 4.45.16	Planning The Examination
4.46.4	11-2011	38195K	4.45.4 portions	Inspection and Fact Finding
4.46.5	07-2011	38196V	4.45.4 portions, 4.45.13, 4.45.15	Issue Development, Proposal and Resolution.
4.46.6	09-2011	38197G		Workpapers and Reports Resources
4.46.7	07-2011	38198R	4.45.17	Post Examination Activities
4.47 COMPUTER AUDIT SPECIALIST				
4.47.1	08-2002	27549U	4.3.13 CH 1; 42(13)0	Computer Audit Specialist Program (CAS)
4.47.2	08-2002	27550V	4.3.13 CH 2; 42(13)0	CAS Technical and Procedural Information
4.47.3	07-2011	34154B		Statistical Sampling Auditing Techniques
4.48 ENGINEERING PROGRAM				
4.48.1	05-2006	28459Z	4.3.16 CH 1; 42(16)0	Engineering Program

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4.48.2	10-2012	31715E	42(16)4	Valuation Assistance for Cases Involving Works of Art
4.48.3	07-2006	39439N		Tangible Personal Property Valuation Guidelines
4.48.4	07-2006	39441Z		Business Valuation Guidelines
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines
4.49 ECONOMIST PROGRAM				
4.49.1	11-2006	35060O	4.3.17 CH 1; 42(12)0 - 42(12)7.3	Overview - Economist Program
4.51 LB&I CASE MANAGEMENT				
4.51.1	04-2007	32526T		Rules of Engagement
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.3	01-2007	35603Z		Limited Issue Focused Examinations (LIFE)
4.51.4	01-2007	37347S		LMSB/APPEALS Fast Track Settlement Program (FTS)
4.51.5	04-2007	37348D		Industry Focus and Control of LMSB Compliance Issues
4.51.6	08-2007	37346H		Issue Management Process Guide
4.51.8	06-2012	57674U		Compliance Assurance Process (CAP) Examinations
4.53 SBSE ADMINISTRATIVE PROGRAMS				
4.53.1	01-2008	48570P		Revenue Agent Student Career Experience Program (SCEP) for Examination
4.60 INTERNATIONAL PROCEDURES				
4.60.1	01-2002	35009H	4.3.1.1 CH 9; 42(10)9 - (10)(10).(15) [4200]	Exchange of Information
4.60.2	01-2002	35007L	4.3.1.1 CH 7; 42(10)(11).5 [4200]	Mutual Agreement Procedures and Report Guidelines
4.60.3	01-2002	35008W	4.3.1.1 CH 8; 42(10)(11) - .(11) [4200]	Tax Treaty Related Matters
4.60.4	09-2004	35001X	4.3.1.1 CH 1; 42(10)0-42(10)1.5 [4200]	LMSB International Programs
4.60.5	09-2004	35002I	4.3.1.1 CH 2; 42(10)2 - 42(10)3 [4200]	Classification of International-Feature Returns
4.60.6	03-2007	35003T	4.3.1.1 CH 3; 42(10)4-42 - 42(10)4.2 [4200]	International Referral Criteria and Procedures
4.60.7	09-2004	35004E	4.3.1.1 CH 4; 42(10)5 [4200]	Guidelines for Evaluating International Referrals
4.60.8	09-2006	35005P	4.3.1.1 CH 5; 42(10)6 - 42(10)6.2 [4200]	International Examination and Processing Procedures
4.60.9	09-2004	35006A	4.3.1.1 CH 6; 42(10)7 - 42(10)7.(10) [4200]	International Examiner's Report
4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES				
4.61.1	05-2006	27726X	4.3.1.2 CH 1; 4233:500	Overview
4.61.2	05-2006	27727I	4.3.1.2 CH 2; 4233:510-512	Information Reporting and Recordkeeping
4.61.3	05-2006	27728T	4.3.1.2 CH 3; 4233:520-528	Development of IRC 482 Cases
4.61.4	05-2006	27729E	4.3.1.2 CH 4; 4233:530-539	Information Gathering
4.61.5	05-2006	27731Q	4.3.1.2 CH 7; 4233:5(10)0-5(10)4	Entity Classification
4.61.6	05-2006	27732B	4.3.1.2 CH 9; 4233:580-586.3	Boycotts
4.61.7	05-2006	27733M	4.3.1.2 CH 13; 4233:540-549	Controlled Foreign Corporations
4.61.8	05-2006	27734X	4.3.1.2 CH 15; 4233:570-577	IC Discs and FCSs
4.61.9	05-2006	27736T	4.3.1.2 CH 16; 4233:593.2	Possessing Corporation
4.61.10	05-2006	27737E	4.3.1.2 CH 18; 4233:590-593.2 & 593.3 - 59(10)	Foreign Tax Credit
4.61.11	05-2006	27738P	4.3.1.2 CH 19; 4233:5(11)0-5(11)2	Transfers of Property by and to Foreign Corporations

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4.61.12	05-2006	27739A	4.3.1.2 CH 29; 4233:5(13)0-5(13)2	Foreign Investment in Real Property Tax Act
4.61.13	09-2010	50701Y		Dual Consolidated Losses
4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL				
4.62.1	06-2002	33000S	14.1 CH 1 - CH 10; 1(21)00	TAAS
4.62.3	06-2002	33167U		Requests for Representation Funds and Gifts for Foreign Officials
4.70 TE/GE EXAMINATIONS				
4.70.2	10-2002	32904J		TEGE Communications with Appeals
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	08-2012	35855D	7.6.1 CH 1; 7.6.2; 7.6.3	Overview of Form 5500 Examination Procedures
4.71.2	01-2012	33831Z		Overview of IDRS
4.71.3	09-2012	36272S	7.6.1 CH 3; 7(10)90	Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements
4.71.4	04-2012	35909Q	7.6.4; 7(11)10-20	Discrepancy Adjustments
4.71.5	04-2012	35239X	LEM 4.71.5; 7.6.1 CH 6	Form 5330 Examinations
4.71.6	04-2012	37345W	7.6.1 CH 2; 7.6.1 CH 5	Employee Plans Referrals
4.71.7	01-2012	33832K	7.6.3.4	Survey Returns
4.71.8	05-2011	33833V		EP Claims
4.71.9	04-2011	33834G		Statute Control Procedures for Employee Plans Agents
4.71.10	04-2012	33837N		Form 990-T Processing
4.71.11	01-2012	35915U	7.6.5; 7(10)(30)0; 7(10)(13)1-6; Exh. 7(10)(13)0-1	Office/Correspondence Examination Program (OCEP)
4.71.12	04-2011	33838Y		Case File Assembly Guidelines
4.71.13	09-2012	33840K		Technical Assistance and Technical Advice Requests
4.71.14	11-2011	35241J	7.6.6, 7.6.1 CH 6; 7(10)00, 7(11)00	EP Mandatory Review
4.71.15	06-2012	35242U		EP Special Review
4.71.16	06-2012	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	06-2012	57900H		Non-Return Unit Examinations
4.71.18	05-2012	57901S		Employee Plans Penalties
4.71.20	09-2011	58195C		Employee Plans Large Case Examination Support Procedures
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.1	09-2006	35962T	7.7.1 CH 1; 7(10)54	Miscellaneous Employee Plans Issues
4.72.2	06-2010	35951M	7.7.1 CH 2; 7(10)54:440	Cash or Deferred Arrangements
4.72.3	06-2010	35952X	7.7.1 CH 3; 7(10)54:450	Employee Contributions and Matching Contributions
4.72.4	04-2006	35953I	7.7.1 CH 4; 7(10)54:500	Employee Stock Ownership Plans (ESOPs)
4.72.5	03-2006	35954T	7.7.1 CH 5; 7(10)54:640	Top-Heavy Plans
4.72.6	12-2002	35955E	7.7.1 CH 6	Section 415(b)
4.72.7	06-2002	35956P	7.7.1 CH 7; 7(10)54:327	Examination Guidelines for IRC 415(c)
4.72.8	09-2006	35957A	7.7.1 CH 8; 7(10)54:350	Valuation of Assets
4.72.9	04-2006	35958L	7.7.1 CH 9; 7(10)54:614.1	Qualified Joint & Survivor Annuity Requirements Examination Guidelines
4.72.10	05-2002	35959W	7.7.1 CH 10; 7(10)54:360	Single Sum Distributions
4.72.11	11-2010	35960X	7.7.1 CH 11; 7(10)54:710-720, 830	Prohibited Transactions
4.72.12	12-2005	35961I	7.7.1 CH 12; 7(10)54:900	Revocation of IRC 401(a) Plans and/or Trusts

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4.72.13	03-2005	27872M	7.7.1 CH 13	403(b) Plans
4.72.14	05-2001	32023H		Multiemployer Plan Examination Guidelines
4.72.15	06-2002	33534D		IRC 404 Examination Guidelines
4.72.17	09-2006	32409H		Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	04-2011	35924F	7.6.1 CH 4; 7(10)79	Nonbank Trustee Investigation Procedures
4.72.19	06-2012	55470G		IRC 457 Examination Guidelines
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.4	07-2012	33208E	7900	Planning, Classifying, and Selecting Returns and Processing Claims
4.75.5	05-2005	33209P	7900 (7917, 7918)	Information Items
4.75.6	04-2003	33210Q		Exempt Organizations Returns Inventory and Classification System
4.75.7	05-2010	35904N	7.5.3; 7552; Exhs. 7550-1, 2, 3	EO Case Assignment Guide
4.75.10*	05-2004	33212M	7.8.1 CH 1, 7.6.1, 7.6.2; 7(10)00	EO Pre-Examination Guidelines and Procedures
4.75.11	08-2010	33213X	7.6.2; 7.8.1	On Site Examination Guidelines
4.75.12*	07-2010	33215T	7.6.3 CH 2	Required Filing Checks
4.75.13	03-2006	33216E	7.6.2.3.3; 7(10)26, 7(10)26, 7(10)28, 7(10)41.3, 7(10)52.2, 7(12)(12), 7(12)(13), 7(12)(14), 7(12)(16), 7(10)(17)5.3	Issue Development
4.75.15	08-2010	33218A	7.6.3 (subsection 7.6.3.6)	Closing Letters and Reports of Examination
4.75.16	07-2010	33220M	7.6.2; 7(10)00, 7(11)00	Case Closing Procedures
4.75.17	07-2010	33221X	4.75.18, 4.75.19; 7.6.6	EO Examinations Review Responsibilities and Procedures
4.75.20	07-2003	33225P	7.6.4, 7.6.6; 7(10)13.1, 7(11)00	Final Case Processing
4.75.21	05-2012	33226A	4.75.23; 7.6.2 CH 2	EO Special Examination Procedures
4.75.22*	11-2010	33228W	7.6.2 CH 6; 7(10)90	EO Delinquent and Substitute Returns Procedures
4.75.24	08-2003	27552R	7.6.2 CH 2; 7(10)60, 7(10)70	Organizations Covered by a Group Ruling
4.75.25	07-2010	33232E	7.9.5; 7.9 CH 3	EO Examinations Closing Agreements
4.75.26	01-2003	33233P		Tax Exempt Quality Measurement System (TEQMS)
4.75.27	06-2010	33236W	7.6.5	Office/Correspondence Examination Program (OCEP)
4.75.28	05-2010	33237H	7.6.4	Discrepancy Adjustments
4.75.29	05-2012	33231T		Exempt Organization Team Examination Program Procedures
4.75.30	06-2010	36082M	7.8.2 CH 48; 7751:(48)00	Returns and Reports Filed by Exempt Organizations
4.75.31*	02-2012	54706P		Conversion of Returns Upon Revocation of Exempt Status
4.75.32	01-2012	33238S	7(11)(10)0	Declaratory Judgment Cases and the Administrative Record
4.75.34	04-2006	48088Q	7(10)26	Procedures for Disposition of IRC 501(p) Cases
4.75.35	01-2007	49383A		EO ATAT Committee Operating Procedures
4.75.36	06-2010	54705E		Procedures for Processing Technical Advice Cases
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
4.76.1	04-2003	35990L	7.8.1 CH 2; 7(10)69:200	Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	05-2003	27781W	7.8.1 CH 3; 7(10)69:300	Special Features of IRC 501(c)(3) Organizations
4.76.3	06-2010	33239D	7.8.1 CH 3	Public Charities
4.76.4	05-2010	33241P	7.6.2, 7.8.1	Private Foundation Examination Guidelines

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4.76.5	04-2003	33242A	7(10)13.5	Non-Exempt Charitable and Split Interest Trust
4.76.6	04-2003	33244W	7.8.1 CH 3	Religious Organizations
4.76.7	08-2010	33247D	7(10)70	Church Tax Inquiries and Examinations - IRC 7611
4.76.8	07-2003	33249Z	7.8.1 CH 5, 7.6.2; 7(10)72	Private and Charter Schools
4.76.9	04-2003	33252W		Public Interest Law Firms
4.76.11	10-2010	33253H		Educational Organizations Other Than Schools
4.76.12	04-2003	33254S	7.8.1 CH 3	All Other 501(c)(3) Organizations
4.76.13	03-2003	35991W	7.8.1 CH 4; 7(10)69:400	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2010	35965A	7.8.1 CH 5; 7(10)69:500	Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	03-2003	35992H	7.8.1 CH 6; 7(10)69:600	Business Leagues IRC 501(c)(6)
4.76.16	04-2003	35930J	7.8.1 CH 7; 7(10)69:700	Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	03-2003	35928X	7.8.1 CH 8, 7.8.1 CH 10; 7(10)69:800	Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10)
4.76.18	11-2002	35966L	7.8.1 CH 9; 7(10)69:900	Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	01-2003	35995O	7.8.1 CH 11; 7(10)69:(11)00	Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	12-2006	31453P	7.8.1 CH 12; 7(10)69:(12)00	Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	08-2006	35987O	7.8.1 CH 13; 7(10)69:(13)00	Cemetery Companies - IRC 501(c)(13)
4.76.22	04-2003	35865Z	7.8.1 CH 14; 7(10)69:(11)00	Credit Unions / IRC 501(C)(14)
4.76.23	04-2011	35974L	7.8.1 CH 15; 7(10)69:(15)00	Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	01-2003	35967W	7.8.1 CH 16; 7(10)69:(16)00	Corporations Organized to Finance Crop Operations IRC 501(c)(16)
4.76.25	01-2003	35968H	7.8.1 CH 17; 7(10)69:(17)00	Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	01-2011	35994D	7.8.1 CH 19; 7(10)69:(19)00	Veterans' Organizations
4.76.27	05-2010	35933Q	7.8.1 CH 21; 7(10)69:(21)00	Black Lung Benefit Trusts (7(10)69:(21)00)
4.76.28	05-2010	35937I	7.8.1 CH 25	Multiple Parent Title Holding Companies
4.76.29	06-2010	33259V		Apostolic Associations - IRC 501(d)
4.76.30	06-2010	33262S		EO Examination Guidelines for IRC section 527 Political Organizations.
4.76.31	08-2008	27782H	7.8.1 CH 27	Health Maintenance Organizations
4.76.50	09-2010	35822I	7(10)69:(22)00	Examinations of Organizations Conducting Gaming Activities
4.76.51	03-2010	33266K		Fund-raising Activities
4.81 TAX EXEMPT BONDS (TEB)				
4.81.1	10-2012	35428S	7.6.2 CH 5	TEB Program
4.81.2	10-2012	52554D	4.81.1.5	Examination Selection
4.81.3	04-2012	51854W		Questionnaire Compliance Check Projects
4.81.5	11-2009	51852A	4.81.1.14	Tax Exempt Bonds Exam Process
4.81.6	08-2011	54530N		Closing Agreements
4.81.7	11-2008	51851P	4.81.1.18, 4.81.1.19	Tax Exempt Bonds Bondholder Referrals
4.81.10	09-2012	51850E		Quality Review
4.81.11	09-2012	51849D		Referral Program
4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES				
4.82.1	01-2003	35429D	7.6.2 CH 5	Examining Qualified Small Issue Bonds
4.86 INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE				
4.86.1	07-2008	34422U		Indian Tribal Governments Administration

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4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT				
4.87.1	12-2009	34423F		Inventory Management
4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES				
4.88.1	01-2010	34424Q		Examination Issues Pertaining to ITG Cases
4.89 COMPLIANCE AND PROGRAM MANAGEMENT (CPM)				
4.89.1	02-2008	36217T		Compliance and Program Management (CPM) Responsibilities
4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)				
4.90.1	09-2008	33026Y		FSLG Mission and Policy
4.90.2	05-2008	33028U		Customer Assistance
4.90.3	12-2011	33029F		Compliance Checks
4.90.4	02-2008	33032C		Penalties
4.90.5	05-2010	33033N		Case Selection Procedures
4.90.6	11-2007	33034Y		Referrals
4.90.7	06-2007	33037F		Claims
4.90.8	03-2011	33039B		Examination Quality Measurement Standards
4.90.9	10-2010	33041N		Workpapers and Report Writing
4.90.10	10-2010	33042Y		Statute Control Procedures
4.90.11	04-2010	33043J		Technical/Quality Review
4.90.12	04-2011	33044U		Case Closing and Special Handling Procedures
4.90.13	05-2006	36147G		FSLG Large Case Examination Program
4.90.14	05-2006	40953G		Counsel Contact and Technical Guidance
4.103 COMPLIANCE DATA ENVIRONMENT (CDE)				
4.103.1	05-2011	55116P	4.3.1 - 4.3.6	CDE Application and Use
4.103.2	05-2011	55246E	4.3.1 - 4.3.6	CDE Procedures
4.103.3	05-2011	55247P	4.3.1 - 4.3.6	CDE Roles and Reports

Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES				
5.1.1	10-2010	27899D	5.1 CH 1; 5121, 512(11), 5164, 5183, 5184, 5186, 5188, 5189, 518(10), 518(11), 518(14), 518(16), 518(17), 518(20), 5810, 5832	Guidelines for Working Collection Cases
5.1.2*	01-2012	27784D	LEM 5.1.2; 5.1 CH 2; 5820-5830	Remittances, Form 809 and Designated Payments
5.1.3*	02-2012	27755A	5.1 CH 3; 5141-5143, 5145, 5148	Safety, Security and Control
5.1.4	05-2011	27786Z	5.1 CH 4; 5313-5315 [5300], 563(12).23-.24 [5300], 5790 [5700]	Jeopardy, Termination, Quick and Prompt Assessments
5.1.5*	04-2011	27787K	LEM 5.1.5; portions of LEM 5.5; 5.1 CH 5; 5780 [5700]	Balancing Civil and Criminal Cases
5.1.7	10-2011	27788V	5.1 CH 7; 5150, 5173, 53(10)6	Government Agencies, Federal Employees/Retirees
5.1.8*	11-2011	27789G	LEM 5.1.8; 5.1 CH 8; 5690 [5600], 518(22) [5100]	Courtesy Investigations
5.1.9	02-2012	35409L	5.1 CH 9; 5181.31	Collection Appeal Rights
5.1.10	10-2011	27790H	5.1 CH 10; 5181 [5100]	Taxpayer Contacts
5.1.11*	11-2011	27791S	LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200]	Delinquent Return Accounts

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5.1.12*	09-2012	27992F	LEM 5.1.12; 5.1 CH 12; 518(21); 52(12)(16); 53(10)1-2, 53(10)4-5, 53(10)9-(10), 53(10)(12)-(16), 53(10)(18)-(22)	Cases Requiring Special Handling
5.1.14	03-2011	27794Z	5.1 CH 14; 5158 [5100]	Field Collection Techniques and Other Assignments
5.1.15*	04-2010	28316H	5.1 CH 15; 5341, 5347, 5348, 5390, 53(10)8, 53(10)(17) [5300]	Abatements, Reconsiderations, and Adjustments
5.1.17	06-2011	29420A	5.1 CH 17; 5348 [5300]	Third Party Contacts
5.1.18*	03-2012	27558F	LEM 5.1.18; 105.3 CH 2; 5161, 5161.1-2, 5162.2, .21-22, 5162.4, .743-.745, .750-.754, .76-77, .8, .(10), .(12), .(12)2, .(13), .(15), .(17), .(17)1-2, .(17)5-6, .(18)-(19), 5163, 5919:210, 211, 214-216, 242, 242.1-3, 248-9, 24(13)3-4	Locating Taxpayers and their Assets
5.1.19	07-2012	37576X		Collection Statute Expiration
5.1.20*	06-2010	50396N	LEM 5.1.20	Collection Inventory
5.1.21	09-2009	50718T		Collecting From Limited Liability Companies
5.1.22	12-2011	52164V	Portions of IRM 5.1.1, LEM 5.3	Disclosure
5.1.23	12-2011	52165G	Portions of 5.1.1	Taxpayer Representation
5.1.24*	08-2012	58417H		Third-Party Payer Arrangements for Employment Taxes
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5.1.31	07-2011	49810A		Workload Management
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5.4.12	03-2012	49241T		Field Office Resource Team
5.4.13	07-2008	49242E		Clerical Procedures in Centralized Case Process
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5.5.3	03-2010	35481V	5.5 CH 3; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Working Decedent Cases
5.5.4	12-2011	35483R	5.5.3.7; 5.5 CH 4; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Proof of Claim Procedures in Decedent Cases

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5.5.6	06-2005	35486Y	5.5 CH 6; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Estate Tax Installments
5.5.7	06-2005	35487J	5.5 CH 7; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Collecting Delinquent Estate Tax Accounts
5.5.8	06-2010	35488U	5.5 CH 8; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9	Estate Tax Liens
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5.7.5	06-2011	35499B	5.7 CH 5; 5600, 5700	Collectibility Determination
5.7.6	08-2010	35501C	5.7 CH 6; 5600, 5700	Trust Fund Penalty Assessment Action
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5.10.2	07-2009	35402M	5.10 CH 2; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700	Securing Approval for Seizure Actions and Post-Approval Actions

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5.10.4	07-2009	35404I	5.10 CH 4; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Actions Prior to Sale
5.10.5	07-2009	35405T	5.10 CH 5; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Sale Procedures
5.10.6	07-2009	35406E	5.10 CH 6; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700	Post Sale Actions and Responsibilities of Advisory
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Part 6: Human Resources Management

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

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6.410.8	06-2012	56035F	6.410.4	Learning Technology Office Standards
6.430 PERFORMANCE MANAGEMENT				
6.430.1	06-2011	37671V		Introduction to Performance Management
6.430.2	10-2011	37672G		Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE)

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6.430.3	10-2011	37673R		Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.4	05-2011	37674C		Performance and Reduction in Force
6.430.5	06-2009	37675N		Performance Appraisals for Temporary Assignments
6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS				
6.432.1	01-2009	33014G	0432	Reduction in Grade, Band and Removal Based on Unacceptable Performance
6.451 EMPLOYEE PERFORMANCE AND UTILIZATION				
6.451.1	10-2011	30095H	450.0; 0.4.5	Policies, Authorities, Categories, and Approvals
6.500 PAY AND ALLOWANCES				
6.500.1	02-2010	36957K	0500	Pay Administration
6.511 POSITION CLASSIFICATION				
6.511.1	03-2010	49822S		Position Management and Classification Policy and Operational Guidance
6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES				
6.530.1	01-2010	20194B	Portions of 6.500.1	Aggregate Limitations on Pay and Special Rate Schedules
6.531 PAY UNDER THE GENERAL SCHEDULE				
6.531.1	03-2010	54090K	Portions of 6.500.1	IRS pay Under the General Schedule
6.536 GRADE AND PAY RETENTION				
6.536.1	10-2010	54089J	Portions of 6.500.1	IRS Grade and Pay Retention
6.550 PAY ADMINISTRATION				
6.550.1	12-2009	53304F	Portions of 6.500.1	Pay Administration
6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP)				
6.576.1	01-2010	54012M		Use of Direct Buyouts (VSIP) and Job Swaps
6.610 HOURS OF DUTY				
6.610.1	08-2012	20195M	portions of 6.600.1	Hours of Duty and Work Scheduling
6.630 ABSENCE AND LEAVE				
6.630.1	03-2010	54211D	portions of 6.600.1	Absence and Leave
6.711 LABOR-MANAGEMENT RELATIONS				
6.711.1	10-2010	33015R	0711	Authorities, Responsibilities, and Processes
6.711.2	03-2011	57117U		Processing Information Requests
6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY				
6.715.1	07-2002	33016C	0715	Policies, Responsibilities, Requirements, and Procedures
6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT				
6.731.1	11-2009	33017N	0731, 0732	SUITABILITY DETERMINATIONS FOR EMPLOYMENT
6.735 ETHICS AND CONDUCT MATTERS				
6.735.1	10-2010	48406E	0735	Ethics and Conduct Matters: Guidance
6.751 DISCIPLINE AND DISCIPLINARY ACTIONS				
6.751.1	11-2008	33018Y	0751	Policies, Responsibilities, Authorities, and Guidance
6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS				
6.752.1	11-2008	33019J	0752	Disciplinary Suspensions of 14 Days or Less
6.752.2	10-2010	33020K	0752	Removal, Suspension for More Than 14 Days, Reduction in Grade or Pay, or Furlough
6.771 AGENCY GRIEVANCE SYSTEM				

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6.771.1	10-2010	33021V	0771.1	Agency Grievance System (AGS)
6.771.2	06-2011	33022G	0771.2	Grievance Examiner Handbook
6.800 EMPLOYEE BENEFITS				
6.800.1	02-2011	37476W		Workers' Compensation Program
6.800.2	12-2010	54590P		Telework (Flexiplace) Program
6.800.3	10-2011	57548X		Employee Assistance & Worklife Referral Program

Part 7: Rulings and Agreements

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

7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS				
7.1.1	07-2010	36111E	7.9.1	Employee Plans
7.1.2	12-2002	32513Q		EO Administrative Procedures (Introduction)
7.1.4	12-2002	32503U	7.9.4	Exempt Organizations Technical Advice Procedures
7.1.5	08-2012	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	04-2002	28391Y	7.9.5; 7200	Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements
7.2.2	03-2002	36112P	7.9.2; 7(10)54:660, 7(10)54:(11)0 & Exhs. 7(10)54:(11)0-21, 22.26	Employee Plans Compliance Resolution System (EPCRS)
7.2.3	08-2011	35363Y		Tax Exempt Bonds Voluntary Closing Agreement Program
7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM				
7.11.1	09-2008	36161K	7.4.1 CH 1-4; 7610, 7620	Employee Plans Determination Letter Program
7.11.2	07-2012	35903C	7551, Exhs 7550-5 & 6; MS 76G-34 dated 11/3/94; 7.5.2	EP Case Assignment Guide
7.11.3	07-2012	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	04-2012	55915M		IRS Section 401(a) Pre-Approved Plans Program
7.11.5	07-2012	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2012	57220S		Multi Employer Plans: Determination Procedures
7.11.7	06-2012	57221D		Multiple Employer Plans
7.11.8	01-2012	56036Q		EP Determinations Closing Agreement Program
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1	01-2003	27562N	7.7.2; 7753	Plan Terminations
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1	04-2006	36027N	7.4.3 CH 1; 7690	Determination Letter Applications
7.13.5	08-2012	36152Z	7.4.3 CH 5; 7690:300	Letter Generation
7.13.6	04-2006	36153K	7.4.3 CH 6; 7690:400	Inventory Control Subsystem
7.13.7	04-2006	36154V	7.4.3 CH 7; 7690:500	Moving Cases Through the Inventory Control Subsystem
7.13.8	04-2006	36155G	7.4.3 CH 8; 7690:600	EDS Unpostables
7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL				
7.14.1	07-2012	27761E	7.4.5 CH 1	Introduction
7.14.2	08-2012	27762P	7.4.5 CH 2	Data Entry
7.14.4	06-2012	27764L	7.4.5 CH 5	Letter Generation
7.14.5	08-2012	27766H	7.4.5 CH 6	Inventory Control System (ICS)
7.14.6	08-2012	27767S	7.4.5 CH 7	Management Information System (MIS)

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7.15 EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES				
7.15.1	06-2011	54997S		Introduction
7.15.2	06-2011	54998D		Accessing Tax Exempt Determination System (TEDS)
7.15.3	06-2011	55000E		Business Rules
7.15.4	06-2011	55001P		Tax Exempt Determination System (TEDS) Roles and Delegation
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
7.20.1	09-2011	37433F	7.4.1; 7660	Exempt Organizations Determination Letter Overview
7.20.2	08-2012	36935W	7660, 7670	Determination Letter Processing of Exempt Organizations
7.20.3	11-2004	36937S	7660	Processing Private Foundations and Other Types of Cases
7.20.4*	07-2010	36938D	LEM 7.20.4; 7660	Special Determination Issues
7.20.5	07-2009	36940P	7680	Review Procedures for EO Determinations
7.20.6*	10-2010	49353M		EO Touch-and-Go Determination Case Procedures
7.20.7	04-2008	50253V		IRC 509(a)(3) Supporting Organizations Guide Sheet
7.20.8	08-2008	51787Q		Donor-Advised Funds Guide Sheet
7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES				
7.21.1	01-2003	27614E	7.4.4 CH 1; 7690:100	Determination Letter Applications
7.21.2	01-2003	27615P	7.4.4 CH 2; 7340 [7300]	Processing User Fees
7.21.3	08-2003	27616A	7.4.4 CH 3; 7350 [7300]	Screening, Controlling and Case Closing
7.21.4	01-2003	27617L	7.4.4 CH 4; 7690:200	Transcription and Case Establishment
7.21.5	01-2003	27618W	7.4.4 CH 5; 7690:300	Letter Generation
7.21.6	01-2003	27619H	7.4.4 CH 6; 7690:500	Inventory Control Subsystem
7.21.7	01-2003	27620I	7.4.4 CH 7; 7690:500	Moving Cases Through the Inventory Control Subsystem
7.21.8	01-2003	27621T	7.4.4 CH 8; 7690:600	EDS Unpostables
7.21.9	01-2003	27622E	7.4.4 CH 9; 7690:700	Exempt Organizations Management Information System
7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL				
7.22.1	01-2003	27951K	7.4.6 CH 1	Introduction
7.22.2	01-2003	27952V	7.4.6 CH 2	Data Entry
7.22.3	01-2003	27953G	7.4.6 CH 3	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	01-2003	27954R	7.4.6 CH 5	Letter Generation
7.22.6	01-2003	27955C	7.4.6 CH 6	Inventory Control System (ICS)
7.22.7	01-2003	27956N	7.4.6 CH 7	Management Information System
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1	11-2003	27756L	7.8.2 CH 1; 7751:100	Introduction
7.25.2	07-2001	35979O	7.8.2 CH 2; 7751:200	Single Parent Title Holding Corporations
7.25.3	07-2001	36070U	7.8.2 CH 3; 7751:300	Religious, Charitable, Educational, Etc., Organizations
7.25.4	06-2001	35941Q	7.8.2 CH 4; 7751:400	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	06-2001	35969S	7.8.2 CH 5; 7751:500	Labor, Agricultural and Horticultural Organizations
7.25.6	06-2001	35975W	7.8.2 CH 6; 7751:600	Business Leagues
7.25.7	05-2004	36088A	7.8.2 CH 7; 7751:700	Social and Recreational Clubs
7.25.8	05-2002	35973A	7.8.2 CH 8; 7751:800-890	Fraternal Beneficiary Societies
7.25.9	05-2002	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations

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7.25.11	06-2001	35943M	7.8.2 CH 11; 7751:(11)00	Teachers' Retirement Fund Associations
7.25.12	08-2006	36071F	7.8.2 CH 12; 7751:(12)00	Organizations Exempt Under IRC 501 (c)(12)
7.25.13	01-2009	35983W	7.8.2 CH 13; 7751:(13)00	Cemetery Companies
7.25.14	12-2004	35984H	7.8.2 CH 14; 7751:(14)00	Credit Unions and Mutual Reserve Funds
7.25.15	10-2005	35944X	7.8.2 CH 15; 7751:(15)00	Small Insurance Companies or Associations
7.25.16	06-2001	35945I	7.8.2 CH 16; 7751:(16)00	Corporations Organized to Finance Crop Operations
7.25.17	06-2001	35971E	7.8.2 CH 17; 7751:(17)00	Supplemental Unemployment Benefit Trusts
7.25.19	09-2005	35982L	7.8.2 CH 19; 7751:(19)00	Veterans' Organizations
7.25.20	06-2001	35972P	7.8.2 CH 20; 7751:(20)00	Qualified Group Legal Services Plan
7.25.21	06-2001	35981A	7.8.2 CH 25; 7751:(25)00	Multiple Parent Title Holding Companies
7.25.22	04-2003	36072Q	7.8.2 CH 21; 7751:(21)00	Black Lung Benefit Trusts
7.25.23	05-2002	36073B	7.8.2 CH 27; 7751:(27)00	Religious and Apostolic Associations
7.25.24	05-2002	35980P	7.8.2 CH 28; 7751:(28)00, (28)10 - (28)18	Cooperative Hospital Service Organizations
7.25.25	06-2001	35946T	7.8.2 CH 32; 7751:(32)00	Feeder Organizations
7.25.26	05-2002	36093T	7.8.2 CH 30; 7751:(30)00	Amateur Sports Organizations
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH 51; 7751:3(12)3	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH 52, 7751	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53; 7751	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54, 7751	Qualified State Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)
7.26 PRIVATE FOUNDATIONS MANUAL				
7.26.1	08-2001	35985S	7.8.3 CH 1; 7752:100	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH 2; 7752:200	Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions
7.26.3	08-2001	73145Q	7.8.3 CH 3; 7752:300	Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion
7.26.4	08-2001	35854S	7.8.3 CH 4; 7752:400	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH 5; 7752:500	Private Foundations Defined - IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH 6; 7752:600	Private Operating Foundations
7.26.7	04-2003	35989K	7.8.3 CH 7; 7752:700	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH 18; 7752:(18)00	IRC 4947 Trusts
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
7.27.3	06-2001	36074M	7.8.2 CH 33; 7751:(33)00	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH 35; 7751:(35)00	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH 36; 7751:(36)00	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH 37; 7751:(37)00	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	7.8.2 CH 38; 7751:(38)00	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH 39; 7751:(39)00	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	7.8.2 CH 40; 7751:(40)00	Debt-Financed Property
7.27.10	06-2001	36091X	7.8.2 CH 41; 7751:(41)00	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH 46; 7751:(45)00	Political Organizations

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7.27.12	05-2003	33267V		IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	05-2002	35927M	7.8.3 CH 12; 7752:(12)00	Tax on Net Investment Income of Private Foundations
7.27.15	08-2001	27564J	7.8.3 CH 13; 7752:(13)00	Taxes on Self-Dealing
7.27.16	08-2001	35830I	7.8.3 CH 14; 7752:(14)00	Taxes on Foundation Failure to Distribute Income
7.27.17	08-2001	35963E	7.8.3 CH 15; 7752:(15)00	Taxes on Excess Business Holdings
7.27.18	05-2002	35988Z	7.8.3 CH 16; 7752:(16)00	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	06-2001	35964P	7.8.3 CH 17; 7752:(17)00	Taxable Expenditures of Private Foundations
7.27.20	08-2001	35935M	7.8.3 CH 20; 7752:(11)00	Disqualified Persons as Defined in IRC 4946
7.27.27	08-2001	35949A	7.8.3 CH 19; 7752:(19)00	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2009	39745U	7.8.1 CH 28	Taxes on Excess Benefit Transactions
7.28 EO DISCLOSURE PROCEDURES				
7.28.2	04-2010	37474A		Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c)
7.28.4	06-2009	52441Z	portions of 7.20.5	Public Inspection of Written Determinations under IRC 6110
7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE				
7.29.1	02-2008	51150X		Overview
7.29.3	07-2008	51153E		Exempt Organizations Technical Procedures
7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS				
7.40.1	11-2004	37894W		IIR Program

Part 8: Appeals

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

8.1 APPEALS FUNCTION				
8.1.1	10-2012	36182N	8100	Appeals Operating Directives and Guidelines
8.1.3	08-2012	36184J	8.17.1, portions of 8.20.1; 8100	Working Cases in Appeals
8.1.6	09-2012	50774D	Portions of 8.1.1, 8.6.1	Disclosure, Security and Outside Contacts
8.1.7	08-2012	50777K	Portions of 8.10.1, 8.20.3, 8.20.9	AQMS Purpose and Guidelines
8.1.8	08-2012	50781S		Employee Tax Compliance
8.1.9	08-2012	57550J		Closed Case Referrals and Customer Service Contacts
8.1.10	08-2012	59405Z	8.1.6.3	Ex Parte Communications
8.2 PRE 90-DAY AND 90-DAY CASES				
8.2.1	08-2012	36187Q	8.20.8; 8200	Agreed Pre-90-Day Income Tax Cases
8.2.2	08-2012	50782D	8.4.1, portions of 8.2.1, 8.5.1, 8.20.6, 8.20.7; 8400	Processing 90-Day Cases and Defaulted Notices
8.2.3	08-2012	50784Z	Portions of 8.2.1, 8.6.1	Related, Whipsaw and Inactive Cases
8.4 APPEALS DOCKETED CASES				
8.4.1	10-2012	36052Y	8.4.3; 8400	Procedures for Processing and Settling Docketed Cases
8.4.2	10-2012	50785K	Portions of 8.4.1	Campus Appeals Docketed Cases
8.6 CONFERENCE AND SETTLEMENT PRACTICES				
8.6.1	08-2012	36054U	8600	Conference and Issue Resolution
8.6.2	08-2012	50786V	8.12.1; 8(12)00	Appeals Case Memo Procedures
8.6.3	08-2012	50787G	8.14.1; 8(14)00	Appeals Rulings

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8.6.4	08-2012	50788R	8.8.1, portions of 8.6.1; 8800	Reaching Settlement and Securing an Appeals Agreement Form
8.6.5	08-2012	58307K		Identity Theft Procedures
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.1	09-2012	36060Y	8700	Guidelines for Cases with Special Issues
8.7.3	09-2012	33162R	8.7.1	Domestic and International Operations Programs
8.7.4	08-2012	50789C	Portions of 8.17.2, 8.17.4, 8.20.5, 8.20.7	Appeals Estate and Gift Tax Cases
8.7.5	09-2012	50790D	Portions of 8.7.1, 8.8.1, 8.17.2, 8.17.4, 8.17.5	Transferee and Transferor Liabilities
8.7.6	08-2012	50792Z	8.15.1, portions of 8.17.2, 8.17.4, 8.20.7; 8(15)00	Appeals Bankruptcy Cases
8.7.7	08-2012	50793K	8.5.1; 8500	Claims and Overassessment Cases
8.7.8	09-2012	50794V	8.16.1; 8(16)00	Tax Exempt and Government Entities (TE/GE) Cases
8.7.9	08-2012	50795G	8.9.1; 8900	Joint Committee (JC) Cases
8.7.10	08-2012	50796R	Portions of 8.2.1, 8.17.2, 8.20.7;	Excise Tax Cases and IRA Adjustments
8.7.11	08-2012	50797C	Portions of 8.1.4	Working Appeals Team Cases
8.7.13	08-2012	50857T		e-file Cases
8.7.14	08-2012	57392N		Technical and Procedural Guidelines- Freedom of information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	09-2012	59972V	4.23.16; 8116:352	Appeals Employment Tax Procedures
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1	08-2012	36055F	8(10)00	Internal Reports
8.10.2	09-2012	50798N	Portions of 8.10.1	Reports to Outside Officials
8.10.3	08-2012	52445R	Portions of 8.20.9	Appeals Inventory Validation Process
8.11 PENALTIES WORKED IN APPEALS				
8.11.1	09-2012	36059X	8.11.1, 8(11)00	Return Related Penalties in Appeals
8.11.3	09-2012	50868A	8.11.1	Return Preparer Penalty Cases
8.11.4	09-2012	55125A		Coordinated Issue Penalties
8.11.5	08-2012	55127W		International Penalties
8.11.6	08-2012	55128H		Penalties Worked in Appeals- FBAR Penalties
8.11.7	09-2012	55129S		Abusive Transaction Penalties
8.11.8	09-2012	59756T		Miscellaneous Penalties
8.13 CLOSING AGREEMENTS				
8.13.1	08-2012	36039F	8(13)00	Processing Closing Agreements in Appeals
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.2	10-2010	31908R	8116:300	General Settlement and Rule 155 Computations
8.17.3	01-2012	31909C	8116:400	Preparing a Statement of Account
8.17.4	11-2007	31912Z	8116:500	Notices of Deficiency
8.17.5	07-2011	31913K	8116:600	Special Computation Formats, Forms and Worksheets
8.17.6	07-2011	50799Y	Portions of 8.17.2	Interest Issues in Settlement Computations
8.17.7	11-2007	50801Z	Portions of 8.17.2	Penalties/Additions to Tax in Computations
8.18 VALUATION ASSISTANCE				
8.18.1	08-2012	31885D	8112	Valuation Assistance Procedures
8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK				
8.19.1	10-2012	36945S		Procedures and Authorities
8.19.2	10-2012	36946D		Managers/TEFRA Coordinators

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8.19.3	10-2012	36948Z		Guidance for Appeals Officers
8.19.4	10-2012	36949K		Responsibilities of Appeals Tax Computation Specialists
8.19.5	10-2012	36951W		Account and Processing Support
8.19.6	10-2012	36952H		Investor Cases
8.19.7	10-2012	41804U		Administrative Adjustment Request
8.19.8	09-2012	48402M		Collection Cases
8.19.9	10-2012	38688A		Non-TEFRA Procedures
8.20 APPEALS CASE PROCESSING MANUAL				
8.20.2	08-2012	33441R	8.1.1 CH 2	IDRS Transcripts and Automated Systems
8.20.3	08-2012	33442C	8.1.1 CH 2	Appeals Centralized Database System (ACDS)
8.20.5	08-2012	36043N	8.1.1 CH 2; 8114	Processing and Establishing New Receipts
8.20.6	09-2012	36044Y	8.1.1 CH 3; 8114	Interim Actions - Remittances, Partial, Transfers, and Returns
8.20.7	09-2012	36045J	8.1.1 CH 4; 8114	General Closing Procedures
8.20.10	08-2012	40991U		Appeals Processing Employee Automated System (PEAs)
8.21 APPEALS STATUTE RESPONSIBILITY				
8.21.1	08-2012	39926P		General Statute Responsibility
8.21.2	08-2012	39927A		Appeals Processing Support (APS) Statute Responsibility
8.21.3	08-2012	39929W		Appeals Technical Employees Statute Responsibility
8.21.4	08-2012	39930X		Appeals Management Statute Responsibility
8.21.5	08-2012	39932T		Collection Statutes
8.21.6	09-2012	39933E		Statute Information on TEFRA Cases
8.21.7	08-2012	39934P		Barred Statute Procedures
8.22 COLLECTION DUE PROCESS				
8.22.1	09-2012	49095P	Portions of 8.20.5, 8.20.6, 8.20.7, 8.20.11	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases
8.22.3	09-2012	49098W	8.20.11	Back-End Processing for Collection Due Process and Equivalent Hearing Cases
8.22.4*	09-2012	49156R	8.22.2 portions	Collection Due Process Appeals Program
8.22.5	09-2012	49157C	8.22.2 portions	Receipt, Control and Pre-Conference Considerations
8.22.6	09-2012	58569K	8.22.2 portions	Cases Requiring Special Handling
8.22.7	09-2012	58571W	8.22.2 portions	Alternatives to Collection Action
8.22.8	09-2012	58572H	8.22.2 portions	Liability Issues and Relief from Liability
8.22.9	09-2012	58573S	8.22.2 portions	Closing and Post Closing Actions
8.23 OFFER IN COMPROMISE				
8.23.1	08-2012	50802K	Portions of 8.13.2; 8(13)00	Offer in Compromise Overview
8.23.2	08-2012	50803V	Portions of 8.13.2	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	08-2012	50804G	Portions of 8.13.2	Evaluation of Offers in Compromise
8.23.4	08-2012	50805R	Portions of 8.13.2	Acceptance, Rejection Sustention and Withdrawal Procedures for non-Collection Due Process (CDP) Offers
8.23.6	09-2012	50807N	Portions of 8.13.2	OIC Processing and Closing Procedures
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS				
8.24.1	09-2012	50808Y	Portions of 8.7.1, 8.7.2, 8.20.5, 8.20.7; 8.7.1.1.9, 8.7.1.1.10	Collection Appeals Program (CAP)
8.24.2	09-2012	59045F		Jeopardy Levy Appeals
8.25 TRUST FUND RECOVERY PENALTY (TFRP)				

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8.25.1	02-2011	50809J	Portions of 8.11.2; 8.11.1.8	Trust Fund Recovery Penalty (TFRP) Overview and Authority
8.25.2	09-2012	50810K	Portions of 8.11.2	Trust Fund Recovery Cases Worked in Appeals
8.25.3	09-2012	50811V	8.20.7, portions of 8.11.2, 8.20.5; 8.1.1 CH 4; 8114	Processing and Closing Procedures for TFRP Cases
8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM				
8.26.1	09-2012	50812G		Fast Track Settlement for Large Business and International (LB&I) Taxpayers
8.26.2	09-2012	50813R		Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers
8.26.3	09-2012	50814C		Small Business Self-Employed (SB/SE) Fast Track Mediation
8.26.4	09-2012	50815N	Portions of 8.6.1	Early Referral Procedures
8.26.5	09-2012	50909K		Post Appeals Mediation (PAM) Procedures for Non-Collection Cases
8.26.6	09-2012	50911W		Appeals Arbitration Procedures (Non-Collection Cases)
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	09-2012	59866Q		Offer in Compromise Mediation Procedures
8.26.10	09-2012	59867B		Trust Fund Recovery Penalty Mediation Procedures

Part 9: Criminal Investigation

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

9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES				
9.1.1	05-2008	36200Y	9.1 CH 1; 9141, 9141.1, 9151-9153, 9811, 9812.4, 9816.1	Mission
9.1.2	01-2008	36201J	9.1 CH 2; 9122, 9122.1-5, 9361, 9781-346.2, 356.4, 361-362, 368.1, 369.1, 369.3, 373.481, 383.2, 383.22, 384.2, 392.1, (11)61, 392.11-12, 392.2, 571, 57(11), 740; (11)(10)0-1, (11)31-31.1, (11)31.3, (11)41, (11)74; 9441, 9451.1, 9452.1-2, 9454.1, 9628.3	Authority
9.1.3	02-2010	36229L	9216, 9781-221.1-(13), 9781-222.1-(16), .(19), .(25)-(27), .(29)-(40); 9781-241 -244.2, 322.1-3, 411(3), 412, 413.2, 414.12, 414.22, 415.21, 417.22, 418.22, 418.3, 418.42, 418.52., 418.62, 419.1, 419.21, 419.3-4; 41(10).2, .3, .41-.46, .5; 511.6	Criminal Statutory Provisions and Common Law
9.1.4	08-2012	36202U	9.1 CH 4; 9141	Criminal Investigation Directives
9.2 SKILLS AND TRAINING				
9.2.1	03-2012	36231X	9.2 CH 1; 9760-976(13)	Training
9.2.2	04-2011	36226E	9.2 CH 2; 9141.24(4), 9141.26	Physical Fitness Program
9.2.3	08-2012	36228A	portions of 9.4.10; 9.2 CH 3; 9781:373.485, 9781:375	Use of Force Procedures
9.3 DISCLOSURE AND PUBLICITY				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
9.3.1	09-2006	36250E	9.3 CH 1; 9123.4, 9142.55(3), 9211, 9265.(11)8(1), 9267.1, 9388.5, 9391.31(4), 9391.6, 9537.2(8), 9712, 9781-348.3-7, 9781-367.6, 9267.6; 61(2), 63, 9, (11), 9353(3)-(5)9373.31(5), 41(2), 43, 9, 9379(12)(1)-(2); 9387.1, 22-23, 4, 51, 53, 6-8, 9713.1, 9723.2, 9741, 9814.3, 981	Disclosure
9.3.2	02-2012	36251P	9.3 CH 2; 9265.(11)8(4), 9448, 9448.1, 9448.2, 9448.21, 9448.22, 9448.23, 9448.24, 9448.3, 9448.4	Publicity and Internal Communications

9.4 INVESTIGATIVE TECHNIQUES

9.4.1	03-2012	36203F	9.4 CH 1; 9391.331-333, 9391.41-.42, 9391.5, 9391.7, 9781-3(10)2, 3(10)3.22, 9782-120(1), 120(2), 120(4), 120(6)-(10), 120(13), 130(1), 130(6), 9832.2, 9784-311.3, 9833.1, 9833.2	Investigation Initiation
9.4.2	03-2012	36205B	portions of 9.13.1 and 9.13.2; 9.4 CH 2; 9781-332.23-.25, 9781-810, 9781-312, 9781-332.21, 9781.334.62, 9373, 9374, 9781-336.1, 9781.338.11, 9781-333.3-333.7, 9781-333.(13)-334.(31)	Sources of Information
9.4.4	07-2011	36207X	9.4.3, 9.10.2, and portions of 9.13.1 and 9.13.2; 9.4 CH 4; 9781:333-338.(36)	Requests for Information
9.4.5	05-2008	36208I	9.6.1; 9.4 CH 5	Interviews
9.4.6	03-2009	36209T	9.4 CH 6; 9383.11-13, 9381, 9388.1-5, 9389.61-64, (10).2, 9757.2, 9758, Exhs. 9380-1-2, 9389.64, .(10.1), 9757.1, .3, 9388, 9389.(10), 9781:341.324, 445.3, 381.2	Surveillance and Non-Consensual Monitoring
9.4.7	09-2007	36210U	9.4 CH 7; 9358, 9389.1-.4, .61, 9781:341.322	Consensual Monitoring
9.4.8	08-2007	36211F	9.4 CH 8	Undercover Operations
9.4.9	03-2011	36212Q	9.4 CH 9; 9781:383.1, .21 - .8, .82, .91-.93, .(11)(10)1, .(10), Exh. 300-40, 600-8, 9410, 9451.1-.3, 9452.1-2, .31, .4, 9453, 9823.(11), 9837.2	Search Warrants, Evidence and Chain of Custody
9.4.11	09-2011	36214M	9.4 CH 11; 9781:349, 356, 370-372, 751.52, 371.2	Investigative Services
9.4.12	12-2010	36215X	9.4 CH 12; 9781:335.73, .390, 9440, 9452.1, 9837.2; Exh. 9440-4	Arrests
9.4.13	03-2003	36232I	9.4 CH 13; 9781:593.3	Financial Investigative Task Force

9.5 INVESTIGATIVE PROCESS

9.5.1	09-2011	36216I	9.5 CH 1; 9781, 9321-28	Administrative Investigations and General Investigative Procedures
9.5.2	04-2006	36462Y	9.5 CH 2; 9266, 9267.1-(11), Exh. 9260-5-6	Grand Jury Investigations
9.5.3	04-2006	36218E	9.5.4; 9.5 CH 3, 9344, 9392, 9862.1-3, 9862.5-6, 9867, 9781:342.142, 41(11).33, 441-444, 445.2-3, 451, 52.1-2, 452.4, 453.1-2, 461.11	Criminal Investigation Strategies
9.5.5	02-2008	36233T	9.5 CH 5; 9781:560-566, 570-578, 57(10), 57(11), 580-588, 591-597, Exh. 9781:500-1	Money Laundering and Currency Crimes

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9.5.6	07-2002	36220Q	9.5 CH 6; 9830-9833.7	Organized Crime & Strike Force
9.5.7	08-2003	36221B	9.5 CH 7; 9822.1-9822.7, 9823-9823.(16)	Narcotic Investigations
9.5.8	09-2007	36222M	9.5 CH 8; 9781:610-680, 9328.2, 9328.22-23, 9328.4, 9355, Exhs. 9781:600-1, 4-6, 10-14, 16	Investigative Reports
9.5.9	03-2012	36223X	9.5 CH 9; 9781:420, Exhs. 9781:400-1-6	Methods of Proof
9.5.11	11-2011	36463J	9.5 CH 11; 9781:450-452.4, 453.2, 455-457.2, 460-466, 510-511.4, 512-512.2, 520-524, 550-551.6, 9784-480, 9123.1, .3, 9142.2, .541, .52, 9262-9262.4, 9264-9264.1, 9267(10), 9554, 9634.2, 9835.2-983(11)	Other Investigations
9.5.12	04-2008	49908P	9.5.10; 9.5 CH 12; 9267.(11), 9355, 9356.1-2, 9357, 9328.1, 9622.1-2, 9624, 9625.11, .13-.14, 9628.2,.4,.5, 9627, 9621.1, 9631.2-5, 9631.8, 9642.1-3, 9651, 9652, 9662, 9665, 9781-635.2, 9838	Processing Completed Criminal Investigation Reports
9.5.13	01-2009	36234E	9.5 CH 13; 9220.67, 9636, 9329, 9634, 9537	Civil Considerations
9.5.14	09-2005	36235P	9.5 CH 14; 9784, 9267, 9324, 9631, 9536	Closing Procedures

9.6 TRIAL AND COURT RELATED ACTIVITIES

9.6.2	08-2008	36464U	9.6 CH 2; 9628, 9781:754; 73(13).4; 348.9	Plea Agreements and Sentencing Process
9.6.3	05-2008	36465F	9.6 CH 3; 9781:700-751.537	Pre-Trial Procedures
9.6.4	05-2012	36225T	9.6 CH 4; 9300-932(10), 9781:323, 325-355, 730-740, 752.1-2, 753-754, 762	Trial

9.7 ASSET SEIZURE AND FORFEITURE

9.7.1	05-2012	36428C	9.7 CH 1; 9781:(11)21; 31.3, 4-6; (12), (13)1-3. 5-8, 42, 61, 80, (20); (27)4, (21)1-3, (61)-(63); Exh. 9781:(11)00-1	Roles, Responsibilities, and Authorities
9.7.2	05-2012	35087F	9.7 CH 3; 9781:(11)00	Civil Seizure and Forfeiture
9.7.3	05-2012	36431Z	9.7 CH 4; 9781:(11)00	Criminal Forfeiture
9.7.4	03-2003	36433V	9.7 CH 6; 9781:(11)00	Pre-seizure Planning
9.7.5	05-2012	36432K	9.7 CH 5; 9781:(11)00	Forms, Processing, and Documentation
9.7.6	08-2008	36435R	9.7 CH 8; 9781:(11)00	Custody and Storage of Seized Assets
9.7.7	11-2008	36436C	9.7 CH 9; 9781:(11)00	Claims and Petitions
9.7.8	09-2007	36437N	9.7.10; 9.7 CH 10; 9781:(11)00	Disposition of Seized and Forfeited Property
9.7.9	08-2008	37396N		Equitable Sharing and Reverse Asset Sharing
9.7.10	05-2006	37219Z		International Seizures and Forfeitures
9.7.11	05-2008	36438Y	9.7 CH 11; 9781:(11)00	Abandoned Property
9.7.12	05-2008	36439J	9.7 CH 12; 9781:(11)00	Evidence Seizures
9.7.13	05-2012	36440K	9.7 CH 13; 9781:(11)00	Title 26 Seizures for Forfeiture

9.8 SCHEME DEVELOPMENT

9.8.1	05-2012	36442G	9.8 CH 1; 9784:110 - 480, Exhs. 9784-19 -21, 23-27	Fraud Detection Center
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9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)

9.9.1	03-2011	36446Y	9.9 CH 1; 9782	Employee CIMIS Responsibilities and Procedures
9.9.4	02-2012	36449F	9.9.13; 9.9.5, 9.9.6, 9.9.7, 9.9.8, 9.9.9, 9.9.10, 9.9.11, 9.9.12; 9.9 CH 4, 9782	Form 4930

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9.10 ADMINISTRATIVE DATABASES AND SOFTWARE				
9.10.1	06-2010	36425V	9.10 CH 1; 9752.2, 9752.34, 9752.35-36, 9754.3, 9757.3(2), 9781-(11)(45)(1)(b), (1)(e), & (1)(g)	Criminal Investigation Management Information System Equipment
9.11 FISCAL AND PERSONNEL MATTERS				
9.11.1	01-2012	36461N	9.11 CH 1; 9781:373, Exh. 9740-1, Exh. 9750-1 & 2, 9141.24, 9389.2, 9741, 9750:58, 9776	Fiscal and Budgetary Matters
9.11.2	12-2011	36466Q	9.11 CH 2; 9781, 9265	Domestic and Foreign Travel
9.11.3	03-2011	36459B	9.11 CH 3; 9141.24, 9459.22, 9741, 9751, 9752.1, .2, .31, .34, .36, 9753, 9754.1, 9757.1, .2, 9758, 9776.1-.3, 9781:373.2, 373.47, 373.483, 373.484, 373.487, Exhs. 9740-1, 9750-1, 2	Investigative Property
9.11.4	01-2012	36460C	9.11 CH 4	Personnel Matters
9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS				
9.12.1	07-2011	36416K	9.12 CH 1; 9326, 9710-1, 9715, 9723, 9781-3(10)8.22, 9784-331.2-.5, 9714, 9716	Miscellaneous Administrative Procedures

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 PHYSICAL SECURITY PROGRAM				
10.2.1	04-2012	51711E	1.16.1	Physical Security
10.2.2	10-2011	51712P	1.16.2	Physical Security Compliance Reviews
10.2.3	09-2008	51713A	1.16.3	Safeguard Reviews
10.2.4	09-2008	51715W	1.16.4	Overview of ID Media
10.2.5	09-2008	51716H	1.16.5	Identification Cards
10.2.6	09-2008	51717S	1.16.6	Pocket Commissions
10.2.7	09-2008	51718D	1.16.7	Enforcement Shields
10.2.8	09-2008	51720P	1.16.8	Emergency Planning and Incident Reporting
10.2.9	09-2009	51721A	1.16.9	Occupant Emergency Plan
10.2.10	09-2008	51723W	1.16.10	Continuity Planning Requirements
10.2.11	09-2009	51724H	1.16.11	Basic Security Concepts
10.2.12	11-2011	51725S	1.16.12	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	08-2012	51726D	1.16.13	Information Protection
10.2.14	09-2009	51728Z	10.2.16; 1.16.14	Methods of Providing Protection
10.2.15	09-2008	51729K	1.16.15	Minimum Protection Standards (MPS)
10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS				
10.4.1	10-2008	51731W	1.4.6	Managers Security Handbook
10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)				
10.5.1	05-2010	49876Q	11.2.1; 2.1.10	Policy, Roles and Responsibilities
10.5.3*	07-2012	49878M	LEM 10.5.3	Identity Protection Program
10.5.4	12-2010	49879X		Incident Management Program
10.5.7	11-2010	49882U	1.2.4	Use of Pseudonyms by IRS Employees
10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	05-2012	49446Y	25.10.1	Policy and Guidance
10.8.2	09-2012	49072Q	25.10.23	IT Security Roles and Responsibilities

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10.8.3*	09-2011	49374P	LEM 10.8.3; LEM 25.10.3	Audit Logging Security Standards
10.8.5*	09-2011	53312F		Information Technology (IT) Security- Domain Name System Security Extensions (DNSSEC) Security Policy
10.8.6	08-2010	50384V		Secure Application Development
10.8.7	07-2011	53313Q		Information Technology (IT) Security- MAC OS X Security Policy
10.8.8	08-2010	53118R	2.5.16	Live Data Protection
10.8.9*	10-2011	53314B		Virtualization Security Policy
10.8.10*	11-2011	50850U	LEM 10.8.10; 25.10.5	Basic UNIX Security Requirements (BUSR)
10.8.20*	02-2012	50853B		Windows Security Policy
10.8.21*	11-2011	54962B		Database Security Policy
10.8.22*	12-2011	55175G	10.8.42	Web Server Security Policy
10.8.26	10-2012	49826K	25.10.20	Laptop Computer Security Policy
10.8.27	10-2012	50851F		Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources
10.8.30*	10-2012	50509G		Unisys Operating Systems Security Standards
10.8.32	10-2012	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	10-2011	50208S	LEM 25.10.3	Integrated Data Retrieval System (IDRS) Security Handbook
10.8.40	10-2012	50854M		Wireless Security Policy
10.8.50	08-2012	49074M		Service-wide Security Patch Management
10.8.52	02-2011	51042W		PKI Security Policy
10.8.54*	02-2011	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.60	06-2009	51228U		Information Technology Disaster Recovery Policy and Guidance
10.9 NATIONAL SECURITY INFORMATION				
10.9.1	08-2012	51732H	1.9.1, 1.9.2, 1.9.3, 1.9.4	National Security Information (NSI)
10.23 PERSONNEL SECURITY				
10.23.1	05-2010	51141M	1.23.1; 10.3.1 CH 11, CH 12, CH 13	Personnel Security
10.23.2	11-2011	51142X	1.23.2	Contractor Investigations
10.23.3	11-2011	51144T	1.23.3	Personnel Security/Suitability Program

Part 11: Communications and Liaison

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

11.1 COMMUNICATIONS

11.1.1	08-2008	31861T	1.19 CH 1; 1(19)00; 6300	Introduction
11.1.2	08-2008	33001D	1.19 CH 2	News Coverage of Tax Prosecutions
11.1.3	11-2009	31863P	1.19 CH 3; 1(19)00; 6300	Contact With the Public and the Media
11.1.4	03-2010	37584X	2.25.9	Content Policies and Standards for Intranet Sites

11.3 DISCLOSURE OF OFFICIAL INFORMATION

11.3.1	03-2011	30423R	1.3 CH 1; 1272	Introduction to Disclosure
11.3.2	08-2008	30424C	1.3 CH 2; 1272	Disclosure to Persons with a Material Interest
11.3.3	03-2008	30425N	1.3 CH 3; 1272	Disclosure to Designees and Practitioners
11.3.4	06-2008	30426Y	1.3 CH 4; 1272	Congressional Inquiries
11.3.5	12-2007	30427J	1.3 CH 5; 1272	Fees
11.3.6	04-2009	30428U	1.3 CH 6; 1272	Seals and Certifications
11.3.7	08-2008	30429F	1.3 CH 7; 1272	Freedom of Information Reading Room Operations

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11.3.8	04-2011	30431R	1.3 CH 8; 1272	Disclosure of Written Determinations
11.3.9	06-2012	30432C	1.3 CH 9; 1272	Exempt Organizations
11.3.10	06-2010	30433N	1.3 CH 10; 1272	Employee Plans Information
11.3.11	06-2009	30434Y	1.3 CH 11; 1272	Other Information Available to the Public
11.3.12	10-2009	30435J	1.3 CH 12; 1272	Designation of Documents
11.3.13	10-2007	30436U	1.3 CH 13; 1272	Freedom of Information Act
11.3.14	08-2008	30437F	1.3 CH 14; 1272	Privacy Act General Provisions
11.3.15	08-2008	30438Q	1.3 CH 15; 1272	Privacy Act Publication and Reporting Requirements
11.3.16	08-2008	30439B	1.3 CH 16; 1272	Privacy Act Notification Programs
11.3.17	08-2008	30440C	1.3 CH 17; 1272	Privacy Act Recordkeeping Restrictions
11.3.18	08-2008	30441N	1.3 CH 18; 1272	Privacy Act Access and Amendment of Records
11.3.19	07-2008	30442Y	1.3 CH 19; 1272	Privacy Act Accounting for Disclosure
11.3.20	06-2008	30443J	1.3 CH 20; 1272	Personnel Records
11.3.21	03-2008	30444U	1.3 CH 21; 1272	Investigative Disclosure
11.3.22	04-2009	30445F	1.3 CH 22; 1272	Disclosure to Federal Officers and Employees for Tax Administration Purposes
11.3.23	03-2008	30446Q	1.3 CH 23; 1272	Disclosure to the General Accounting Office (GAO)
11.3.24	07-2008	30447B	1.3 CH 24; 1272	Disclosures to Contractors
11.3.25	06-2009	30448M	1.3 CH 25; 1272	Disclosure to Foreign Countries Pursuant to Tax Treaties
11.3.26	05-2009	30449X	1.3 CH 26; 1272	Wagering Tax Information
11.3.27	04-2009	30450Y	1.3 CH 27; 1272	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2009	30451J	1.3 CH 28; 1272	Disclosure to Federal Agencies for Administration of Nontax Criminal Laws
11.3.29	09-2009	30452U	1.3 CH 29; 1272	Disclosure to Federal Agencies for Administration of Nontax Laws
11.3.30	04-2009	30453F	1.3 CH 30; 1272	Disclosure to the President
11.3.31	10-2010	30454Q	1.3 CH 31; 1272	Tax Check Reports on Federal Appointees
11.3.32	10-2010	30455B	1.3 CH 32; 1272	Disclosure to States for Tax Administration Purposes
11.3.33	07-2008	30456M	1.3 CH 33; 1272	Other Disclosures to State and Local Governments
11.3.34	05-2009	30457X	1.3 CH 34; 1272	Disclosure for Nontax Criminal Violations
11.3.35	03-2009	30458I	1.3 CH 35; 1272	Requests and Demands for Testimony and Production of Documents
11.3.36	08-2008	30459T	1.3 CH 36; 1272	Safeguard Review Program
11.3.37	10-2010	30461F	1.3 CH 37; 1272	Recordkeeping and Accounting for Disclosures
11.3.38	10-2009	30462Q	1.3 CH 38; 1272	Roles and Responsibilities of Disclosure Managers
11.3.39	06-2008	30463B	1.3 CH 39; 1272,	Computer Matching and Privacy Protection Act
11.3.40	06-2010	30464M	1.3 CH 40; 1272	Disclosures Involving Trust Fund Recovery Penalty Assessments
11.4 OFFICE OF GOVERNMENTAL LIAISON				
11.4.1	05-2011	33481B	11.4.3; 104.1 CH 1-3; 7.12.2	Governmental Liaison Operations
11.4.2	07-2009	33482M	104.1 CH 4-5	Data Exchange Program
11.5 LEGISLATIVE AFFAIRS				
11.5.1	08-2006	48639B		Audit Process For General Accountability Office/TIGTA
11.5.2	03-2006	39914X		Congressional Affairs Program
11.5.3	03-2012	38765C		Guide to Congressional Correspondence
11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS				
11.51.1	06-2008	49775E		TIGTA and GAO Audit Program Process at the LMSB Division

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11.53 SMALL BUSINESS/SELF-EMPLOYED				
11.53.2	12-2011	48691T		SB/SE CLD Communications
11.53.3	11-2011	48692E	11.53.4	Policy and Strategic Planning
11.53.5	11-2009	48694A		Stakeholder Liaison Activities
11.55 WAGE AND INVESTMENT				
11.55.1	01-2009	35857Z		Internet Content Publishing Process (ICPP) Management Document
11.55.2	09-2008	49223X		Wage and Investment Communications and Liaison

Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES				
13.1.1	10-2004	30650A	13.1 CH 1; 1.2.7.9 CH 1; 1279:100	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	03-2012	30652W	13.1 CH 2; 1.2.7.9	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	12-2008	30653H	13.1 CH 3; 1.2.7.9; 1279	Definition of Terms / Use of Abbreviations
13.1.4	10-2004	35723S		TAS Authorities
13.1.5	02-2011	30655D	13.1 CH 5; 1.2.7.9; 1279	TAS Confidentiality
13.1.6	02-2008	30657Z	13.1 CH 6; 1.2.7.9; 1279	Casework Communications
13.1.7	04-2011	30658K	13.1 CH 7; 1.2.7.9; 1279	Taxpayer Advocate Service (TAS) Case Criteria
13.1.8	02-2012	30659V	13.1 CH 8; 1.2.7.9	Congressional Affairs Program
13.1.9	10-2004	30660W	13.2.3; 13.1 CH 9; 1.2.7.9	Senate Finance Committee (SFC) Case Procedures
13.1.10	05-2012	30661H	13.1 CH 10; 1.2.7.9; 1279	Special Processes
13.1.11	03-2011	30662S	13.1 CH 11; 1.2.7.9	Case and Inventory Management
13.1.12	03-2012	30663D	13.1 CH 12; 1.2.7.9	Technical Advisors and the Virtual Team Process
13.1.14	10-2004	35726Z		Suspension of the Statutes of Limitation under IRC 7811(d)
13.1.15	09-2010	35727K		Customer Complaints/RRA98 1203 Procedures
13.1.16	06-2012	35728V		Receipt and Assignment of TAS Cases
13.1.17	03-2012	47430U	13.1.7.4	TAS Case Transfer Process
13.1.18	02-2012	47431F	13.1.7.5, 13.1.7.6	Processing TAS Cases
13.1.19	03-2011	47432Q	13.1.7.7	TAS Operations Assistance Request (OAR) Process
13.1.20	02-2011	47433B	13.1.7.8	TAS Taxpayer Assistance Order (TAO) Process
13.1.21	08-2012	47434M		TAS Case Closing and Reopen Case Procedures
13.2 SYSTEMIC ADVOCACY				
13.2.1	07-2009	30665Z	1.2.7.9	Processing Advocacy Issues
13.2.2	07-2009	30666K	1.2.7.9	Inventory Control and Working an Assignment
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03-2012	30667V	1.2.7.9	NTA Toll-Free Procedures
13.4 TAS TAMIS GUIDE				
13.4.1	03-2009	32655X		General TAMIS Information
13.4.2	05-2011	35620K		Administration and Security
13.4.3	05-2009	35621V		TAMIS Training
13.4.4	05-2009	35622G		Navigation/Querying
13.4.5	07-2012	35623R		Creating and Working a Case on TAMIS
13.4.6	05-2009	35624C		Management Inventory Screens

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13.4.7	04-2011	35625N		Administrative Reports
13.4.8	03-2011	35626Y		Report Writing
13.5 TAS BALANCED MEASURES				
13.5.1	10-2001	32657T		TAS Balanced Measure System
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02-2012	35731S		Internal and External Communications

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK				
20.1.1*	11-2011	33067T	LEM 20.1.1; 120.1 CH 1; (20)100	Introduction and Penalty Relief
20.1.2*	04-2011	33068E	LEM 5.1; LEM 20.1.2; 120.1 CH 2; (20)200	Failure to File/Failure to Pay Penalties
20.1.3*	03-2010	33071B	LEM 20.1.3; 120.1 CH 3; (20)300	Estimated Tax Penalties
20.1.4*	01-2012	36750J	LEM 5.1; LEM 20.1.4; 120.1 CH 4; (20)400	Failure to Deposit Penalty
20.1.5	01-2012	33073X	LEM 5.1; 120.1 CH 5; (20)500	Return Related Penalties
20.1.6*	05-2012	33072M	LEM 5.1; 120.1 CH 6; (20)600	Preparer,Promoter Material Advisor Penalties
20.1.7*	07-2011	33064M	LEM 20.1.7; 120.1 CH, 7; (20)700	Information Return Penalties
20.1.8*	08-2011	33063B	120.1 CH 8; (20)800	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties
20.1.9	04-2011	33061F	120.1 CH 9; (20)900	International Penalties
20.1.10*	05-2010	33062Q	LEM 20.1.10; 120.1 CH 10; (20)(10)00	Miscellaneous Penalties
20.1.11*	05-2010	50742T	LEM 20.1.11	Excise Tax and Estate and Gift Tax Penalties
20.1.12	08-2010	52679Z		Penalties Applicable to Incorrect Appraisals
20.2 INTEREST				
20.2.1*	10-2011	32961E	20.2.2; 104.8 CH 1; 121.1 CH 1; (21)(20)00; 31(59)	General and Legal Authorizations
20.2.3	02-2012	32963A	104.8 CH 3; 121.1 CH 3; (21)(20)00; 31(59)	PINEX and Related Command Codes
20.2.4*	09-2010	32965W	LEM 20.2; 121.1 CH 4; (21)(20)00; 31(59)	Overpayment Interest
20.2.5*	03-2010	32966H	LEM 20.2; 20.2.13; 121.1 CH 5; (21)(20)00; 31(59)	Interest on Underpayment
20.2.6*	10-2011	32967S	LEM 20.2; 121.1 CH 6; (21)(20)00; 31(59)	Methods of Computing Interest
20.2.7*	03-2010	32968D	LEM 20.2; 104.8 CH 7; 121.1 CH 7; (21)(20)00; 31(59)	Abatements and Suspension of Interest: IRC 6404 and 7508
20.2.8	12-2009	32970P	104.8 CH 9; 121.1 CH 9; (21)(20)00; 31(59)	Restrict Interest
20.2.9	06-2009	32971A	104.8 CH 10; 121.1 CH 10; (21)(20)00; 31(59)	Interest on Carryback of Net Operating Loss
20.2.10	11-2008	32973W	104.8 CH 20; 121.1 CHs.11, 20; (21)(20)00; 31(59)	Interest on Estate Tax, Foreign Tax and Excise Tax
20.2.11	11-2008	32974H	104.8 CHs. 8, 12-18; 121.1 CHs. 8, 12-18; (21)(20)00; 31(59)	Miscellaneous Interest Provisions
20.2.12	08-2010	32975S	LEM 20.2.12; 104.8 CH 19; 121.1 CH 19; (21)(20)00; 31(59)	Employment Taxes
20.2.14	06-2011	32978Z	121.1 CH 23	Netting of Overpayment and Underpayment Interest

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Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS

21.1.1	09-2012	36800E	21.1; (21)100	Accounts Management & Compliance Services Overview
21.1.2	08-2012	36801P	21.2	Reference Materials Overview
21.1.3	08-2012	36802A	21.2	Operational Guidelines Overview
21.1.7*	09-2012	38746V		Campus Support

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09-2012	36806S	21.3; (21)300; 36(66)0	Systems
21.2.2	08-2012	36807D	21.3; (21)300; 36(66)0	Research
21.2.3*	08-2012	36808O	21.2.4; 21.18; 35(65)0	Transcripts
21.2.4*	09-2012	36809Z	21.2.5; 21.7; 36(64)0	Master File Accounts Maintenance
21.2.5	09-2012	36810A	21.3.4; 21.19; 35(264)0	Miscellaneous Forms and Processing

21.3 TAXPAYER CONTACTS

21.3.1*	08-2012	36811L	21.6; 21(400)	Taxpayer Contacts Resulting from Notice Issuance
21.3.2	01-2012	36812W		Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
21.3.3	08-2012	36813H	21.3.2; 21.7; 35(44)0	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2012	36814S	21.1.6; 21.4; (21)(24)00	Field Assistance
21.3.5	08-2012	28016E	21.5.11; 21.17; (21)(23)00	Taxpayer Inquiry Referrals Form 4442
21.3.6	08-2012	28017P	21.3.321.15; (21)(22)00; 35(264)0	Forms and Information Requests
21.3.7	08-2012	28789Q	121.3 CH 1-7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	08-2012	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2012	33093P		Processing Reporting Agents File Authorizations
21.3.10	08-2012	33204M		Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)
21.3.11	11-2011	54528B	Portions of 3.42.7	Information Returns Reporting Procedures
21.3.12*	08-2012	55809H		Accounts Management Balance Due Telephone Contacts

21.4 REFUND INQUIRIES

21.4.1*	08-2012	36815D	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Refund Research
21.4.2*	08-2012	36816O	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Trace and Limited Payability
21.4.3	08-2012	36817Z	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Returned Refunds/Releases
21.4.4*	08-2012	36818K	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Manual Refunds
21.4.5*	08-2012	36819V	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Erroneous Refunds
21.4.6*	08-2012	36820W	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Offset

21.5 ACCOUNT RESOLUTION

21.5.1*	08-2012	36821H	21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0	General Adjustments
21.5.2*	08-2012	36822S	21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0	Adjustment Guidelines

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21.5.3*	08-2012	36823D	21.5.9; 21.13; 21.41; (21)(15)00; (21)(18)00; (21)(21)00; 3(15)(129)0; 3(15)(148)0	General Claims Procedures
21.5.4*	08-2012	36824O	21.5.10; 21.12; (21)(15)00; (21)(18)00; 3(15)(129)0; (21)(15)00; (21)(18)00; 3(15)(129)0	General Math Error Procedures
21.5.5	08-2012	36825Z	21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0	Unpostables
21.5.6*	08-2012	36826K	21.5.6; 21.9; (21)(12)00	Freeze Codes
21.5.7*	08-2012	36827V	21.5.3; 21.1; (21)(16)0; (21)(17)00	Payment Tracers
21.5.8*	08-2012	36828G	21.5.4; 21.1; (21)(16)0; (21)(17)00; 35(70)0,	Credit Transfers
21.5.9*	08-2012	36829R	21.5.2; 21.16; 3(15)(209)0	Carrybacks
21.5.10	08-2012	36830S	21.6.8; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Examination Issues
21.5.11*	06-2012	36831D	3.15.259	Employee Plan Accounts
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	08-2012	36832O	21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Filing Status and Exemption Adjustments
21.6.2*	08-2012	36833Z	21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting TIN-Related Problems
21.6.3*	08-2012	36834K	21.6.2	Credits
21.6.4*	08-2012	36835V	21.6.3	Tax Computation/Tax Period Changes
21.6.5	08-2012	36836G	21.6.9; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
21.6.6*	08-2012	36837R	21.6.6; 21.6.5; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Specific Claims and Other Issues
21.6.7*	08-2012	36838C	21.6.4; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting Individual Tax Accounts
21.6.8	08-2012	36839N	25.15.13	Split Spousal Assessments (MFT 31)
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08-2012	36841Z	21.14	BMF/NMF Miscellaneous Information
21.7.2*	08-2012	36842K	21.7.6; 21.14	Employment and Railroad Tax Returns
21.7.3*	08-2012	36843V	21.14	Unemployment Taxes
21.7.4*	08-2012	36844G	21.14	Income Taxes/Information Returns
21.7.5*	08-2012	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	10-2011	36847N	3.24.6; 21.14	Exempt Organizations and Tax Exempt Bonds
21.7.8*	08-2012	36848Y	21.14	Excise Taxes
21.7.9*	08-2012	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	08-2012	36850K	21.14	No-Merge Cases
21.7.11*	08-2012	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	08-2012	36852G	21.14	Non-Master File (NMF) Adjustments
21.7.13*	08-2012	32186R		Assigning Employer Identification Numbers (EINs)
21.8 INTERNATIONAL				
21.8.1*	08-2012	49813H	portions of 3.15.128 and 3.15.129	IMF International Adjustments
21.8.2*	08-2012	49814S	portions of 3.15.129	BMF International Adjustments
21.8.3*	08-2012	49815D	portions of 3.15.128; portions of 3.15.129	NMF International Adjustments

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21.8.4	08-2012	49817Z	portions of 3.38.128 and 3.15.129	United States Certification for Reduced Tax Rates in Tax Treaty Countries
21.8.5*	08-2012	50502H	portions of 3.21.25	Miscellaneous FIRPTA Related Issues
21.8.6	08-2012	49818K	portions of 3.21.25	Exemptions from US Withholding (Form 8233)
21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS				
21.9.1*	09-2012	52829V		Taxpayer Assurance Program
21.9.2*	08-2012	52830W		Accounts Management Identity Theft
21.10 QUALITY ASSURANCE				
21.10.1	09-2012	36867F	21.10.2; 21.38; 21.39; 3(44)(237)0; 3(44)(231)0; 6541; 6542	Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, and Electronic Products and Services Support

Part 22: Taxpayer Education and Assistance

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

22.24 OFFICE OF TAXPAYER BURDEN REDUCTION				
22.24.1	06-2012	37489Z		Burden Reduction Activities
22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1	08-2012	36870C	21.10.4, 21.10.6; 21.41; 6570	Stakeholder Partnerships, Education and Communication
22.31 MULTILINGUAL INITIATIVES				
22.31.1	04-2006	39864C		The Multilingual Initiative (MLI)
22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS				
22.40.1	11-2007	38104J		Outreach
22.41 INDIAN TRIBAL GOVERNMENTS				
22.41.1	10-2011	35210K		Indian Tribal Governments Outreach
22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE				
22.42.1	09-2012	35364J		Tax Exempt Bonds Customer Education and Outreach
22.43 EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH				
22.43.1	10-2008	37895H		Procedures

Part 25: Special Topics

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

25.1 FRAUD HANDBOOK				
25.1.1	12-2011	27681V	104.2 CH 1; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Overview/Definitions
25.1.2	10-2009	27682G	104.2 CH 2; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Recognizing and Developing Fraud
25.1.3*	12-2011	27683R	104.2 CH 3; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Criminal Referrals

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25.1.4	12-2011	27684C	104.2 CH 4; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Administrative Joint Investigations
25.1.5	01-2010	27685N	104.2 CH 5; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Grand Jury Investigations
25.1.6	10-2009	27686Y	104.2 CH 6; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Civil Fraud
25.1.7	10-2009	27687J	104.2 CH 7; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Failure to File
25.1.8*	04-2011	27688U	104.2 CH 8; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Collection Field Function
25.1.9*	09-2011	27689F	104.2 CH 9; 4231:900; 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80	Tax Exempt and Government Entities (TEGE)
25.1.10	07-2008	34951C		LMSB Fraud Procedures
25.1.11	12-2011	49714R		Campus Collection Fraud Procedures
25.1.12	10-2009	50016Q		Bank Secrecy Act (BSA) Willfulness Referral Procedures
25.1.14	09-2010	54034A		Campus Examination Fraud Procedures
25.2 INFORMATION AND WHISTLEBLOWER AWARDS				
25.2.1	12-2008	27541K	104.4 CH 1; 4569; 4810.(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Receiving Information
25.2.2	07-2010	27544R	104.4 CH 2; 4569; 4810.(16)30-33; 5136, 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Whistleblower Awards
25.2.3	08-2001	27546N	104.4 CH 3; 4569; 4810.(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3	Reimbursements to State/Local Law Enforcement Agencies
25.3 LITIGATION AND JUDGMENTS				
25.3.1	12-2010	30351I	105.2 CH 1; 5730	General Guidelines
25.3.2*	12-2010	30397G	LEM 25.3.2; portions of LEM 5.5; 105.2 CH 2; 5730	Suits by the United States
25.3.3	12-2010	30398R	105.2 CH 3; 5730	Suits Against the United States and Claims for Damages under IRC 7433
25.3.4	07-2010	30399C	105.2 CH 4; 5730	Suits Against IRS Employees
25.3.5	03-2012	30400S	105.2 CH 5; 5730	Judgment Follow-up
25.3.6	12-2010	52749M	Portions of IRM 25.3.1	Open Litigation Control, Monitoring, Closing action
25.3.7	12-2011	55406W		Reconciling Non-Insolvency LAMS Reports
25.4 EMPLOYEE PROTECTION				
25.4.1	07-2008	32998R	LEM 25.4	Potentially Dangerous Taxpayer

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25.4.2	07-2008	36337M	LEM 25.4	"Caution Upon Contact" Taxpayer
25.5 SUMMONS				
25.5.1	10-2011	27528R	109.1 CH 1; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Introduction
25.5.2	12-2011	27529C	109.1 CH 2; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Preparation
25.5.3	01-2010	27530D	109.1 CH 3; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Procedures
25.5.4	08-2011	27532Z	109.1 CH 4; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Examination of Books and Witnesses
25.5.5	10-2011	27533K	109.1 CH 5; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Summons for Taxpayer Records and Testimony
25.5.6	04-2009	27534V	109.1 CH 6; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Summonses on Third-Party Witnesses
25.5.7	11-2011	27536R	109.1 CH 7; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Special Procedures for John Doe Summonses
25.5.8	06-2011	27537C	109.1 CH 8; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Use of Summons Special Applications
25.5.9	08-2010	27538N	109.1 CH 9; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Fees and Costs for Summoned Witnesses
25.5.10	01-2012	27539Y	109.1 CH 10; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Enforcement of Summons
25.5.11	12-2011	27540Z	109.1 CH 11; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4	Title 31 Bank Secrecy Act Investigations
25.6 STATUTE OF LIMITATIONS				
25.6.1*	08-2012	36881J	LEM 25.6; 121.2.1; 121.2 CH 1; 3(15)(58)	Statue of Limitations Processes and Procedures
25.6.22	08-2011	28778J	121.2.22; 121.2 CH 22	Extension of Assessment Statute of Limitations by Consent
25.6.23	03-2008	29221J	121.2.23; 121.2 CH 23	Examination Process - Assessment Statute of Limitations Controls
25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.1	02-2012	27768D	7.3.4 CH 1; 7820:100, 200, 400	Exempt Organizations/Business Master File and Support Processing
25.7.2	02-2012	27771A	7.3.4 CH 2; 7820:300, 500	EO/BMF Processing Procedures
25.7.3	09-2006	27772L	7.3.4 CH 3; 7820:700	Group Exemption Procedures
25.7.5	02-2012	27774H	7.3.4 CH 5; 7820:(10)00	Exempt Organizations Extracts and On-line Programs
25.7.6	09-2006	27776D	7.3.4 CH 6; 7820:(13)00	Cumulative List (Publication 78)
25.7.7	09-2006	35833P	7.3.2 CH 3; 7820:600	EO/BMF Reports
25.8 OFP CODES				
25.8.1	01-2010	36880Y	121.9 CH 1; 3(30)(19)6	OFP Codes Overview
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	11-2009	36795W	LEM 25.12.1; 25.12.2, 25.12.3, 25.12.4; 121.7 CH 1; (MS) 5G-388	Processing Refund Hold Program Inventory
25.13 TAXPAYER CORRESPONDENCE				
25.13.1	01-2011	57125U		Taxpayer Correspondence Services
25.14 INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL				
25.14.1	08-2009	36875F	121.8 CH 1; 3.30.19	Production Control and Performance Reporting
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1*	03-2011	30263Z	LEM 25.15.1; 104.5 CH 1; 45(11)(20)	Introduction
25.15.2	07-2009	30264K	104.5 CH 2; 45(11)(20)	General Procedures / Employees with Taxpayer Contact
25.15.3*	03-2011	30266G	104.5 CH 3; 45(11)(20)	Technical Provisions of IRC 6015

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25.15.5	07-2009	32027Z	104.5 CH 4; 45(11)(20)	Relief from Community Property Laws / Community Property States
25.15.6	03-2008	30268C	104.5 CH 6; 45(11)(20)	Field Examination Procedures
25.15.7*	02-2011	30269N	104.5 CH 7; 45(11)(20)	Compliance Campus Functions
25.15.8	08-2010	30272K	104.5 CH 8; 45(11)(20)	Procedures for Working Innocent Spouse Relief Cases
25.15.9	03-2011	30273V	104.5 CH 9; 45(11)(20)	Account Processing of Requests for Relief from Joint and Several Liability
25.15.11	02-2011	30275R	104.5 CH 11; 45(11)(20)	Taxpayer Advocate Service Contacts and Processing of Innocent Spouse Cases
25.15.12	08-2012	30276C	104.5 CH 12; 45(11)(20)	Appeals Procedures
25.15.14	02-2011	32938P	4.4.15; 45(11)(20)	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	02-2011	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.16	02-2011	49557G		Telephone Contacts
25.15.17*	02-2011	50494S		Reconsiderations
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	06-2012	36901Q	25.16.2 - 25.16.13; 121.6 CH 1; 12(10)4	Program Guidelines
25.18 COMMUNITY PROPERTY				
25.18.1	03-2011	38246Q		Basic Principles of Community Property Law
25.18.2	03-2011	38253F		Income Reporting Considerations of Community Property
25.18.3	03-2011	38254Q		Innocent Spouse Relief and Community Property
25.18.4	03-2011	38263B		Collection of Taxes in Community Property States
25.18.5	03-2011	38261F		Injured Spouse
25.19 HEALTH COVERAGE TAX CREDIT (HCTC)				
25.19.1	09-2008	39701S		General Information
25.19.2	09-2008	39702D		Customer Service
25.19.3	09-2008	39704Z		Eligibility
25.19.4	09-2008	39705K		Registration
25.19.5	09-2008	39706V		Payments
25.19.6	09-2008	39707G		Additional HCTC Guidelines
25.19.7	09-2008	50495D		Systems Operation (SO)
25.19.8	09-2008	50497Z		Campus Management Operations (CMO)
25.21 AFFORDABLE CARE ACT FEES				
25.21.1	07-2012	59067T		Branded Prescription Drug Fee

Part 30: Administrative

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30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT				
30.1.1	11-2006	29704D	30.7.5, 30.7.6, 39.0.1, 39.0.2; Part (30)	Mission Statement, and the Strategic and Program Plan
30.2 CHIEF COUNSEL DIRECTIVES				
30.2.1	01-2008	29706Z		Office of Chief Counsel Directives System
30.2.2	08-2007	29707K		General Counsel Orders and Directives
30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.1	11-2011	29598J	30.3.3	Chief Counsel Delegations, Organization, and Succession
30.3.2	06-2012	29599U	30.3.2	Delegations of Authority and Designations
30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY				

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30.4.1	05-2012	29708V	30.4.1, 30.4.2, 30.4.4, 30.4.9, 30.4.12, 30.5.1, 30.5.3-30.5.7, 30.6.3	Employment
30.4.2	11-2011	29812E	30.4.2, 30.4.3	Personnel Guidance
30.4.3	03-2011	29601V	30.4.5	Training and Communication
30.4.4	01-2008	29709G	30.4.7	Equal Employment Opportunity
30.4.5	05-2006	29602G	30.4.8	Labor and Employee Relations
30.4.6	03-2009	29603R	30.6.1	Leave Administration
30.4.7	07-2007	29604C	30.6.1	Work Schedules
30.4.8	12-2010	38030E	30.11.1, 30.11.2, 30.11.3	Public Information (Speeches, Publications, and Teaching)
30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT				
30.5.1	10-2007	29063N	30.8.1, 30.8.2, 30.8.3, 30.8.4	Resources, Services, and Financial Management
30.5.2	11-2010	29123E	Part (30)	Travel Guidelines
30.5.3	07-2005	29608U	Reserved	Financial Management
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.1	04-2009	29269D	30.9.1, 30.9.2, 30.9.3, 30.9.5, 32.2.3	Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property
30.6.2	10-2007	29610G	30.10.1	Emergency Preparedness
30.7 MANAGEMENT SYSTEMS				
30.7.1	12-2010	41428A	34.15.1, 39.5.1, 39.5.5, 30.7.3, 30.7.7, 30.7.9, 30.7.14, 30.7.16	Information Systems
30.7.2	05-2012	29271P	30.7.8, 30.7.13, 30.16.1, 30.16.2, 30.16.3 - 30.16.10	Research and Management Information
30.7.3	12-2009	29611R		Technology Services
30.7.4	12-2009	41695T		Programs and Special Topics
30.8 LIBRARY SERVICES				
30.8.1	07-2005	29813P	Reserved	Counsel Library Services
30.9 FILE MANAGEMENT				
30.9.1	07-2005	29712D	30.7.7.2, 30.7.10, 35.14.11	Case File Management
30.9.2	12-2010	29714Z	31.2.1 - 31.2.4, 31.4.19, 33.6.1, 34.3.1 - 35.3.5, 35.17.6, 35.19.4, 39.7.1.8, 39.7.1.9, 39.7.4	Guidelines for Specific Categories of Case Files
30.10 STANDARDS FOR CORRESPONDENCE				
30.10.1	07-2005	29183G	30.7.11; (30)7(10)0	Correspondence Guidelines
30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS				
30.11.1	05-2009	29184R	32.5.1, 30.14.1, 30.14.2	FOIA Requests for Chief Counsel Records

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31.1 GUIDING PRINCIPLES				
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31.1.2	08-2004	29648E	31.4.20, 39.8.8, 39.11.1	Dealing with Taxpayers and Practitioners
31.1.3	08-2004	29649P	35.14.13, 39.1.3	Signature Principles
31.1.4	10-2010	29650Q	32.6.1, 34.2.1, 35.3.12, 36.3.16, 35.3.18, 35.3.21, 39.1.4, 39.1.7, 39.8.1, 39.8.3 - 39.8.7, 39.11.2	Coordination and Reconciliation of Disputes
31.2 SIGNIFICANT CASE COORDINATION				
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32.1.2	09-2011	38994H	(30)(15)20:120, 521, 522, 531	Procedural Requirements for Regulation Projects
32.1.3	08-2004	38995S	(30)(15)20:130, 233, 234	Substantive Development of a Regulation Project
32.1.4	10-2011	38996D	(30)(15)20: 310, 320 - 325, 330 - 336, 340, 455 - 458, 541	Outlining and Drafting Substantive Regulatory Text
32.1.5	09-2011	38998Z	(30)(15)20: 420, 430 - 437, 440, 450, 452 - 454, 459, 460, 531, 532, 534, 550	Required Format for Regulations
32.1.6	09-2011	38999K	(30)(15)20: 170, 180, 542, 561 - 565, 571 - 577	Review, Approval and Publication of Regulations
32.1.7	08-2011	39002W	(30)(15)20: 581, 582	Inquiries, Comments and Public Hearings
32.1.8	08-2004	39003H	(30)(15)20: 190	Publishing the Final Regulation
32.1.9	08-2004	39004S	(30)(15)20: 523	Closing a Regulation Project
32.2 CHIEF COUNSEL PUBLICATION HANDBOOK				
32.2.1	08-2004	29173K	(30)(15)10: 100, 110, 130	Introduction to the Chief Counsel Publication Handbook
32.2.2	09-2011	29174V	39.11.3.1, 39.11.4.1, (30)(15)10: 211 - 216, 221, 223, 224, 231, 232, 240 - 243, 251 - 253, 261 - 266, 315, 320	Summary of the Published Guidance Process
32.2.3	10-2011	29175G	(30)(15)10: 311 - 314, 316, 331, 332, 410, 421, 422, 432, 441, 451, 461, 610, 621 - 624, 640	Drafting Published Guidance
32.2.4	08-2004	29176R	(30)(15)10: 631, 632, 634	Background Information Note (BIN) and Legal Memorandum (Legal Memo)
32.2.5	08-2004	39005D	(30)(15)10: 731, 732	Coordination and Clearance
32.2.6	10-2011	39007Z	(30)(15)10: 712, 721, 723, 724, 727, 728	Circulating Draft Publication Items
32.2.7	10-2011	39008K	(30)(15)10: 625, 711, 713 - 717, 720, 75, 726	Formal Clearance of Publication Items
32.2.8	09-2011	39009V	(30)(15)10: 740, 750, 760, 770, 780, 790	Publication
32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS				
32.3.1	10-2011	29177C	39.6.1, 39.6.2	Forms of Advice
32.3.2	10-2011	39010W	39.1.10, 39.1.12, 39.6.3, 39.6.7	Letter Rulings
32.3.3	08-2004	39011H		Information Letters
32.3.4	08-2004	39012S	35.18.20, 39.6.4	Closing Agreements Covering Specific Matters
32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
32.4.1	02-2011	29178N	42.10.1 - 42.10.16	Advance Pricing Agreements
32.4.2	06-2005	29179Y	Reserved	Pre-Filing Agreements
32.4.3	10-2010	29180Z		Industry Issue Resolution

Part 33: Legal Advice

33.1 LEGAL ADVICE				
33.1.1	08-2004	39430S	34.11.4, 35.2.1, 35.2.13, 35.8.12, 35.19.4, 39.8.2, 39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	03-2011	39431D	35.2.2 thru 35.2.4, 35.2.7, 35.2.9, 35.2.10, 35.3.4	Chief Counsel's Legal Advice Program
33.1.3	07-2011	39433Z		Releasing Legal Advice to the Public

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33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE				
33.2.1	08-2004	29146D	39.7.1 - 39.7.3	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda
33.2.2	10-2010	29148Z	39.7.4	Requests for Technical Advice and Technical Expedited Advice
33.3 OTHER LEGAL ADVICE				
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33.3.2	11-2010	29160H	34.5.1 thru 34.5.3, 34.5.5	Offers in Compromise
33.3.3	11-2010	29161S		Appeals Settlement Guidelines
33.3.4	12-2010	29162D	35.3.15	Division Counsel (LB&I) Industry Program
33.3.5	08-2004	29164Z	39.2.6	Congressional and Other IRS Controlled Correspondence
33.3.6	12-2010	39523E	35.3.14, 35.5.5	Designating a Case for Litigation
33.3.7	08-2010	29165K	39.4.1 - 39.4.4	Tax Forms, Tax Publications, and Public Use Forms

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

34.1 JURISDICTION OF THE DISTRICT COURTS				
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34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS				
34.2.1	08-2004	29129S	35.18.7.2	Jurisdiction of the Court of Federal Claims
34.3 PROCEDURES IN BANKRUPTCY CASES				
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34.4 INSOLVENCIES				
34.4.1	08-2004	39024K	34.9.1, 34.9.4	Insolvencies
34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.1	08-2004	29661X	34.12.1, 35.16.3, 35.17.7, 35.17.9, 35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18	Defense Letters
34.5.2	04-2009	29663T	35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7	Refund Litigation
34.5.3	08-2004	29664E	34.12.4, 34.12.7	Suits Brought Against the United States
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34.5.7	08-2004	39027R		Damages Litigation
34.6 SUITS BROUGHT BY THE UNITED STATES				
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34.8 SETTLEMENT PROCEDURES				
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34.8.2	08-2004	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures
34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				

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34.10 POST-TRIAL PROCEDURES				
34.10.1	08-2004	27624A	35.21.5, 35.22.1	General Procedures
34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM				
34.11.1	08-2004	29682A	34.14.14	The SAUSA Program
34.12 LITIGATION EXHIBITS				
34.12.1	04-2009	29689Z		Litigation Exhibits

Part 35: Tax Court Litigation

35.1 TAX COURT JURISDICTION				
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35.1.2	08-2004	29816W	35.1.3	Tax Court Terms and Definitions
35.1.3	07-2012	29817H	35.1.4 – 35.1.7, 35.8.5.1, 35.1.8 – 35.1.11, 35.14.14, 35.14.15, 35.1.8 – 35.1.11, 35.14.14 – 35.14.15	Tax Court Procedures
35.2 PETITION AND ANSWER				
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35.2.2	09-2012	29783M	35.4.4, 35.4.18, 35.4.19 – 35.4.22, 35.4.23 – 35.4.25, 35.4.27, 35.5.8.1, 35.8.5.5.4, 35.14.17, 35.23.3 – 35.23.5, 35.25.4	Answers
35.3 MOTIONS				
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35.3.2	09-2012	29843D	35.4.11	Jurisdictional Defects
35.3.3	08-2004	29845Z	35.1.12, 35.1.13	Motions Pertaining to Pleadings
35.3.4	08-2004	29846K	35.4.14	Motions Pertaining to Calendared Cases
35.3.5	08-2004	29847V	35.4.17, 35.23.3	Motions for Disposition without Trial
35.3.6	08-2004	29848G	35.4.15	Motions Pertaining to Opinions and Decisions
35.3.7	08-2004	38354R	35.24.1, 35.24.2	Motions in TEFRA Cases
35.3.8	08-2004	29849R	35.23.3, 35.1.7	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases
35.3.9	08-2004	29850S	35.4.16, 35.4.26	Miscellaneous Motions
35.3.23	07-2012	38348N		Motions in Collection Due Process Cases
35.4 PRE-TRIAL ACTIVITIES				
35.4.1	11-2005	29878U	35.1.10, 35.3.6, 35.3.9, 35.3.10, 35.5.1, 35.5.8, 35.5.11, 35.5.16, 35.8.9, 35.8.10	Trial Planning
35.4.2	12-2010	29879F	35.5.3, 35.5.4	Gathering Information from Government Sources
35.4.3	07-2012	29880G	35.5.12, 35.5.13.3, 35.5.14, 35.5.18, 35.5.20, 35.5.21, 35.5.14	Gathering Information from the Petitioner

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35.4.5	12-2010	29882C	35.5.4.13, 42.1.1 – 42.8.3	Evidence and Information from Abroad
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35.4.8	08-2004	29885J	35.5.1.8, 35.5.9	Preparing for Examination and Cross-Examination of Witnesses
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35.5 SETTLEMENT PROCEDURES				
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35.5.3	08-2004	38055Z	35.3.9, 35.3.10, 35.8.12.11	Coordination of Settlements with Other Related Matters
35.5.4	08-2004	38056K	35.8.11	Settlement of Joint Committee Cases
35.5.5	12-2010	38057V	35.3.17, 35.3.20	Arbitration and Mediation
35.6 TRIAL				
35.6.1	08-2004	29863V	35.9.1	Calendar Calls
35.6.2	09-2012	29864G	35.8.5.6, 35.9.2, 35.15.1, 35.15.3	Trial of the Case
35.6.3	08-2004	29865R	35.5.22, 35.9.3	Tax Court Procedures for Reporting Potentially Dangerous Persons
35.7 TAX COURT BRIEFS				
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35.7.2	08-2004	30004G	35.11.3	Preparation of Briefs
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35.8.2	08-2004	29868Y	35.10.7, 35.10.9	Settlement Documents
35.8.3	08-2004	29869J	35.10.4	Overpayments
35.8.4	08-2004	29870K	35.10.3, 35.10.5	Special Problems of Assessment and Payment
35.8.5	05-2012	29871V	35.10.6, 35.10.13, 35.23.4	Miscellaneous Problems
35.8.6	07-2012	30009J	35.10.8, 35.10.10 – 35.10.12, 35.24.3, 35.24.6	Decision Documents
35.9 POST OPINION ACTIVITIES				
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35.9.2	08-2004	30011V	portions of 35.13.10	Procedures for Assessment of Tax
35.9.3	04-2012	30012G	35.13.11.2, 35.14.11 (portions), 35.24.3	Closing Procedures
35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT				
35.10.1	08-2004	30013R	35.4.16.12	Awards of Litigation and Administration Costs and Fees
35.10.2	08-2004	30014C	35.4.18.5, 35.4.21.7, 35.5.20.7, 35.8.5.5.9, 35.5.21	Penalties and Sanctions
35.11 LITIGATION EXHIBITS				
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Part 36: Appellate Litigation and Actions on Decision

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8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Charmaine Osbi	Appeals
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1.15.9	11/2002	Records Control Schedule for the Taxpayer Advocate Service	Annette Mitchell	AWSS, TAS
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1.15.15	11/2002	Records Control Schedule for Regional/District Counsel	Annette Mitchell	AWSS, Chief Counsel
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1.15.17	02/2009	Records Control Schedule for Information Technology	Annette Mitchell	AWSS, IT
1.15.18	10/2007	Records Control Schedule for Enterprise Computing Center - Detroit	Annette Mitchell	AWSS, IT
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1.15.21	10/2008	Records Control Schedule for Strategic Planning	Annette Mitchell	AWSS, SHR
1.15.22	05/2009	Records and Information Management	Annette Mitchell	All
1.15.23	03/2009	Records Control Schedule for Tax Administration - Examination	Annette Mitchell	AWSS, SB/SE, LBI
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30.4.7	07/2007	Work Schedules	Susan Nieser	Chief Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Kirsten Witter	Chief Counsel

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30.5.2	11/2010	Travel Guidelines	Judith Miller	Chief Counsel
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32.2.5	08/2004	Coordination and Clearance	Henry Schneider	Chief Counsel
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9.9.4	02/2012	Form 4930	Marsha Matthews	CI
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1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE				
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11.1.2	08/2008	News Coverage of Tax Prosecutions	Merritt Underwo	All
11.1.3	11/2009	Contact With the Public and the Media	Merritt Underwo	CL
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11.5 LEGISLATIVE AFFAIRS				
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1.4 RESOURCE GUIDE FOR MANAGERS				
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6.430.3	10/2011	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	John Czernek	All
6.430.4	05/2011	Performance and Reduction in Force	John Czernek	All
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6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES				
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6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT				
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6.735 ETHICS AND CONDUCT MATTERS				
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6.800.2	12/2010	Telework (Flexiplace) Program	Candice Fulton	All
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2.2.1*	01/2011	Partnership Control System Chapter Overview	Melissa Seward	IT, ODs, Appeals
2.2.2	01/2011	PCS Command Code TSLOD	Melissa Seward	IT, ODs, Appeals
2.2.3	01/2011	PCS Command Code TSCHG	Linda Bottalico	IT, ODs, Appeals
2.2.4	01/2011	PCS Command Code TSINQ	Melissa J. Sewa	IT, ODs, Appeals
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2.3.8*	06/2011	Standard Validity Criteria	Stuart Boswell	All
2.3.9*	11/2011	Security Command for IDRS Users	Carl Gardner	All
2.3.10	12/2011	Command Codes MFREQ and RECON	Luann Diroff	All
2.3.11*	11/2011	Command Codes TXMOD and SUMRY	Laura Walinsky	All
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2.3.35*	05/2010	Command Code IRPTR	Tony J Dodge	IT, ODs, Appeals, TAS, CI
2.3.36	12/2011	Command Code SCFTR	Donnetta F Warr	IT, ODs, Appeals, TAS, CI
2.3.37	10/2011	Command Code UPTIN for the GUF System	Donna Hanco	IT, ODs, Appeals, TAS, CI
2.3.38	12/2011	Command Code TXCMP	Aaron Person	IT, ODs, Appeals, TAS, CI
2.3.39	06/2009	Command Code FTPIN	Nicholas Majka	IT, ODs, Appeals, TAS, CI
2.3.40	01/2009	Command Code PICRD	Richard S. Grec	IT, ODs, Appeals, TAS, CI
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2.3.51	12/2011	Command Code IMFOL	Cynthia Meyers	IT, ODs, Appeals, TAS, CI
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2.3.53	06/2011	Command Code PMFOL	Marvin J. Rice	IT, ODs, Appeals, TAS, CI
2.3.54*	08/2009	Command Code DDBOL	Tony Tropea	IT, ODs, Appeals, TAS, CI
2.3.55	12/2011	Command Codes ELFUP and ELFRQ	Cindy Rothman	IT, ODs, Appeals, TAS, CI
2.3.56	01/2010	Command Code ESTABR	Doyle Wiley	IT, ODs, Appeals, TAS, CI
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2.3.68	12/2011	Command Code DUPOL	Mark Trauernich	IT, ODs, Appeals, TAS, CI
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2.3.77	06/2012	Command Code ISTSE	Gina Tutt	IT, ODs, Appeals, TAS, CI
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2.3.80	01/2009	Command Code DDBKD	Freda Lee	IT, ODs, Appeals, TAS, CI
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2.4.2*	12/2011	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOI, and RMODE for IDRS Terminal Input	Carl C. Gardner	All
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2.4.17	11/2011	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	Gina Tutt	All
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2.4.22*	01/2010	Command Code CRMNL	Aaron Person	All
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2.4.41	01/2009	Command Code UNLCE	Eduardo A. Joh	All
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2.4.44	05/2012	Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT	Faye Elhajj	All
2.4.45*	01/2010	Command Code NRP97	Nicholas Majka	All
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2.4.48	01/2010	Command Code VPPIN	Don Moss	All
2.4.50	01/2009	Command Code ASIGN	Miriam Sullivan	All
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2.4.54*	11/2011	Command Codes CSPOD, CSPSP, CSSAD and CSZIP e	Marion Solomon	All
2.4.55*	11/2011	Command Code CSORD	Marion Solomon	All
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2.4.57	01/2009	Command Code CDPTR	Richard Hicks	All
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2.5.10	06/2010	Function Point Standards	Joe Holmes	IT
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2.5.14	06/2010	Quality Assurance (QA)	Denise Patterso	IT
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2.8.2	12/2011	AIMS Command Code AM424	Marion Solomon	IT, ODs, Appeals
2.8.3	12/2011	AIMS Command Code AMDIS	Marion Solomon	IT, ODs, Appeals
2.8.4	12/2011	AIMS Command Code AMSTU	Marion Solomon	IT, ODs, Appeals
2.8.5	12/2011	AIMS Command Code AMSOC	Marion Solomon	IT, ODs, Appeals
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2.8.9	12/2011	AIMS Command Code AMRET	Marion Solomon	IT
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2.13 ENTERPRISE NETWORKS				
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2.13.2	03/2006	Telecommunications Asset Tool - Waste, Fraud, and Abuse	Brenda Carroll	All
2.13.3	08/2006	Voice Premise Communications	David B Burch	All
2.13.4	08/2008	Voice Messaging System	Rebecca Goolsb	All
2.13.5	03/2006	Federal Technology Service (Long Distance)	Brenda Carroll	All
2.13.6	03/2006	Wireless Communications	Tarneisha Stew	All
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2.100.2	03/2012	Integrated Process Management Standardization Process	Alexander Holga	IT

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10.8.3*	09/2011	Audit Logging Security Standards	Richard R. Kink	IT
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10.8.6	08/2010	Secure Application Development	Kathleen M. Bra	IT
10.8.7	07/2011	Information Technology (IT) Security- MAC OS X Security Policy	Janice Harrison	All
10.8.8	08/2010	Live Data Protection	Kathleen M. Bra	All
10.8.9*	10/2011	Virtualization Security Policy	Sandra L. Johns	
10.8.10*	11/2011	Basic UNIX Security Requirements (BUSR)	Richard R. Kink	IT
10.8.20*	02/2012	Windows Security Policy	Denise Crisco	All
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10.8.27	10/2012	Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	Randi Fountian	IT
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4.36.4	05/2010	Joint Committee Specialist Procedures	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
4.36.5	05/2010	Reports	Bonnie Mirante	LBI, SB/SE, Appeals, Chief Counsel
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4.40 TECHNICAL ADVISOR PROGRAM				
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4.51.5	04/2007	Industry Focus and Control of LMSB Compliance Issues	Peggy Bruce	LBI, SB/SE
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4.51.8	06/2012	Compliance Assurance Process (CAP) Examinations	Lisa Rupert	LBI, SB/SE
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4.60.2	01/2002	Mutual Agreement Procedures and Report Guidelines	David Marion	LBI, SB/SE
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4.60.9	09/2004	International Examiner's Report	James Nasto	LBI, SB/SE
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1.1 ORGANIZATION AND STAFFING				
1.1.18	05/2012	Research, Analysis and Statistics Division	Edwin Staples	All
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.1	09/2007	Policies of the Internal Revenue Service	Janet Gulotta	All
1.2.10	07/2012	Policy Statements for Organization, Finance and Management Activities	Edwin Staples	All
1.2.11	07/2012	Policy Statements for Information Technology Activities	Edwin Staples	All
1.2.12	06/2012	Policy Statements for Submission Processing Activities	Edwin Staples	All
1.2.13	07/2012	Policy Statements for the Examining Process	Edwin Staples	All
1.2.14	05/2012	Policy Statements for Collecting Process Activities	Edwin Staples	All
1.2.15	08/2007	Policy Statements for Human Resource Management Activities	Janet Gulotta	All
1.2.16	08/2007	Policy Statements for the Rulings and Agreements Process	Janet Lindstrom	All
1.2.17	08/2007	Policy Statements for the Appeals Process	Janet Gulotta	All
1.2.18	08/2007	Policy Statements for Criminal Investigation Activities	Janet Gullotta	All
1.2.19	08/2007	Policy Statements for Communications, Liaison and Disclosure Activities	Janet Gulotta	All
1.2.20	08/2007	Policy Statements for Penalties and Interest Activities	Janeet Gulotta	All
1.2.21	08/2007	Policy Statements for Customer Account Services Activities	Janet Gulotta	All
1.2.22	08/2007	Policy Statements for Taxpayer Education and AssistanceActivities	Janet Gulotta	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Janet Gulotta	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Janet M. Gulotta	All
1.2.40	07/2012	Delegations of Authority for Organization, Finance and Management Activities	Edwin Staples	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Janet Gulotta	All
1.2.42	03/2012	Delegation of Authorities for Submission Processing Activities	Edwin Staples	All

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1.2.43	06/2012	Delegations of Authorities for the Examining Process	Edwin Staples	All
1.2.44	06/2012	Delegations of Authorities for the Collecting Process	Edwin Staples	All
1.2.45	10/2010	Delegations of Authority for Human Resource Management	Janet Gulotta	All
1.2.46	10/2010	Delegation of Authorities for the Rulings and Agreements Process	Janet Gulotta	All
1.2.47	10/2010	Delegations of Authority for the Appeals Process	Janet Gulotta	All
1.2.48	06/2012	Delegation of Authorities for Criminal Investigations Activities	Edwin Staples	All
1.2.49	04/2012	Delegation of Authorities for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.50	10/2010	Delegations of Authority for Taxpayer Advocate Service Activities	Janet Gulotta	All
1.2.51	08/2012	Delegation of Authorities for Penalties and Interest Activities	Edwin Staples	All
1.2.52	07/2012	Delegation of Authorities for Special Topics Activities	Edwin Staples	All
1.2.53	06/2012	Delegation of Authorities for Chief Counsel Activities	Edwin Staples	All
1.2.54	10/2010	Delegations of Authority for Security, Privacy and Assurance Activities	Janet Gulotta	All
1.2.64	01/2012	Functional Delegations of Authority for Agency-Wide Shared Services	Pam Thoren	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.5	07/2011	Corporate Tax Administration Tools	Rita Wolberg	All
1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION				
1.7.1	08/2004	Servicewide Research Council	Janet Gulotta	All
1.7.2	08/2004	Servicewide Research Data Standards	Janet Gulotta	All
1.7.3	08/2004	Servicewide Research Electronic Library	Janet Gulotta	All
1.7.4	11/2007	Role of Research in IRS	Melissa M. Kova	RAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.1	10/2011	IMD Program and Responsibilities	Susan Charlton	All
1.11.2	05/2012	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	02/2008	Policy Statements	Janet Gulotta	All
1.11.4	10/2008	Delegation Orders	Janet Gulotta	All
1.11.5	06/2012	Publishing Internal Management Documents	Sherry Zuckerm	All

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1.11.6	08/2012	Using and Researching the Internal Revenue Manual (IRM)	Michael Jung	All
1.11.9	10/2011	Clearing IMDs	Susan Charlton	All
1.11.10	10/2011	Interim Guidance Process	Iris Lehrich	All
1.13 STATISTICS OF INCOME				
1.13.1	04/2005	Statistical Reporting Overview	Joseph Koshans	RAS, CFO
1.13.2	01/2012	Processing Management	Joseph Koshans	RAS, CFO
1.13.3	01/2012	Document Management	Joseph Koshans	RAS, CFO
1.13.4	03/1999	Form 1040 Industry Coding	Victor Rehula	RAS, CFO
1.13.6	01/2007	Instructions for Processing the Taxpayer Usage Study	Kevin Pierce	RAS, CFO
1.13.7	01/2006	Form 1120 Industry Coding	David Miller	RAS, CFO
1.13.8	01/2006	Statistical Editing of Corporation Tax Returns	David S. Ligon-	RAS, CFO
1.13.9	04/1998	Statistical Editing of Insurance Company Returns	Janice Washingt	RAS, CFO

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

3.34 NATIONAL RESEARCH PROGRAM (NRP)				
3.34.3	03/2010	NRP Individual Income Tax Returns - Code & Edit, Transcription	Teresa Howard	WI, SB/SE
3.34.4	12/2006	Corporate Tax Returns Document Analysis and Data Entry	Robert E. Brown	WI, SB/SE
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	08/2012	Statistic Editing of Individual Income Tax Returns	Maureen Kahr	RAS

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

4.22 NATIONAL RESEARCH PROGRAM (NRP)				
4.22.1	10/2008	NRP Overview	Robert E. Brown	SB/SE, LBI, WI
4.22.2	10/2008	NRP Case Building	Robert E. Brown	SB/SE, LBI, WI
4.22.3	12/2011	Classification of NRP Returns	Teresa Howard	SB/SE, LBI, WI
4.22.4*	10/2010	Examination of NRP Cases - Area Office	Teresa Howard	SB/SE, LBI, WI
4.22.5	10/2010	Campus Compliance Operations Site	Teresa Howard	SB/SE, LBI, WI
4.22.6	05/2012	Area Office - Examination of Individual Returns	Teresa Howard	SB/SE, LBI, WI
4.22.7	02/2007	Area Office - Examination of S Corporation Returns	Robert E. Brown	SB/SE, LBI, WI

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4.22.8	11/2011	NRP EITC Component of the Individual Reporting Compliance Study	Teresa Howard	RAS, SB/SE
4.22.9	11/2011	International Form 1040 NRP Study	Teresa Howard	RAS, SB/SE
4.22.10	12/2011	Employment Tax Study - NRP Examination Guidelines	Teresa Howard	RAS, SB/SE
4.22.11	05/2012	Examination of C Corporation Returns	Teresa Howard	RAS, SB/SE
4.22.12	07/2012	LB&I Examination of NRP C Corporation Returns.	Teresa Howard	RAS, LBI

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1.25 PRACTICE BEFORE THE SERVICE				
1.25.2	06/2010	Practitioner Enrollment	Robert E. Johns	RPO, OPR

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

3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.262*	09/2011	Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	Rachel Erath	RPO, WI
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.10*	08/2012	Authorized IRS e-file Providers	Elwood Lucas	RPO, LBI, SB/SE, WI

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1.1 ORGANIZATION AND STAFFING				
1.1.16	03/2007	Small Business / Self Employed Division	Darrel Morgan	All
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.17	03/2006	Compliance Managers Guide	Lonnie Brito-Qu	SB/SE, WI
1.4.20	01/2012	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE, WI
1.4.22	04/2012	CAWR Manager and Coordinator Guide	Lucy Torres	SB/SE
1.4.23	09/2012	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.40	05/2010	SB/SE Compliance Field Examination Group Manager	Janet Hackett	SB/SE
1.4.50*	12/2011	Collection Group Manager, Territory Manager and Area Director Operational Aid	Kathleen Morton	SB/SE
1.4.51	08/2007	Insolvency	Ronn M. Mars	SB/SE
1.4.52	02/2009	Offer in Compromise Manager's Resource Guide - Field Program	Thomas B. Moor	SB/SE
1.4.53	08/2010	Advisory Group Manager Operational Aid	Don C. Hallenbe	SB/SE
1.4.54	04/2010	Offer in Compromise Managers(COIC) Program	Diane Morris	SB/SE
1.53 SMALL BUSINESS/SELF-EMPLOYED				
1.53.1	08/2007	Managing Organizational Change	Kara Lewis	SB/SE

Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS				
4.1.1	10/2006	Planning and Monitoring	Paula Schnur	SB/SE
4.1.2	10/2006	Determining Return Need	Paula Schnur	SB/SE
4.1.3	08/2012	Sources of Returns-Priority Programs-DIF and Ordering	Ann O. Underlan	SB/SE
4.1.4	10/2006	Other Source Workload	Paula Schnur	SB/SE
4.1.5	08/2012	Classification and Case Building	Ann O. Underlan	SB/SE
4.1.6	10/2006	Storage of Selected Returns	Paula Schnur	SB/SE
4.1.7	10/2006	Assignment of Selected Returns	Paula Schnur	SB/SE
4.1.8	10/2006	Special Examination Features and Programs	Paula Schnur	SB/SE

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4.1.9	10/2006	International Features	Paula Schnur	SB/SE
4.1.10*	01/2011	Return Preparer Program Coordinator	Paulette Pavlide	SB/SE
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	10/2003	General Examination Information	Jeff A. McIntyre	SB/SE, LBI, WI
4.2.2	10/2003	Miscellaneous Examination Procedures	Jeff A. McIntyre	SB/SE, LBI, WI
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	Donald Bouquet	SB/SE, LBI, WI
4.2.4	10/2003	Employee Conduct and Responsibilities	Xavier Guerrero	SB/SE, LBI, WI
4.2.5	07/2011	Disclosure of Official Information	Xavier Guerrero	SB/SE, LBI
4.2.6	06/2007	Examination of Employee Returns	Jeff A. McIntyre	SB/SE, LBI, WI
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.1	05/2009	Introduction	Pamela Kaufma	ODs, Appeals
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Pamela Kaufma	ODs, Appeals
4.4.4	12/2011	Claims	Pamela Kaufma	ODs, Appeals
4.4.5	07/2005	Closings to Appeals	Pamela Kaufma	ODs, Appeals
4.4.6	12/2009	Conversion of Returns	Pam Kaufman	ODs, Appeals
4.4.7	02/2006	Correspondence	Pamela Kaufma	ODs, Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Pam Kaufman	ODs, Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Pamela A Kauf	ODs, Appeals
4.4.11	06/2007	Entity Changes	Pamela Kaufma	ODs, Appeals
4.4.12	08/2003	Examined Closings, Surveyed Claims, and Partial Assessments	Pamela Kaufma	ODs, Appeals
4.4.14	11/2009	Individual Retirement Account (IRA) Adjustments	Pam Kaufman	ODs, Appeals
4.4.16	12/2011	Inventory Control	Pamela Kaufma	ODs, Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Pam Kaufman	ODs, Appeals
4.4.18	06/2010	Large Dollar Cases	Pamela Kaufma	ODs, Appeals
4.4.19	07/2005	Manual Refunds	Pamela Kaufma	ODs, Appeals
4.4.21	07/2012	Non-Examined Closings/Deleting AIMS Records	Christie Lyons	ODs, Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Pamela Kaufma	ODs, Appeals
4.4.23	05/2003	Openings	Pamela Kaufma	ODs, Appeals
4.4.24	10/2007	Payments and Remittances	Pam Kaufman	ODs, Appeals
4.4.25	07/2012	Quick Assessments	Pamela Kaufma	ODs, Appeals

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4.4.27	12/2009	Reports	Pamela Kaufma	ODs, Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Pam Kaufman	ODs, Appeals
4.4.32	12/2010	Terminal Operations	Pamela Kaufma	ODs, Appeals
4.4.33	04/2010	Transfers	Pamela Kaufma	ODs, Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Pamela Kaufma	ODs, Appeals
4.4.35	12/2009	Unpostable Resolution	Pamela Kaufma	ODs, Appeals
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.1	01/2010	Overview	Doreen Hartman	SB/SE
4.7.2	08/2012	Security	Nyna F. Cox	SB/SE
4.7.3	01/2010	Statute of Limitations	Nyna F. Cox	SB/SE
4.7.4	10/2003	Planning and Special Programs (PSP)	Nyna F. Cox	SB/SE
4.7.5	10/2003	Group	Nyna F. Cox	SB/SE
4.7.6	10/2003	Reports	Nyna F. Cox	SB/SE
4.7.7	10/2011	Technical Services	Nyna F. Cox	SB/SE
4.7.8	05/2011	Centralized Case Processing	Nyna F. Cox	SB/SE
4.7.9	10/2003	Chief	Doreen Hartman	SB/SE
4.7.10	06/2012	AIMS/ERCS Staff	Nyna F. Cox	SB/SE
4.7.11	10/2010	System Administrator	Nyna F. Cox	SB/SE
4.8 TECHNICAL SERVICES				
4.8.1	07/2012	Organization and Responsibilities	Suzanne Bates	SB/SE
4.8.2	03/2012	Case Processing	Suzanne Bates	SB/SE
4.8.3	06/2011	Examination Quality Measurement Staff (EQMS)	Suzanne Bates	SB/SE
4.8.4	05/2012	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	03/2012	Post Examination Case Processing Requirements	Suzanne Bates	SB/SE
4.8.7	06/2012	Technical Field Support	Suzanne Bates	SB/SE
4.8.8	07/2011	Miscellaneous Responsibilities	Suzanne Bates	SB/SE
4.8.9	06/2011	Statutory Notices of Deficiency	Suzanne Bates	SB/SE
4.8.10	07/2012	Notice of Determination of Worker Classification	Suzanne Battes	SB/SE
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.1	04/2004	Outline of System	Catherine Labill	SB/SE
4.9.2	04/2004	Description and Use of Examination Technical Time - Form 4502	Catherine Labill	SB/SE

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4.10 EXAMINATION OF RETURNS				
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4.10.2*	01/2012	Pre-Contact Responsibilities	Jeff A. McIntyre	ODs, Appeals
4.10.3	03/2003	Examination Techniques	Janet Hackett	ODs, Appeals
4.10.4	08/2011	Examination of Income	Milton Pagan	ODs, Appeals
4.10.5	06/2010	Required Filing Checks	Jeff A. McIntyre	ODs, Appeals
4.10.6	07/2001	Penalty Considerations	Jeff A. McIntyre	ODs, Appeals
4.10.7	01/2006	Issue Resolution	Jeff A. McIntyre	ODs, Appeals
4.10.8	08/2006	Report Writing	Janet Hackett	ODs, Appeals
4.10.9	02/2010	Workpapers	Jeff A. McIntyre	ODs, Appeals
4.10.10	01/2011	Standard Paragraphs and Explanation of Adjustments	Janet Hackett	ODs, Appeals
4.10.12*	02/2012	Frivolous Return Program	Debbie Holmes	SB/SE
4.10.13	03/2005	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	01/2012	Report Generation Software	Lori Holthaus	SB/SE
4.10.16	04/2011	Examination Operational Automation Database (EOD)	James E Taylor	ODs, Appeals
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11/2004	Allocation of Income and Deductions - IRC Section 482	Carolyn Thomas	SB/SE, LMSB
4.11.7	12/2004	Corporate Liquidations/Dissolutions	Donald Bouquet	SB/SE, LMSB
4.11.11	05/2005	Net Operating Loss Cases	Milton Pagan	SBSE, LMSB
4.11.17	11/2004	Electronically Filed Returns	Jon Games	SB/SE, LMSB
4.11.29	09/2010	Transfer of Returns Open for Examination	Dianna Stewart	SB/SE, LMSB
4.11.34	12/2004	Innocent Spouse	Cathy R. Demetr	SB/SE, LMSB
4.11.51	10/2004	Return Preparer Program	Jon Games	SB/SE, LMSB, TE/GE, Appeals
4.11.52	11/2004	Transferee Liability Cases	Karie Gulley	SB/SE, LMSB
4.11.55	04/2010	Power of Attorney Rights and Responsibilities	Jon Games	SB/SE, LMSB, TE/GE, Appeals
4.11.57	12/2011	Third Party Contacts	Karie Gulley	SB/SE, LMSB
4.12 NONFILED RETURNS				
4.12.1	10/2010	Nonfiled Returns	Xavier Guerrero	ODs, Appeals
4.13 AUDIT RECONSIDERATION				
4.13.1	12/2009	Introduction	Laurie Juliano	SB/SE

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4.13.2	12/2009	Contact Employees	Laurie Juliano	SB/SE
4.13.3	12/2009	Central Reconsideration Unit	Laurie Juliano	SB/SE
4.13.4	10/2006	Area Office Examination	Chris Manakas	SB/SE
4.13.5	12/2009	Automated Substitute for Return (ASFR)	Laurie Juliano	SB/SE
4.13.6	12/2009	Appeals	Laurie Juliano	SB/SE, Appeals
4.13.7	12/2009	Exhibits	Laurie Juliano	SB/SE
4.13.8	09/2011	Exam SFR Reconsiderations	Marion Moody	SB/SE, W&I
4.15 JEOPARDY/TERMINATION ASSESSMENTS				
4.15.1	08/2011	Jeopardy and Terminations	Milton Pagan	ODs, Appeals
4.15.2	09/2011	Examination Procedures	Milton Pagan	ODs, Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Milton Pagan	ODs, Appeals
4.15.4	01/2012	Administrative and Judicial Review	Milton Pagan	ODs, Appeals
4.15.5	01/2012	Post-Assessment Procedures	Milton Pagan	ODs, Appeals
4.15.7	01/2012	Planning & Special Programs Procedures	Milton Pagan	ODs, Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2011	SEP Responsibilities and Case Development	Milton Pagan	ODs, CI
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	02/2010	Overview of Compliance Initiative Projects	Maria A. Smith	SB/SE, LBI, WI
4.17.2	02/2010	Responsibilities	Maria A. Smith	SB/SE, LBI, WI
4.17.3	02/2010	Requirements	Maria A. Smith	SB/SE, LBI, WI
4.17.4	02/2010	Procedures	Maria A. Smith	SB/SE, LBI, WI
4.18 EXAM OFFER-IN-COMPROMISE				
4.18.1	01/2011	Offers in Compromise Received in Exam	Cathy R. Demetr	SB/SE
4.18.2	12/2008	Doubt as to Liability Offers	Xavier Guerrero	SB/SE
4.18.3	12/2010	Effective Tax Administration Offers	Cathy R. Demetr	SB/SE
4.18.4	01/2011	Combination Offers	Cathy R. Demetr	SB/SE
4.18.5	12/2010	Review, Closing and Reporting Requirements	Janet Hackett	SB/SE
4.18.6	12/2010	Case Processing and Controls	Janet Hackett	SB/SE
4.18.7	01/2011	Special Case Processing	Cathy R. Demetr	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.4*	04/2012	CAWR Reconciliation Balancing	Lucille Torres	SB/SE
4.19.5*	09/2012	Certification of State Federal Unemployment Tax Act (FUTA)Credits	Tessa Clark	SB/SE

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4.19.6*	03/2012	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	Michael A Zamb	SB/SE
4.19.8	03/2012	CAP (CAWR Automated Program) Technical System Procedures	Michael A Zamb	SB/SE
4.19.9	09/2012	FCP (FUTA Case Processing) Technical System Procedures	Michael Zambar	SB/SE
4.19.11*	05/2010	Examination Classification of Work	Donna A Hopper	WI
4.19.12	12/2011	Centralized Files and Scheduling	Donna A. Hoope	WI
4.19.16	11/2011	Claims	Travis Smith	SB/SE, WI
4.19.17*	07/2012	Non-Filer Program	Jesse Bruce	SB/SE, WI
4.19.22	03/2012	CAWR Control	Lucille Torres	SB/SE
4.19.23	09/2012	FUTA Control	Tessa Clark	SB/SE
4.20 EXAMINATION COLLECTIBILITY				
4.20.1	09/2008	General Collectibility Procedures	Xavier Guerrero	SB/SE
4.20.2	01/2006	Scope Consideration	Xavier Guerrero	SB/SE
4.20.3	12/2010	Soliciting Payment	Xavier Guerrero	SB/SE
4.20.4	05/2009	Installment Agreements	Xavier Guerrero	SB/SE
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Jon Games	SB/SE
4.23 EMPLOYMENT TAX				
4.23.1	04/2009	Introduction	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.2	04/2011	Employment Tax Examination Objectives	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.3	01/2011	Classification, Selection and Assignment of Employment Tax Cases	Laird C. Macmill	ODs, Appeals
4.23.4	09/2011	Workpapers - Employment Tax Examinations	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.5*	08/2012	Technical Guidelines for Employment Tax Issues	Laird C. Macmill	ODs, Appeals
4.23.6	03/2012	Classification Settlement Program (CSP)	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.7	03/2010	Employment Tax on Tip Income	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.8	06/2011	Determining Employment Tax Liability	Laird C. Macmill	ODs, Appeals
4.23.9	04/2011	Employment Tax Penalty and Fraud Procedures	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals

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4.23.10	11/2011	Report Writing Guide for Employment Tax Examinations	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.11	10/2010	Prompt Action in Deficiency and Overassessment Cases	Laird C. Macmai	SB/SE, TE/GE, LBI, Appeals
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5.20.11	08/2011	Examination Reconsiderations and Referrals	Joann Zidanac	SB/SE
5.20.12	08/2010	Initial Contact and Research Actions Related to Abusive Tax	Joann Zidanac	SB/SE
5.21 INTERNATIONAL AND INSULAR ISSUES				
5.21.1	02/2009	Overview	Gary Vinluan	SB/SE
5.21.2	02/2009	Offshore Information Gathering Techniques	Gary Vinluan	SB/SE
5.21.3	02/2009	Collection Tools for International Cases	Gary Vinluan	SB/SE
5.21.4	02/2009	Payments Made in Foreign Currency	Gary Vinluan	SB/SE
5.21.5	02/2009	International Field Calls	Gary Vinluan	SB/SE
5.21.6	02/2009	Report of Foreign Bank and Financial Accounts	Gary Vinluan	SB/SE
5.21.7	08/2010	Special Cases	Gary Vinluan	SB/SE
5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
5.24.1	07/2009	Overview	Casey Kamiyam	SB/SE
5.24.2	07/2009	case Development	Casey Kamiyam	SB/SE
5.24.3	07/2009	Case Processing Guidelines	Casey Kamiyam	SB/SE

Part 11: Communications and Liaison

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

11.53 SMALL BUSINESS/SELF-EMPLOYED				
11.53.2	12/2011	SB/SE CLD Communications	Christine Marqu	SB/SE
11.53.3	11/2011	Policy and Strategic Planning	Cindy Geoffroy	SB/SE
11.53.5	11/2009	Stakeholder Liaison Activities	Barbara Chamb	SB/SE

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Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK				
20.1.1*	11/2011	Introduction and Penalty Relief	Kevin Mattes	SB/SE, WI, TE/GE, LBI, Appeals
20.1.2*	04/2011	Failure to File/Failure to Pay Penalties	Wiegand Mouldi	SB/SE, WI, TE/GE, LBI, Appeals
20.1.3*	03/2010	Estimated Tax Penalties	Wiegand S. Mou	SB/SE, WI, TE/GE, LBI, Appeals
20.1.4*	01/2012	Failure to Deposit Penalty	Richard Meffley	SB/SE, WI, TE/GE, LBI, Appeals
20.1.5	01/2012	Return Related Penalties	Michael M. Beru	SB/SE, WI, TE/GE, LBI, Appeals
20.1.6*	05/2012	Preparer,Promoter Material Advisor Penalties	Michael M. Beru	SB/SE, WI, TE/GE, LBI, Appeals
20.1.7*	07/2011	Information Return Penalties	Dawn Davis	SB/SE, WI, TE/GE, LBI, Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Dawn Davis	SB/SE, TE/GE, Appeals
20.1.9	04/2011	International Penalties	Kent H. Rinehart	LMSB, SBSE, WI, Appeals
20.1.10*	05/2010	Miscellaneous Penalties	Chrishelle Minor	SB/SE, WI, TE/GE, LBI, Appeals
20.1.11*	05/2010	Excise Tax and Estate and Gift Tax Penalties	Chrishelle Minor	SB/SE
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Michael M. Beru	SB/SE, LBI, TE/GE
20.2 INTEREST				
20.2.1*	10/2011	General and Legal Authorizations	Marie Bardin	ODs & Appeals
20.2.3	02/2012	PINEX and Related Command Codes	Marie Bardin	SB/SE
20.2.4*	09/2010	Overpayment Interest	Clay Coleman	SB/SE
20.2.5*	03/2010	Interest on Underpayment	Marie Bardin	SB/SE, WI, TE/GE, LBI, Appeals
20.2.6*	10/2011	Methods of Computing Interest	Mary Jephson	SB/SE
20.2.7*	03/2010	Abatements and Suspension of Interest: IRC 6404 and 7508	Mara Afuvai Isu	SB/SE
20.2.8	12/2009	Restrict Interest	Marie Bardin	SB/SE
20.2.9	06/2009	Interest on Carryback of Net Operating Loss	Clay Coleman	SB/SE
20.2.10	11/2008	Interest on Estate Tax, Foreign Tax and Excise Tax	Lynette Schofiel	SB/SE
20.2.11	11/2008	Miscellaneous Interest Provisions	Oneida Stephen	SB/SE

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20.2.12	08/2010	Employment Taxes	Lynette Schofiel	SB/SE
20.2.14	06/2011	Netting of Overpayment and Underpayment Interest	Oneida Stephen	OD's

Part 22: Taxpayer Education and Assistance

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

22.24 OFFICE OF TAXPAYER BURDEN REDUCTION

22.24.1	06/2012	Burden Reduction Activities	Laurie Tuzynski	SB/SE
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Part 25: Special Topics

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

25.1 FRAUD HANDBOOK

25.1.1	12/2011	Overview/Definitions	John Hanson	OD's, CI, Appeals
25.1.2	10/2009	Recognizing and Developing Fraud	John F Hanson	OD's, CI, Appeals
25.1.3*	12/2011	Criminal Referrals	John F. Hanson	OD's, CI, Appeals
25.1.4	12/2011	Administrative Joint Investigations	John F Hanson	OD's, CI, Appeals
25.1.5	01/2010	Grand Jury Investigations	John F Hanson	OD's, CI, Appeals
25.1.6	10/2009	Civil Fraud	John F Hanson	OD's, CI, Appeals
25.1.7	10/2009	Failure to File	John F. Hanson	OD's, CI, Appeals
25.1.8*	04/2011	Collection Field Function	Gary Vinluan	OD's, CI, Appeals
25.1.9*	09/2011	Tax Exempt and Government Entities (TEGE)	John F. Hanson	OD's, CI, Appeals
25.1.10	07/2008	LMSB Fraud Procedures	John F. Hanson	LBI
25.1.11	12/2011	Campus Collection Fraud Procedures	Tiphany William	OD, Appeals, CI
25.1.12	10/2009	Bank Secrecy Act (BSA) Willfulness Referral Procedures	John F. Hanson	SB/SE, LBI
25.1.14	09/2010	Campus Examination Fraud Procedures	John Hanson	SB/SE, WI, CI

25.3 LITIGATION AND JUDGMENTS

25.3.1	12/2010	General Guidelines	Delores Dillman	OD's, CI, Appeals
25.3.2*	12/2010	Suits by the United States	Delores Dillman	OD's, CI, Appeals
25.3.3	12/2010	Suits Against the United States and Claims for Damages under IRC \S 7433	Delores Dillman	OD's, CI, Appeals
25.3.4	07/2010	Suits Against IRS Employees	Delores Dillman	OD's, CI, Appeals
25.3.5	03/2012	Judgment Follow-up	Rosalind A. Rus	OD's, CI, Appeals
25.3.6	12/2010	Open Litigation Control, Monitoring, Closing action	Delores Dillman	SB/SE

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25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	Cynthia A. Schu	SB/SE
25.4 EMPLOYEE PROTECTION				
25.4.1	07/2008	Potentially Dangerous Taxpayer	Joanne Evangeli	All
25.4.2	07/2008	"Caution Upon Contact" Taxpayer	Joanne Evangeli	All
25.5 SUMMONS				
25.5.1	10/2011	Introduction	Cartha A. Hawor	OD's, CI, Appeals
25.5.2	12/2011	Preparation	Cartha A. Hawor	OD's, CI, Appeals
25.5.3	01/2010	Procedures	David C. Chapm	OD's, CI, Appeals
25.5.4	08/2011	Examination of Books and Witnesses	Cartha A. Hawor	OD's, CI, Appeals
25.5.5	10/2011	Summons for Taxpayer Records and Testimony	Cartha Haworth	OD's, CI, Appeals
25.5.6	04/2009	Summonses on Third-Party Witnesses	Patricia M. Book	OD's, CI, Appeals
25.5.7	11/2011	Special Procedures for John Doe Summonses	Cartha A. Hawor	OD's, CI, Appeals
25.5.9	08/2010	Fees and Costs for Summoned Witnesses	Cartha A. Hawor	OD's, CI, Appeals
25.5.10	01/2012	Enforcement of Summons	Cartha A. Hawor	OD's, CI, Appeals
25.5.11	12/2011	Title 31 Bank Secrecy Act Investigations	Cartha A. Hawor	OD's, CI, Appeals
25.6 STATUTE OF LIMITATIONS				
25.6.22	08/2011	Extension of Assessment Statute of Limitations by Consent	Milton Pagan	OD's, Appeals
25.6.23	03/2008	Examination Process - Assessment Statute of Limitations Controls	Julie Knight	OD's, Appeals
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.1*	11/2009	Processing Refund Hold Program Inventory	Susan E. Haskel	SB/SE, WI
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.6	03/2008	Field Examination Procedures	Cathy R. Demetr	OD's
25.15.8	08/2010	Procedures for Working Innocent Spouse Relief Cases	Rosalie J. Calho	OD's
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	06/2012	Program Guidelines	Patricia Alford	All
25.18 COMMUNITY PROPERTY				
25.18.1	03/2011	Basic Principles of Community Property Law	Jeffrey Mcintyre	SB/SE, LBI, TE/GE, WI, Appeals
25.18.2	03/2011	Income Reporting Considerations of Community Property	Jeffrey Mcintyre	SB/SE, LBI, TE/GE, Appeals,
25.18.3	03/2011	Innocent Spouse Relief and Community Property	Jeffrey Mcintyre	SB/SE, LBI, TE/GE, Appeals
25.18.4	03/2011	Collection of Taxes in Community Property States	Jeffrey Mcintyre	SB/SE, LBI, TE/GE, Appeals

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25.18.5	03/2011	Injured Spouse	Jeffrey McIntyre	SB/SE, LBI, TE/GE, Appeals

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1.1 ORGANIZATION AND STAFFING				
1.1.8	06/2005	National Taxpayer Advocate	Cedric Jeans	All
1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM				
1.5.8	10/2002	Guidance for Taxpayer Advocate Service (TAS)	Cedric Jeans	TAS
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.13	06/2008	Taxpayer Advocate Service (TAS) Internal Management Document Program	Cedric Jeans	TAS

Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES				
13.1.1	10/2004	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	Cedric Jeans	All
13.1.2	03/2012	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	Cedric Jeans	All
13.1.3	12/2008	Definition of Terms / Use of Abbreviations	Cedric Jeans	All
13.1.4	10/2004	TAS Authorities	Cedric Jeans	All
13.1.5	02/2011	TAS Confidentiality	Cedric Jeans	All
13.1.6	02/2008	Casework Communications	Cedric Jeans	All
13.1.7	04/2011	Taxpayer Advocate Service (TAS) Case Criteria	Cedric Jeans	All
13.1.8	02/2012	Congressional Affairs Program	Cedric Jeans	All
13.1.9	10/2004	Senate Finance Committee (SFC) Case Procedures	Cedric Jeans	All
13.1.10	05/2012	Special Processes	Cedric Jeans	All
13.1.11	03/2011	Case and Inventory Management	Cedric Jeans	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	Cedric Jeans	All
13.1.14	10/2004	Suspension of the Statutes of Limitation under IRC 7811(d)	Cedric Jeans	All
13.1.15	09/2010	Customer Complaints/RRA98 1203 Procedures	Cedric Jeans	All
13.1.16	06/2012	Receipt and Assignment of TAS Cases	Cedric Jeans	TAS
13.1.17	03/2012	TAS Case Transfer Process	Cedric Jeans	All
13.1.18	02/2012	Processing TAS Cases	Cedric Jeans	TAS

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13.1.20	02/2011	TAS Taxpayer Assistance Order (TAO) Process	Cedric Jeans	TAS
13.1.21	08/2012	TAS Case Closing and Reopen Case Procedures	Cedric Jeans	TAS
13.2 SYSTEMIC ADVOCACY				
13.2.1	07/2009	Processing Advocacy Issues	Cedric Jeans	All
13.2.2	07/2009	Inventory Control and Working an Assignment	Cedric Jeans	All
13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM				
13.3.1	03/2012	NTA Toll-Free Procedures	Cedric Jeans	All
13.4 TAS TAMIS GUIDE				
13.4.1	03/2009	General TAMIS Information	Cedric Jeans	TAS
13.4.2	05/2011	Administration and Security	Cedric Jeans	TAS
13.4.3	05/2009	TAMIS Training	Cedric Jeans	TAS
13.4.4	05/2009	Navigation/Querying	Cedric Jeans	TAS
13.4.5	07/2012	Creating and Working a Case on TAMIS	Cedric Jeans	TAS
13.4.6	05/2009	Management Inventory Screens	Cedric Jeans	TAS
13.4.7	04/2011	Administrative Reports	Cedric Jeans	TAS
13.4.8	03/2011	Report Writing	Cedric Jeans	TAS
13.5 TAS BALANCED MEASURES				
13.5.1	10/2001	TAS Balanced Measure System	Cedric Jeans	TAS
13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS				
13.6.1	02/2012	Internal and External Communications	Cedric Jeans	TAS

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1.1.23	02/2007	Tax Exempt and Government Entities Division	Cora Davis	All
1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT				
1.54.1	01/2006	TE/GE Roles and Responsibilities	Robert Noonan	TE/GE

Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.12*	10/2011	Exempt Organization Returns	Kathi Palmer	TE/GE, SB/SE
3.11.20*	10/2011	Exempt Organization and Employee Plan Applications for Extension of Time to File	Lina Laforet	TE/GE
3.11.22*	10/2011	Employee Plan Excise Tax Return	Lina Laforet	TE/GE, SB/SE
3.11.26*	09/2011	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns	Marsha A. White	TE/GE
3.11.27*	10/2011	EPMF Document Processing Form 5500-EZ	Lina Laforet	TEGE
3.12 ERROR RESOLUTION				
3.12.12*	10/2011	Exempt Organization Returns	David Thomas	TE/GE
3.12.22*	10/2011	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
3.12.26*	10/2011	Error Resolution	Marsha A. White	TE/GE
3.12.166	06/2012	EPMF Unpostables	Brooke Williams	TE/GE
3.12.278*	10/2011	Exempt Organization Unpostable Resolution	Maureen Willia	TE/GE
3.13 CAMPUS DOCUMENT SERVICES				
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3.13.36	06/2012	EPMF Account Numbers	Brooke Williams	TE/GE, SB/SE
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	10/2011	Imaging and Perfecting Exempt Orgainzations Returns for Public and Internal Viewing	Connie Peek	TE/GE
3.20.13*	07/2012	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE
3.24 ISRP SYSTEM				
3.24.12*	10/2011	Exempt Organization Returns	Kathi Palmer	WI, TE/GE
3.24.20	10/2011	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Lina Laforet	TE/GE
3.24.22*	10/2011	Employee Plan Returns	Lina Laforet	TE/GE, SB/SE

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3.24.27*	10/2011	EPMF Return Processing Form 5500-EZ	Lina Laforet	TEGE
3.45 TE/GE PROCESSING				
3.45.1*	10/2011	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Maureen J. Willi	TE/GE

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4.5 TE/GE AIMS MANUAL				
4.5.1	09/2006	TE/GE AIMS Processing	Barbara Cvach	TE/GE
4.5.2	09/2006	TE/GE Examined and Non-Examined Closures	Julia Munoz	TE/GE
4.5.3	09/2006	TE/GE AIMS Special Processing Procedures	Barbara L. Taylo	TE/GE
4.5.5	09/2006	TE/GE Reports	Margaret A. Lee	TE/GE
4.70 TE/GE EXAMINATIONS				
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4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
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4.71.2	01/2012	Overview of IDRS	Michael E. Talle	TE/GE
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4.71.4	04/2012	Discrepancy Adjustments	Michael E. Talle	TE/GE
4.71.5	04/2012	Form 5330 Examinations	Michael E. Talle	TE/GE
4.71.6	04/2012	Employee Plans Referrals	Michael E. Talle	TE/GE
4.71.7	01/2012	Survey Returns	Michael E. Talle	TE/GE
4.71.8	05/2011	EP Claims	Michael E. Talle	TE/GE
4.71.9	04/2011	Statute Control Procedures for Employee Plans Agents	Michael E. Talle	TE/GE
4.71.10	04/2012	Form 990-T Processing	Michael E. Talle	TE/GE
4.71.11	01/2012	Office/Correspondence Examination Program (OCEP)	Michael Talley	TE/GE
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4.71.16	06/2012	Employee Plans Team Audit (EPTA) Program	Michael E. Talle	TE/GE
4.71.17	06/2012	Non-Return Unit Examinations	Michael E. Talle	TE/GE
4.71.18	05/2012	Employee Plans Penalties	Michael E. Talle	TE/GE
4.71.20	09/2011	Employee Plans Large Case Examination Support Procedures	Mike Talley	TE/GE
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4.72.1	09/2006	Miscellaneous Employee Plans Issues	Cora Davis	TE/GE
4.72.2	06/2010	Cash or Deferred Arrangements	Yaguo Zhang	TE/GE
4.72.3	06/2010	Employee Contributions and Matching Contributions	Yaguo Zhang	TE/GE
4.72.4	04/2006	Employee Stock Ownership Plans (ESOPs)	Robert Gertner	TE/GE
4.72.5	03/2006	Top-Heavy Plans	Ingrid Grinde	TE/GE
4.72.6	12/2002	Section 415(b)	Adrien Labbomb	TE/GE
4.72.7	06/2002	Examination Guidelines for IRC 415(c)	Adrien Labbomb	TE/GE
4.72.8	09/2006	Valuation of Assets	Adrien Labbomb	TE/GE
4.72.9	04/2006	Qualified Joint & Survivor Annuity Requirements Examination Guidelines	Adrien Labbomb	TE/GE
4.72.10	05/2002	Single Sum Distributions	Adrien Labbomb	TE/GE
4.72.11	11/2010	Prohibited Transactions	Joyce Robinson	TE/GE
4.72.12	12/2005	Revocation of IRC 401(a) Plans and/or Trusts	Naomi Lehr	TE/GE
4.72.13	03/2005	403(b) Plans	Angelique Carri	TE/GE
4.72.14	05/2001	Multiemployer Plan Examination Guidelines	Diane Bloom	TE/GE
4.72.15	06/2002	IRC 404 Examination Guidelines	Adrien Labbomb	TE/GE
4.72.17	09/2006	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Roger Kuehnle	TE/GE
4.72.18	04/2011	Nonbank Trustee Investigation Procedures	Calvin Thompso	TE/GE, Appeals
4.72.19	06/2012	IRC 457 Examination Guidelines	Daniel S. Gardn	TE/GE
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4.75.11	08/2010	On Site Examination Guidelines	Thomas Gray	TE/GE
4.75.12*	07/2010	Required Filing Checks	Thomas Gray	TE/GE
4.75.13	03/2006	Issue Development	Augusta Simpso	TE/GE
4.75.15	08/2010	Closing Letters and Reports of Examination	Augusta Simpso	TE/GE
4.75.16	07/2010	Case Closing Procedures	Thomas Gray	TE/GE
4.75.17	07/2010	EO Examinations Review Responsibilities and Procedures	Devi Phears	TE/GE
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4.75.22*	11/2010	EO Delinquent and Substitute Returns Procedures	Thomas Gray	TE/GE
4.75.24	08/2003	Organizations Covered by a Group Ruling	Augusta Simpso	TE/GE, Appeals
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4.75.26	01/2003	Tax Exempt Quality Measurement System (TEQMS)	Augusta Simpso	TE/GE
4.75.27	06/2010	Office/Correspondence Examination Program (OCEP)	Mandy Barker	TE/GE
4.75.28	05/2010	Discrepancy Adjustments	Augusta Simpso	TE/GE
4.75.29	05/2012	Exempt Organization Team Examination Program Procedures	Ray G. Cano	TE/GE
4.75.30	06/2010	Returns and Reports Filed by Exempt Organizations	Ola Buraimo	TE/GE
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4.75.32	01/2012	Declaratory Judgment Cases and the Administrative Record	Ray G. Cano	TE/GE
4.75.34	04/2006	Procedures for Disposition of IRC 501(p) Cases	Augusta Simpso	TE/GE
4.75.35	01/2007	EO ATAT Committee Operating Procedures	Fred Smith	TE/GE
4.75.36	06/2010	Procedures for Processing Technical Advice Cases	Augusta Simpso	TE/GE
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4.76.6	04/2003	Religious Organizations	Augusta Simpso	TE/GE
4.76.7	08/2010	Church Tax Inquiries and Examinations - IRC 7611	Lisa Schultz	TE/GE
4.76.8	07/2003	Private and Charter Schools	Augusta Simpso	TE/GE
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3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	10/2012	Individual Income Tax Returns	Lisa Kalland	WI
3.11.6*	10/2011	Data Processing (DP) Tax Adjustments	Chris Wolcott	WI, SB/SE
3.11.8	11/2011	Information Return Processing	Machele M Sha	WI, SB/SE
3.11.10	11/2011	Revenue Receipts	Harry L. Anders	OD's
3.11.13*	11/2011	Employment Tax Returns	Nayda I Maldon	WI
3.11.14*	10/2011	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine M. Ja	WI
3.11.15*	10/2012	Return of Partnership Income	Harry L. Anders	WI
3.11.16*	10/2012	Corporate Income Tax Returns	Jamie Armes	WI
3.11.23*	11/2011	Excise Tax Returns	Martin L. Cavan	WI
3.11.25*	10/2011	Miscellaneous Tax Returns	Linda Bradshaw	WI
3.11.106*	11/2011	Estate and Gift Tax Returns	Kim Hatfield	WI
3.11.154*	11/2011	Unemployment Tax Returns	Nayda I Maldon	WI
3.11.180*	11/2011	Allocated Tips	Kelli Ruter	WI
3.11.212*	10/2011	Applications for Extension of Time to File	Karen Harper	WI, SB/SE
3.11.213*	10/2011	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Linda Bradshaw	WI
3.11.217*	10/2011	Form 1120S Corporation Income Tax Returns	Kelli A. Ruter	WI
3.11.249*	10/2011	Processing Form 8752	Kelli A. Ruter	WI
3.12 ERROR RESOLUTION				
3.12.3*	10/2012	Individual Income Tax Returns	Robert M. O'nea	WI
3.12.8	11/2011	Information Returns Processing	Machele M. Sha	WI, SB/SE
3.12.10*	11/2011	Revenue Receipts	Harry L. Anders	WI, SB/SE
3.12.13*	11/2011	Employment Tax Returns	Nancy A Harmo	WI
3.12.14*	09/2011	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	WI
3.12.15*	10/2011	Return of Partnership Income	Gerry Lords	WI
3.12.16*	11/2011	Corporate Income Tax Returns	Kelli A Ruter	WI

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3.12.21	10/2011	Credit and Account Transfers	Harry L. Anders	WI
3.12.23*	11/2011	Excise Tax Returns	Martin L. Cavan	WI
3.12.32*	10/2011	General Unpostables	Rose A. Spence	LBI, SB/SE, TE/GE, WI
3.12.37*	10/2011	IMF General Instructions	Yvette Rucker	WI, SB/SE
3.12.38*	11/2011	BMF General Instructions	Catherine Jame	WI
3.12.106*	11/2011	Estate Tax Returns - Paper Correction Processing	Kim Hatfield	SB/SE, WI
3.12.154*	10/2011	Unemployment Tax Returns	Gerry Lords	WI
3.12.179*	10/2011	Individual Master File (IMF) Unpostable Resolution	Carole S. Yelver	WI
3.12.212*	10/2011	Applications for Extension of Time to File Tax Returns	Karen Harper	WI, SB/SE
3.12.213*	10/2011	Form 1066, U.S. REMIC Income Tax Return	Linda Bradshaw	WI
3.12.217*	09/2011	Error Resolution Instructions for Form 1120-S	Marianne E. Cla	WI
3.12.220*	11/2011	Error Resolution System for Excise Tax Returns	Martin L. Cavan	WI
3.12.249*	10/2011	Processing Form 8752	Kelli A. Ruter	WI
3.12.251*	10/2012	Corporation Income Tax Returns	Marianne E. Cla	WI
3.12.263*	11/2011	Estate and Gift Tax Returns	Kim Hatfield	WI
3.12.279*	10/2011	BMF/CAWR/PMF Unpostable Resolution	Rose A. Spence	WI, SB/SE, TE/GE, LBI
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	10/2012	BMF Account Numbers	Kimberley R. Bai	WI
3.13.5	10/2011	Individual Master File (IMF) Account Numbers	Venitta L. Barret	WI
3.13.40	11/2011	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Venitta L. Barret	WI
3.13.62	10/2011	Media Transport and Control	Kirs Schley	WI
3.13.122*	11/2011	IMF Entity Control Unpostables	Carole Yelverton	WI
3.13.222*	10/2011	BMF Entity Unpostable Correction Procedures	Mary M. Morgan	WI
3.14 NOTICE REVIEW				
3.14.1*	10/2012	IMF Notice Review	Michael Jackson	WI
3.14.2*	10/2011	Notice Review - BMF Notice Review	Matthew Novak	WI, SB/SE
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	08/2012	Hardcore Payment Tracers	Ronnie Maldona	WI
3.17.10*	11/2011	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy R Andrew	WI, SB/SE, TE/GE, LBI, TAS
3.17.15*	08/2012	Accounting Reports Analyst - Responsibilities	Rebecca Rouse	WI

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3.17.20*	11/2011	The Refund Intercept Program	Janet Bertagnoll	WI, SB/SE
3.17.21*	08/2012	Credit and Account Transfers	Crystal Noble	WI
3.17.30	11/2011	SC Data Controls	Kathryn Philipp	WI
3.17.46*	11/2011	Automated Non-Master File Accounting	Mary J. Deluca	WI, SB/SE
3.17.64	08/2012	Accounting Control General Ledger Policies and Procedures	Michele Atkins	WI
3.17.79*	11/2011	Accounting Refund Transactions	Janet Bertagnoll	WI
3.17.80*	11/2011	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	WI
3.17.220*	11/2011	Excess Collections File	Sarah Stanton	WI, SB/SE, LBI, TAS
3.17.221	11/2011	Enterprise Computing Center Data Controls	Kathryn Philipp	WI
3.17.243*	08/2012	Miscellaneous Accounting	Crystal Noble	WI
3.17.244*	08/2012	Manual Assessments	Crystal Noble	WI
3.17.277	11/2011	Electronic Payments	Pamela Plunkitt	WI, SB/SE
3.17.278	09/2012	Paper Check Conversion (PCC) System	Sonia E. Jacob	WI
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	10/2012	Individual Income Tax Returns	Deborah L. Fry	WI
3.21.15*	11/2011	Foreign Partnership Withholding	Holly Phillips	WI
3.21.19*	10/2011	Foreign Trust System	Catherine Brill	WI
3.21.25*	11/2011	Miscellaneous Tax Returns	Deborah Fry	WI
3.21.110*	11/2011	Chapter Three Withholding Returns Form 1042	Catherine Brill	WI
3.21.111*	10/2011	Chapter Three Withholding Returns	Holly Phillips	WI
3.21.261*	10/2011	Foreign Investment in Real Property Tax Act (FIRPTA)	Deborah Fry	WI, SBSE
3.21.263*	10/2012	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)	Sharon L. Davis	WI
3.21.264*	09/2012	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	WI
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	10/2012	Individual Income Tax Returns	Daria Dimatteo-	WI
3.22.15*	10/2011	Foreign Partnership Withholding	Holly Phillips	WI
3.22.19*	10/2011	Foreign Trust System	Catherine Brill	WI
3.22.110*	10/2011	Chapter Three Withholding (CTW) Returns - Form 1042	Catherine Brill	WI
3.22.111*	10/2011	Chapter Three Withholding (CTW) Database	Holly Phillips	WI

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3.22.261*	10/2011	Foreign Investment in Real Property Tax Act (FIRPTA)	Deborah Fry	WI
3.24 ISRP SYSTEM				
3.24.3*	10/2012	Individual Income Tax Returns	Richard M. Mille	WI
3.24.7	11/2011	Delinquent Accounts	Kira Schley	WI
3.24.8	10/2011	Information Returns Processing	Machele' M Sha	WI, SB/SE
3.24.10	10/2011	Revenue Receipts	Pamela Larson	WI, SB/SE
3.24.13	10/2011	Employment Tax Returns	Kathleen Kamel	SB/SE
3.24.14	10/2011	Fiduciary Income Tax Returns	Leann Talbot	SB/SE
3.24.15	10/2011	Partnership Return of Income	Leann Talbot	SB/SE
3.24.16	10/2011	Corporation Income Tax Returns	Leann Talbot	SB/SE
3.24.21	10/2011	Credit and Account Transfers	Pamela Larson	WI, SB/SE
3.24.23	10/2011	Excise Tax Returns	Leann Talbot	WI
3.24.25	10/2011	BMF International Miscellaneous Tax Returns	Tamu K. Payton	WI
3.24.28	11/2011	Campus Quality Assurance Program	Tamu Payton	WI
3.24.29	10/2011	SCRS Error Resolution	Machele' M Sha	WI
3.24.30	11/2011	Data Controls	Kira Schley	WI
3.24.37	10/2011	General Instructions	Richard M. Mille	WI
3.24.38	10/2011	BMF General Instructions	Leann Talbot	WI
3.24.40	11/2011	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	WI
3.24.50	10/2011	Campus Performance Evaluation Reporting System	Tamu Payton	WI
3.24.106	10/2011	Estate Tax Returns	Leann Talbot	WI
3.24.133	11/2011	Residual Remittance Processing System	Pamela Larson	WI
3.24.143	11/2011	Gift Tax Returns	Leann Talbot	WI
3.24.154	11/2011	Unemployment Tax Returns	Leann Talbot	WI
3.24.159	10/2011	SCRS SC Edits	Machele M. Sha	WI
3.24.162	10/2011	BOB Transcription Instructions	Kenneth M. Wils	WI, SB/SE, TE/GE, LBI
3.24.173	10/2011	Centralized Files and Scheduling	Machele M Sha	WI
3.24.176	10/2011	Audit Selection System	Machele M Sha	WI
3.24.180	10/2011	Allocated Tips	Tamu K. Payton	WI
3.24.183	11/2011	Planning and Control Data	Kira Schley	WI

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3.24.202	10/2011	Supervisory Operator's Manual	Richard M Miller	WI
3.24.212*	10/2011	Applications for Extension of Time to File Tax Returns	Richard M Miller	WI, SB/SE, TE/GE
3.24.213*	10/2011	Real Estate Mortgage Investment Conduit Income Tax Returns	Karene Tucker	WI
3.24.226	10/2011	Declaration for Electronic Filing	Kira Schley	WI
3.24.249	11/2011	Fiscal Year Required Payments/Form 8752	Karene Tucker	WI
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	10/2011	Individual Income Tax Returns	Holly Phillips	WI
3.30 WORK PLANNING AND CONTROL				
3.30.10	05/2010	Cost Estimate Reference	Tammy L. Bailey	WI, LBI, SB/SE, TE/GE
3.30.28	03/2007	Individual Review	Norma J Greiser	WI, LBI, SB/SE, TE/GE
3.30.30	05/2012	Embedded Quality for Submission Processing (EQSP) System	Norma Jean Gre	WI
3.30.50	08/2012	Project PCA Production Control Accounting	Joan D. William	ODs, Appeals
3.30.123*	10/2011	Processing Timeliness: Cycles, Criteria, and Critical Dates	Sherrie Talbot	ODs, Appeals, IT, TAS
3.30.124*	11/2011	Campus Monitoring Reports	Annette Lloyd	WI
3.30.126	04/2012	Control Data Analysis	Robert Donovan	WI
3.30.127	02/2012	Workload Scheduling	Adele Wolke	WI, SB/SE
3.30.165	01/2005	Incentive Pay System	Andrew Bell	WI
3.37 INTERNATIONAL ISRP				
3.37.110	10/2011	Chapter 3 Withholding Returns	Tamu K. Payton	WI
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	10/2011	International Notices	Rene Hall	WI, SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8	10/2011	Information Returns Processing	Machele M Sha	WI, SB/SE
3.40.37	10/2012	General Instructions	Kenneth M. Wils	WI, SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.269	10/2011	Information Returns Processing on SCRIPS	Machele M Sha	WI
3.41.274	10/2011	General Instructions for Processing via SCRIPS	Betty M Willis	WI, SB/SE
3.41.275	11/2011	Scanner Operations on SCRIPS	Kathleen Kamel	All
3.41.276	10/2011	Form 941	Kathleen Kamel	WI
3.41.277	10/2011	Forms 940 SCRIPS Processing	Kathleen Kamel	WI

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3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	08/2012	IRS e-file for Business Tax Returns	Lisa J Drach	WI, SB/SE
3.42.5*	09/2012	IRS e-file for Individual Income Tax Returns	Leon D. Riley	WI
3.42.7	08/2012	e-help Desk	Katie Witts	All
3.42.8	08/2012	e-services Procedures for Help Desk Assistors	Tammy Atkins	All
3.42.9*	11/2011	Filing Information Returns Electronically (FIRE)	Janet Manzer	WI
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.401	02/2009	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	Norma (jeanne)	WI, SB/SE
3.43.405	06/2011	Measured Employees Performance System (MEPS) for Managers	Stacey L. Webst	WI

Part 4: Examining Process

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

4.19 LIABILITY DETERMINATION				
4.19.2*	07/2012	IMF Automated Underreporter (AUR) Control	Maria E. Shaddy	WI, SB/SE
4.19.3*	08/2012	IMF Automated Underreporter Program	Maria E. Shaddy	WI, SB/SE
4.19.7*	08/2012	IMF Automated Underreporter (AUR) Technical System Procedures	Maria E. Shaddy	WI, SB/SE
4.19.10	12/2011	Examination General Overview	Maureen Ozooni	WI
4.19.13*	12/2011	General Case Development and Resolution	Maureen Ozooni	WI
4.19.14*	11/2011	EITC/Revenue Protection Strategy	E.j. Ames	WI
4.19.15*	11/2011	Discretionary Programs	Maureen Ozooni	WI
4.19.18	12/2011	Quality Review Program	Maureen Ozooni	WI
4.19.19	08/2011	Telephone Contacts	E. J. Ames	WI
4.19.20*	01/2011	Automated Correspondence Exam (ACE) Processing Overview	Edwin Patten	WI
4.19.21	12/2011	Clerical	E.j. Ames	WI

Part 5: Collecting Process

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

5.19 LIABILITY COLLECTION				
5.19.10*	10/2012	Collection Operations Transcript Processing	Donna Jones	WI, SB/SE
5.19.11*	05/2012	Withholding Compliance Program	G Walter Steele	WI, SB/SE, LBI, TE/GE
5.19.20*	05/2012	Large Dollar Case Processing	Pearl Webster	SB/SE

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Part 11: Communications and Liaison

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

11.55 WAGE AND INVESTMENT				
11.55.1	01/2009	Internet Content Publishing Process (ICPP) Management Document	Jon Bird	WI
11.55.2	09/2008	Wage and Investment Communications and Liaison	Jon Bird	WI

Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS				
21.1.1	09/2012	Accounts Management & Compliance Services Overview	Sandra Johnson	OD's
21.1.2	08/2012	Reference Materials Overview	Sandra Johnson	OD's
21.1.3	08/2012	Operational Guidelines Overview	Dean Sousa	OD's
21.1.7*	09/2012	Campus Support	Doris A. Day	WI
21.2 SYSTEMS AND RESEARCH PROGRAMS				
21.2.1*	09/2012	Systems	Steven D Charlt	OD's
21.2.2	08/2012	Research	Dean Sousa	OD's
21.2.3*	08/2012	Transcripts	Renate Birwe	OD's
21.2.4*	09/2012	Master File Accounts Maintenance	Steven D. Charlt	OD's
21.2.5	09/2012	Miscellaneous Forms and Processing	Gregory W Cart	OD's
21.3 TAXPAYER CONTACTS				
21.3.1*	08/2012	Taxpayer Contacts Resulting from Notice Issuance	Jill Zeffiro	ODs & FDs, Appeals
21.3.2	01/2012	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	Gregory W Cart	WI, SB/SE, Appeals
21.3.3	08/2012	Incoming and Outgoing Correspondence/Letters	Patricia A. Fuller	WI, SB/SE, Appeals
21.3.4*	09/2012	Field Assistance	Steven Bartlett	WI, Appeals
21.3.5	08/2012	Taxpayer Inquiry Referrals Form 4442	Cynthia A. Laris	WI, SB/SE, Appeals
21.3.6	08/2012	Forms and Information Requests	Nolan J Pendlet	WI, SB/SE, Appeals
21.3.7	08/2012	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	OD's, Appeals, CI
21.3.8	08/2012	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	WI, TE/GE, Appeals

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21.3.9*	08/2012	Processing Reporting Agents File Authorizations	Jeff Burke	SB/SE
21.3.10	08/2012	Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)	Regina G. Sharp	SB/SE, WI, TE/GE
21.3.11	11/2011	Information Returns Reporting Procedures	Janet Manzer	WI
21.3.12*	08/2012	Accounts Management Balance Due Telephone Contacts	Jill Zeffiro	WI
21.4 REFUND INQUIRIES				
21.4.1*	08/2012	Refund Research	Ronald J. Seiber	WI, SB/SE
21.4.2*	08/2012	Refund Trace and Limited Payability	Ronald J. Seiber	WI, SB/SE
21.4.3	08/2012	Returned Refunds/Releases	Ronald J. Seiber	WI, SB/SE
21.4.4*	08/2012	Manual Refunds	Nolan Pendleton	WI, SB/SE
21.4.5*	08/2012	Erroneous Refunds	Nolan Pendleton	WI, SB/SE
21.4.6*	08/2012	Refund Offset	Barbara Boutin	WI, SB/SE
21.5 ACCOUNT RESOLUTION				
21.5.1*	08/2012	General Adjustments	Jack A Cohen	WI, SB/SE
21.5.2*	08/2012	Adjustment Guidelines	Jack Cohen	WI, SB/SE
21.5.3*	08/2012	General Claims Procedures	Jack A. Cohen	WI, SB/SE
21.5.4*	08/2012	General Math Error Procedures	Jill Zeffiro	WI, SB/SE
21.5.5	08/2012	Unpostables	Cindy Larison	WI, SB/SE
21.5.6*	08/2012	Freeze Codes	Pamela J.jones	WI, SB/SE
21.5.7*	08/2012	Payment Tracers	Nolan J. Pendlet	WI, SB/SE
21.5.8*	08/2012	Credit Transfers	Teri M. Hauer	WI, SB/SE
21.5.9*	08/2012	Carrybacks	Mary J. Wright	WI, SB/SE
21.5.10	08/2012	Examination Issues	Pamela Jones	WI, SB/SE
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	08/2012	Filing Status and Exemption Adjustments	Teri Hauer	WI, SB/SE
21.6.2*	08/2012	Adjusting TIN-Related Problems	Michele William	WI, SB/SE
21.6.3*	08/2012	Credits	James Linstead	WI, SB/SE
21.6.4*	08/2012	Tax Computation/Tax Period Changes	James C Linste	WI, SB/SE
21.6.5	08/2012	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	Pamela Jones	WI, SB/SE
21.6.6*	08/2012	Specific Claims and Other Issues	Teri M. Hauer	WI, SB/SE
21.6.7*	08/2012	Adjusting Individual Tax Accounts	Pamela Jones	WI, SB/SE

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21.6.8	08/2012	Split Spousal Assessments (MFT 31)	James C. Linst	WI, SB/SE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08/2012	BMF/NMF Miscellaneous Information	Marion Boyle	WI, SB/SE
21.7.2*	08/2012	Employment and Railroad Tax Returns	Jeff Burke	WI, SB/SE
21.7.3*	08/2012	Unemployment Taxes	Dianna S. Wied	WI, SB/SE
21.7.4*	08/2012	Income Taxes/Information Returns	Everett L. Crouc	WI, SB/SE
21.7.5*	08/2012	Estate and Gift Tax Returns	Patricia Fuller	WI, SB/SE
21.7.8*	08/2012	Excise Taxes	Rick Lehman	WI, SB/SE
21.7.9*	08/2012	BMF Duplicate Filing Conditions	Dianna S Wiede	WI, SB/SE
21.7.10	08/2012	No-Merge Cases	Patricia Fuller	WI, SB/SE
21.7.11*	08/2012	Additional Computer Paragraph Notices and Transcripts	Dianna S Wiede	WI, SB/SE
21.7.12*	08/2012	Non-Master File (NMF) Adjustments	Mary J. Wright	SB/SE, TE/GE, WI, TAS
21.7.13*	08/2012	Assigning Employer Identification Numbers (EINs)	Kevin S Diemler	SB/SE, TE/GE, WI
21.8 INTERNATIONAL				
21.8.1*	08/2012	IMF International Adjustments	Karla Taylor	WI
21.8.2*	08/2012	BMF International Adjustments	Karla K. Taylor	WI
21.8.3*	08/2012	NMF International Adjustments	Mary J. Wright	WI
21.8.4	08/2012	United States Certification for Reduced Tax Rates in Tax Treaty Countries	Anthony C. Skirk	WI
21.8.5*	08/2012	Miscellaneous FIRPTA Related Issues	Anthony C. Skirk	WI
21.8.6	08/2012	Exemptions from US Withholding (Form 8233)	Anthony C. Skirk	WI
21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS				
21.9.1*	09/2012	Taxpayer Assurance Program	Mary Lavoie	WI
21.9.2*	08/2012	Accounts Management Identity Theft	Judith L. Hoyt	WI
21.10 QUALITY ASSURANCE				
21.10.1	09/2012	Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, and Electronic Products and Services Support	Harry Matthews	WI

Part 22: Taxpayer Education and Assistance

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

22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1	08/2012	Stakeholder Partnerships, Education and Communication	James Austin	WI

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22.31 MULTILINGUAL INITIATIVES				
22.31.1	04/2006	The Multilingual Initiative (MLI)	Sharese Steven	All
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
25.6 STATUTE OF LIMITATIONS				
25.6.1*	08/2012	Statute of Limitations Processes and Procedures	James A. Marlo	OD's, Appeals
25.8 OFP CODES				
25.8.1	01/2010	OFP Codes Overview	Tina Dea	WI, SB/SE
25.13 TAXPAYER CORRESPONDENCE				
25.13.1	01/2011	Taxpayer Correspondence Services	Myra Simons	All OD's, Appeals, OPR
25.14 INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTR				
25.14.1	08/2009	Production Control and Performance Reporting	Angela M. Clay	WI, SB/SE
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1*	03/2011	Introduction	Janet Boatright	OD's, Appeals, TAS
25.15.2	07/2009	General Procedures / Employees with Taxpayer Contact	Janet Boatright	OD's, Appeals, TAS
25.15.3*	03/2011	Technical Provisions of IRC 6015	Janet Boatright	OD's, Appeals, TAS
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INTERNAL REVENUE MANUAL (IRM)

OBSOLETE IRM SECTIONS

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1.16.13	07-2003	31803N	Information Protection	1.16.8 CH. 3; 1(16)41
1.16.14	07-2003	31804Y	Methods of Providing Protection	1.16.8 CH. 4; 1(16)41
1.16.15	07-2003	31805J	Minimum Protection Standards (MPS)	1.16.8 CH. 5; 1(16)41
1.17 PUBLISHING				
1.17.5	09-2006	31855P	Distribution Management	1(17)5(22), 1(17)78
1.17.6	09-2006	36358P	Area Distribution Centers	1(17)5(22)
1.23 PERSONNEL SECURITY				
1.23.1	12-2003	29582Z	The Personnel Security Office	10.3.1.1 CH. 11-13
1.23.2	02-2003	30602Q	Contractor Investigations	1.23.2 CH. 2
1.23.3	03-2001	31796J	Background Investigations Guide	
1.31 CFO INTERNAL POLICY AND PROCEDURES				
1.31.2	12-2003	37351A	Procedures for the Preparation of Custodial Financial Statements	1.8.2
1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES				
1.32.18	06-2003	35737G	Revenue Policies	
1.55 WAGE AND INVESTMENT				
1.55.1	05-2007	39817D	Delegations of Authority	

Part 2: Information Technology

2.2 PARTNERSHIP CONTROL SYSTEM				
2.2.11	01-2008	28585W	PCS Command Code PCSMY	102.2 CH 11; 3(25)(184)0
LEM 2.2.1*	01-2008	47817F	Partnership Control System Chapter Review (LEM)	
2.3 IDRS TERMINAL RESPONSES				
2.3.14*	01-2006	28127M	Command Codes EINAD and SSNAD	102.3 CH.14; 3(25)(77)(13)
2.3.19	01-2008	28132F	Command Code TFTRA	102.3 CH.19; 3(25)(77)(18)
2.3.42	01-2006	28154T	Command Code PIFTD	102.3 CH.42; 3(25)(77)(45)
2.3.61	01-2009	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
2.3.72*	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)

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2.3.75	01-2006	28188Z	Command Code PTINQ	102.3 CH.75
LEM 2.3.2*	01-2007	47819B	Introduction to IDRS	portions of 2.3.2
LEM 2.3.9*	01-2009	47820C	Command Codes SINON, SINOF, RMODE, LOKME, CMODE, and FIEMP (LEM)	2.3.9
LEM 2.3.11*	01-2009	47821N	Command Codes TXMOD and SUMRY (LEM)	portions of 2.3.11
LEM 2.3.13*	01-2007	47822Y	IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE	portions of 2.3.13
LEM 2.3.15*	01-2009	47823J	Command Codes ENMOD	portions of 2.3.15
LEM 2.3.32*	07-2009	47825F	Command Code MFTRA	portions of 2.3.32
LEM 2.3.35*	04-2008	47826Q	Command Code IRPTR	portions of 2.3.35
LEM 2.3.44*	01-2009	47827B	Command Code PIVAR	portions of 2.3.44
LEM 2.3.54*	01-2007	47830Y	Command Codes DDBOL	2.3.54
LEM 2.3.59*	01-2009	47831J	Command Codes BMFOL and BMFOR	portions of 2.3.59
LEM 2.3.61*	01-2009	47832U	Command Code AICRQ	portions of 2.3.61
LEM 2.3.65*	01-2008	27959U	EPMF Return Transaction File Online (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.4 IDRS TERMINAL INPUT				
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
2.4.51	01-2006	28242C	Command Code PSIGN	102.4 CH. 51
LEM 2.4.2*	01-2009	47834Q	Introduction and Security Command Codes SINON,SINOF,and RMODE for IDRS Terminal Input	portions of 2.4.2
LEM 2.4.16*	01-2008	47836M	Command Code REQ54 and ADJ54	portions of 2.4.16
LEM 2.4.20*	07-2008	47837X	IDRS Terminal Input Command Code RFUND and REFAP	portions of 2.4.20
LEM 2.4.22*	01-2009	47839T	Command Code CRMNAL	2.4.22
LEM 2.4.28*	01-2009	47840U	Command Codes STAUP, STATI, STATB	2.4.28
LEM 2.4.30*	07-2009	47841F	Command Codes IAGRE, IAORG, IAREV, IAPND, IADIS, IADFL and IADFR	2.4.30
LEM 2.4.31*	01-2007	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32*	01-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45*	06-2009	47844M	Command Codes NRP97B	portions of 2.4.45
LEM 2.4.54*	07-2006	47847T	Centralized Files and Scheduling Terminal Usage	portions of 2.4.54
LEM 2.4.55*	01-2009	33289J	Command Code CSORD	2.4.55
2.5 SYSTEMS DEVELOPMENT				
2.5.16*	04-2005	37247R	Use of Live Data in Testing	
2.5.50	12-2004	39472Y	Enterprise Life Cycle Lite	
2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS				
2.7.7	01-2009	32383M	ITS Operations Support - Information Reporting Program (IRP) - ECC-MTB	
LEM 2.7.1*	01-2008	47849P	Inter-Center	2.7.1

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LEM 2.7.2*	01-2008	47850Q	Computing Center	2.7.2
LEM 2.7.4*	01-2008	47851B	Magnetic Media Management	2.7.4
LEM 2.7.5*	01-2008	47852M	Configuration Management	2.7.5
LEM 2.7.6*	01-2008	47853X	System Scheduling	2.7.6
2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)				
LEM 2.8.1*	01-2009	47855T	Introduction to AIMS REALTIME Processing (LEM)	portions of 2.8.1
LEM 2.8.6*	01-2009	47856E	AIMS Command Code AMAXU (LEM)	portions of 2.8.6
LEM 2.8.7*	01-2009	47857P	AIMS Command Code AMCLS (LEM)	portions of 2.8.7
2.10 SPECIAL PROCESSING PROCEDURES				
2.10.1	07-2007	27834Y	End of Year Processing	102.10 CH. 1; 3(28)(105)0
2.12 SECURITY AND PRIVACY				
LEM 2.12.1*	01-2008	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
2.13 ENTERPRISE NETWORKS				
LEM 2.13.15*	03-2007	47860M	Domain Name System (DNS)	2.13.15
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	04-2006	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	04-2006	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	04-2006	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	04-2006	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.18	03-2008	36627T	Project Initiation and Approval	
Part 3: Submission Processing				
3.5 ACCOUNTS SERVICES				
3.5.17*	01-2010	33230I	Federal Tax Deposit System	35(17)0
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.203	01-2009	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.17*	01-2008	36681H	Processing Forms 1120X and 8842	Part 21; portions of 3.13.2
3.11.92*	01-2006	33562V	Processing of Forms W-4	3(11)(92)0
3.11.95*	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
3.15 ADJUSTMENTS				
3.15.128*	01-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129*	01-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259*	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0

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3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.252*	10-2007	34189S	Foreign Information Systems (FIS) Form 5471 Processing	
3.21.253*	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2008	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260*	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.253*	01-2007	34027T	Foreign Information System (FIS) Form 5472 Error Resolution	3(22)(253)0
3.24 ISRP SYSTEM				
3.24.6*	01-2008	34311M	DP Tax Adjustments	13.24.6
3.24.17	01-2011	34545U	Federal Tax Deposit System	3.29.17; 13(29)(17)0
3.24.92	01-2006	34615H	SC Processing of Form W-4 Employees' Withholding Allowance Certificate	3.29.92; 13(29)(92)0
3.24.112	01-2007	34450M	Combined Annual Wage Reporting Recon.	13.24.112
3.24.175	01-2007	34702F	Processing Form 5713	3.29.175; 13(29)(175)0
3.24.201	01-2007	34743A	Unreported Income Backup Withholding	3.29.201; 13(29)(201)0
3.24.253*	01-2007	34742P	Foreign Information System	3.29.253; 13(29)(227)0
3.24.259	01-2009	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; 13(29)(253)0
3.30 WORK PLANNING AND CONTROL				
3.30.125	06-2007	32673T	BMF/EOMF/EPMF Inventories for Submission Processing Centers	
3.31 ADP EVALUATION				
3.31.125	01-2009	34780D	Procedures/Systems Change Request	3(31)(125)0
3.37 INTERNATIONAL ISRP				
3.37.3*	01-2007	34861X	Individual Income Tax Returns	13.37.3
3.37.10	01-2010	34855T	Revenue Receipts	13.37.10
3.37.13	01-2008	34867L	Employment Tax Returns	13.37.13
3.37.154	01-2009	34877H	Unemployment Tax Returns	13.37.154
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.128	01-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
3.41 OCR SCANNING OPERATIONS				
3.41.268	01-2010	34931K	FTD Processing on SCRIPS	3(41)(268)0
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.1	01-2008	30618A	Overview of Electronic Tax Administration (ETA) Programs	12.1.1; 3.42.228, 3.42.255; 3.11.38
3.45 TE/GE PROCESSING				
3.45.2	01-2006	37642S	TE/GE Systems Review	
3.49 STATISTICS OF INCOME PROCESSING				
3.49.6	01-2008	51079J	Instructions for Processing the Taxpayer Usage Study	1.13.6

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Part 4: Examining Process

4.1 PLANNING AND SPECIAL PROGRAMS

LEM 4.1.10*	02-2008	49797S	Return Preparer Program Coordinator	<i>New</i>
LEM 4.1.22*	09-2007	50259J	LMSB Workload Study	<i>New</i>
LEM 4.1.24*	09-2007	50260K	LMSB Sources of Returns, Ordering and Classification	<i>New</i>

4.3 MIDWEST AUTOMATED COMPLIANCE SYSTEM (MACS)

4.3.1	11-2008	27744T	Overview	<i>104.9 CH 1</i>
4.3.2	11-2008	27745E	Responsibilities	<i>104.9 CH 2</i>
4.3.3	11-2008	27746P	MACS Security	<i>104.9 CH 3</i>
4.3.4	11-2008	27747A	User Procedures	<i>104.9 CH 4</i>
4.3.5	11-2008	27748L	Case Administration	<i>104.9 CH 5</i>
4.3.6	11-2008	27749W	Special Features and Procedures	<i>104.9 CH 6</i>

4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS

4.4.8	07-2005	30318X	Credit Transfers and Miscellaneous Adjustments	<i>104.3 CH 8; 48(13)1-3</i>
4.4.13	08-2001	30324B	IDRS Research	<i>104.3 CH 13; 48(13)1-3</i>
4.4.20	05-2003	30344T	Missing Returns and Error Accounts	<i>104.3 CH 20; 48(13)1-3</i>
4.4.28	08-2001	30362P	Revenue Agent Reports (RAR's) Sent to States	<i>104.3 CH 28; 48(13)1-3</i>

4.6 PAYER COMPLIANCE

4.6.1	06-2002	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	08-2002	32994Z	Information Returns and Information Reporting	

4.10 EXAMINATION OF RETURNS

LEM 4.10.12*	03-2006	40282C	Frivolous Return Program	<i>New</i>
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4.14 STATUTORY NOTICES OF DEFICIENCY

4.14.1	12-2006	30261D	Statutory Notices of Deficiency Issued by Area Offices	<i>4.3.19 CH. 1; 4293</i>
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4.15 JEOPARDY/TERMINATION ASSESSMENTS

4.15.6	08-2001	28050A	QMS Guidelines	<i>4.3.9 CH 6; 4293.56, 4580, 4787, 4872</i>
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4.19 LIABILITY DETERMINATION

4.19.1	01-2006	36853R	Campus Examination Operations	<i>21.8.1; 4100; 4(12)00, 4(13)00</i>
LEM 4.19.1*	01-2009	32498M	Service Center Examination Operations	<i>21.8.1</i>
LEM 4.19.4*	04-2009	32487F	CAWR Reconciliation Balancing	<i>21.8.6</i>
LEM 4.19.5*	06-2009	32524X	Certification of State FUTA Credits	<i>21.8.7</i>
LEM 4.19.6*	11-2007	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	

4.22 NATIONAL RESEARCH PROGRAM (NRP)

LEM 4.22.3*	10-2007	35251F	Classification of NRP Cases	
LEM 4.22.4*	04-2008	35252Q	Area Offices	

4.23 EMPLOYMENT TAX

LEM 4.23.5*	04-2007	49410W	Technical Guidelines for Employment Tax Issues	<i>New</i>
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4.24 EXCISE TAX				
4.24.3	08-2008	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.11	08-2008	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	08-2008	37649R	Excise Tax Technical Guidance Program	
4.25 ESTATE AND GIFT TAX				
LEM 4.25.2*	12-2002	34597W	Campus Procedures for Estate Tax	New
4.31 PASS-THROUGH ENTITY HANDBOOK				
LEM 4.31.4*	07-2005	40896W	Administrative Adjustment Request	New
4.45 COORDINATED INDUSTRY AND INDUSTRY CASE PROGRAM				
4.45.1	03-2006	27566F	Overview of the Coordinated Industry and Industry Case Program	4.3.11 CH. 1; 42(11)8
4.45.2	03-2006	27567Q	Case Selection	4.3.11 CH. 2; 42(11)8
4.45.3	03-2006	27568B	Primary Control	4.3.11 CH. 3; 42(11)8
4.45.4	03-2006	27569M	LMSB Business Plan	4.3.11 CH. 4; 42(11)8
4.45.6	03-2006	27571Y	Resources Available to the Team Manager	4.3.11 CH. 6; 42(11)8
4.45.7	03-2006	27572J	LMSB Planning Process	4.3.11 CH. 7; 42(11)8
4.45.8	03-2006	27573U	Forming the Examination Plan	4.3.11 CH. 8; 42(11)8
4.45.9	03-2006	27574F	Criminal Investigation Participation	4.3.11 CH. 9; 42(11)8
4.45.10	03-2006	27575Q	Technical Advisors	4.3.11 CH. 10; 42(11)8
4.45.11	03-2006	27576B	Assistance and Support	4.3.11 CH. 11; 42(11)8
4.45.12	03-2006	27577M	Use of LMSB International	4.3.11 CH. 12; 42(11)8
4.45.13	03-2006	27578X	Coordinating and Monitoring the Examination Process	4.3.11 CH. 13; 42(11)8
4.45.14	03-2006	27579I	Management of Specialists	4.3.11 CH. 14; 42(11)8
4.45.15	03-2006	27580J	Issues and Issue Resolution Tools	4.3.11 CH. 15; 42(11)8
4.45.16	03-2006	27581U	Management of Differences	4.3.11 CH. 16; 42(11)8
4.45.17	03-2006	27582F	Post Examination Activities	4.3.11 CH. 17; 42(11)8
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
LEM 4.71.5*	04-2003	35643J	Form 5330 Examinations	New
4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES				
4.75.14	08-2006	33217P	Concluding the Examination	7.6.5.3.2; 7.8.1
4.75.18	01-2006	33223T	Case Reviews	7.6.6
4.75.19	03-2003	33224E	Reviewer's Memorandums	7.6.6
4.75.23	04-2003	33229H	Request for Collateral Examinations	7.6.1; 7(10)15
4.75.33	11-2003	37477H	Exempt Organizations Technical Advisor Program	7.6.2 CH 3
4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES				
4.76.11	04-2003	33253H	Educational Organizations Other than Schools	

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Part 5: Collecting Process

5.1 FIELD COLLECTING PROCEDURES				
LEM 5.1*	07-2001	27828U	Penalties	LEM 5 CH 1; LEM V
LEM 5.1.2*	08-2008	38130F	Remittances, Form 809 and Designated Payments	
LEM 5.1.5*	08-2009	20191U	Balancing Civil and Criminal Cases	portions of LEM 5.5
LEM 5.1.11*	03-2007	38523U	Delinquent Return Accounts	New
LEM 5.1.12*	05-2008	51021T	Cases Requiring Special Handling	New
LEM 5.1.18*	05-2008	51022E	Locating Taxpayers and Their Assets	New
LEM 5.1.20*	05-2008	51023P	Collection Inventory	New
5.2 REPORTS				
5.2.2	11-2004	35462O	Collection Reports	5.2 CH. 2; 5890 [5800]
LEM 5.2*	07-2001	27829F	Nonfilers	LEM 5 CH 2; LEM V
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
LEM 5.3*	10-2002	27831R	Balance Due Accounts	LEM 5 CH.3; LEM V
5.4 CASE PROCESSING				
5.4.1	07-2001	29629X	Remittance Processing	5.4 CH. 1; 5900
5.4.2	07-2001	29630Y	Adjustments, Payment Tracer and Credit Transfers	5.4 CH. 2; 5900
5.4.3	01-2003	29631J	Clerical Procedures	5.4 CH. 3; 5900
LEM 5.4*	10-2007	27832C	Other Field Investigations and Techniques	LEM 5 CH.4; LEM V
5.5 INSOLVENCIES, DECEDENT ESTATES AND ESTATE TAXES				
LEM 5.5*	07-2001	27833N	Technical Support	LEM 5 CH.5; LEM V
5.7 TRUST FUND COMPLIANCE				
LEM 5.7*	05-2007	47918R	Trust Fund Compliance	
5.8 OFFER IN COMPROMISE				
5.8.20	11-2006	37632W	Offers in Compromise Received In Exam	4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40
5.8.21	11-2006	37633H	Doubt as to Liability Offers	4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40
5.8.22	11-2006	37634S	Effective Tax Administration Offers	4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40
5.8.23	11-2006	37637Z	Combination Offers	4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40
5.8.25	11-2006	37639V	Case, Processing and Controls	4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40
5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
LEM 5.9.4*	02-2008	39989Y	Common Bankruptcy Issues	New
LEM 5.9.17*	05-2008	51073V	Closing a Bankruptcy Case	New

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5.12 FEDERAL TAX LIENS				
LEM 5.12.3*	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4*	08-2006	25673B	Judicial/Nonjudicial/Foreclosures	<i>New</i>
LEM 5.12.5*	01-2006	48016W	Redemptions	<i>New</i>
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.3	05-2005	35470O	CQMS Reviewer Requirements	<i>5.13 CH. 3; 5190</i>
5.13.5	05-2005	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	<i>5.13 CH. 5</i>
5.14 INSTALLMENT AGREEMENTS				
5.14.6	07-2005	28508J	Multi-functional Installment Agreement Authority	<i>5.14 CH. 6; 5300</i>
LEM 5.14.1*	09-2008	26379W	Installment Agreements	
5.18 LIABILITY DETERMINATION				
LEM 5.18.1*	01-2008	32523M	Automated Substitute For Return (ASFR) Program	<i>5.18.1, 21.8.2</i>
LEM 5.18.2*	01-2008	32516X	Business Returns IRC 6020(b) Processing	<i>21.8.3</i>
5.19 LIABILITY COLLECTION				
LEM 5.19.1*	08-2008	32514B	Balance Due	<i>21.9.1</i>
LEM 5.19.2*	05-2008	32515M	Return Delinquency	<i>21.9.2</i>
LEM 5.19.3*	10-2001	32502J	Backup Withholding Program	<i>21.9.3</i>
LEM 5.19.4*	07-2007	32531M	Enforcement Actions	<i>21.9.4</i>
LEM 5.19.5*	02-2009	32534T	ACS Inventory	<i>21.9.5</i>
LEM 5.19.6*	02-2009	32529A	ACS Support	<i>21.9.6</i>
LEM 5.19.7*	01-2009	32527E	Compliance Services Collection Operations (CSCO) Programs	<i>21.9.7</i>
LEM 5.19.9	10-2010	32506B	Automated Levy Programs	<i>21.9.9</i>
LEM 5.19.10*	04-2007	35343G	Collection Operation Programs	<i>5.19.7</i>
LEM 5.19.11*	10-2008	47640S	Withholding Compliance Program	

Part 6: Human Resources Management

6.251 STRATEGIC WORKFORCE PLANNING FOR HUMAN RESOURCES MANAGEMENT				
6.251.1	07-2003	34094K	Provisions, Authorities, Requirements and Processes	
6.273 MERIT SYSTEM ASSESSMENT				
6.273.1	06-2002	34095V	Policies, Responsibilities and Guidance	<i>0273</i>
6.300 EMPLOYMENT				
6.300.2	08-2002	34637V	Special Employment Programs	<i>0.300.23; 340</i>
6.300.3	08-2002	34638G	Veterans Employment Programs and Restoration to Duty	<i>0.300.23; 340</i>
6.300.4	08-2002	34639R	Placement Programs	<i>0.300.23; 340</i>
6.331 DELEGATED EXAMINING UNITS				
6.331.1	07-2002	33012K	Authorization, Positions Covered, Administration, and Guidance	<i>0.331</i>

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6.410 LEARNING AND EDUCATION				
6.410.4	03-2006	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS).	
6.415 LEADERSHIP AND ORGANIZATIONAL EFFECTIVENESS				
6.415.1	11-2009	34259F	Programs, Responsibilities, and Policy	6.410.7; 6.410.8
6.600 ABSENCE AND LEAVE				
6.600.1	01-2003	35444S	Leave Administration and Work Scheduling	0600

Part 7: Rulings and Agreements

7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.2	04-2006	36028Y	Processing User Fees	7.4.3 CH 2; 7340
7.13.3	04-2006	36150D	Screening, Controlling and Case Closing	7.4.3 CH 3; 7350
7.13.4	04-2006	36151O	Transcription and Case Establishment	7.4.3 CH 4; 7690:200
7.13.9	04-2006	36156R	Management Information System	7.4.3 CH 9; 7690:700
7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL				
7.14.3	01-2006	27763A	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options	7.4.5 CH 3
7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM				
LEM 7.20.4*	07-2010	38264M	Special Determination Issues	

Part 8: Appeals

8.1 APPEALS FUNCTION				
8.1.4	01-2007	36185U	Appeals Managers' Procedures	8100
8.3 TAX SHELTERS				
8.3.1	08-2006	36041R	Tax Shelters	8300
8.4 APPEALS DOCKETED CASES				
8.4.3	12-2011	50914D	Docketed Cases Not Settled in Appeals	Portions of 8.4.1; 8400
8.5 CLAIMS AND OVERASSESSMENTS				
8.5.1	02-2007	36053J	Claim and Overassessment Cases	8500
8.7 TECHNICAL AND PROCEDURAL GUIDELINES				
8.7.2	04-2007	33671H	Special Collection Appeals Programs	8.7.1.1.9, 8.7.1.1.10
8.8 APPEALS AGREEMENTS				
8.8.1	11-2007	36040G	Appeals Agreement Forms	8800
8.9 JOINT COMMITTEE (JC) CASE PROCEDURES				
8.9.1	11-2007	36038U	Joint Committee (JC) Case Procedures	8900
8.11 PENALTIES WORKED IN APPEALS				
8.11.2	11-2007	48625N	Trust Fund Recovery Penalty (TFRP)	8.11.1.8
8.12 APPEALS CASE MEMORANDA				
8.12.1	11-2007	36056Q	Appeals Case Memo Procedures	8(12)00
8.13 CLOSING AGREEMENTS				
8.13.2	11-2007	36058M	Offers in Compromise	8(13)00
8.14 APPEALS RULINGS				
8.14.1	12-2007	36057B	Appeals Rulings, Technical Advice, Technical Information and Other Assistance	8(14)00

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8.15 APPEALS BANKRUPTCY CASES				
8.15.1	11-2007	36199I	Appeals Bankruptcy Cases	8(15)00
8.16 APPEALS TE/GE CASES				
8.16.1	11-2007	36181C	Employee Plans and Exempt Organization Cases	8(16)00
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.1	11-2007	31907G	Introduction to the Appeals Tax Computation Specialist Manual	8116:100 - 200
8.18 VALUATION ASSISTANCE				
8.18.1	10-2005	31885D	Valuation Assistance Procedures	8112
8.20 APPEALS CASE PROCESSING MANUAL				
8.20.1	11-2007	36042C	Introduction to Appeals Records and Processing	8.1.1 CH. 1; 8114
8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
8.20.9	11-2007	36049B	Inventory Control Systems and Reports	8.1.1 CH. 9; 8114
8.20.11	11-2007	49158N	Processing Resolutions & Alts for CDP and Equivalent Hearing Cases	
8.22 COLLECTION DUE PROCESS				
8.22.2	12-2011	49096A	Technical Review	8.23.5; portions of 8.7.2
8.23 OFFER IN COMPROMISE				
8.23.5	07-2008	50806C	Collection Due Process OIC Procedures	Portions of 8.13.2
Part 9: Criminal Investigation				
9.4 INVESTIGATIVE TECHNIQUES				
9.4.3	08-2003	36206M	Formal Written Request	9.4 CH. 3; 9781:338-338.1(18)
9.4.10	04-2006	36213B	Miscellaneous Investigative Techniques	9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13
9.5 INVESTIGATIVE PROCESS				
9.5.10	11-2007	36224I	Centralized Review of Investigative Reports	9.5 CH. 10; 9621
9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)				
9.9.2	02-2005	36447J	Criminal Investigation Management Information System Security and Setup	9.9 CH 2; 9782
9.9.13	02-2005	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782
9.10 ADMINISTRATIVE DATABASES AND SOFTWARE				
9.10.2	11-2001	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	09-2002	36480U	Information From Foreign Countries	9.13 CH. 1; 9265.11-.12, .2-.3, .7
9.13.2	06-2003	36481F	Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements	9.13 CH. 2; 9265.8-(12)
9.14 CRIMINAL INVESTIGATION LAW ENFORCEMENT MANUAL				
LEM 9.14.1*	03-2008	36342F	Criminal Investigation Official Use Only Procedures	portions of 9.4.10; 9.8.2; LEM 9
LEM 9.14.2*	12-2004	39604Y	Questionable Refund Program	New

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LEM 9.14.3*	03-2009	38750D	Criminal Investigation Law Enforcement Manual- Undercover Operations, Law Enforcement Manual (LEM)	
LEM 9.14.4*	12-2006	38752Z	Law Enforcement Manual (LEM)	

Part 10: Security, Privacy and Assurance

10.2 PHYSICAL SECURITY PROGRAM

10.2.16	10-2008	51741S	Laptop Random Security Screening Concepts	
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10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)

LEM 10.5.3*	05-2009	52895B	Identity Theft and Incident Management Program	
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10.8 INFORMATION TECHNOLOGY (IT) SECURITY

10.8.4	08-2010	50852Q	Relational Database Management Systems (RDBMS) Security Configurations	
10.8.42	08-2010	50511S	Web Server and Web Application Server Security	
LEM 10.8.3	07-2008	51775Y	Audit Logging Security Standards	10.8.3
LEM 10.8.10*	12-2008	52528H	Basic UNIX Security Requirements (BUSR)	10.8.10

Part 11: Communications and Liaison

11.4 OFFICE OF GOVERNMENTAL LIAISON

11.4.3	05-2007	33483X	Project Coordination	104.1 CH. 6-8
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11.53 SMALL BUSINESS/SELF-EMPLOYED

11.53.4	03-2010	48693P	GAO/TIGTA/Legislative Implementation	
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Part 13: Taxpayer Advocate Service

13.2 OPERATING DIVISION TAXPAYER ADVOCATE

13.2.3	10-2001	32654M	ODTA ECMS Application	New
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Part 20: Penalty and Interest

20.1 PENALTY HANDBOOK

LEM 20.1.1*	02-2008	33066I	Introduction & Penalty Relief	LEM 120.1 CH. 1
LEM 20.1.2*	07-2001	33069P	Failure to File / Failure to Pay Penalties	LEM 120.1 CH. 2
LEM 20.1.3*	06-2009	33070Q	Estimated Tax Penalties	LEM 120.1 CH 3
LEM 20.1.4*	05-2009	36749I	Failure to Deposit Penalty	LEM 120.1 CH 4
LEM 20.1.7*	05-2010	33065X	Information Return Penalties	LEM 120.1 CH 7; LEM XX-700
LEM 20.1.10*	01-2006	36748X	Excise Tax Penalties and Miscellaneous Penalties	LEM 120.1 CH 10

20.2 INTEREST

20.2.2	11-2008	32962P	Legal Authorization	104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)
20.2.13	07-2001	32976D	Tax Motivated Transaction Interest	104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)
20.2.15	07-2001	32979K	Rates, Tables and Factors	104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)
LEM 20.2*	08-2006	36793A	Interest	LEM 121.1

Part 21: Customer Account Services

21.10 QUALITY ASSURANCE

21.10.3	10-2009	36869B	High Risk Accounts Review	21.10.5; 21.3; 3(15)(10)0
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Part 22: Taxpayer Education and Assistance

22.20 OFFICE OF PROGRAM PLANNING AND EVALUATION

22.20.1	12-2006	37486S	Roles and Responsibilities	4024.2
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22.21 TAXPAYER EDUCATION AND COMMUNICATION (TEC)

22.21.1	12-2006	36743U	Compliance Pre-Filing Activities	New
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22.22 PARTNERSHIP OUTREACH

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	
22.22.4	12-2006	36296C	Partnership Relations-Small Business and Financial Organizations	
22.22.5	12-2006	36297N	Partnership Relations-Professional, Trade and Service Organizations	
22.22.6	12-2006	36298Y	Partnership Relations-Electronic Business	
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	New

Part 25: Special Topics

25.3 LITIGATION AND JUDGMENTS

LEM 25.3.2*	05-2009	20192F	Suits by the United States	portions of LEM 5.5
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25.6 STATUTE OF LIMITATIONS

25.6.2	10-2007	36882U	General Information and Procedures	121.2.2; 121.2 CH.2; 3(15)(58)
25.6.3	10-2007	36883F	Credits & Payments	121.2.3; 121.2 CH.3; 3(15)(58)
25.6.4	10-2007	36884Q	Original Delinquent Returns	121.2.4; 121.2 CH.4; 3(15)(58)
25.6.5	10-2007	36885B	Assessments	121.2.5; 121.2 CH.5; 3(15)(58)
25.6.6	10-2007	36886M	Claims, Abatements, and Refunds	121.2.6; 121.2 CH.6; 3(15)(58)
25.6.7	10-2007	36887X	Erroneous Abatements (and Erroneous Refunds and Overstate Credits)	121.2.7; 121.2 CH.7; 3(15)(58)
25.6.8	10-2007	36888I	Estate and Gift Tax Returns (Form 706/709)	121.2.8; 121.2 CH.8; 3(15)(58)
25.6.9	10-2007	36889T	Collection	121.2.9; 121.2 CH.9; 3(15)(58)
25.6.10	10-2007	36890U	Civil Penalty Modules	121.2.10; 121.2 CH.10; 3(15)(58)
25.6.11	10-2007	36891F	Employee Plan Master File (EPMF)	121.2.11; 121.2 CH.11; 3(15)(58)
25.6.12	10-2007	36892Q	Statute Unpostable and Reject Records	121.2.12; 121.2 CH.12; 3(15)(58)
25.6.13	10-2007	36893B	Transcripts	121.2.13; 121.2 CH.13; 3(15)(58)
25.6.14	10-2007	36894M	Barred Assessments / Barred Statute Cases	121.2.14; 121.2 CH.14; 3(15)(58)

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25.6.15	10-2007	36895X	Self Employment Tax Cases	121.2.15; 121.2 CH.15; 3(15)(58)
25.6.16	10-2007	36896I	Combat Zone for Statute Processing	121.2.16; 121.2 CH.16; 3(15)(58)
25.6.17	10-2007	36897T	Legal Holidays	121.2.17; 121.2 CH.17; 3(15)(58)
LEM 25.6*	07-2008	32477J	Statute of Limitations	
25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE				
25.7.4	09-2006	27773W	Delinquency Check Procedures	7.3.4 CH. 4; 7820:900
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
25.10.5*	04-2007	31154X	Basic UNIX Security Requirements Handbook	
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)	
LEM 25.10.6*	01-2002	31156T	Secure Windows NT Configuration Standards	
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.2	01-2007	36796H	Sensitive Cases and Circumstances	121.7 CH. 2; (MS) 5G-388
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
LEM 25.12.1*	09-2008	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
LEM 25.12.3*	01-2007	32511U	Functional Processing	121.7 CH. 3
LEM 25.12.4*	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.4	09-2007	37326P	Technical Provisions of IRC Section 6013(e)	
25.15.10	03-2008	32028K	Review of All Cases with Relief from Joint and Several Liability Issues	104.5 CH 10; 45(11)(20)
25.15.13	09-2006	32029V	Customer Account Services / Telephone and Adjusting Functions	45(11)(20)
LEM 25.15.1*	03-2008	33368H	Introduction	
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
25.16.6	08-2007	36910B	Communications and Liaison	121.6 CH. 10; 12(10)4
25.16.7	08-2007	36912X	Modernization and Information Technology Services (MITS)	121.6 CH. 12; 12(10)4
25.16.8	08-2007	36913I	Taxpayer Advocate Service	121.6 CH. 13; 12(10)4
25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4

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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

Part 30: Administrative

30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.2	12-2010	29599U	Delegations of Authority and Designations	30.3.2
30.4 PERSONNEL ADMINISTRATION				
30.4.9	04-2006	29605N	Investigation Involving Chief Counsel and Regional Counsel Employees	Part (30)
30.4.10	01-2007	29710H	Grievances, Greivance Appeals, and Procedures	Part (30)
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	Part (30)
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	Part (30)
30.5 RESOURCES, SERVICES AND FINANCIAL MANAGEMENT				
30.5.4	01-2007	29609F	Employment Tenure Commitments for Attorney Personnel	Part (30)
30.5.5	01-2007	29124P	Reassignment Policy and Procedure	Part (30)
30.5.6	01-2007	29125A	Employee Details	Part (30)
30.5.7	01-2007	29127W	Appointment, Separation, and Clearance Procedures	Part (30)
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.3	01-2007	29270E	Flexiplace	Part (30)
30.7 MANAGEMENT SYSYEMS AND TECHNIQUES				
30.7.10	02-2006	29618Q	Closed Legal Case Files	Part (30)
30.7.11	05-2006	29619B	Correspondence Guidelines	Part (30)
30.8 LIBRARY SERVICES				
30.8.2	04-2006	29711S	Equipment and Property	Part (30)
30.8.3	04-2006	29272A	Communications Management	Part (30)
30.9 FILE MANAGEMENT				
30.9.3	04-2006	29715K	Annual Reports to Treasury Pertaining to Information Security Program	Part (30)
30.9.5	04-2006	30282G	Electronic Mail Use	Part (30)

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

34.5 SUITS BROUGHT AGAINST THE UNITED STATES				
34.5.4	08-2004	39025V	Collection Due Process Cases	35.1.1.2.10